IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2025-2026

Month Ending June 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	$61,617,357	95%	$2,925,803
State STRS On-Behalf Payments	$1,985,861	$0	$1,985,861	$1,985,861	100%	$0
Local Revenue (8800 to 8899)	$13,806,245	$8,048,083	$21,854,328	$21,432,209	98%	$422,119
Other Financing Sources (8900)	$37		$37	$37	100%	$0
Total Revenue	**$80,335,303**	**$8,048,083**	**$88,383,386**	**$85,035,464**	**96%**	**$3,347,922**
Expenditures						
Certificated (1000 to 1999)	$32,171,192	$0	$32,171,192	$30,326,463	94%	$1,844,729
Classified (2000 to 2999)	$16,441,713	$0	$16,441,713	$14,990,667	91%	$1,451,046
Benefits (3000 to 3999)	$22,817,602	$0	$22,817,602	$20,530,224	90%	$2,287,378
Benefits (STRS On-Behalf Payments)	$1,985,861	$0	$1,985,861	$1,985,861	100%	$0
Supplies (4000 to 4999)	$1,513,043	-$54,459	$1,458,584	$1,226,115	84%	$232,469
Services (5000 to 5999)	$7,085,360	$300,293	$7,385,653	$7,423,419	**101%**	-$37,766
Capital Outlay (6000 to 6999)	$829,140	$8,949	$838,089	$1,348,288	**161%**	-$510,199
Other Outgo (7000 to 7999)	$4,430,618	$7,793,300	$12,223,918	$11,572,542	95%	$651,376
Total Expenditures	**$87,274,529**	**$8,048,083**	**$95,322,612**	**$89,403,579**	**94%**	**$5,919,033**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$6,939,226***	***$0***	***-$6,939,226***	***-$4,368,115***		
Fund Balance						
Beginning Balance	$28,458,950		$28,421,023	$28,421,023 *		
Excess/(Deficiency)	-$6,939,226		-$6,939,226	-$4,368,115 **		
Total Fund Balance	**$21,519,724**		**$21,481,797**	**$24,052,908**		

	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	$3,509,650	59%	$2,414,807
State Revenue (8600 to 8699)	$28,218,653	$1,573,531	$29,792,184	$27,381,159	92%	$2,411,025
State STRS On-Behalf Payments	$520,336	$0	$520,336	$520,336	100%	$0
Local Revenue (8800 to 8899)	$2,008,354	$1,321,584	$3,329,938	$2,149,767	65%	$1,180,171
Total Revenue	**$35,175,794**	**$4,391,121**	**$39,566,915**	**$33,560,912**	**85%**	**$6,006,003**
Expenditures						
Certificated (1000 to 1999)	$7,984,952	$213,281	$8,198,233	$6,168,919	75%	$2,029,314
Classified (2000 to 2999)	$7,278,699	$522,879	$7,801,578	$5,830,327	75%	$1,971,251
Benefits (3000 to 3999)	$4,948,130	$1,200,604	$6,148,734	$3,859,177	63%	$2,289,557
Benefits (STRS On-Behalf Payments)	$520,336	$0	$520,336	$520,336	100%	$0
Supplies (4000 to 4999)	$2,908,880	$744,380	$3,653,260	$1,897,500	52%	$1,755,760
Services (5000 to 5999)	$5,886,490	$256,051	$6,142,541	$2,752,259	45%	$3,390,282
Capital Outlay (6000 to 6999)	$3,607,619	$173,544	$3,781,163	$1,298,255	34%	$2,482,908
Other Outgo (7000 to 7999)	$3,156,289	$1,371,141	$4,527,430	$2,933,885	65%	$1,593,545
Total Expenditures	**$36,291,395**	**$4,481,880**	**$40,773,275**	**$25,260,658**	**62%**	**$15,512,617**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$1,115,601***	***-$90,759***	***-$1,206,360***	***$8,300,254***		
Fund Balance						
Beginning Balance	$311,916		$258,701	$258,701 *		
Excess/(Deficiency)	-$1,115,601		-$1,206,360	$8,300,254 **		
Total Fund Balance	**-$803,685**		**-$947,659**	**$8,558,955**		

