

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2025-2026

Month Ending March 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	\$0	\$64,543,160	\$46,733,292	72%	\$17,809,868
State STRS On-Behalf Payments	\$1,985,861	\$0	\$1,985,861	\$0	0%	\$1,985,861
Local Revenue (8800 to 8899)	\$13,806,245	\$8,048,083	\$21,854,328	\$17,326,463	79%	\$4,527,865
Other Financing Sources (8900)	\$37		\$37	\$37	100%	\$0
Total Revenue	\$80,335,303	\$8,048,083	\$88,383,386	\$64,059,792	72%	\$24,323,594
Expenditures						
Certificated (1000 to 1999)	\$32,171,192	\$0	\$32,171,192	\$22,337,114	69%	\$9,834,078
Classified (2000 to 2999)	\$16,441,713	\$0	\$16,441,713	\$11,041,810	67%	\$5,399,903
Benefits (3000 to 3999)	\$22,817,602	\$0	\$22,817,602	\$15,254,252	67%	\$7,563,350
Benefits (STRS On-Behalf Payments)	\$1,985,861	\$0	\$1,985,861	\$0	0%	\$1,985,861
Supplies (4000 to 4999)	\$1,513,043	-\$27,220	\$1,485,823	\$791,100	53%	\$694,723
Services (5000 to 5999)	\$7,085,360	\$267,219	\$7,352,579	\$5,445,910	74%	\$1,906,669
Capital Outlay (6000 to 6999)	\$829,140	-\$9,688	\$819,452	\$453,431	55%	\$366,021
Other Outgo (7000 to 7999)	\$4,430,618	\$7,817,772	\$12,248,390	\$11,572,542	94%	\$675,848
Total Expenditures	\$87,274,529	\$8,048,083	\$95,322,612	\$66,896,159	70%	\$28,426,453
Total Revenue in Excess / (Deficiency) of Expenditures	-\$6,939,226	\$0	-\$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 (CATEGORICAL PROGRAMS)						
Revenue						
Federal Revenue (8100 to 8199)	\$4,428,451	\$1,496,006	\$5,924,457	\$2,520,031	43%	\$3,404,426
State Revenue (8600 to 8699)	\$28,218,653	\$1,551,865	\$29,770,518	\$13,121,708	44%	\$16,648,810
State STRS On-Behalf Payments	\$520,336	-\$23,276	\$497,060	\$0	0%	\$497,060
Local Revenue (8800 to 8899)	\$2,008,354	\$826,859	\$2,835,213	\$2,284,272	81%	\$550,941
Total Revenue	\$35,175,794	\$3,851,454	\$39,027,248	\$17,926,011	46%	\$21,101,237
Expenditures						
Certificated (1000 to 1999)	\$7,984,952	\$304,574	\$8,289,526	\$4,481,262	54%	\$3,808,264
Classified (2000 to 2999)	\$7,278,699	\$604,106	\$7,882,805	\$4,150,551	53%	\$3,732,254
Benefits (3000 to 3999)	\$4,948,130	\$1,285,511	\$6,233,641	\$2,878,329	46%	\$3,355,312
Benefits (STRS On-Behalf Payments)	\$520,336	\$0	\$520,336	\$0	0%	\$520,336
Supplies (4000 to 4999)	\$2,908,880	\$478,534	\$3,387,414	\$1,117,364	33%	\$2,270,050
Services (5000 to 5999)	\$5,886,490	\$96,196	\$5,982,686	\$1,774,904	30%	\$4,207,782
Capital Outlay (6000 to 6999)	\$3,607,619	-\$27,713	\$3,579,906	\$460,692	13%	\$3,119,214
Other Outgo (7000 to 7999)	\$3,156,289	\$1,333,520	\$4,489,809	\$1,334,756	30%	\$3,155,053
Total Expenditures	\$36,291,395	\$4,074,728	\$40,366,123	\$16,197,858	40%	\$24,168,265
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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	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	100%	\$0
Total Revenue	\$2,850,000	\$9,548,082	\$12,398,082	\$10,202,414	82%	\$2,195,668
Expenditures						
Supplies (4000 to 4999)	\$0	\$1,729	\$1,729	\$1,729	100%	\$0
Services (5000 to 5999)	\$35,000	\$83,852	\$118,852	\$110,551	93%	\$8,301
