

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2025-2026

Month Ending November 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	\$ 23,081,958	36%	\$ 41,461,202
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	9,687,337	70%	4,118,908
Other Financing Sources (8900)	37		37			
Total Revenue	\$ 80,335,303	\$ -	\$ 80,335,303	\$ 32,769,295	41%	\$ 47,565,971
Expenditures						
Certificated (1000 to 1999)	\$ 32,171,192	(184,532)	\$ 31,986,660	\$ 12,559,260	39%	\$ 19,427,400
Classified (2000 to 2999)	16,441,713	(370,489)	16,071,224	6,192,448	39%	9,878,776
Benefits (3000 to 3999)	22,817,602	149,293	22,966,895	7,184,450	31%	15,782,445
Benefits (STRS On-Behalf Payments)	1,985,861	-	1,985,861	-	0%	1,985,861
Supplies (4000 to 4999)	1,513,043	(46,283)	1,466,760	412,906	28%	1,053,854
Services (5000 to 5999)	7,085,360	205,435	7,290,795	3,390,886	47%	3,899,909
Capital Outlay (6000 to 6999)	829,140	(2,805)	826,335	253,871	31%	572,464
Other Outgo (7000 to 7999)	4,430,618	(156,346)	4,274,272	7,500,000	175%	(3,225,728)
Total Expenditures	\$ 87,274,529	\$ (405,727)	\$ 86,868,802	\$ 37,493,821	43%	\$ 49,374,981
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (6,939,226)	\$ 405,727	\$ (6,533,499)			
Fund Balance						
Beginning Balance	\$ 28,458,950		\$ 28,421,023	*		
Excess/(Deficiency)	(6,939,226)		(6,533,499)	**		
Total Fund Balance	\$ 21,519,724		\$ 21,887,524			

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 4,428,451	866,351	\$ 5,294,802	\$ 1,097,590	21%	\$ 4,197,212
State Revenue (8600 to 8699)	28,218,653	549,606	28,768,259	7,077,462	25%	21,690,797
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	1,197,272	52%	1,103,143
Total Revenue	\$ 35,175,794	\$ 1,684,742	\$ 36,860,536	\$ 9,372,324	25%	\$ 27,488,212
Expenditures						
Certificated (1000 to 1999)	\$ 7,984,952	242,099	\$ 8,227,051	\$ 2,532,008	31%	\$ 5,695,043
Classified (2000 to 2999)	7,278,699	334,539	7,613,238	2,268,497	30%	5,344,741
Benefits (3000 to 3999)	4,948,130	1,009,909	5,958,039	1,511,139	25%	4,446,900
Benefits (STRS On-Behalf Payments)	520,336	-	520,336	-	0%	520,336
Supplies (4000 to 4999)	2,908,880	169,914	3,078,794	643,604	21%	2,435,190
Services (5000 to 5999)	5,886,490	(116,104)	5,770,386	811,695	14%	4,958,691
Capital Outlay (6000 to 6999)	3,607,619	(311,275)	3,296,344	365,869	11%	2,930,475
Other Outgo (7000 to 7999)	3,156,289	266,191	3,422,480	889,895	26%	2,532,585
Total Expenditures	\$ 36,291,395	\$ 1,595,273	\$ 37,886,668	\$ 9,022,707	24%	\$ 28,863,961
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (1,115,601)	\$ 89,469	\$ (1,026,132)			
Fund Balance						
Beginning Balance	\$ 311,916		\$ 258,701	*		
Excess/(Deficiency)	(1,115,601)		(1,026,132)	**		
Total Fund Balance	\$ (803,685)		\$ (767,431)			

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	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	\$ 166,879	6%	\$ 2,683,121
Interfund Transfers In	1,500,000	5,500,000	7,000,000	7,000,000	0%	-
Total Revenue	\$ 2,850,000	\$ 7,000,000	\$ 9,850,000	\$ 7,166,879	73%	\$ 2,683,121
Expenditures						
Supplies (4000 to 4999)	\$ -	1,729	\$ 1,729	\$ 1,729	0%	\$ -
Services (5000 to 5999)	35,000	73,534	108,534	77,934	72%	30,600
Capital Outlay (6000 to 6999)	18,912,070	6,924,737	25,836,807	627,357	2%	25,209,450
Total Expenditures	\$ 18,947,070	\$ 7,000,000	\$ 25,947,070	\$ 707,020	3%	\$ 25,240,050
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	\$ 845,338	44%	\$ 1,066,021
Local Revenue (8800 to 8899)	32,500	-	32,500	9,998	31%	22,502
Total Revenue	\$ 1,911,534	\$ 32,325	\$ 1,943,859	\$ 855,336	44%	\$ 1,088,523
Expenditures						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 39,077	57%	\$ 28,892
Classified (2000 to 2999)	717,958	-	717,958	258,630	36%	459,328
Benefits (3000 to 3999)	433,450	-	433,450	158,076	36%	275,374
Supplies (4000 to 4999)	526,442	-	526,442	23,354	4%	503,088
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
Total Expenditures	\$ 2,121,803	\$ 32,325	\$ 2,154,128	\$ 490,022	23%	\$ 1,664,106
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	45,970	0%	134,030
Total Revenue	\$ 180,000	\$ -	\$ 180,000	\$ 45,970	0%	\$ 134,030
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			

