

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2025-2026**  
**Month Ending October 31, 2025**

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
<b>FUND 11 - UNRESTRICTED / GENERAL FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 64,543,160	-	\$ 64,543,160	\$ 18,936,594	29%	\$ 45,606,566
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	7,526,740	55%	6,279,505
Other Financing Sources (8900)	37		37			
<b>Total Revenue</b>	<b>\$ 80,335,303</b>	<b>\$ -</b>	<b>\$ 80,335,303</b>	<b>\$ 26,463,334</b>	<b>33%</b>	<b>\$ 53,871,932</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 32,171,192	(184,532)	\$ 31,986,660	\$ 9,970,575	31%	\$ 22,016,085
Classified (2000 to 2999)	16,441,713	(370,489)	16,071,224	4,967,473	31%	11,103,751
Benefits (3000 to 3999)	22,817,602	149,293	22,966,895	5,816,661	25%	17,150,234
Benefits (STRS On-Behalf Payments)	1,985,861	-	1,985,861	-	0%	1,985,861
Supplies (4000 to 4999)	1,513,043	(47,743)	1,465,300	369,027	25%	1,096,273
Services (5000 to 5999)	7,085,360	203,702	7,289,062	3,133,828	43%	4,155,234
Capital Outlay (6000 to 6999)	829,140	(15,150)	813,990	243,099	30%	570,891
Other Outgo (7000 to 7999)	4,430,618	(140,809)	4,289,809	-	0%	4,289,809
<b>Total Expenditures</b>	<b>\$ 87,274,529</b>	<b>\$ (405,728)</b>	<b>\$ 86,868,801</b>	<b>\$ 24,500,663</b>	<b>28%</b>	<b>\$ 62,368,138</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (6,939,226)</b>	<b>\$ 405,728</b>	<b>\$ (6,533,498)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 28,458,950					
Excess/(Deficiency)	(6,939,226)					
<b>Total Fund Balance</b>	<b>\$ 21,519,724</b>					

<b>FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 4,428,451	866,351	\$ 5,294,802	\$ 547,007	10%	\$ 4,747,795
State Revenue (8600 to 8699)	28,218,653	549,606	28,768,259	5,719,194	20%	23,049,065
State STRS On-Behalf Payments	520,336	(23,276)	497,060	-	0%	497,060
Local Revenue (8800 to 8899)	2,008,354	292,061	2,300,415	651,611	28%	1,648,804
<b>Total Revenue</b>	<b>\$ 35,175,794</b>	<b>\$ 1,684,742</b>	<b>\$ 36,860,536</b>	<b>\$ 6,917,812</b>	<b>19%</b>	<b>\$ 29,942,724</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 7,984,952	270,139	\$ 8,255,091	\$ 2,026,229	25%	\$ 6,228,862
Classified (2000 to 2999)	7,278,699	357,515	7,636,214	1,764,715	23%	5,871,499
Benefits (3000 to 3999)	4,948,130	974,125	5,922,255	1,174,923	20%	4,747,332
Benefits (STRS On-Behalf Payments)	520,336	-	520,336	-	0%	520,336
Supplies (4000 to 4999)	2,908,880	162,792	3,071,672	595,597	19%	2,476,075
Services (5000 to 5999)	5,886,490	(114,715)	5,771,775	704,217	12%	5,067,558
Capital Outlay (6000 to 6999)	3,607,619	(315,440)	3,292,179	365,869	11%	2,926,310
Other Outgo (7000 to 7999)	3,156,289	260,855	3,417,144	870,905	25%	2,546,239
<b>Total Expenditures</b>	<b>\$ 36,291,395</b>	<b>\$ 1,595,271</b>	<b>\$ 37,886,666</b>	<b>\$ 7,502,455</b>	<b>20%</b>	<b>\$ 30,384,211</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (1,115,601)</b>	<b>\$ 89,471</b>	<b>\$ (1,026,130)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 311,916					
Excess/(Deficiency)	(1,115,601)					
<b>Total Fund Balance</b>	<b>\$ (803,685)</b>					

