IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2026-2027

Month Ending August 31, 2026

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED GENERAL FUND						
Revenue						
State Revenue (8600 to 8699)	$66,593,479	$0	$66,593,479	$8,729,357	13%	$57,864,122
State STRS On-Behalf Payments	$1,985,861	$0	$1,985,861	$0	0%	$1,985,861
Local Revenue (8800 to 8899)	$15,954,410	$0	$15,954,410	$1,339,884	8%	$14,614,526
Other Financing Sources (8900)	$0		$0	$0	0%	$0
Total Revenue	**$84,533,750**	**$0**	**$84,533,750**	**$10,069,241**	**12%**	**$74,464,509**
Expenditures						
Certificated (1000 to 1999)	$33,088,781	$0	$33,088,781	$4,763,685	14%	$28,325,096
Classified (2000 to 2999)	$15,729,584	$0	$15,729,584	$2,405,834	15%	$13,323,750
Benefits (3000 to 3999)	$22,457,480	$0	$22,457,480	$4,348,363	19%	$18,109,117
Benefits (STRS On-Behalf Payments)	$1,985,861	$0	$1,985,861	$0	0%	$1,985,861
Supplies (4000 to 4999)	$1,452,532	$0	$1,452,532	$87,917	6%	$1,364,615
Services (5000 to 5999)	$9,301,528	$0	$9,301,528	$2,034,677	22%	$7,266,851
Capital Outlay (6000 to 6999)	$1,486,100	$0	$1,486,100	$42,863	3%	$1,443,237
Other Outgo (7000 to 7999)	$930,000	$0	$930,000	$0	0%	$930,000
Total Expenditures	**$86,431,866**	**$0**	**$86,431,866**	**$13,683,339**	**16%**	**$72,748,527**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$1,898,116***	***$0***	***-$1,898,116***	***-$3,614,098***		
Fund Balance						
Beginning Balance	$23,692,756		$23,692,756			
Excess/(Deficiency)	-$1,898,116		-$1,898,116			
Total Fund Balance	**$21,794,640**		**$21,794,640**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 12 - RESTRICTED GENERAL FUND (CATEGORICAL PROGRAMS)						
Revenue						
Federal Revenue (8100 to 8199)	$5,884,993	$0	$5,884,993	$353,133	6%	$5,531,860
State Revenue (8600 to 8699)	$27,324,403	$0	$27,324,403	$2,222,468	8%	$25,101,935
State STRS On-Behalf Payments	$520,336	$0	$520,336	$0	0%	$520,336
Local Revenue (8800 to 8899)	$2,286,780	$0	$2,286,780	$279,320	12%	$2,007,460
Total Revenue	**$36,016,512**	**$0**	**$36,016,512**	**$2,854,921**	**8%**	**$33,161,591**
Expenditures						
Certificated (1000 to 1999)	$8,052,579	$0	$8,052,579	$1,189,036	15%	$6,863,543
Classified (2000 to 2999)	$8,042,416	$0	$8,042,416	$996,340	12%	$7,046,076
Benefits (3000 to 3999)	$5,297,780	$0	$5,297,780	$645,526	12%	$4,652,254
Benefits (STRS On-Behalf Payments)	$520,336	$0	$520,336	$0	0%	$520,336
Supplies (4000 to 4999)	$2,789,843	$0	$2,789,843	$81,427	3%	$2,708,416
Services (5000 to 5999)	$5,630,794	$0	$5,630,794	$458,857	8%	$5,171,937
Capital Outlay (6000 to 6999)	$2,961,005	$0	$2,961,005	$1,589	0%	$2,959,416
Other Outgo (7000 to 7999)	$3,374,218	$0	$3,374,218	$408,550	12%	$2,965,668
Total Expenditures	**$36,668,971**	**$0**	**$36,668,971**	**$3,781,325**	**10%**	**$32,887,646**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$652,459***	***$0***	***-$652,459***	***-$926,404***		
Fund Balance						
Beginning Balance	$631,229		$631,229			
Excess/(Deficiency)	-$652,459		-$652,459			
Total Fund Balance	**-$21,230**		**-$21,230**			

