

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2025-2026**  
**Month Ending December 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	\$ 28,928,852	45%	\$ 35,614,308
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	9,559,398	69%	4,246,847
Other Financing Sources (8900)	37		37			
<b>Total Revenue</b>	<b>\$ 80,335,303</b>	<b>\$ -</b>	<b>\$ 80,335,303</b>	<b>\$ 38,488,250</b>	<b>48%</b>	<b>\$ 41,847,016</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 32,171,192	(184,532)	\$ 31,986,660	\$ 14,774,070	46%	\$ 17,212,590
Classified (2000 to 2999)	16,441,713	(370,489)	16,071,224	7,523,731	47%	8,547,493
Benefits (3000 to 3999)	22,817,602	149,293	22,966,895	9,850,154	43%	13,116,741
Benefits (STRS On-Behalf Payments)	1,985,861	-	1,985,861	-	0%	1,985,861
Supplies (4000 to 4999)	1,513,043	(49,983)	1,463,060	496,015	34%	967,045
Services (5000 to 5999)	7,085,360	239,635	7,324,995	4,163,568	57%	3,161,427
Capital Outlay (6000 to 6999)	829,140	16,695	845,835	327,666	39%	518,169
Other Outgo (7000 to 7999)	4,430,618	(206,346)	4,224,272	9,000,000	213%	(4,775,728)
<b>Total Expenditures</b>	<b>\$ 87,274,529</b>	<b>\$ (405,727)</b>	<b>\$ 86,868,802</b>	<b>\$ 46,135,204</b>	<b>53%</b>	<b>\$ 40,733,598</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (6,939,226)</b>	<b>\$ 405,727</b>	<b>\$ (6,533,499)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 28,458,950		\$ 28,421,023 *			
Excess/(Deficiency)	(6,939,226)		(6,533,499) **			
<b>Total Fund Balance</b>	<b>\$ 21,519,724</b>		<b>\$ 21,887,524</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	\$ 1,195,290	23%	\$ 4,099,512
State Revenue (8600 to 8699)	28,218,653	549,606	28,768,259	7,766,400	27%	21,001,859
State STRS On-Behalf Payments	520,336	(23,276)	497,060	-	0%	497,060
Local Revenue (8800 to 8899)	2,008,354	373,262	2,381,616	1,765,507	74%	616,109
<b>Total Revenue</b>	<b>\$ 35,175,794</b>	<b>\$ 1,765,943</b>	<b>\$ 36,941,737</b>	<b>\$ 10,727,197</b>	<b>29%</b>	<b>\$ 26,214,540</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 7,984,952	470,716	\$ 8,455,668	\$ 2,952,502	35%	\$ 5,503,166
Classified (2000 to 2999)	7,278,699	331,757	7,610,456	2,696,100	35%	4,914,356
Benefits (3000 to 3999)	4,948,130	1,021,046	5,969,176	1,835,382	31%	4,133,794
Benefits (STRS On-Behalf Payments)	520,336	-	520,336	-	0%	520,336
Supplies (4000 to 4999)	2,908,880	259,077	3,167,957	714,454	23%	2,453,503
Services (5000 to 5999)	5,886,490	(139,761)	5,746,729	1,032,272	18%	4,714,457
Capital Outlay (6000 to 6999)	3,607,619	(317,210)	3,290,409	437,233	13%	2,853,176
Other Outgo (7000 to 7999)	3,156,289	267,067	3,423,356	926,790	27%	2,496,566
<b>Total Expenditures</b>	<b>\$ 36,291,395</b>	<b>\$ 1,892,692</b>	<b>\$ 38,184,087</b>	<b>\$ 10,594,733</b>	<b>28%</b>	<b>\$ 27,589,354</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (1,115,601)</b>	<b>\$ (126,749)</b>	<b>\$ (1,242,350)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 311,916		\$ 258,701 *			
Excess/(Deficiency)	(1,115,601)		(1,242,350) **			
<b>Total Fund Balance</b>	<b>\$ (803,685)</b>		<b>\$ (983,649)</b>			

