

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

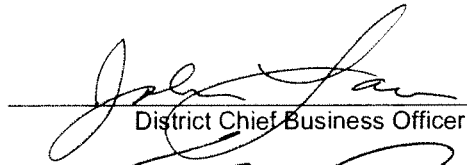
(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

District: IMPERIAL

District Code: 030

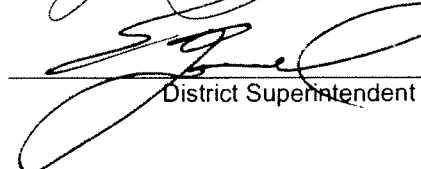
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

October 18, 2010

Date



District Superintendent

October 18, 2010

Date

Contact: Carlos Fletes
Director of Fiscal Services
760-355-6234
() -

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 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,398,963	7,435,230		7,435,230
Other	1300	5,626,419	5,771,792	64,860	5,836,652
Total Instructional Salaries		13,025,382	13,207,022	64,860	13,271,882
Non-Instructional Salaries					
Contract or Regular	1200		4,242,157	134,430	4,376,587
Other	1400		323,379	1,185	324,564
Total Non-Instructional Salaries		0	4,565,536	135,615	4,701,151
Total Academic Salaries		13,025,382	17,772,558	200,475	17,973,033
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,361,949	272,469	6,634,418
Other	2300		38,741	126,438	165,179
Total Non-Instructional Salaries		0	6,400,690	398,907	6,799,597
Instructional Aides					
Regular Status	2200	322,165	322,165		322,165
Other	2400	174,061	174,061		174,061
Total Instructional Aides		496,226	496,226	0	496,226
Total Classified Salaries		496,226	6,896,916	398,907	7,295,823
Employee Benefits	3000	6,075,499	8,951,663	129,935	9,081,598
Supplies and Materials	4000		633,610	138,950	772,560
Other Operating Expenses	5000	122,574	2,841,606	188,665	3,030,271
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		19,719,681	37,096,353	1,056,932	38,153,285

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	
Exclusions	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,011,951			0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,297,511		1,297,511
Objects to Exclude					
Rents and Leases	5060		398,104	41,748	439,852
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		115,819	69,056	184,875
Noninstructional, Supplies & Materials	4400		200,355	27,693	228,048
Total Supplies and Materials		0	316,174	96,749	412,923
Other Operating Expenses and Services	5000		573,542		573,542

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,011,951	2,585,331	138,497	2,723,828
Total for ECS 84362, 50% Law		18,707,730	34,511,022	918,435	35,429,457
Percent of CEE (Instructional Salary Cost / Total CEE)		54.21%	100.00%		
50% of Current Expense of Education			17,255,511		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		18,707,730	34,511,022	918,435	35,429,457
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		19,719,681	37,096,353	1,056,932	38,153,285
Capital Expenditures	6000	38,899	85,751	5,128	90,879
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		19,758,580	37,182,104	1,062,060	38,244,164

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

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		105,798	105,798
In County Treasury	9112	701,791	1,007,310	1,709,101
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	19,013		19,013
Investments (at cost)	9120			0
Accounts Receivable	9130	6,252,227	1,435,379	7,687,606
Due from Other Funds	9140	141,761		141,761
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	41,099		41,099
Prepaid Items	9220			0
TOTAL ASSETS		7,155,891	2,548,487	9,704,378
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	201,431	232,327	433,758
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	4,040,444		4,040,444
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	137,053	2,260,489	2,397,542
TOTAL LIABILITIES		4,378,928	2,492,816	6,871,744

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 030

Name: IMPERIAL

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752	250,000		250,000
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754		55,671	55,671
Total Designated Fund Balance		250,000	55,671	305,671
Uncommitted(Unrestricted) Fund Balance	9790	2,526,963		2,526,963
TOTAL FUND EQUITY		2,776,963	55,671	2,832,634
TOTAL LIABILITIES AND FUND EQUITY		7,155,891	2,548,487	9,704,378

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	1,734,439		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	4,689		
Due from Other Funds	9140			
TOTAL ASSETS		1,739,128	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, 2010

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		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	1,739,128		
Total Designated Fund Balance		1,739,128	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		1,739,128	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,739,128	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, 2010

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			430,114			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			34,746			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	464,860	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,125			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			20,000			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	23,125	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2010

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						
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	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			441,735			
Total Designated Fund Balance		0	0	441,735	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	441,735	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	464,860	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