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2026-2027

Month Ending August 31, 2026

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 22 - BUILDING FUND						
Revenue						
Local Revenue (8800 to 8899)	$875,000	$0	$875,000	$0	0%	$875,000
Interfund Transfers In	$0	$0	$0	$0	0%	$0
Total Revenue	**$875,000**	**$0**	**$875,000**	**$0**	**0%**	**$875,000**
Expenditures						
Supplies (4000 to 4999)	$0	$0	$0	$0	0%	$0
Services (5000 to 5999)	$35,000	$0	$35,000	$18,636	53%	$16,364
Capital Outlay (6000 to 6999)	$26,804,310	$0	$26,804,310	$289,409	1%	$26,514,901
Total Expenditures	**$26,839,310**	**$0**	**$26,839,310**	**$308,045**	**1%**	**$26,531,265**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$25,964,310***	***$0***	***-$25,964,310***	***-$308,045***		
Fund Balance						
Beginning Balance	$26,839,310		$26,839,310			
Excess/(Deficiency)	-$25,964,310		-$25,964,310			
Total Fund Balance	**$875,000**		**$875,000**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	$1,877,340	$0	$1,877,340	$413,860	22%	$1,463,480
Local Revenue (8800 to 8899)	$34,400	$0	$34,400	$204	1%	$34,196
Total Revenue	**$1,911,740**	**$0**	**$1,911,740**	**$414,064**	**22%**	**$1,497,676**
Expenditures						
Certificated (1000 to 1999)	$86,191	$0	$86,191	$14,890	17%	$71,301
Classified (2000 to 2999)	$768,739	$0	$768,739	$118,977	15%	$649,762
Benefits (3000 to 3999)	$464,043	$0	$464,043	$62,799	14%	$401,244
Supplies (4000 to 4999)	$411,056	$0	$411,056	$597	0%	$410,459
Services (5000 to 5999)	$78,745	$0	$78,745	$0	0%	$78,745
Capital Outlay (6000 to 6999)	$75,500	$0	$75,500	$0	0%	$75,500
Other Outgo (7000 to 7999)	$237,817	$0	$237,817	$0	0%	$237,817
Total Expenditures	**$2,122,091**	**$0**	**$2,122,091**	**$197,263**	**9%**	**$1,924,828**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$210,351***	***$0***	***-$210,351***	***$216,801***		
Fund Balance						
Beginning Balance	$686,970		$686,970			
Excess/(Deficiency)	-$210,351		-$210,351			
Total Fund Balance	**$476,619**		**$476,619**			

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2026-2027

Month Ending August 31, 2026

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	$9,905,559	$0	$9,905,559	$0	0%	$9,905,559
Local Revenue (8800 to 8899)	$100,000	$0	$100,000	$0	0%	$100,000
Total Revenue	**$10,005,559**	**$0**	**$10,005,559**	**$0**	**0%**	**$10,005,559**
Expenditures						
Services (5000 to 5999)	$0	$0	$0	$0	0%	$0
Capital Outlay (6000 to 6999)	$9,926,071	$0	$9,926,071	-$19,200	-51698%	$9,945,271
Total Expenditures	**$9,926,071**	**$0**	**$9,926,071**	**-$19,200**	**0%**	**$9,945,271**
Total Revenue in Excess / (Deficiency) of Expenditures	***$79,488***	***$0***	***$79,488***	***$19,200***		
Fund Balance						
Beginning Balance	$20,512		$20,512			
Excess/(Deficiency)	$79,488		$79,488			
Total Fund Balance	**$100,000**		**$100,000**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 43 - GO BOND - MEASURE B						
Revenue						
Local Revenue (8800 to 8899)	$2,000,000	$0	$2,000,000	$0	0%	$2,000,000
Financing Sources (8900)	$0	$0	$0	$0	0%	$0
Total Revenue	**$2,000,000**	**$0**	**$2,000,000**	**$0**	**0%**	**$2,000,000**
Expenditures						
Services (5000 to 5999)	$24,860	$0	$24,860	$0	0%	$24,860
Capital Outlay (6000 to 6999)	$109,046,234	$0	$109,046,234	$1,586,680	1%	$107,459,554
Total Expenditures	**$109,071,094**	**$0**	**$109,071,094**	**$1,586,680**	**1%**	**$107,484,414**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$107,071,094***	***$0***	***-$107,071,094***	***-$1,586,680***		
Fund Balance						
Beginning Balance	$109,071,094		$109,071,094			
Excess/(Deficiency)	-$107,071,094		-$107,071,094			
Total Fund Balance	**$2,000,000**		**$2,000,000**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 51 - CERTIFICATES OF PARTICIPATION (COP)						
Revenue						
Local Revenue (8800 to 8899)	$0	$0	$0	$0	0%	$0
Total Revenue	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**
Expenditures						
Capital Outlay (6000 to 6999)	$0	$0	$0	$0	0%	$0
Other Outgo (7000)	$0	$0	$0	$0	0%	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***	***$0***		
Fund Balance						
Beginning Balance	$0		$0			
Excess/(Deficiency)	$0		$0			
Total Fund Balance	**$0**		**$0**			