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<b>FUND 22 - BUILDING FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 1,350,000	1,500,000	\$ 2,850,000	\$ 166,879	6%	\$ 2,683,121
Interfund Transfers In	1,500,000	5,500,000	7,000,000	7,000,000	0%	-
<b>Total Revenue</b>	<b>\$ 2,850,000</b>	<b>\$ 7,000,000</b>	<b>\$ 9,850,000</b>	<b>\$ 7,166,879</b>	<b>73%</b>	<b>\$ 2,683,121</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	1,729	\$ 1,729	\$ 1,729	0%	\$ -
Services (5000 to 5999)	35,000	73,534	108,534	86,752	80%	21,782
Capital Outlay (6000 to 6999)	18,912,070	6,924,737	25,836,807	738,213	3%	25,098,594
<b>Total Expenditures</b>	<b>\$ 18,947,070</b>	<b>\$ 7,000,000</b>	<b>\$ 25,947,070</b>	<b>\$ 826,694</b>	<b>3%</b>	<b>\$ 25,120,376</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		\$ 18,939,551	*		
Excess/(Deficiency)	(16,097,070)		(16,097,070)	**		
<b>Total Fund Balance</b>	<b>\$ 2,850,000</b>		<b>\$ 2,842,481</b>			
<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,879,034	32,325	\$ 1,911,359	\$ 845,338	44%	\$ 1,066,021
Local Revenue (8800 to 8899)	32,500	-	32,500	10,067	31%	22,433
<b>Total Revenue</b>	<b>\$ 1,911,534</b>	<b>\$ 32,325</b>	<b>\$ 1,943,859</b>	<b>\$ 855,405</b>	<b>44%</b>	<b>\$ 1,088,454</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 46,375	68%	\$ 21,594
Classified (2000 to 2999)	717,958	-	717,958	314,473	44%	\$ 403,485
Benefits (3000 to 3999)	433,450	-	433,450	192,568	44%	240,882
Supplies (4000 to 4999)	526,442	-	526,442	24,825	5%	501,617
Services (5000 to 5999)	46,420	32,325	78,745	7,901	10%	70,844
Capital Outlay (6000 to 6999)	91,747	-	91,747	2,984	3%	88,763
Other Outgo (7000 to 7999)	237,817	-	237,817	-	0%	237,817
<b>Total Expenditures</b>	<b>\$ 2,121,803</b>	<b>\$ 32,325</b>	<b>\$ 2,154,128</b>	<b>\$ 589,126</b>	<b>27%</b>	<b>\$ 1,565,002</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		\$ 897,239	*		
Excess/(Deficiency)	(210,269)		(210,269)	**		
<b>Total Fund Balance</b>	<b>\$ 678,471</b>		<b>\$ 686,970</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	45,970	0%	134,030
<b>Total Revenue</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ 45,970</b>	<b>0%</b>	<b>\$ 134,030</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	-	-	-	429,135	0%	(429,135)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 429,135</b>	<b>0%</b>	<b>\$ (429,135)</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		\$ 775,042	*		
Excess/(Deficiency)	180,000		180,000	**		
<b>Total Fund Balance</b>	<b>\$ 955,042</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	962,230	25%	2,887,770
Financing Sources (8900)	-	-	-	-	0%	-
<b>Total Revenue</b>	<b>\$ 3,850,000</b>	<b>\$ -</b>	<b>\$ 3,850,000</b>	<b>\$ 962,230</b>	<b>25%</b>	<b>\$ 2,887,770</b>
<b>Expenditures</b>						
Services (5000 to 5999)	-	-	-	6,531	0%	(6,531)
Capital Outlay (6000 to 6999)	108,031,493	-	108,031,493	532,815	0%	107,498,678
<b>Total Expenditures</b>	<b>\$ 108,031,493</b>	<b>\$ -</b>	<b>\$ 108,031,493</b>	<b>\$ 539,346</b>	<b>0%</b>	<b>\$ 107,492,147</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (104,181,493)</b>	<b>\$ -</b>	<b>\$ (104,181,493)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 108,031,493		\$ 108,031,494 *			
Excess/(Deficiency)	(104,181,493)		(104,181,493) **			
<b>Total Fund Balance</b>	<b>\$ 3,850,000</b>		<b>\$ 3,850,001</b>			
<b>FUND 51 - CERTIFICATE OF PARTICIPATION (COP)</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	-	-	-	9	0%	(9)
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>0%</b>	<b>\$ (9)</b>
<b>Expenditures</b>						
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000)	37	-	-	-	0%	-
<b>Total Expenditures</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 37</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (37)</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 37		\$ 36 *			
Excess/(Deficiency)	(37)		-			
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ 36</b>			
<b>FUND 61 - SELF-INSURANCE FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 17,500	-	17,500	\$ 1,149	7%	\$ 16,351
Local Revenue (8800 to 8899)	500,000	-	500,000	500,000	100%	-
<b>Total Revenue</b>	<b>\$ 517,500</b>	<b>\$ -</b>	<b>\$ 517,500</b>	<b>\$ 501,149</b>	<b>97%</b>	<b>\$ 16,351</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 355,000	-	355,000	\$ 165,504	47%	\$ 189,496
<b>Total Expenditures</b>	<b>\$ 355,000</b>	<b>\$ -</b>	<b>\$ 355,000</b>	<b>\$ 165,504</b>	<b>47%</b>	<b>\$ 189,496</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 162,500</b>	<b>\$ -</b>	<b>\$ 162,500</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 245,110		\$ 245,110 *			
Excess/(Deficiency)	162,500		162,500 **			
<b>Total Fund Balance</b>	<b>\$ 407,610</b>		<b>\$ 407,610</b>			

