

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

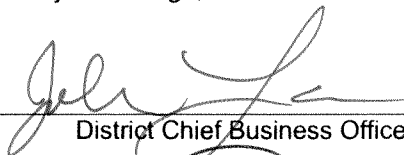
(Financial Report for Fiscal Year 2010-2011)

(Budget Report for Fiscal Year 2011-2012)

District: IMPERIAL

District Code: 030

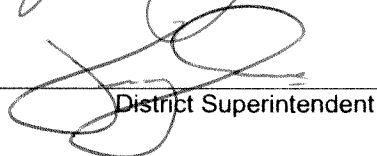
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

Oct 15, 2011

Date



District Superintendent

Oct 15, 2011

Date

Contact: John Lau

(760) 355-6235

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2011. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,066,103	7,109,615		7,109,615
Other	1300	4,802,678	4,802,678		4,802,678
Total Instructional Salaries		11,868,781	11,912,293	0	11,912,293
Non-Instructional Salaries					
Contract or Regular	1200		4,315,675	130,730	4,446,405
Other	1400		183,280	825	184,105
Total Non-Instructional Salaries		0	4,498,955	131,555	4,630,510
Total Academic Salaries		11,868,781	16,411,248	131,555	16,542,803
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,334,252	243,229	6,577,481
Other	2300		124,397	125,621	250,018
Total Non-Instructional Salaries		0	6,458,649	368,850	6,827,499
Instructional Aides					
Regular Status	2200	333,294		5,326	5,326
Other	2400	122,909			0
Total Instructional Aides		456,203	0	5,326	5,326
Total Classified Salaries		456,203	6,458,649	374,176	6,832,825
Employee Benefits	3000	4,072,161	7,838,131	22,664	7,860,795
Supplies and Materials	4000		494,480	119,755	614,235
Other Operating Expenses	5000	241,162	2,875,993	176,581	3,052,574
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,638,307	34,078,501	824,731	34,903,232

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,000,453	1,000,453		1,000,453
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,222,776		1,222,776
Objects to Exclude	Object Code				
Rents and Leases	5060		349,528	39,825	389,353
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		39,189	14,972	54,161
Noninstructional, Supplies & Materials	4400		169,935	28,404	198,339
Total Supplies and Materials		0	209,124	43,376	252,500
Other Operating Expenses and Services	5000		520,731		520,731

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		3,422	4,432	7,854
Equipment - Replacement	6420				0
Total Equipment		0	3,422	4,432	7,854
Total Capital Outlay		0	3,422	4,432	7,854
Other Outgo	7000				0
Total Exclusions		1,000,453	3,306,034	87,633	3,393,667
Total for ECS 84362, 50% Law		15,637,854	30,772,467	737,098	31,509,565
Percent of CEE (Instructional Salary Cost / Total CEE)		50.82%	100.00%		
50% of Current Expense of Education			15,386,234		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,637,854	30,772,467	737,098	31,509,565
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,638,307	34,078,501	824,731	34,903,232
Capital Expenditures	6000	9,152	71,834	3,371	75,205
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,647,459	34,150,335	828,102	34,978,437

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		70,374	70,374
In County Treasury	9112	3,664,196	978,169	4,642,365
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	11,674		11,674
Investments (at cost)	9120			0
Accounts Receivable	9130	8,050,749	1,041,472	9,092,221
Due from Other Funds	9140	80,026		80,026
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	26,901		26,901
Prepaid Items	9220			0
TOTAL ASSETS		11,833,546	2,090,015	13,923,561
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	241,061	270,219	511,280
Accrued Salaries and Wages Payable	9520	150,266	128,942	279,208
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	8,004,825		8,004,825
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	140,694	1,547,035	1,687,729
TOTAL LIABILITIES		8,536,846	1,946,196	10,483,042

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		143,819	143,819
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	143,819	143,819
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	3,296,700		3,296,700
TOTAL FUND EQUITY		3,296,700	143,819	3,440,519
TOTAL LIABILITIES AND FUND EQUITY		11,833,546	2,090,015	13,923,561