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	13,232,010	
Cash With Fiscal Agents	9113	610,578	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	312,745	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		14,155,333	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	279,518	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	121,761	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		401,279	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, 2010

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		
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		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	13,754,054	
Total Designated Fund Balance		13,754,054	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		13,754,054	0
TOTAL LIABILITIES AND FUND EQUITY		14,155,333	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, 2010

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, 2010

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, 2010

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

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, 2010

District ID: 030

Name: IMPERIAL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	50,811	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	156	
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		50,967	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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, 2010

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	50,967	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		50,967	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		50,967	0
TOTAL LIABILITIES AND FUND EQUITY		50,967	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	68,732				11,064			51,757
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				782,084				
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		68,732	0	0	782,084	11,064	0	0	51,757

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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				782,084				
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	782,084	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	0	0	782,084	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust 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	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751					11,064			
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	68,732							51,757
Total Designated Fund Balance		68,732	0	0	0	11,064	0	0	51,757
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		68,732	0	0	0	11,064	0	0	51,757
TOTAL LIABILITIES AND FUND EQUITY		68,732	0	0	782,084	11,064	0	0	51,757

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		1,846,141	1,846,141
Workforce Investment Act	8130		497,103	497,103
Temporary Assistance for Needy Families (TANF)	8140		138,486	138,486
Student Financial Aid	8150		42,875	42,875
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		457,774	457,774
Other Federal Revenues	8190	1,631	1,633,858	1,635,489
Total Federal Revenues	8100	1,631	4,616,237	4,617,868
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	8,123		8,123
State General Apportionment	8612	27,951,773		27,951,773
Other General Apportionment	8613	149,230		149,230
General Categorical Programs	8620			
Child Development	8621		5,083	5,083
Extended Opportunity Programs and Services(EOPS)	8622		779,415	779,415
Disabled Students Programs and Services(DSPS)	8623		348,856	348,856
Temporary Assistance for Needy Families (TANF)	8624		2,385,131	2,385,131
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		192,432	192,432
Telecommunications and Technology Infrastructure Program (TTIP)	8626		36,002	36,002
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		25,985	25,985
Other Reimbursable Categorical Programs	8652		300,688	300,688
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	86,050		86,050
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	64,884		64,884
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	828,869	157,596	986,465
State Mandated Costs	8685	11,205		11,205
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	29,100,134	4,231,188	33,331,322

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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	4,693,375		4,693,375
Tax Allocation, Supplemental Roll	8812	25,437		25,437
Tax Allocation, Unsecured Roll	8813	503,460		503,460
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds	8818	67,849		67,849
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840	156,660		156,660
Rentals and Leases	8850			0
Interest and Investment Income	8860	17,465		17,465
Student Fees and Charges	8870			
Community Services Classes	8872	19,761	32,901	52,662
Dormitory	8873			0
Enrollment	8874	1,338,735		1,338,735
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		322,445	322,445
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	314,581		314,581
Parking Services and Public Transportation	8881		300,408	300,408
Other Student Fees and Charges	8885	14,299	15,982	30,281
Other Local Revenues	8890	278,155	24,219	302,374
Total Local Revenues	8800	7,429,777	695,955	8,125,732
Total Revenues		36,531,542	9,543,380	46,074,922

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		36,531,542	9,543,380	46,074,922

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: 2009-2010

Budget Year: 2010-2011

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	123,467		16,548	1,820		141,835
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	948,083	100,356	19,935			1,068,374
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	880,636	98,772	246,321	75,796		1,301,525
Fine and Applied Arts	1000	1,541,670	81,371	17,292	2,882		1,643,215
Foreign language	1100	585,856	9,743	3,021			598,620
Health	1200	2,641,060	363,546	154,735	28,598		3,187,939
Consumer Education And Home Economics	1300	205,737	922	1,629			208,288
Law	1400						0
Humanities(Letters)	1500	4,026,758	245,883	43,361	8,479		4,324,481
Library Science	1600	15,718					15,718
Mathematics	1700	1,381,954	82,909	40,981	1,907		1,507,751
Military Studies	1800						0
Physical Sciences	1900	1,412,177	95,644	97,646	20,173		1,625,640
Psychology	2000	63,342					63,342
Public Affairs and Services	2100	535,230	58,397	119,656	5,959		719,242
Social Sciences	2200	1,823,915	106,124	20,604			1,950,643
Commercial Services	3000						0
Interdisciplinary Studies	4900	228,998					228,998
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,094,183					1,094,183
Sub-Total Instructional Activites		17,508,784	1,243,667	781,729	145,614		19,679,794
Total Expenditures for GF Activities*		17,834,746	22,791,228	6,602,224	554,478	888,762	48,671,438

