

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

	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	\$ 35,335,769	55%	\$ 29,207,391
State STRS On-Behalf Payments	1,985,861	-	1,985,861	-	0%	1,985,861
Local Revenue (8800 to 8899)	13,806,245	8,048,032	21,854,277	17,465,621	80%	4,388,656
Other Financing Sources (8900)	37		37	37		
Total Revenue	\$ 80,335,303	\$ 8,048,032	\$ 88,383,335	\$ 52,801,427	60%	\$ 35,581,908
Expenditures						
Certificated (1000 to 1999)	\$ 32,171,192	(184,532)	\$ 31,986,660	\$ 17,506,182	55%	\$ 14,480,478
Classified (2000 to 2999)	16,441,713	(370,489)	16,071,224	8,675,834	54%	7,395,390
Benefits (3000 to 3999)	22,817,602	149,293	22,966,895	11,823,308	51%	11,143,587
Benefits (STRS On-Behalf Payments)	1,985,861	-	1,985,861	-	0%	1,985,861
Supplies (4000 to 4999)	1,513,043	(48,060)	1,464,983	604,448	41%	860,535
Services (5000 to 5999)	7,085,360	238,237	7,323,597	4,723,767	65%	2,599,830
Capital Outlay (6000 to 6999)	829,140	21,425	850,565	388,593	46%	461,972
Other Outgo (7000 to 7999)	4,430,618	7,836,480	12,267,098	11,548,364	94%	718,734
Total Expenditures	\$ 87,274,529	\$ 7,642,354	\$ 94,916,883	\$ 55,270,496	58%	\$ 39,646,387
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (6,939,226)	\$ 405,678	\$ (6,533,548)			
Fund Balance						
Beginning Balance	\$ 28,458,950		\$ 28,421,023 *			
Excess/(Deficiency)	(6,939,226)		(6,533,548) **			
Total Fund Balance	\$ 21,519,724		\$ 21,887,475			

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 4,428,451	866,351	\$ 5,294,802	\$ 1,687,492	32%	\$ 3,607,310
State Revenue (8600 to 8699)	28,218,653	954,052	29,172,705	9,561,660	33%	19,611,045
State STRS On-Behalf Payments	520,336	(23,276)	497,060	-	0%	497,060
Local Revenue (8800 to 8899)	2,008,354	518,262	2,526,616	2,072,148	82%	454,468
Total Revenue	\$ 35,175,794	\$ 2,315,389	\$ 37,491,183	\$ 13,321,300	36%	\$ 24,169,883
Expenditures						
Certificated (1000 to 1999)	\$ 7,984,952	349,068	\$ 8,334,020	\$ 3,412,582	41%	\$ 4,921,438
Classified (2000 to 2999)	7,278,699	514,232	7,792,931	3,144,828	40%	4,648,103
Benefits (3000 to 3999)	4,948,130	1,150,853	6,098,983	2,178,454	36%	3,920,529
Benefits (STRS On-Behalf Payments)	520,336	-	520,336	-	0%	520,336
Supplies (4000 to 4999)	2,908,880	290,093	3,198,973	848,505	27%	2,350,468
Services (5000 to 5999)	5,886,490	(138,461)	5,748,029	1,170,358	20%	4,577,671
Capital Outlay (6000 to 6999)	3,607,619	(132,821)	3,474,798	473,142	14%	3,001,656
Other Outgo (7000 to 7999)	3,156,289	409,173	3,565,462	1,106,644	31%	2,458,818
Total Expenditures	\$ 36,291,395	\$ 2,442,137	\$ 38,733,532	\$ 12,334,513	32%	\$ 26,399,019
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (1,115,601)	\$ (126,748)	\$ (1,242,349)			
Fund Balance						
Beginning Balance	\$ 311,916		\$ 258,701 *			
Excess/(Deficiency)	(1,115,601)		(1,242,349) **			
Total Fund Balance	\$ (803,685)		\$ (983,648)			