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 030

Name: IMPERIAL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,927,030		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	3,950		
Due from Other Funds	9140			
TOTAL ASSETS		1,930,980	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 030

Name: IMPERIAL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	1,930,980		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		1,930,980	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		1,930,980	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,930,980	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			51,304			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,604			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	52,908	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,527			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			25,504			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	32,031	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- | | |
|---------------------------|-------------------------------|
| 31 Bookstore Fund | 34 Farm Operation Fund |
| 32 Cafeteria Fund | 35 Revenue Bond Project Fund |
| 33 Child Development Fund | 39 Other Special Revenue Fund |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712			20,877			
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	20,877	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	20,877	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	52,908	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	31,063,991	
Cash With Fiscal Agents	9113	610,506	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	741,571	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		32,416,068	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	805,392	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	54,522	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		859,914	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	32,556,154	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		32,556,154	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		32,556,154	0
TOTAL LIABILITIES AND FUND EQUITY		33,416,068	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amonts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	51,342	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	118	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		51,460	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

CALIFORNIA COMMUNITY COLLEGES
Proprietary Funds Group
Annual Financial and Budget Report
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	51,460	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		51,460	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		51,460	0
TOTAL LIABILITIES AND FUND EQUITY		51,460	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	89,661				13,389			57,566
In County Treasury	9112		5,887		20,026				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				19,036				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		89,661	5,887	0	39,062	13,389	0	0	57,566

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				39,062				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		5,887						
Total Current Liabilities and Deferred Revenue		0	5,887	0	39,062	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	5,887	0	39,062	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712					13,389			57,566
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	13,389	0	0	57,566
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	89,661							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		89,661	0	0	0	13,389	0	0	57,566
TOTAL LIABILITIES AND FUND EQUITY		89,661	5,887	0	39,062	13,389	0	0	57,566

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,780,869	1,780,869
Workforce Investment Act	8130		1,417,660	1,417,660
Temporary Assistance for Needy Families (TANF)	8140		63,345	63,345
Student Financial Aid	8150		45,582	45,582
Veterans Education	8160	1,101		1,101
Vocational and Technical Education Act (VATEA)	8170		448,414	448,414
Other Federal Revenues	8190		1,080,679	1,080,679
Total Federal Revenues	8100	1,101	4,836,549	4,837,650
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	8,123		8,123
State General Apportionment	8612	28,979,840		28,979,840
Other General Apportionment	8613	149,230		149,230
General Categorical Programs	8620			
Child Development	8621		8,882	8,882
Extended Opportunity Programs and Services(EOPS)	8622		806,701	806,701
Disabled Students Programs and Services(DSPS)	8623		309,661	309,661
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		208,506	208,506
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,944,520	1,944,520

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		522,015	522,015
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	85,719		85,719
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	112,776		112,776
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	781,084	63,940	845,024
State Mandated Costs	8685	130,000		130,000
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	30,246,772	3,864,225	34,110,997

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,595,444		4,595,444
Tax Allocation, Supplemental Roll	8812	20,976		20,976
Tax Allocation, Unsecured Roll	8813	463,354		463,354
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds	8818	54,522		54,522
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840	133,770		133,770
Rentals and Leases	8850			0
Interest and Investment Income	8860	63,879		63,879
Student Fees and Charges	8870			
Community Services Classes	8872	31,213	49,754	80,967
Dormitory	8873			0
Enrollment	8874	1,020,320		1,020,320
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		277,711	277,711
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	392,424		392,424
Parking Services and Public Transportation	8881		277,135	277,135
Other Student Fees and Charges	8885	23,450	11,098	34,548
Other Local Revenues	8890	463,884	120,108	583,992
Total Local Revenues	8800	7,263,236	735,806	7,999,042
Total Revenues		37,511,109	9,436,580	46,947,689

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		37,511,109	9,436,580	46,947,689