Capital Outlay (6000 to 6999)	\$18,912,070	\$9,462,501	\$28,374,571	\$1,954,904	7%	\$26,419,667
Total Expenditures	\$18,947,070	\$9,548,082	\$28,495,152	\$2,067,184	7%	\$26,427,968
Total Revenue in Excess / (Deficiency) of Expenditures	-\$16,097,070	\$0	-\$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	\$1,243,202	65%	\$668,157
Local Revenue (8800 to 8899)	\$32,500	\$0	\$32,500	\$21,771	67%	\$10,729
Total Revenue	\$1,911,534	\$32,325	\$1,943,859	\$1,264,973	65%	\$678,886
Expenditures						
Certificated (1000 to 1999)	\$67,969	\$0	\$67,969	\$68,270	100%	-\$301
Classified (2000 to 2999)	\$717,958	\$0	\$717,958	\$468,416	65%	\$249,542
Benefits (3000 to 3999)	\$433,450	\$0	\$433,450	\$296,320	68%	\$137,130
Supplies (4000 to 4999)	\$526,442	-\$825	\$525,617	\$29,361	6%	\$496,256
Services (5000 to 5999)	\$46,420	\$33,150	\$79,570	\$11,650	15%	\$67,920
Capital Outlay (6000 to 6999)	\$91,747	\$0	\$91,747	\$4,800	5%	\$86,947
Other Outgo (7000 to 7999)	\$237,817	\$0	\$237,817	\$0	0%	\$237,817
Total Expenditures	\$2,121,803	\$32,325	\$2,154,128	\$878,817	41%	\$1,275,311
Total Revenue in Excess / (Deficiency) of Expenditures	-\$210,269	\$0	-\$210,269			
Fund Balance						
Beginning Balance	\$888,740		\$897,239 *			
Excess/(Deficiency)	-\$210,269		-\$210,269 **			
Total Fund Balance	\$678,471		\$686,970			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	\$0	\$0	\$0	\$0	0%	\$0
Local Revenue (8800 to 8899)	\$180,000	\$0	\$180,000	\$88,791	49%	\$91,209
Total Revenue	\$180,000	\$0	\$180,000	\$88,791	49%	\$91,209
Expenditures						
Services (5000 to 5999)	\$0	\$0	\$0	\$0	0%	\$0
Capital Outlay (6000 to 6999)	\$0	\$0	\$0	\$429,135	0%	-\$429,135
Total Expenditures	\$0	\$0	\$0	\$429,135	0%	-\$429,135
Total Revenue in Excess / (Deficiency) of Expenditures	\$180,000	\$0	\$180,000			
Fund Balance						
Beginning Balance	\$775,042		\$775,042 *			
Excess/(Deficiency)	\$180,000		\$180,000 **			
Total Fund Balance	\$955,042		\$955,042			
FUND 43 - GO BOND - MEASURE B						
Revenue						
Local Revenue (8800 to 8899)	\$3,850,000	\$0	\$3,850,000	\$1,908,117	50%	\$1,941,883
Financing Sources (8900)	\$0	\$0	\$0	\$0	0%	\$0
Total Revenue	\$3,850,000	\$0	\$3,850,000	\$1,908,117	50%	\$1,941,883
Expenditures						
Services (5000 to 5999)	\$0	\$31,391	\$31,391	\$6,531	21%	\$24,860
Capital Outlay (6000 to 6999)	\$108,031,493	-\$31,391	\$108,000,102	\$850,235	1%	\$107,149,867
Total Expenditures	\$108,031,493	\$0	\$108,031,493	\$856,766	1%	\$107,174,727
Total Revenue in Excess / (Deficiency) of Expenditures	-\$104,181,493	\$0	-\$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 - CERTIFICATES OF PARTICIPATION (COP)						
Revenue						
Local Revenue (8800 to 8899)	\$0	\$0	\$0	\$18	0%	-\$18
Total Revenue	\$0	\$0	\$0	\$18	0%	-\$18
Expenditures						
Capital Outlay (6000 to 6999)	\$0	\$0	\$0	\$0	0%	\$0
Other Outgo (7000)	\$37	\$0	\$37	\$37	100%	\$0
Total Expenditures	\$37	\$0	\$37	\$37	100%	\$0
Total Revenue in Excess / (Deficiency) of Expenditures	-\$37	\$0	-\$37			
Fund Balance						
Beginning Balance	\$37		\$36 *			