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	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	962,230	25%	2,887,770
Financing Sources (8900)	-	-	-	-	0%	-
Total Revenue	<u>\$ 3,850,000</u>	<u>\$ -</u>	<u>\$ 3,850,000</u>	<u>\$ 962,230</u>	<u>25%</u>	<u>\$ 2,887,770</u>
Expenditures						
Services (5000 to 5999)	\$ -	-	-	6,531	0%	(6,531)
Capital Outlay (6000 to 6999)	108,031,493	-	108,031,493	525,595	0%	107,505,898
Total Expenditures	<u>\$ 108,031,493</u>	<u>\$ -</u>	<u>\$ 108,031,493</u>	<u>\$ 532,126</u>	<u>0%</u>	<u>\$ 107,499,367</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (104,181,493)</u>	<u>\$ -</u>	<u>\$ (104,181,493)</u>			
Fund Balance						
Beginning Balance	\$ 108,031,493		\$ 108,031,494 *			
Excess/(Deficiency)	(104,181,493)		(104,181,493) **			
Total Fund Balance	<u>\$ 3,850,000</u>		<u>\$ 3,850,001</u>			
FUND 51 - CERTIFICATE OF PARTICIPATION (COP)						
Revenue						
Local Revenue (8800 to 8899)	\$ -	-	\$ -	9	0%	\$ (9)
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>9</u>	<u>0%</u>	<u>\$ (9)</u>
Expenditures						
Capital Outlay (6000 to 6999)	\$ -	-	\$ -	-	0%	\$ -
Other Outgo (7000)	\$ 37					
Total Expenditures	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 37</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (37)</u>	<u>\$ -</u>	<u>\$ -</u>			
Fund Balance						
Beginning Balance	\$ 37		\$ 36 *			
Excess/(Deficiency)	(37)		- **			
Total Fund Balance	<u>\$ -</u>		<u>\$ 36</u>			
FUND 61 - SELF-INSURANCE FUND						
Revenue						
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%	-
Total Revenue	<u>\$ 517,500</u>	<u>-</u>	<u>\$ 517,500</u>	<u>\$ 501,149</u>	<u>97%</u>	<u>\$ 16,351</u>
Expenditures						
Services (5000 to 5999)	\$ 355,000	-	\$ 355,000	\$ 165,504	47%	\$ 189,496
Total Expenditures	<u>\$ 355,000</u>	<u>-</u>	<u>\$ 355,000</u>	<u>\$ 165,504</u>	<u>47%</u>	<u>\$ 189,496</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ 162,500</u>	<u>\$ -</u>	<u>\$ 162,500</u>			
Fund Balance						
Beginning Balance	\$ 245,110		\$ 245,110 *			
Excess/(Deficiency)	162,500		162,500 **			
Total Fund Balance	<u>\$ 407,610</u>		<u>\$ 407,610</u>			

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	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	\$ 34,335	60%	\$ 23,033
Total Revenue	\$ 43,500	\$ 13,868	\$ 57,368	\$ 34,335	60%	\$ 23,033
Expenditures						
Supplies (4000 to 4999)	\$ 73,592	7,924	\$ 81,516	\$ 18,848	23%	\$ 54,744
Services (5000 to 5999)	14,330	1,500	15,830	12,710	80%	3,120
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	\$ 87,922	\$ 9,424	\$ 97,346	\$ 31,558	32%	\$ 57,864
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			
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 33,664	80%	\$ 8,336
Total Revenue	\$ 42,000	\$ -	\$ 42,000	\$ 33,664	80%	\$ 8,336
Expenditures						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 12,146	29%	\$ 29,854
Total Expenditures	\$ 42,000	\$ -	\$ 42,000	\$ 12,146	29%	\$ 29,854
Total Revenue in Excess / (Deficiency) of Expenditures	\$ -	\$ -	\$ -			
Fund Balance						
Beginning Balance	\$ 77,643		\$ 77,643	*		
Excess/(Deficiency)	-		-	**		
Total Fund Balance	\$ 77,643		77,643			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
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	12,161,835	73%	4,456,526
Total Revenue	\$ 44,983,883	\$ 38,213	\$ 45,022,096	\$ 23,760,219	53%	\$ 21,261,877
Expenditures						
Other Outgo (7000 to 7999)	\$ 44,983,883	31,573	\$ 45,015,456	\$ 17,163,054	38%	\$ 27,852,402
Total Expenditures	\$ 44,983,883	\$ 31,573	\$ 45,015,456	\$ 17,163,054	38%	\$ 27,852,402
Total Revenue in Excess / (Deficiency) of Expenditures	\$ -	\$ 6,640	\$ 6,640			
Fund Balance						
Beginning Balance	\$ (10,257)		\$ (10,257)	*		
Excess/(Deficiency)	-		6,640	**		
Total Fund Balance	\$ (10,257)		\$ (3,617)			
FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,050,000	-	\$ 1,050,000	\$ 229,986	22%	\$ 820,014
Total Revenue	\$ 1,050,000	\$ -	\$ 1,050,000	\$ 229,986	22%	\$ 820,014
Expenditures						
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	7,277,358	27%	19,324,685
Total Expenditures	\$ 26,602,043	\$ -	\$ 26,602,043	\$ 7,284,389	27%	\$ 19,317,654
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (25,552,043)	\$ -	\$ (25,552,043)			
Fund Balance						
Beginning Balance	\$ 26,602,043		\$ 26,602,043	*		
Excess/(Deficiency)	(25,552,043)		(25,552,043)	**		
Total Fund Balance	\$ 1,050,000		1,050,000			

* 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.