CALIFORNIA COMMUNITY COLLEGES
Expend by Instructional Activity
Annual Financial and Budget Report
S10 General Fund - Combined
SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	109,434		11,312	345		121,091
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	965,120	63,254	9,694			1,038,068
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	818,665	225,794	689,360	115,805		1,849,624
Fine and Applied Arts	1000	1,150,153	52,800	10,389			1,213,342
Foreign language	1100	726,509	65,344	6,677			798,530
Health	1200	2,305,512	241,421	90,559	1,667		2,639,159
Consumer Education And Home Economics	1300	201,052		12,445			213,497
Law	1400						0
Humanities(Letters)	1500	3,384,237	41,610	24,053			3,449,900
Library Science	1600	12,399					12,399
Mathematics	1700	1,169,909	56,140	12,262			1,238,311
Military Studies	1800						0
Physical Sciences	1900	1,167,647	52,899	87,765			1,308,311
Psychology	2000	75,265					75,265
Public Affairs and Services	2100	653,571	70,690	176,330	3,914		904,505
Social Sciences	2200	1,432,095	140,632	31,000			1,603,727
Commercial Services	3000						0
Interdisciplinary Studies	4900	130,029					130,029
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,000,453					1,000,453
Sub-Total Instructional Activites		15,302,050	1,010,584	1,161,846	121,731		17,596,211
Total Expenditures for GF Activities*		15,957,302	22,191,542	6,695,181	420,029	1,075,750	46,339,804

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,328,367	839,979	63,992		2,232,338
Course and Curriculum Development	6020		366				366
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,328,733	839,979	63,992	0	2,232,704
Instructional Support Services	6100						
Learning Center	6110	635,393	604,800	69,220	7,485		1,316,898
Library	6120		620,772	117,403	25,567		763,742
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,860,976	417,556	72,149		2,350,681
Total Instructional Support Services		635,393	3,086,548	604,179	105,201	0	4,431,321
Admissions and Records	6200		557,099	34,104			591,203
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		261,969	13,367			275,336
Matriculation and Student Assessment	6320		1,666,936	83,683	6,484		1,757,103
Transfer Programs	6330		332,375	7,266			339,641
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		1,464,516	426,011	3,652		1,894,179
Total Student Counseling and Guidance		0	3,725,796	530,327	10,136	0	4,266,259

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		837,340	9,229		850	847,419
Extended Opportunity Programs and Services (EOPS)	6430		739,410	7,004		79,017	825,431
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,065,100	95,717	1,201		1,162,018
Job Placement Services	6470		59,020	8,767			67,787
Veterans Services	6480			1,101			1,101
Miscellaneous Student Services	6490		231,598	238,316	354		470,268
Total Other Student Services		0	2,932,468	360,134	1,555	79,867	3,374,024
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		729,827	172,675	51,577		954,079
Custodial Services	6530		947,402	59,464	2,619		1,009,485
Grounds Maintenance and Repairs	6550		307,096	35,399	8,615		351,110
Utilities	6570			861,224			861,224
Other Operations and Maintenance of Plant	6590		159,688				159,688
Total Operation and Maintenance of Plant	6500	0	2,144,013	1,128,762	62,811	0	3,335,586
Planning, Policymaking and Coordinations	6600		877,763	209,838			1,087,601

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710			21,658	1,066		22,724
Fiscal Operations	6720		921,921	18,712			940,633
Human Resources Management	6730		577,859	39,618			617,477
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,222,776				1,222,776
Staff Development	6750		881	38,407			39,288
Staff Diversity	6760			9,070			9,070
Logistical Services	6770		277,708	631,861			909,569
Management Information Systems	6780		1,470,075	469,660	36,139		1,975,874
Other General Institutional Support Services	6790		474,760	101,458	1,755		577,973
Total General Institutional Support Services	6700	0	4,945,980	1,330,444	38,960	0	6,315,384
Community Services & Economic Development	6800						
Community Recreation	6810		8,928	14,931	3,371		27,230
Community Service Classes	6820	19,859	5,687	58,190			83,736
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	19,859	14,615	73,121	3,371	0	110,966