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<b>FUND 22 - BUILDING FUND</b>						
<b>Revenue</b>						
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
<b>Total Revenue</b>	<b>\$ 2,850,000</b>	<b>\$ -</b>	<b>\$ 2,850,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,850,000</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ 1,729	0%	\$ (1,729)
Services (5000 to 5999)	35,000	-	35,000	48,949	140%	(13,949)
Capital Outlay (6000 to 6999)	18,912,070	-	18,912,070	300,410	2%	18,611,660
<b>Total Expenditures</b>	<b>\$ 18,947,070</b>	<b>\$ -</b>	<b>\$ 18,947,070</b>	<b>\$ 351,088</b>	<b>2%</b>	<b>\$ 18,595,982</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (16,097,070)</b>	<b>\$ -</b>	<b>\$ (16,097,070)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 18,947,070					
Excess/(Deficiency)	(16,097,070)					
<b>Total Fund Balance</b>	<b>\$ 2,850,000</b>					
<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,879,034	-	\$ 1,879,034	\$ 581,342	31%	\$ 1,297,692
Local Revenue (8800 to 8899)	32,500	-	32,500	153	0%	32,347
<b>Total Revenue</b>	<b>\$ 1,911,534</b>	<b>\$ -</b>	<b>\$ 1,911,534</b>	<b>\$ 581,495</b>	<b>30%</b>	<b>\$ 1,330,039</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 29,193	43%	\$ 38,776
Classified (2000 to 2999)	717,958	-	717,958	206,923	29%	\$ 511,035
Benefits (3000 to 3999)	433,450	-	433,450	123,072	28%	310,378
Supplies (4000 to 4999)	526,442	-	526,442	23,354	4%	503,088
Services (5000 to 5999)	46,420	-	46,420	7,901	17%	38,519
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
<b>Total Expenditures</b>	<b>\$ 2,121,803</b>	<b>\$ -</b>	<b>\$ 2,121,803</b>	<b>\$ 394,056</b>	<b>19%</b>	<b>\$ 1,727,747</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (210,269)</b>	<b>\$ -</b>	<b>\$ (210,269)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 888,740					
Excess/(Deficiency)	(210,269)					
<b>Total Fund Balance</b>	<b>\$ 678,471</b>					
<b>FUND 41 - CAPITAL PROJECTS</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ -	-	\$ -	\$ -	0%	\$ -
Local Revenue (8800 to 8899)	180,000	-	180,000	-	0%	180,000
<b>Total Revenue</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 180,000</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ -	-	\$ -	\$ -	0%	\$ -
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 775,042					
Excess/(Deficiency)	180,000					
<b>Total Fund Balance</b>	<b>\$ 955,042</b>					

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<b>FUND 43 - GO BOND - MEASURE B</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 3,850,000	-	3,850,000	-	0%	3,850,000
Financing Sources (8900)	-	-	-	-	0%	-
<b>Total Revenue</b>	<u>\$ 3,850,000</u>	<u>\$ -</u>	<u>\$ 3,850,000</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 3,850,000</u>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	108,031,493	-	108,031,493	525,595	0%	107,505,898
<b>Total Expenditures</b>	<u>\$ 108,031,493</u>	<u>\$ -</u>	<u>\$ 108,031,493</u>	<u>\$ 525,595</u>	<u>0%</u>	<u>\$ 107,505,898</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ (104,181,493)</u>	<u>\$ -</u>	<u>\$ (104,181,493)</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 108,031,493					
Excess/(Deficiency)	(104,181,493)					
<b>Total Fund Balance</b>	<u>\$ 3,850,000</u>					
<b>FUND 51 - CERTIFICATE OF PARTICIPATION (COP)</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Revenue</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
<b>Expenditures</b>						
Capital Outlay (6000 to 6999)	\$ -	-	\$ -	\$ -	0%	\$ -
Other Outgo (7000)	\$ 37					
<b>Total Expenditures</b>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 37</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ (37)</u>	<u>\$ -</u>	<u>\$ -</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 37					
Excess/(Deficiency)	(37)					
<b>Total Fund Balance</b>	<u>\$ -</u>					
<b>FUND 61 - SELF-INSURANCE FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 17,500	-	\$ 17,500	\$ -	0%	\$ 17,500
Local Revenue (8800 to 8899)	500,000	-	500,000	-	0%	500,000
<b>Total Revenue</b>	<u>\$ 517,500</u>	<u>\$ -</u>	<u>\$ 517,500</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 517,500</u>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 355,000	-	\$ 355,000	\$ 160,504	45%	\$ 194,496
<b>Total Expenditures</b>	<u>\$ 355,000</u>	<u>\$ -</u>	<u>\$ 355,000</u>	<u>\$ 160,504</u>	<u>45%</u>	<u>\$ 194,496</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ 162,500</u>	<u>\$ -</u>	<u>\$ 162,500</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 245,110					
Excess/(Deficiency)	162,500					
<b>Total Fund Balance</b>	<u>\$ 407,610</u>					

