IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2026-2027

Month Ending July 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	$4,384,730	7%	$62,208,749
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	$1,598,631	10%	$14,355,779
Other Financing Sources (8900)	$0		$0	$0	0%	$0
Total Revenue	**$84,533,750**	**$0**	**$84,533,750**	**$5,983,361**	**7%**	**$78,550,389**
Expenditures						
Certificated (1000 to 1999)	$33,088,781	$0	$33,088,781	$2,948,764	9%	$30,140,017
Classified (2000 to 2999)	$15,729,584	$0	$15,729,584	$1,242,668	8%	$14,486,916
Benefits (3000 to 3999)	$22,457,480	$0	$22,457,480	$1,685,563	8%	$20,771,917
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	$14,847	1%	$1,437,685
Services (5000 to 5999)	$9,301,528	$0	$9,301,528	$1,234,955	13%	$8,066,573
Capital Outlay (6000 to 6999)	$1,486,100	$0	$1,486,100	$8,998	1%	$1,477,102
Other Outgo (7000 to 7999)	$930,000	$0	$930,000	$0	0%	$930,000
Total Expenditures	**$86,431,866**	**$0**	**$86,431,866**	**$7,135,795**	**8%**	**$79,296,071**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$1,898,116***	***$0***	***-$1,898,116***	***-$1,152,434***		
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	$0	0%	$5,884,993
State Revenue (8600 to 8699)	$27,324,403	$0	$27,324,403	$1,133,452	4%	$26,190,951
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	$130,737	6%	$2,156,043
Total Revenue	**$36,016,512**	**$0**	**$36,016,512**	**$1,264,189**	**4%**	**$34,752,323**
Expenditures						
Certificated (1000 to 1999)	$8,052,579	$0	$8,052,579	$735,906	9%	$7,316,673
Classified (2000 to 2999)	$8,042,416	$0	$8,042,416	$488,570	6%	$7,553,846
Benefits (3000 to 3999)	$5,297,780	$0	$5,297,780	$281,904	5%	$5,015,876
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	$25,488	1%	$2,764,355
Services (5000 to 5999)	$5,630,794	$0	$5,630,794	$270,629	5%	$5,360,165
Capital Outlay (6000 to 6999)	$2,961,005	$0	$2,961,005	$739	0%	$2,960,266
Other Outgo (7000 to 7999)	$3,374,218	$0	$3,374,218	$86,995	3%	$3,287,223
Total Expenditures	**$36,668,971**	**$0**	**$36,668,971**	**$1,890,231**	**5%**	**$34,778,740**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$652,459***	***$0***	***-$652,459***	***-$626,042***		
Fund Balance						
Beginning Balance	$631,229		$631,229			
Excess/(Deficiency)	-$652,459		-$652,459			
Total Fund Balance	**-$21,230**		**-$21,230**			

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	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	$8,166	23%	$26,834
Capital Outlay (6000 to 6999)	$26,804,310	$0	$26,804,310	$279,498	1%	$26,524,812
Total Expenditures	**$26,839,310**	**$0**	**$26,839,310**	**$287,664**	**1%**	**$26,551,646**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$25,964,310***	***$0***	***-$25,964,310***	***-$287,664***		
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	$0	0%	$1,877,340
Local Revenue (8800 to 8899)	$34,400	$0	$34,400	$0	0%	$34,400
Total Revenue	**$1,911,740**	**$0**	**$1,911,740**	**$0**	**0%**	**$1,911,740**
Expenditures						
Certificated (1000 to 1999)	$86,191	$0	$86,191	$7,445	9%	$78,746
Classified (2000 to 2999)	$768,739	$0	$768,739	$59,475	8%	$709,264
Benefits (3000 to 3999)	$464,043	$0	$464,043	$20,575	4%	$443,468
Supplies (4000 to 4999)	$411,056	$0	$411,056	$0	0%	$411,056
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**	**$87,495**	**4%**	**$2,034,596**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$210,351***	***$0***	***-$210,351***	***-$87,495***		
Fund Balance						
Beginning Balance	$686,970		$686,970			
Excess/(Deficiency)	-$210,351		-$210,351			
Total Fund Balance	**$476,619**		**$476,619**			

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	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	$76,120	0%	$108,970,114
Total Expenditures	**$109,071,094**	**$0**	**$109,071,094**	**$76,120**	**0%**	**$108,994,974**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$107,071,094***	***$0***	***-$107,071,094***	***-$76,120***		
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**			

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	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	$191	0%	$580,880
Total Expenditures	**$581,071**	**$0**	**$581,071**	**$191**	**0%**	**$580,880**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$579,071***	***$0***	***-$579,071***	***-$191***		
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	$4,007	9%	$39,493
Total Revenue	**$43,500**	**$0**	**$43,500**	**$4,007**	**9%**	**$39,493**
Expenditures						
Supplies (4000 to 4999)	$89,598	$0	$89,598	$0	0%	$89,598
Services (5000 to 5999)	$15,830	$0	$15,830	$300	2%	$15,530
Total Expenditures	**$105,428**	**$0**	**$105,428**	**$300**	**0%**	**$105,128**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$61,928***	***$0***	***-$61,928***	***$3,707***		
Fund Balance						
Beginning Balance	$233,060		$233,060			
Excess/(Deficiency)	-$61,928		-$61,928			
Total Fund Balance	**$171,132**		**$171,132**			

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	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	$11,070	16%	$57,005
Total Revenue	**$68,075**	**$0**	**$68,075**	**$11,070**	**16%**	**$57,005**
Expenditures				$0		$0
Services (5000 to 5999)	$68,075	$0	$68,075	$135	0%	$67,940
Total Expenditures	**$68,075**	**$0**	**$68,075**	**$135**	**0%**	**$67,940**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***	***$10,935***		
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	$0	0%	$30,402,517
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**	**$6,920,955**	**14%**	**$41,114,923**
Expenditures						
Other Outgo (7000 to 7999)	$48,035,878	$0	$48,035,878	$9,988	0%	$48,025,890
Total Expenditures	**$48,035,878**	**$0**	**$48,035,878**	**$9,988**	**0%**	**$48,025,890**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***	***$6,910,967***		
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	$416,639	5%	$7,958,306
Total Expenditures	**$8,374,945**	**$0**	**$8,374,945**	**$416,639**	**5%**	**$7,958,306**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$8,224,945***	***$0***	***-$8,224,945***	***-$416,639***		
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**			