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 22 - BUILDING FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,350,000	1,500,000	\$ 2,850,000	\$ 654,332	23%	\$ 2,195,668
Interfund Transfers In	1,500,000	8,048,082	9,548,082	9,548,082	0%	-
Total Revenue	\$ 2,850,000	\$ 9,548,082	\$ 12,398,082	\$ 10,202,414	82%	\$ 2,195,668
Expenditures						
Supplies (4000 to 4999)	\$ -	1,729	\$ 1,729	\$ 1,729	0%	\$ -
Services (5000 to 5999)	35,000	83,852	118,852	90,452	76%	28,400
Capital Outlay (6000 to 6999)	18,912,070	9,462,501	28,374,571	969,334	3%	27,405,237
Total Expenditures	\$ 18,947,070	\$ 9,548,082	\$ 28,495,152	\$ 1,061,515	4%	\$ 27,433,637
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (16,097,070)	\$ -	\$ (16,097,070)			
Fund Balance						
Beginning Balance	\$ 18,947,070		\$ 18,939,551	*		
Excess/(Deficiency)	(16,097,070)		(16,097,070)	**		
Total Fund Balance	\$ 2,850,000		\$ 2,842,481			
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	\$ 1,879,034	32,325	\$ 1,911,359	\$ 1,111,382	58%	\$ 799,977
Local Revenue (8800 to 8899)	32,500	-	32,500	21,567	66%	10,933
Total Revenue	\$ 1,911,534	\$ 32,325	\$ 1,943,859	\$ 1,132,949	58%	\$ 810,910
Expenditures						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 53,673	79%	\$ 14,296
Classified (2000 to 2999)	717,958	-	717,958	362,243	50%	\$ 355,715
Benefits (3000 to 3999)	433,450	-	433,450	226,415	52%	207,035
Supplies (4000 to 4999)	526,442	-	526,442	25,525	5%	500,917
Services (5000 to 5999)	46,420	32,325	78,745	8,207	10%	70,538
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
Total Expenditures	\$ 2,121,803	\$ 32,325	\$ 2,154,128	\$ 679,047	32%	\$ 1,475,081
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (210,269)	\$ -	\$ (210,269)			
Fund Balance						
Beginning Balance	\$ 888,740		\$ 897,239	*		
Excess/(Deficiency)	(210,269)		(210,269)	**		
Total Fund Balance	\$ 678,471		\$ 686,970			
FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	\$ -	-	\$ -	\$ -	0%	\$ -
Local Revenue (8800 to 8899)	180,000	-	180,000	88,791	49%	91,209
Total Revenue	\$ 180,000	\$ -	\$ 180,000	\$ 88,791	0%	\$ 91,209
Expenditures						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	-	-	-	429,135	0%	(429,135)
Total Expenditures	\$ -	\$ -	\$ -	\$ 429,135	0%	\$ (429,135)
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 180,000	\$ -	\$ 180,000			
Fund Balance						
Beginning Balance	\$ 775,042		\$ 775,042	*		
Excess/(Deficiency)	180,000		180,000	**		
Total Fund Balance	\$ 955,042		\$ 955,042			

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 43 - GO BOND - MEASURE B						
Revenue						
Local Revenue (8800 to 8899)	\$ 3,850,000	-	3,850,000	1,908,117	50%	1,941,883
Financing Sources (8900)	-	-	-	-	0%	-
Total Revenue	\$ 3,850,000	\$ -	\$ 3,850,000	\$ 1,908,117	50%	\$ 1,941,883
Expenditures						
Services (5000 to 5999)	-	6,531	6,531	6,531	0%	-
Capital Outlay (6000 to 6999)	108,031,493	(6,531)	108,024,962	638,315	1%	107,386,647
Total Expenditures	\$ 108,031,493	\$ -	\$ 108,031,493	\$ 644,846	1%	\$ 107,386,647
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (104,181,493)	\$ -	\$ (104,181,493)			
Fund Balance						
Beginning Balance	\$ 108,031,493		\$ 108,031,494 *			
Excess/(Deficiency)	(104,181,493)		(104,181,493) **			
Total Fund Balance	\$ 3,850,000		\$ 3,850,001			
FUND 51 - CERTIFICATE OF PARTICIPATION (COP)						
Revenue						
Local Revenue (8800 to 8899)	-	-	-	18	0%	(18)
Total Revenue	\$ -	\$ -	\$ -	\$ 18	0%	\$ (18)
Expenditures						
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000)	37	-	37	37	100%	(1)
Total Expenditures	\$ 37	\$ -	\$ 37	\$ 37	100%	\$ (1)
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (37)	\$ -	\$ (37)			
Fund Balance						
Beginning Balance	\$ 37		\$ 36 *			
Excess/(Deficiency)	(37)		(37) **			
Total Fund Balance	\$ -		\$ (1)			
FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 17,500	-	\$ 17,500	\$ 1,880	11%	\$ 15,620
Local Revenue (8800 to 8899)	500,000	-	500,000	500,000	100%	-
Total Revenue	\$ 517,500	\$ -	\$ 517,500	\$ 501,880	97%	\$ 15,620
Expenditures						
Services (5000 to 5999)	\$ 355,000	-	\$ 355,000	\$ 165,843	47%	\$ 189,157
Total Expenditures	\$ 355,000	\$ -	\$ 355,000	\$ 165,843	47%	\$ 189,157
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 162,500	\$ -	\$ 162,500			
Fund Balance						
Beginning Balance	\$ 245,110		\$ 245,110 *			
Excess/(Deficiency)	162,500		162,500 **			
Total Fund Balance	\$ 407,610		\$ 407,610			