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<b>FUND 69 - OTHER INTERNAL SERVICES FUND</b>						
<b>Revenue</b>						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Revenue</b>	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Expenditures</b>						
	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Expenditures</b>	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	\$ -	\$ -	\$ -			
<b>Fund Balance</b>						
Beginning Balance	\$ 10,000,000					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	\$ 10,000,000					
<b>FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 43,500	10,150	\$ 53,650	\$ 29,606	55%	\$ 24,044
<b>Total Revenue</b>	\$ 43,500	\$ 10,150	\$ 53,650	\$ 29,606	55%	\$ 24,044
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 73,592	6,172	\$ 79,764	\$ 17,505	22%	\$ 56,087
Services (5000 to 5999)	14,330	-	14,330	12,435	87%	1,895
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
<b>Total Expenditures</b>	\$ 87,922	\$ 6,172	\$ 94,094	\$ 29,940	32%	\$ 57,982
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	\$ (44,422)	\$ 3,978	\$ (40,444)			
<b>Fund Balance</b>						
Beginning Balance	\$ 273,037					
Excess/(Deficiency)	(44,422)					
<b>Total Fund Balance</b>	\$ 228,615					
<b>FUND 72 - STUDENT REPRESENTATIVE FEES</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 23,948	57%	\$ 18,052
<b>Total Revenue</b>	\$ 42,000	\$ -	\$ 42,000	\$ 23,948	57%	\$ 18,052
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 12,146	29%	\$ 29,854
<b>Total Expenditures</b>	\$ 42,000	\$ -	\$ 42,000	\$ 12,146	29%	\$ 29,854
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	\$ -	\$ -	\$ -			
<b>Fund Balance</b>						
Beginning Balance	\$ 77,643					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	\$ 77,643					

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<b>FUND 74 - STUDENT FINANCIAL AID FUNDS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 28,365,522	38,213	\$ 28,403,735	\$ 5,051,367	18%	\$ 23,352,368
State Revenue (8600 to 8699)	16,618,361	-	16,618,361	12,157,715	73%	4,460,646
<b>Total Revenue</b>	<u>\$ 44,983,883</u>	<u>\$ 38,213</u>	<u>\$ 45,022,096</u>	<u>\$ 17,209,082</u>	<u>38%</u>	<u>\$ 27,813,014</u>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 44,983,883	31,573	\$ 45,015,456	\$ 16,313,512	36%	\$ 28,701,944
<b>Total Expenditures</b>	<u>\$ 44,983,883</u>	<u>\$ 31,573</u>	<u>\$ 45,015,456</u>	<u>\$ 16,313,512</u>	<u>36%</u>	<u>\$ 28,701,944</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ -</u>	<u>\$ 6,640</u>	<u>\$ 6,640</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ (10,257)					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	<u>\$ (10,257)</u>					
<b>FUND 81 - GENERAL OBLIGATION BOND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 1,050,000	-	\$ 1,050,000	\$ -	0%	\$ 1,050,000
<b>Total Revenue</b>	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 1,050,000</u>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	-	-	-	-	0%	-
Capital Outlay (6000 to 6999)	26,602,043	-	26,602,043	3,782,860	14%	22,819,183
<b>Total Expenditures</b>	<u>\$ 26,602,043</u>	<u>\$ -</u>	<u>\$ 26,602,043</u>	<u>\$ 3,782,860</u>	<u>14%</u>	<u>\$ 22,819,183</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ (25,552,043)</u>	<u>\$ -</u>	<u>\$ (25,552,043)</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 26,602,043					
Excess/(Deficiency)	(25,552,043)					
<b>Total Fund Balance</b>	<u>\$ 1,050,000</u>					