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		209,431	68,683			278,114
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		211,185	66,306			277,491
Student and Co-Curricular Activities	6960		591,599	287,458	12,272		891,329
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,012,215	422,447	12,272	0	1,446,934
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		555,728				555,728
Total Auxiliary Operations	7000	0	555,728	0	0	0	555,728

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					842,411	842,411
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	842,411	842,411
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					153,472	153,472
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	153,472	153,472
Sub-Total Non-Instructional Activities		655,252	21,180,958	5,533,335	298,298	1,075,750	28,743,593
Total Expenditures General Fund: activities *		15,957,302	22,191,542	6,695,181	420,029	1,075,750	46,339,804

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$45,230,557
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	7,311.99		
	2. 2010-2011 Second Period Actual FTES	7,256.03		
	3. 2010-2011 Population change factor (C2/C1)	0.9923		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$46,008,827
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$46,008,827
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$46,008,827
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			25,459,264
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,097
C.	Local Property taxes			5,273,531
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			46,741
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			384,275
H.	2011-2012 Appropriations Subject to Limit			\$30,534,358

For Actual Year: 2010-2011

Budget Year: 2011-2012

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,101	1,116	4,836,549	3,843,690	4,837,650	3,844,806
State Revenues	8600	30,246,772	27,111,769	3,864,225	5,082,186	34,110,997	32,193,955
Local Revenues	8800	7,263,236	7,761,285	735,806	1,357,104	7,999,042	9,118,389
Total Revenues		37,511,109	34,874,170	9,436,580	10,282,980	46,947,689	45,157,150
EXPENDITURES:							
Academic Salaries	1000	16,542,597	15,213,796	3,033,881	3,299,858	19,576,478	18,513,654
Classified Salaries	2000	7,289,021	7,414,069	1,763,060	1,783,435	9,052,081	9,197,504
Employee Benefits	3000	8,540,090	8,538,169	980,195	1,073,959	9,520,285	9,612,128
Supplies and Materials	4000	595,327	718,253	763,200	713,708	1,358,527	1,431,961
Other Operating Expenses and Services	5000	3,106,721	3,086,410	2,229,933	2,315,557	5,336,654	5,401,967
Capital Outlay	6000	75,205	237,360	344,824	995,333	420,029	1,232,693
Total Expenditures		36,148,961	35,208,057	9,115,093	10,181,850	45,264,054	45,389,907
Excess /(Deficiency) of Revenues over Expenditures		1,362,148	(333,887)	321,487	101,130	1,683,635	(232,757)
Other Financing Sources	8900					0	0
Other Outgo	7000	842,411	864,000	233,339	164,557	1,075,750	1,028,557
Net Increase/(Decrease) in Fund Balance		519,737	(1,197,887)	88,148	(63,427)	607,885	(1,261,314)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,776,963	3,296,700	55,671	143,819	2,832,634	3,440,519
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,776,963		55,671		2,832,634	
Ending Fund Balance, June 30		3,296,700	2,098,813	143,819	80,392	3,440,519	2,179,205

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	32,619	30,000				
Local Revenues	8800	2,618,257	2,600,000				
Total Revenues		2,650,876	2,630,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	965,000	900,000				
Debt Interest and Other Service Charges	7120	1,494,025	1,500,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,459,025	2,400,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,459,025)	(2,400,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		191,851	230,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,739,128	1,930,979		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,739,128		0		0	
Ending Fund Balance, June 30		1,930,979	2,160,979	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					80,487	495,089
Local Revenues	8800					21,004	15,000
Total Income		0	0	0	0	101,491	510,089
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					315,318	310,000
Employee Benefits	3000					152,714	163,305
Supplies and Materials	4000					10,102	3,367
Other Operating Expenses and Services	5000					30,670	25,000
Capital Outlay	6000					9,566	
Total Expenditures		0	0	0	0	518,370	501,672
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(416,879)	8,417
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(416,879)	8,417
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	441,735	20,877
Prior Years Adjustments	9020					(3,979)	
Adjusted Beginning Balance	9030	0		0		437,756	
Ending Fund Balance, June 30		0	0	0	0	20,877	29,294

