

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2025-2026
Month Ending September 30, 2025

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED / GENERAL FUND						
Revenue						
State Revenue (8600 to 8699)	\$ 64,543,160	-	\$ 64,543,160	\$ 12,045,033	19%	\$ 52,498,127
State STRS On-Behalf Payments	1,985,861	-	1,985,861	-	0%	1,985,861
Local Revenue (8800 to 8899)	13,806,245	-	13,806,245	7,476,535	54%	6,329,710
Other Financing Sources (8900)	37		37			
Total Revenue	\$ 80,335,303	\$ -	\$ 80,335,303	\$ 19,521,568	24%	\$ 60,813,698
Expenditures						
Certificated (1000 to 1999)	\$ 32,171,192	(184,532)	\$ 31,986,660	\$ 7,346,596	23%	\$ 24,640,064
Classified (2000 to 2999)	16,441,713	(370,489)	16,071,224	3,771,144	23%	12,300,080
Benefits (3000 to 3999)	22,817,602	149,293	22,966,895	5,513,657	24%	17,453,238
Benefits (STRS On-Behalf Payments)	1,985,861	-	1,985,861	-	0%	1,985,861
Supplies (4000 to 4999)	1,513,043	(38,839)	1,474,204	274,957	19%	1,199,247
Services (5000 to 5999)	7,085,360	175,769	7,261,129	2,554,759	35%	4,706,370
Capital Outlay (6000 to 6999)	829,140	2,450	831,590	139,641	17%	691,949
Other Outgo (7000 to 7999)	4,430,618	(139,380)	4,291,238	-	0%	4,291,238
Total Expenditures	\$ 87,274,529	\$ (405,728)	\$ 86,868,801	\$ 19,600,754	23%	\$ 67,268,047
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (6,939,226)	\$ 405,728	\$ (6,533,498)			
Fund Balance						
Beginning Balance	\$ 28,458,950					
Excess/(Deficiency)	(6,939,226)					
Total Fund Balance	\$ 21,519,724					

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 4,428,451	593,987	\$ 5,022,438	\$ 533,794	11%	\$ 4,488,644
State Revenue (8600 to 8699)	28,218,653	520,336	28,738,989	4,347,127	15%	24,391,862
State STRS On-Behalf Payments	520,336	(23,276)	497,060	-	0%	497,060
Local Revenue (8800 to 8899)	2,008,354	40,000	2,048,354	452,270	22%	1,596,084
Total Revenue	\$ 35,175,794	\$ 1,131,047	\$ 36,306,841	\$ 5,333,191	15%	\$ 30,973,650
Expenditures						
Certificated (1000 to 1999)	\$ 7,984,952	20,935	\$ 8,005,887	\$ 1,512,086	19%	\$ 6,493,801
Classified (2000 to 2999)	7,278,699	87,339	7,366,038	1,296,640	18%	6,069,398
Benefits (3000 to 3999)	4,948,130	637,526	5,585,656	895,621	16%	4,690,035
Benefits (STRS On-Behalf Payments)	520,336	-	520,336	-	0%	520,336
Supplies (4000 to 4999)	2,908,880	177,890	3,086,770	336,470	11%	2,750,300
Services (5000 to 5999)	5,886,490	164,446	6,050,936	536,409	9%	5,514,527
Capital Outlay (6000 to 6999)	3,607,619	94,937	3,702,556	227,998	6%	3,474,558
Other Outgo (7000 to 7999)	3,156,289	74,720	3,231,009	399,437	12%	2,831,572
Total Expenditures	\$ 36,291,395	\$ 1,257,793	\$ 37,549,188	\$ 5,204,661	14%	\$ 32,344,527
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (1,115,601)	\$ (126,746)	\$ (1,242,347)			
Fund Balance						
Beginning Balance	\$ 311,916					
Excess/(Deficiency)	(1,115,601)					
Total Fund Balance	\$ (803,685)					