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Month Ending June 30, 2026

	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	$807,531	28%	$2,042,469
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**	**$10,355,613**	**84%**	**$2,042,469**
Expenditures						
Supplies (4000 to 4999)	$0	$1,729	$1,729	$6,230	**360%**	-$4,501
Services (5000 to 5999)	$35,000	$83,852	$118,852	$130,827	**110%**	-$11,975
Capital Outlay (6000 to 6999)	$18,912,070	$9,462,501	$28,374,571	$2,859,129	10%	$25,515,442
Total Expenditures	**$18,947,070**	**$9,548,082**	**$28,495,152**	**$2,996,186**	**11%**	**$25,498,966**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$16,097,070***	***$0***	***-$16,097,070***	***$7,359,427***		
Fund Balance						
Beginning Balance	$18,947,070		$18,939,551	$18,939,551 *		
Excess/(Deficiency)	-$16,097,070		-$16,097,070	$7,359,427 **		
Total Fund Balance	**$2,850,000**		**$2,842,481**	**$26,298,978**		

	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	$1,515,365	79%	$395,994
Local Revenue (8800 to 8899)	$32,500	$0	$32,500	$34,178	**105%**	-$1,678
Total Revenue	**$1,911,534**	**$32,325**	**$1,943,859**	**$1,549,543**	**80%**	**$394,316**
Expenditures						
Certificated (1000 to 1999)	$67,969	$0	$67,969	$90,164	**133%**	-$22,195
Classified (2000 to 2999)	$717,958	$0	$717,958	$651,674	91%	$66,284
Benefits (3000 to 3999)	$433,450	$0	$433,450	$389,065	90%	$44,385
Supplies (4000 to 4999)	$526,442	-$3,939	$522,503	$56,107	11%	$466,396
Services (5000 to 5999)	$46,420	$38,325	$84,745	$15,982	19%	$68,763
Capital Outlay (6000 to 6999)	$91,747	-$2,062	$89,685	$31,137	35%	$58,548
Other Outgo (7000 to 7999)	$237,817	$0	$237,817	$0	0%	$237,817
Total Expenditures	**$2,121,803**	**$32,324**	**$2,154,127**	**$1,234,129**	**57%**	**$919,998**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$210,269***	***$1***	***-$210,268***	***$315,414***		
Fund Balance						
Beginning Balance	$888,740		$897,239	$897,239 *		
Excess/(Deficiency)	-$210,269		-$210,268	$315,414 **		
Total Fund Balance	**$678,471**		**$686,971**	**$1,212,653**		

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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	$130,153	72%	$49,847
Total Revenue	**$180,000**	**$0**	**$180,000**	**$130,153**	**72%**	**$49,847**
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***	***-$412,882***		
Fund Balance						
Beginning Balance	$775,042		$775,042	$775,042 *		
Excess/(Deficiency)	$180,000		$180,000	-$412,882 **		
Total Fund Balance	**$955,042**		**$955,042**	**$362,160**		

	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	$2,818,013	73%	$1,031,987
Financing Sources (8900)	$0	$0	$0	$0	0%	$0
Total Revenue	**$3,850,000**	**$0**	**$3,850,000**	**$2,818,013**	**73%**	**$1,031,987**
Expenditures						
Services (5000 to 5999)	$0	$31,391	$31,391	$9,482	30%	$21,909
Capital Outlay (6000 to 6999)	$108,031,493	-$31,391	$108,000,102	$1,103,873	1%	$106,896,229
Total Expenditures	**$108,031,493**	**$0**	**$108,031,493**	**$1,113,355**	**1%**	**$106,918,138**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$104,181,493***	***$0***	***-$104,181,493***	***$1,704,658***		
Fund Balance						
Beginning Balance	$108,031,493		$108,031,494	$108,031,494 *		
Excess/(Deficiency)	-$104,181,493		-$104,181,493	$1,704,658 **		
Total Fund Balance	**$3,850,000**		**$3,850,001**	**$109,736,152**		

	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	$26	0%	-$26
Total Revenue	**$0**	**$0**	**$0**	**$26**	**0%**	**-$26**
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***	***-$11***		
Fund Balance						
Beginning Balance	$37		$36	$36 *		
Excess/(Deficiency)	-$37		-$37	-$11 **		
Total Fund Balance	**$0**		**-$1**	**$25**		