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
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		\$ 10,000,000		*	
Excess/(Deficiency)	-		-		**	
Total Fund Balance	\$ 10,000,000		\$ 10,000,000			
FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	\$ 43,500	13,868	\$ 57,368	\$ 58,018	101%	\$ (650)
Total Revenue	\$ 43,500	\$ 13,868	\$ 57,368	\$ 58,018	101%	\$ (650)
Expenditures						
Supplies (4000 to 4999)	\$ 73,592	7,924	\$ 81,516	\$ 24,006	29%	\$ 49,586
Services (5000 to 5999)	14,330	1,500	15,830	17,845	113%	(2,015)
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	\$ 87,922	\$ 9,424	\$ 97,346	\$ 41,851	43%	\$ 47,571
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (44,422)	\$ 4,444	\$ (39,978)			
Fund Balance						
Beginning Balance	\$ 273,037		\$ 273,037		*	
Excess/(Deficiency)	(44,422)		(39,978)		**	
Total Fund Balance	\$ 228,615		233,059			

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 38,356	91%	\$ 3,644
Total Revenue	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 38,356</u>	<u>91%</u>	<u>\$ 3,644</u>
Expenditures						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 42,380	101%	\$ (380)
Total Expenditures	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 42,380</u>	<u>101%</u>	<u>\$ (381)</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Fund Balance						
Beginning Balance	\$ 77,643		\$ 77,643			*
Excess/(Deficiency)	-		-			**
Total Fund Balance	<u>\$ 77,643</u>		<u>\$ 77,643</u>			
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 28,365,522	38,213	\$ 28,403,735	\$ 12,556,429	44%	\$ 15,847,306
State Revenue (8600 to 8699)	16,618,361	-	16,618,361	12,425,121	75%	4,193,240
Total Revenue	<u>\$ 44,983,883</u>	<u>\$ 38,213</u>	<u>\$ 45,022,096</u>	<u>\$ 24,981,550</u>	<u>55%</u>	<u>\$ 20,040,546</u>
Expenditures						
Other Outgo (7000 to 7999)	\$ 44,983,883	31,573	\$ 45,015,456	\$ 19,954,626	44%	\$ 25,060,830
Total Expenditures	<u>\$ 44,983,883</u>	<u>\$ 31,573</u>	<u>\$ 45,015,456</u>	<u>\$ 19,954,626</u>	<u>44%</u>	<u>\$ 25,060,830</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ 6,640</u>	<u>\$ 6,640</u>			
Fund Balance						
Beginning Balance	\$ (10,257)		\$ (10,257)			*
Excess/(Deficiency)	-		6,640			**
Total Fund Balance	<u>\$ (10,257)</u>		<u>\$ (3,617)</u>			

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,050,000	-	\$ 1,050,000	\$ 417,467	40%	\$ 632,533
Total Revenue	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ 417,467</u>	<u>40%</u>	<u>\$ 632,533</u>
Expenditures						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	-	7,031	7,031	7,031	0%	-
Capital Outlay (6000 to 6999)	26,602,043	(7,031)	26,595,012	10,732,019	40%	15,862,993
Total Expenditures	<u>\$ 26,602,043</u>	<u>\$ -</u>	<u>\$ 26,602,043</u>	<u>\$ 10,739,050</u>	<u>40%</u>	<u>\$ 15,862,993</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		\$ 26,602,043	*		
Excess/(Deficiency)	(25,552,043)		(25,552,043)	**		
Total Fund Balance	<u>\$ 1,050,000</u>		<u>1,050,000</u>			

* 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.