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FUND 22 - BUILDING FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,350,000	-	\$ 1,350,000	\$ -	0%	\$ 1,350,000
Interfund Transfers In	1,500,000	-	1,500,000	-	0%	1,500,000
Total Revenue	\$ 2,850,000	\$ -	\$ 2,850,000	\$ -	0%	\$ 2,850,000
Expenditures						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ 1,729	0%	\$ (1,729)
Services (5000 to 5999)	35,000	-	35,000	27,745	79%	7,255
Capital Outlay (6000 to 6999)	18,912,070	-	18,912,070	291,776	2%	18,620,294
Total Expenditures	\$ 18,947,070	\$ -	\$ 18,947,070	\$ 321,250	2%	\$ 18,625,820
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (16,097,070)	\$ -	\$ (16,097,070)			
Fund Balance						
Beginning Balance	\$ 18,947,070					
Excess/(Deficiency)	(16,097,070)					
Total Fund Balance	\$ 2,850,000					
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	\$ 1,879,034	-	\$ 1,879,034	\$ 442,550	24%	\$ 1,436,484
Local Revenue (8800 to 8899)	32,500	-	32,500	153	0%	32,347
Total Revenue	\$ 1,911,534	\$ -	\$ 1,911,534	\$ 442,703	23%	\$ 1,468,831
Expenditures						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 21,895	32%	\$ 46,074
Classified (2000 to 2999)	717,958	-	717,958	154,588	22%	\$ 563,370
Benefits (3000 to 3999)	433,450	-	433,450	88,735	20%	344,715
Supplies (4000 to 4999)	526,442	-	526,442	16,928	3%	509,514
Services (5000 to 5999)	46,420	-	46,420	4,277	9%	42,143
Capital Outlay (6000 to 6999)	91,747	-	91,747	3,613	4%	88,134
Other Outgo (7000 to 7999)	237,817	-	237,817	-	0%	237,817
Total Expenditures	\$ 2,121,803	\$ -	\$ 2,121,803	\$ 290,036	14%	\$ 1,831,767
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (210,269)	\$ -	\$ (210,269)			
Fund Balance						
Beginning Balance	\$ 888,740					
Excess/(Deficiency)	(210,269)					
Total Fund Balance	\$ 678,471					

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FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	\$ -	-	\$ -	\$ -	0%	\$ -
Local Revenue (8800 to 8899)	180,000	-	180,000	-	0%	180,000
Total Revenue	\$ 180,000	\$ -	\$ 180,000	\$ -	0%	\$ 180,000
Expenditures						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 180,000	\$ -	\$ 180,000			
Fund Balance						
Beginning Balance	\$ 775,042					
Excess/(Deficiency)	180,000					
Total Fund Balance	\$ 955,042					
FUND 43 - GO BOND - MEASURE B						
Revenue						
Local Revenue (8800 to 8899)	\$ 3,850,000	-	3,850,000	-	0%	3,850,000
Financing Sources (8900)	-	-	-	-	0%	-
Total Revenue	\$ 3,850,000	\$ -	\$ 3,850,000	\$ -	0%	\$ 3,850,000
Expenditures						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	108,031,493	-	108,031,493	508,632	0%	107,522,861
Total Expenditures	\$ 108,031,493	\$ -	\$ 108,031,493	\$ 508,632	0%	\$ 107,522,861
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (104,181,493)	\$ -	\$ (104,181,493)			
Fund Balance						
Beginning Balance	\$ 108,031,493					
Excess/(Deficiency)	(104,181,493)					
Total Fund Balance	\$ 3,850,000					

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 51 - CERTIFICATE OF PARTICIPATION (COP)						
Revenue						
Local Revenue (8800 to 8899)	\$ -	-	\$ -	\$ -	0%	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Expenditures						
Capital Outlay (6000 to 6999)	\$ -	-	\$ -	\$ -	0%	\$ -
Other Outgo (7000)	\$ 37					
Total Expenditures	\$ 37	\$ -	\$ -	\$ -	0%	\$ 37
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (37)	\$ -	\$ -			
Fund Balance						
Beginning Balance	\$ 37					
Excess/(Deficiency)	(37)					
Total Fund Balance	\$ -					
FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 17,500	-	\$ 17,500	\$ -	0%	\$ 17,500
Local Revenue (8800 to 8899)	500,000	-	500,000	-	0%	500,000
Total Revenue	\$ 517,500	-	\$ 517,500	\$ -	0%	\$ 517,500
Expenditures						
Services (5000 to 5999)	\$ 355,000	-	\$ 355,000	\$ 160,168	45%	\$ 194,832
Total Expenditures	\$ 355,000	-	\$ 355,000	\$ 160,168	45%	\$ 194,832
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 162,500	\$ -	\$ 162,500			
Fund Balance						
Beginning Balance	\$ 245,110					
Excess/(Deficiency)	162,500					
Total Fund Balance	\$ 407,610					
FUND 69 - OTHER INTERNAL SERVICES FUND						
Revenue						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
Total Revenue	\$ -	-	\$ -	\$ -	0%	\$ -
Expenditures						
	\$ -	-	\$ -	\$ -	0%	\$ -
Total Expenditures	\$ -	-	\$ -	\$ -	0%	\$ -
Total Revenue in Excess / (Deficiency) of Expenditures	\$ -	\$ -	\$ -			
Fund Balance						
Beginning Balance	\$ 10,000,000					
Excess/(Deficiency)	-					
Total Fund Balance	\$ 10,000,000					