IMPERIAL COMMUNITY COLLEGE

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Month Ending June 30, 2026

	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	$2,556	15%	$14,944
Local Revenue (8800 to 8899)	$500,000	$0	$500,000	$500,000	100%	$0
Total Revenue	**$517,500**	**$0**	**$517,500**	**$502,556**	**97%**	**$14,944**
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***	***$336,637***		
Fund Balance						
Beginning Balance	$245,110		$245,110	$245,110 *		
Excess/(Deficiency)	$162,500		$162,500	$336,637 **		
Total Fund Balance	**$407,610**		**$407,610**	**$581,747**		

	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***	***$0***		
Fund Balance						
Beginning Balance	$10,000,000		$10,000,000	$10,000,000 *		
Excess/(Deficiency)	$0		$0	$0 **		
Total Fund Balance	**$10,000,000**		**$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	$21,663	$65,163	$86,024	132%	-$20,861
Total Revenue	**$43,500**	**$21,663**	**$65,163**	**$86,024**	**132%**	**-$20,861**
Expenditures						
Supplies (4000 to 4999)	$73,592	$5,689	$79,281	$34,163	43%	$39,429
Services (5000 to 5999)	$14,330	$11,529	$25,859	$35,247	136%	-$9,388
Total Expenditures	**$87,922**	**$17,218**	**$105,140**	**$69,410**	**66%**	**$30,041**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$44,422***	***$4,445***	***-$39,977***	***$16,614***		
Fund Balance						
Beginning Balance	$273,037		$273,037	$273,037 *		
Excess/(Deficiency)	-$44,422		-$39,977	$16,614 **		
Total Fund Balance	**$228,615**		**$233,060**	**$289,651**		

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Month Ending June 30, 2026

	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	$43,658	104%	-$1,658
Total Revenue	**$42,000**	**$0**	**$42,000**	**$43,658**	**104%**	**-$1,658**
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***	***-$4,206***		
Fund Balance						
Beginning Balance	$77,643		$77,643	$77,643 *		
Excess/(Deficiency)	$0		$0	-$4,206 **		
Total Fund Balance	**$77,643**		**$77,643**	**$73,437**		

	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	$23,377,846	82%	$5,019,249
State Revenue (8600 to 8699)	$16,618,361	$35,191	$16,653,552	$15,008,177	90%	$1,645,375
Total Revenue	**$44,983,883**	**$66,764**	**$45,050,647**	**$38,386,023**	**85%**	**$6,664,624**
Expenditures						
Other Outgo (7000 to 7999)	$44,983,883	$66,764	$45,050,647	$38,748,942	86%	$6,301,705
Total Expenditures	**$44,983,883**	**$66,764**	**$45,050,647**	**$38,748,942**	**86%**	**$6,301,705**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***	***-$362,919***		
Fund Balance						
Beginning Balance	-$10,257		-$10,257	-$10,257 *		
Excess/(Deficiency)	$0		$0	-$362,919 **		
Total Fund Balance	**-$10,257**		**-$10,257**	**-$373,176**		

	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	$549,346	52%	$500,654
Total Revenue	**$1,050,000**	**$0**	**$1,050,000**	**$549,346**	**52%**	**$500,654**
Expenditures						
Supplies (4000 to 4999)	$0	$0	$0	$0	0%	$0
Services (5000 to 5999)	$0	$7,031	$7,031	$10,792	153%	-$3,761
Capital Outlay (6000 to 6999)	$26,602,043	-$7,031	$26,595,012	$20,678,672	78%	$5,916,340
Total Expenditures	**$26,602,043**	**$0**	**$26,602,043**	**$20,689,464**	**78%**	**$5,912,579**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$25,552,043***	***$0***	***-$25,552,043***	***-$20,140,118***		
Fund Balance						
Beginning Balance	$26,602,043		$26,602,043	$26,602,043 *		
Excess/(Deficiency)	-$25,552,043		-$25,552,043	-$20,140,118 **		
Total Fund Balance	**$1,050,000**		**$1,050,000**	**$6,461,925**		

**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 year-to-date activity. Subject to change pending fiscal year-end closing processes.*