Excess/(Deficiency)	-\$37		-\$37 **			
Total Fund Balance	\$0		-\$1			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)	\$17,500	\$0	\$17,500	\$1,880	11%	\$15,620
Local Revenue (8800 to 8899)	\$500,000	\$0	\$500,000	\$500,000	100%	\$0
Total Revenue	\$517,500	\$0	\$517,500	\$501,880	97%	\$15,620
Expenditures						
Services (5000 to 5999)	\$355,000	\$0	\$355,000	\$165,843	47%	\$189,157
Total Expenditures	\$355,000	\$0	\$355,000	\$165,843	47%	\$189,157
Total Revenue in Excess / (Deficiency) of Expenditures	\$162,500	\$0	\$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	\$0	\$0	\$0	0%	\$0
Total Revenue	\$0	\$0	\$0	\$0	0%	\$0
Expenditures						
	\$0	\$0	\$0	\$0	0%	\$0
Total Expenditures	\$0	\$0	\$0	\$0	0%	\$0
Total Revenue in Excess / (Deficiency) of Expenditures	\$0	\$0	\$0			
Fund Balance						
Beginning Balance	\$10,000,000		\$10,000,000 *			
Excess/(Deficiency)	\$0		\$0 **			
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	\$69,397	121%	-\$12,029
Total Revenue	\$43,500	\$13,868	\$57,368	\$69,397	121%	-\$12,029
Expenditures						
Supplies (4000 to 4999)	\$73,592	\$7,924	\$81,516	\$27,557	34%	\$46,035
Services (5000 to 5999)	\$14,330	\$1,500	\$15,830	\$19,801	125%	-\$3,971
Total Expenditures	\$87,922	\$9,424	\$97,346	\$47,358	49%	\$42,064
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			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$42,000	\$0	\$42,000	\$39,032	93%	\$2,968
Total Revenue	\$42,000	\$0	\$42,000	\$39,032	93%	\$2,968
Expenditures						
Services (5000 to 5999)	\$42,000	\$0	\$42,000	\$46,602	111%	-\$4,602
Total Expenditures	\$42,000	\$0	\$42,000	\$46,602	111%	-\$4,603
Total Revenue in Excess / (Deficiency) of Expenditures	\$0	\$0	\$0			
Fund Balance						
Beginning Balance	\$77,643		\$77,643 *			
Excess/(Deficiency)	\$0		\$0 **			
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	\$17,135,152	60%	\$11,261,943
State Revenue (8600 to 8699)	\$16,618,361	\$35,191	\$16,653,552	\$12,549,670	75%	\$4,103,882
Total Revenue	\$44,983,883	\$66,764	\$45,050,647	\$29,684,822	66%	\$15,365,825
Expenditures						
Other Outgo (7000 to 7999)	\$44,983,883	\$66,764	\$45,050,647	\$28,950,825	64%	\$16,099,822
Total Expenditures	\$44,983,883	\$66,764	\$45,050,647	\$28,950,825	64%	\$16,099,822
Total Revenue in Excess / (Deficiency) of Expenditures	\$0	\$0	\$0			
Fund Balance						
Beginning Balance	-\$10,257		-\$10,257 *			
Excess/(Deficiency)	\$0		\$0 **			
Total Fund Balance	-\$10,257		-\$10,257			
FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	\$1,050,000	\$0	\$1,050,000	\$417,467	40%	\$632,533
Total Revenue	\$1,050,000	\$0	\$1,050,000	\$417,467	40%	\$632,533
Expenditures						
Supplies (4000 to 4999)	\$0	\$0	\$0	\$0	0%	\$0
Services (5000 to 5999)	\$0	\$7,031	\$7,031	\$7,031	100%	\$0
Capital Outlay (6000 to 6999)	\$26,602,043	-\$7,031	\$26,595,012	\$13,648,876	51%	\$12,946,136
Total Expenditures	\$26,602,043	\$0	\$26,602,043	\$13,655,907	51%	\$12,946,136
Total Revenue in Excess / (Deficiency) of Expenditures	-\$25,552,043	\$0	-\$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.