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FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	\$ 43,500	-	\$ 43,500	\$ 20,102	46%	\$ 23,398
Total Revenue	<u>\$ 43,500</u>	<u>\$ -</u>	<u>\$ 43,500</u>	<u>\$ 20,102</u>	<u>46%</u>	<u>\$ 23,398</u>
Expenditures						
Supplies (4000 to 4999)	\$ 73,592	-	\$ 73,592	\$ 13,590	18%	\$ 60,002
Services (5000 to 5999)	14,330	-	14,330	7,582	53%	6,748
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	<u>\$ 87,922</u>	<u>\$ -</u>	<u>\$ 87,922</u>	<u>\$ 21,172</u>	<u>24%</u>	<u>\$ 66,750</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (44,422)</u>	<u>\$ -</u>	<u>\$ (44,422)</u>			
Fund Balance						
Beginning Balance	\$ 273,037					
Excess/(Deficiency)	(44,422)					
Total Fund Balance	<u>\$ 228,615</u>					
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 14,502	35%	\$ 27,498
Total Revenue	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 14,502</u>	<u>35%</u>	<u>\$ 27,498</u>
Expenditures						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 8,327	20%	\$ 33,673
Total Expenditures	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 8,327</u>	<u>20%</u>	<u>\$ 33,673</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Fund Balance						
Beginning Balance	\$ 77,643					
Excess/(Deficiency)	-					
Total Fund Balance	<u>\$ 77,643</u>					
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 28,365,522	38,213	\$ 28,403,735	\$ 2,074,960	7%	\$ 26,328,775
State Revenue (8600 to 8699)	16,618,361	-	16,618,361	11,778,686	71%	4,839,675
Total Revenue	<u>\$ 44,983,883</u>	<u>\$ 38,213</u>	<u>\$ 45,022,096</u>	<u>\$ 13,853,646</u>	<u>31%</u>	<u>\$ 31,168,450</u>
Expenditures						
Other Outgo (7000 to 7999)	\$ 44,983,883	31,573	\$ 45,015,456	\$ 9,937,916	22%	\$ 35,077,540
Total Expenditures	<u>\$ 44,983,883</u>	<u>\$ 31,573</u>	<u>\$ 45,015,456</u>	<u>\$ 9,937,916</u>	<u>22%</u>	<u>\$ 35,077,540</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ 6,640</u>	<u>\$ 6,640</u>			
Fund Balance						
Beginning Balance	\$ (10,257)					
Excess/(Deficiency)	-					
Total Fund Balance	<u>\$ (10,257)</u>					

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FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,050,000	-	\$ 1,050,000	\$ -	0%	\$ 1,050,000
Total Revenue	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 1,050,000</u>
Expenditures						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	-	-	-	-	0%	-
Capital Outlay (6000 to 6999)	26,602,043	-	26,602,043	3,608,630	14%	22,993,413
Total Expenditures	<u>\$ 26,602,043</u>	<u>\$ -</u>	<u>\$ 26,602,043</u>	<u>\$ 3,608,630</u>	<u>14%</u>	<u>\$ 22,993,413</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (25,552,043)</u>	<u>\$ -</u>	<u>\$ (25,552,043)</u>			
Fund Balance						
Beginning Balance	\$ 26,602,043					
Excess/(Deficiency)	(25,552,043)					
Total Fund Balance	<u>\$ 1,050,000</u>					