

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2025-2026

Month Ending February 28, 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	\$ 39,815,593	62%	\$ 24,727,567
State STRS On-Behalf Payments	1,985,861	-	1,985,861	-	0%	1,985,861
Local Revenue (8800 to 8899)	13,806,245	8,048,083	21,854,328	17,359,301	79%	4,495,027
Other Financing Sources (8900)	37		37	37		
Total Revenue	\$ 80,335,303	\$ 8,048,083	\$ 88,383,386	\$ 57,174,931	65%	\$ 31,208,455
Expenditures						
Certificated (1000 to 1999)	\$ 32,171,192	-	\$ 32,171,192	\$ 19,624,484	61%	\$ 12,546,708
Classified (2000 to 2999)	16,441,713	-	16,441,713	9,827,067	60%	6,614,646
Benefits (3000 to 3999)	22,817,602	-	22,817,602	13,489,571	59%	9,328,031
Benefits (STRS On-Behalf Payments)	1,985,861	-	1,985,861	-	0%	1,985,861
Supplies (4000 to 4999)	1,513,043	(24,900)	1,488,143	743,248	50%	744,895
Services (5000 to 5999)	7,085,360	248,867	7,334,227	5,124,066	70%	2,210,161
Capital Outlay (6000 to 6999)	829,140	644	829,784	403,794	49%	425,990
Other Outgo (7000 to 7999)	4,430,618	7,823,472	12,254,090	11,548,364	94%	705,726
Total Expenditures	\$ 87,274,529	\$ 8,048,083	\$ 95,322,612	\$ 60,760,594	64%	\$ 34,562,018
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (6,939,226)	\$ -	\$ (6,939,226)			
Fund Balance						
Beginning Balance	\$ 28,458,950		\$ 28,421,023 *			
Excess/(Deficiency)	(6,939,226)		(6,939,226) **			
Total Fund Balance	\$ 21,519,724		\$ 21,481,797			

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 4,428,451	1,110,682	\$ 5,539,133	\$ 1,965,131	35%	\$ 3,574,002
State Revenue (8600 to 8699)	28,218,653	1,421,209	29,639,862	11,583,120	39%	18,056,742
State STRS On-Behalf Payments	520,336	(23,276)	497,060	-	0%	497,060
Local Revenue (8800 to 8899)	2,008,354	632,433	2,640,787	2,145,661	81%	495,126
Total Revenue	\$ 35,175,794	\$ 3,141,048	\$ 38,316,842	\$ 15,693,912	41%	\$ 22,622,930
Expenditures						
Certificated (1000 to 1999)	\$ 7,984,952	214,011	\$ 8,198,963	\$ 3,935,487	48%	\$ 4,263,476
Classified (2000 to 2999)	7,278,699	638,974	7,917,673	3,637,686	46%	4,279,987
Benefits (3000 to 3999)	4,948,130	1,185,230	6,133,360	2,528,482	41%	3,604,878
Benefits (STRS On-Behalf Payments)	520,336	-	520,336	-	0%	520,336
Supplies (4000 to 4999)	2,908,880	363,999	3,272,879	987,680	30%	2,285,199
Services (5000 to 5999)	5,886,490	(28,793)	5,857,697	1,432,469	24%	4,425,228
Capital Outlay (6000 to 6999)	3,607,619	(167,855)	3,439,764	454,536	13%	2,985,228
Other Outgo (7000 to 7999)	3,156,289	1,158,756	4,315,045	1,291,524	30%	3,023,521
Total Expenditures	\$ 36,291,395	\$ 3,364,322	\$ 39,655,717	\$ 14,267,864	36%	\$ 25,387,853
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (1,115,601)	\$ (223,274)	\$ (1,338,875)			
Fund Balance						
Beginning Balance	\$ 311,916		\$ 258,701 *			
Excess/(Deficiency)	(1,115,601)		(1,338,875) **			
Total Fund Balance	\$ (803,685)		\$ (1,080,174)			

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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	1,095,136	4%	27,279,435
Total Expenditures	\$ 18,947,070	\$ 9,548,082	\$ 28,495,152	\$ 1,187,317	4%	\$ 27,307,835
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	\$ 60,971	90%	\$ 6,998
Classified (2000 to 2999)	717,958	-	717,958	415,196	58%	\$ 302,762
Benefits (3000 to 3999)	433,450	-	433,450	261,581	60%	171,869
Supplies (4000 to 4999)	526,442	(825)	525,617	27,640	5%	497,977
Services (5000 to 5999)	46,420	33,150	79,570	10,825	14%	68,745
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	\$ 779,197	36%	\$ 1,374,931
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			

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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	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)	-	31,391	31,391	6,531	0%	24,860
Capital Outlay (6000 to 6999)	108,031,493	(31,391)	108,000,102	639,606	1%	107,360,496
Total Expenditures	\$ 108,031,493	\$ -	\$ 108,031,493	\$ 646,137	1%	\$ 107,385,356
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			
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			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	\$ 43,500	13,868	\$ 57,368	\$ 64,413	112%	\$ (7,045)
Total Revenue	\$ 43,500	\$ 13,868	\$ 57,368	\$ 64,413	112%	\$ (7,045)
Expenditures						
Supplies (4000 to 4999)	\$ 73,592	7,924	\$ 81,516	\$ 26,645	33%	\$ 46,947
Services (5000 to 5999)	14,330	1,500	15,830	19,495	123%	(3,665)
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	\$ 87,922	\$ 9,424	\$ 97,346	\$ 46,140	47%	\$ 43,282
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	\$ 39,018	93%	\$ 2,982
Total Revenue	\$ 42,000	\$ -	\$ 42,000	\$ 39,018	93%	\$ 2,982
Expenditures						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 46,602	111%	\$ (4,602)
Total Expenditures	\$ 42,000	\$ -	\$ 42,000	\$ 46,602	111%	\$ (4,603)
Total Revenue in Excess / (Deficiency) of Expenditures	\$ -	\$ -	\$ -			
Fund Balance						
Beginning Balance	\$ 77,643		\$ 77,643	*		
Excess/(Deficiency)	-		-	**		
Total Fund Balance	\$ 77,643		77,643			
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 28,365,522	31,573	\$ 28,397,095	\$ 14,337,247	50%	\$ 14,059,848
State Revenue (8600 to 8699)	16,618,361	35,191	16,653,552	12,500,812	75%	4,152,740
Total Revenue	\$ 44,983,883	\$ 66,764	\$ 45,050,647	\$ 26,838,059	60%	\$ 18,212,588
Expenditures						
Other Outgo (7000 to 7999)	\$ 44,983,883	66,764	\$ 45,050,647	\$ 20,201,355	45%	\$ 24,849,292
Total Expenditures	\$ 44,983,883	\$ 66,764	\$ 45,050,647	\$ 20,201,355	45%	\$ 24,849,292
Total Revenue in Excess / (Deficiency) of Expenditures	\$ -	\$ -	\$ -			
Fund Balance						
Beginning Balance	\$ (10,257)		\$ (10,257)	*		
Excess/(Deficiency)	-		-	**		
Total Fund Balance	\$ (10,257)		\$ (10,257)			

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	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	\$ 1,050,000	\$ -	\$ 1,050,000	\$ 417,467	40%	\$ 632,533
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	13,544,950	51%	13,050,062
Total Expenditures	\$ 26,602,043	\$ -	\$ 26,602,043	\$ 13,551,981	51%	\$ 13,050,062
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.