IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2025-2026

Month Ending April 30, 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	$50,593,109	78%	$13,950,051
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	$17,316,542	79%	$4,537,786
Other Financing Sources (8900)	$37		$37	$37	100%	$0
Total Revenue	**$80,335,303**	**$8,048,083**	**$88,383,386**	**$67,909,688**	**77%**	**$20,473,698**
Expenditures						
Certificated (1000 to 1999)	$32,171,192	$0	$32,171,192	$24,813,636	77%	$7,357,556
Classified (2000 to 2999)	$16,441,713	$0	$16,441,713	$12,245,826	74%	$4,195,887
Benefits (3000 to 3999)	$22,817,602	$0	$22,817,602	$16,925,953	74%	$5,891,649
Benefits (STRS On-Behalf Payments)	$1,985,861	$0	$1,985,861	$0	0%	$1,985,861
Supplies (4000 to 4999)	$1,513,043	-$34,204	$1,478,839	$1,023,162	69%	$455,677
Services (5000 to 5999)	$7,085,360	$284,568	$7,369,928	$6,352,477	86%	$1,017,451
Capital Outlay (6000 to 6999)	$829,140	-$2,180	$826,960	$1,167,149	**141%**	-$340,189
Other Outgo (7000 to 7999)	$4,430,618	$7,799,900	$12,230,518	$11,572,542	95%	$657,976
Total Expenditures	**$87,274,529**	**$8,048,084**	**$95,322,613**	**$74,100,745**	**78%**	**$21,221,868**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$6,939,226***	***-$1***	***-$6,939,227***			
Fund Balance						
Beginning Balance	$28,458,950		$28,421,023	*		
Excess/(Deficiency)	-$6,939,226		-$6,939,227	**		
Total Fund Balance	**$21,519,724**		**$21,481,796**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 12 - RESTRICTED GENERAL FUND (CATEGORICAL PROGRAMS)						
Revenue						
Federal Revenue (8100 to 8199)	$4,428,451	$1,496,006	$5,924,457	$2,506,798	42%	$3,417,659
State Revenue (8600 to 8699)	$28,218,653	$1,564,132	$29,782,785	$14,305,564	48%	$15,477,221
State STRS On-Behalf Payments	$520,336	-$23,276	$497,060	$0	0%	$497,060
Local Revenue (8800 to 8899)	$2,008,354	$1,091,584	$3,099,938	$2,422,298	78%	$677,640
Total Revenue	**$35,175,794**	**$4,128,446**	**$39,304,240**	**$19,234,660**	**49%**	**$20,069,580**
Expenditures						
Certificated (1000 to 1999)	$7,984,952	$210,228	$8,195,180	$4,986,872	61%	$3,208,308
Classified (2000 to 2999)	$7,278,699	$475,318	$7,754,017	$4,659,125	60%	$3,094,892
Benefits (3000 to 3999)	$4,948,130	$1,288,153	$6,236,283	$3,231,702	52%	$3,004,581
Benefits (STRS On-Behalf Payments)	$520,336	$0	$520,336	$0	0%	$520,336
Supplies (4000 to 4999)	$2,908,880	$646,168	$3,555,048	$1,412,646	40%	$2,142,402
Services (5000 to 5999)	$5,886,490	$233,893	$6,120,383	$2,136,414	35%	$3,983,969
Capital Outlay (6000 to 6999)	$3,607,619	$212,485	$3,820,104	$572,567	15%	$3,247,537
Other Outgo (7000 to 7999)	$3,156,289	$1,288,964	$4,445,253	$1,885,291	42%	$2,559,962
Total Expenditures	**$36,291,395**	**$4,355,209**	**$40,646,604**	**$18,884,617**	**46%**	**$21,761,987**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$1,115,601***	***-$226,763***	***-$1,342,364***			
Fund Balance						
Beginning Balance	$311,916		$258,701	*		
Excess/(Deficiency)	-$1,115,601		-$1,342,364	**		
Total Fund Balance	**-$803,685**		**-$1,083,663**			