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<b>FUND 69 - OTHER INTERNAL SERVICES FUND</b>						
<b>Revenue</b>						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Revenue</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
<b>Expenditures</b>						
	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 10,000,000		\$ 10,000,000			*
Excess/(Deficiency)	-		-			**
<b>Total Fund Balance</b>	<u>\$ 10,000,000</u>		<u>\$ 10,000,000</u>			
<b>FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 43,500	13,868	\$ 57,368	\$ 35,715	62%	\$ 21,653
<b>Total Revenue</b>	<u>\$ 43,500</u>	<u>\$ 13,868</u>	<u>\$ 57,368</u>	<u>\$ 35,715</u>	<u>62%</u>	<u>\$ 21,653</u>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 73,592	7,924	\$ 81,516	\$ 21,992	27%	\$ 51,600
Services (5000 to 5999)	14,330	1,500	15,830	17,595	111%	(1,765)
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
<b>Total Expenditures</b>	<u>\$ 87,922</u>	<u>\$ 9,424</u>	<u>\$ 97,346</u>	<u>\$ 39,587</u>	<u>41%</u>	<u>\$ 49,835</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ (44,422)</u>	<u>\$ 4,444</u>	<u>\$ (39,978)</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 273,037		\$ 273,037			*
Excess/(Deficiency)	(44,422)		(39,978)			**
<b>Total Fund Balance</b>	<u>\$ 228,615</u>		<u>233,059</u>			
<b>FUND 72 - STUDENT REPRESENTATIVE FEES</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 36,382	87%	\$ 5,618
<b>Total Revenue</b>	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 36,382</u>	<u>87%</u>	<u>\$ 5,618</u>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 16,438	39%	\$ 25,562
<b>Total Expenditures</b>	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 16,438</u>	<u>39%</u>	<u>\$ 25,562</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 77,643		\$ 77,643			*
Excess/(Deficiency)	-		-			**
<b>Total Fund Balance</b>	<u>\$ 77,643</u>		<u>77,643</u>			

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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	\$ 11,598,384	41%	\$ 16,805,351
State Revenue (8600 to 8699)	16,618,361	-	16,618,361	12,162,659	73%	4,455,702
<b>Total Revenue</b>	<b>\$ 44,983,883</b>	<b>\$ 38,213</b>	<b>\$ 45,022,096</b>	<b>\$ 23,761,043</b>	<b>53%</b>	<b>\$ 21,261,053</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 44,983,883	31,573	\$ 45,015,456	\$ 17,941,558	40%	\$ 27,073,898
<b>Total Expenditures</b>	<b>\$ 44,983,883</b>	<b>\$ 31,573</b>	<b>\$ 45,015,456</b>	<b>\$ 17,941,558</b>	<b>40%</b>	<b>\$ 27,073,898</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ 6,640</b>	<b>\$ 6,640</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ (10,257)		\$ (10,257)	*		
Excess/(Deficiency)	-		6,640	**		
<b>Total Fund Balance</b>	<b>\$ (10,257)</b>		<b>\$ (3,617)</b>			
<b>FUND 81 - GENERAL OBLIGATION BOND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 1,050,000	-	\$ 1,050,000	\$ 229,986	22%	\$ 820,014
<b>Total Revenue</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ 1,050,000</b>	<b>\$ 229,986</b>	<b>22%</b>	<b>\$ 820,014</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	-	-	-	7,031	0%	(7,031)
Capital Outlay (6000 to 6999)	26,602,043	-	26,602,043	8,674,121	33%	17,927,922
<b>Total Expenditures</b>	<b>\$ 26,602,043</b>	<b>\$ -</b>	<b>\$ 26,602,043</b>	<b>\$ 8,681,152</b>	<b>33%</b>	<b>\$ 17,920,891</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (25,552,043)</b>	<b>\$ -</b>	<b>\$ (25,552,043)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 26,602,043		\$ 26,602,043	*		
Excess/(Deficiency)	(25,552,043)		(25,552,043)	**		
<b>Total Fund Balance</b>	<b>\$ 1,050,000</b>		<b>1,050,000</b>			

\* Fund balance data updated to reflect actual fund balances reported at June 30, 2025 on CCFS-311 Report.

\*\* Revenues in Excess / (Deficiency) of Expenditures based on budget revisions year-to-date.