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100	666,900			
State Revenues	8600	5,428	100,000		
Local Revenues	8800	23,854,949	750,000		
Total Income		24,527,277	850,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	7,414	9,000		
Employee Benefits	3000	1,070	1,500		
Supplies and Materials	4000	11,401	10,000		
Other Operating Expenses and Services	5000	2,435,896	3,000,000		
Capital Outlay	6000	3,364,355	5,000,000		
Total Expenditures		5,820,136	8,020,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		18,707,141	(7,170,500)	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		18,707,141	(7,170,500)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	13,754,054	32,556,154		0
Prior Years Adjutments	9020	94,959			
Adjusted Beginning Balance	9030	13,849,013		0	
Ending Fund Balance, June 30		32,556,154	25,385,654	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	493	500				
Other Financing Sources	8900						
Total Income		493	500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		493	500	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		493	500	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,967	51,460		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,967		0			
Ending Fund Balance, June 30		51,460	51,960	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	139,572	140,000	24,779	25,000		
Total Income		139,572	140,000	24,779	25,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	7,276	8,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	98,844	100,000	24,779	25,000		
Capital Outlay	6000	12,378	12,000				
Total Expenditures		118,498	120,000	24,779	25,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,074	20,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		21,074	20,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	68,732	89,661		0		0
Prior Years Adjustments	9020	(145)					
Adjusted Beginning Balance	9030	68,587		0		0	
Ending Fund Balance, June 30		89,661	109,661	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,903,674	20,000,000				
State Revenues	8600	1,814,242	2,000,000				
Local Revenues	8800						
Total Income		21,717,916	22,000,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,717,916	22,000,000	0	0	0	0
Other Financing Sources	8900			592,105	600,000		
Other Outgo	7000	21,717,916	22,000,000	589,780	600,000		
Net Increase/(Decrease) in Fund Balance		0	0	2,325	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	11,064	13,389		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		11,064		0	
Ending Fund Balance, June 30		0	0	13,389	13,389	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900			102,749	100,000
Other Outgo	7000			96,940	100,000
Net Increase/(Decrease) in Fund Balance		0	0	5,809	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	51,757	57,566
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		51,757	
Ending Fund Balance, June 30		0	0	57,566	57,566

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				50,558		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			50,558		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	781,084			63,940		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	39,189	14,972		54,161	63,940	118,101
Noninstructional Supplies & Mtrls	4400	5,227	164,707	28,404	198,338		198,338
Total Supplies and Materials		44,416	179,679	28,404	252,499	63,940	316,439
Other Operating Expenses and Services	5000	7,323	513,408		520,731		520,731
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	1,667	1,755	4,432	7,854		7,854
Equipment - Replacement	6420				0		0
Total Capital Outlay		1,667	1,755	4,432	7,854		7,854
Other Outgo	7000				0		0
Total Expenditures		53,406	694,842	32,836	781,084	63,940	845,024
Ending Balance					0	50,558	50,558

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				50,558		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		50,558		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		812,265		120,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	40,167		14,760	54,927	170,558	225,485
Noninstructional Supplies & Mtrls	4400	14,842	159,198	21,657	195,697		195,697
Total Supplies and Materials		55,009	159,198	36,417	250,624	170,558	421,182
Other Operating Expenses and Services	5000		557,409		557,409		557,409
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	3,162	1,070		4,232		4,232
Equipment - Replacement	6420				0		0
Total Capital Outlay		3,162	1,070	0	4,232		4,232
Other Outgo	7000				0		0
Total Expenditures		58,171	717,677	36,417	812,265	170,558	982,823
Ending Balance					0	0	