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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	$125,802	**106%**	-$6,950
Capital Outlay (6000 to 6999)	$18,912,070	$9,462,501	$28,374,571	$2,175,125	8%	$26,199,446
Total Expenditures	**$18,947,070**	**$9,548,082**	**$28,495,152**	**$2,302,656**	**8%**	**$26,192,496**
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**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	$1,879,034	$32,325	$1,911,359	$1,437,551	75%	$473,808
Local Revenue (8800 to 8899)	$32,500	$0	$32,500	$21,975	68%	$10,525
Total Revenue	**$1,911,534**	**$32,325**	**$1,943,859**	**$1,459,526**	**75%**	**$484,333**
Expenditures						
Certificated (1000 to 1999)	$67,969	$0	$67,969	$75,568	**111%**	-$7,599
Classified (2000 to 2999)	$717,958	$0	$717,958	$519,386	72%	$198,572
Benefits (3000 to 3999)	$433,450	$0	$433,450	$330,848	76%	$102,602
Supplies (4000 to 4999)	$526,442	-$3,139	$523,303	$40,983	8%	$482,320
Services (5000 to 5999)	$46,420	$35,464	$81,884	$12,550	15%	$69,334
Capital Outlay (6000 to 6999)	$91,747	$0	$91,747	$9,100	10%	$82,647
Other Outgo (7000 to 7999)	$237,817	$0	$237,817	$0	0%	$237,817
Total Expenditures	**$2,121,803**	**$32,325**	**$2,154,128**	**$988,435**	**46%**	**$1,165,693**
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	$543,035	0%	-$543,035
Total Expenditures	**$0**	**$0**	**$0**	**$543,035**	**0%**	**-$543,035**
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**			

	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	$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	$856,986	1%	$107,143,116
Total Expenditures	**$108,031,493**	**$0**	**$108,031,493**	**$863,517**	**1%**	**$107,167,976**
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**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
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	$165,919	47%	$189,081
Total Expenditures	**$355,000**	**$0**	**$355,000**	**$165,919**	**47%**	**$189,081**
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**			
	Adopted 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***			
Fund Balance						
Beginning Balance	$10,000,000		$10,000,000	*		
Excess/(Deficiency)	$0		$0	**		
Total Fund Balance	**$10,000,000**		**$10,000,000**			
	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	$18,567	$62,067	$70,866	114%	-$8,799
Total Revenue	**$43,500**	**$18,567**	**$62,067**	**$70,866**	**114%**	**-$8,799**
Expenditures						
Supplies (4000 to 4999)	$73,592	$6,316	$79,908	$30,041	38%	$43,551
Services (5000 to 5999)	$14,330	$7,806	$22,136	$24,577	111%	-$2,441
Total Expenditures	**$87,922**	**$14,122**	**$102,044**	**$54,618**	**54%**	**$41,110**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$44,422***	***$4,445***	***-$39,977***			
Fund Balance						
Beginning Balance	$273,037		$273,037	*		
Excess/(Deficiency)	-$44,422		-$39,977	**		
Total Fund Balance	**$228,615**		**$233,060**			

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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	$38,298	91%	$3,702
Total Revenue	**$42,000**	**$0**	**$42,000**	**$38,298**	**91%**	**$3,702**
Expenditures				$0		$0
Services (5000 to 5999)	$42,000	$0	$42,000	$47,864	114%	-$5,864
Total Expenditures	**$42,000**	**$0**	**$42,000**	**$47,864**	**114%**	**-$5,865**
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**			

	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	$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	$12,551,920	75%	$4,101,632
Total Revenue	**$44,983,883**	**$66,764**	**$45,050,647**	**$29,687,072**	**66%**	**$15,363,575**
Expenditures						
Other Outgo (7000 to 7999)	$44,983,883	$66,764	$45,050,647	$35,525,799	79%	$9,524,848
Total Expenditures	**$44,983,883**	**$66,764**	**$45,050,647**	**$35,525,799**	**79%**	**$9,524,848**
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**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
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	$17,208,257	65%	$9,386,755
Total Expenditures	**$26,602,043**	**$0**	**$26,602,043**	**$17,215,288**	**65%**	**$9,386,755**
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 Expeditures based on budget revisions year-to-date.*