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2026-2027

Month Ending August 31, 2026

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)	$2,000	$0	$2,000	$0	0%	$2,000
Local Revenue (8800 to 8899)	$0	$0	$0	$0	0%	$0
Total Revenue	**$2,000**	**$0**	**$2,000**	**$0**	**0%**	**$2,000**
Expenditures						
Services (5000 to 5999)	$581,071	$0	$581,071	$2,941	1%	$578,130
Total Expenditures	**$581,071**	**$0**	**$581,071**	**$2,941**	**1%**	**$578,130**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$579,071***	***$0***	***-$579,071***	***-$2,941***		
Fund Balance						
Beginning Balance	$581,071		$581,071			
Excess/(Deficiency)	-$579,071		-$579,071			
Total Fund Balance	**$2,000**		**$2,000**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
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***	***$0***		
Fund Balance						
Beginning Balance	$10,000,000		$10,000,000			
Excess/(Deficiency)	$0		$0			
Total Fund Balance	**$10,000,000**		**$10,000,000**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 71 - ASSOCIATED STUDENTS GOVERNMENT, CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	$43,500	$0	$43,500	$14,507	33%	$28,993
Total Revenue	**$43,500**	**$0**	**$43,500**	**$14,507**	**33%**	**$28,993**
Expenditures						
Supplies (4000 to 4999)	$89,598	$0	$89,598	$464	1%	$89,134
Services (5000 to 5999)	$15,830	$0	$15,830	$300	2%	$15,530
Total Expenditures	**$105,428**	**$0**	**$105,428**	**$764**	**1%**	**$104,664**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$61,928***	***$0***	***-$61,928***	***$13,743***		
Fund Balance						
Beginning Balance	$233,060		$233,060			
Excess/(Deficiency)	-$61,928		-$61,928			
Total Fund Balance	**$171,132**		**$171,132**			

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2026-2027

Month Ending August 31, 2026

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	$68,075	$0	$68,075	$13,910	20%	$54,165
Total Revenue	**$68,075**	**$0**	**$68,075**	**$13,910**	**20%**	**$54,165**
Expenditures				$0		$0
Services (5000 to 5999)	$68,075	$0	$68,075	$425	1%	$67,650
Total Expenditures	**$68,075**	**$0**	**$68,075**	**$425**	**1%**	**$67,650**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***	***$13,485***		
Fund Balance						
Beginning Balance	$77,677		$77,677			
Excess/(Deficiency)	$0		$0			
Total Fund Balance	**$77,677**		**$77,677**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	$30,402,517	$0	$30,402,517	$435,091	1%	$29,967,426
State Revenue (8600 to 8699)	$17,633,361	$0	$17,633,361	$6,920,955	39%	$10,712,406
Total Revenue	**$48,035,878**	**$0**	**$48,035,878**	**$7,356,046**	**15%**	**$40,679,832**
Expenditures						
Other Outgo (7000 to 7999)	$48,035,878	$0	$48,035,878	$2,146,278	4%	$45,889,600
Total Expenditures	**$48,035,878**	**$0**	**$48,035,878**	**$2,146,278**	**4%**	**$45,889,600**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***	***$5,209,768***		
Fund Balance						
Beginning Balance	-$10,257		-$10,257			
Excess/(Deficiency)	$0		$0			
Total Fund Balance	**-$10,257**		**-$10,257**			

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	$150,000	$0	$150,000	$0	0%	$150,000
Total Revenue	**$150,000**	**$0**	**$150,000**	**$0**	**0%**	**$150,000**
Expenditures						
Supplies (4000 to 4999)	$0	$0	$0	$0	0%	$0
Services (5000 to 5999)	$0	$0	$0	$0	0%	$0
Capital Outlay (6000 to 6999)	$8,374,945	$0	$8,374,945	$2,474,394	30%	$5,900,551
Total Expenditures	**$8,374,945**	**$0**	**$8,374,945**	**$2,474,394**	**30%**	**$5,900,551**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$8,224,945***	***$0***	***-$8,224,945***	***-$2,474,394***		
Fund Balance						
Beginning Balance	$8,374,945		$8,374,945			
Excess/(Deficiency)	-$8,224,945		-$8,224,945			
Total Fund Balance	**$150,000**		**$150,000**			