*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: 2009-2010

Budget Year: 2010-2011

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		1,884,729	938,937	52,526		2,876,192
Course and Curriculum Development	6020		99,247	150,278			249,525
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,983,976	1,089,215	52,526	0	3,125,717
Instructional Support Services	6100						
Learning Center	6110	308,811	169,109	424			478,344
Library	6120		775,999	128,024	18,577		922,600
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,745,777	295,852	166,202		2,207,831
Total Instructional Support Services		308,811	2,690,885	424,300	184,779	0	3,608,775
Admissions and Records	6200		726,171	49,218			775,389
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		384,992	27,401	20,528		432,921
Matriculation and Student Assessment	6320		1,624,630	23,992			1,648,622
Transfer Programs	6330		316,419	10,078			326,497
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		1,334,256	405,967	8,169		1,748,392
Total Student Counseling and Guidance		0	3,660,297	467,438	28,697	0	4,156,432

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: 2009-2010

Budget Year: 2010-2011

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		988,457	5,818		2,000	996,275
Extended Opportunity Programs and Services (EOPS)	6430		833,585	9,610	911	89,600	933,706
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		959,561	89,403	7,767		1,056,731
Job Placement Services	6470		47,564	14,557			62,121
Veterans Services	6480			1,100			1,100
Miscellaneous Student Services	6490		277,842	268,660	3,084		549,586
Total Other Student Services		0	3,107,009	389,148	11,762	91,600	3,599,519
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		742,526	199,624	76,376		1,018,526
Custodial Services	6530		869,170	74,085	1,733		944,988
Grounds Maintenance and Repairs	6550		383,944	30,055			413,999
Utilities	6570			906,126			906,126
Other Operations and Maintenance of Plant	6590		158,898				158,898
Total Operation and Maintenance of Plant	6500	0	2,154,538	1,209,890	78,109	0	3,442,537
Planning, Policymaking and Coordinations	6600		842,439	177,933	5,287		1,025,659

* 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: 2009-2010

Budget Year: 2010-2011

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			9,589			9,589
Fiscal Operations	6720		1,007,349	23,436			1,030,785
Human Resources Management	6730		536,741	37,003	1,000		574,744
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,410,188				1,410,188
Staff Development	6750		5,699	34,299			39,998
Staff Diversity	6760			9,744			9,744
Logistical Services	6770		239,351	715,835	5,746		960,932
Management Information Systems	6780		1,231,192	391,910	13,249		1,636,351
Other General Institutional Support Services	6790		319,602	182,218	217		502,037
Total General Institutional Support Services	6700	0	4,750,122	1,404,034	20,212	0	6,174,368
Community Services & Economic Development	6800						
Community Recreation	6810		15,587	10,990	5,128		31,705
Community Service Classes	6820	17,151	7,979	31,954			57,084
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880		89,431	85,507	2,099		177,037
Total Community Services	6800	17,151	112,997	128,451	7,227	0	265,826

* 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: 2009-2010

Budget Year: 2010-2011

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		211,877	67,663	18,922		298,462
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		201,263	97,801	1,343		300,407
Student and Co-Curricular Activities	6960		486,631	315,404			802,035
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	899,771	480,868	20,265	0	1,400,904
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		619,356				619,356
Total Auxiliary Operations	7000	0	619,356	0	0	0	619,356

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: 2009-2010

Budget Year: 2010-2011

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					705,689	705,689
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	705,689	705,689
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					91,473	91,473
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	91,473	91,473
Sub-Total Non-Instructional Activites		325,962	21,547,561	5,820,495	408,864	888,762	28,991,644
Total Expenditures General Fund: activities *		17,834,746	22,791,228	6,602,224	554,478	888,762	48,671,438

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$47,183,158
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	7,433.32		
	2. 2009-2010 Second Period Actual FTES	7,311.99		
	3. 2009-2010 Population change factor (C2/C1)	0.9837		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,235,155
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)			\$45,235,155
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$45,235,155
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,620,708
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			149,184
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			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			45,380
H.	2010-2011 Appropriations Subject to Limit			\$33,998,043

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	1,631	461	4,616,237	4,672,760	4,617,868	4,673,221
State Revenues	8600	29,100,134	29,688,941	4,231,188	4,466,797	33,331,322	34,155,738
Local Revenues	8800	7,429,777	7,774,722	695,955	1,228,650	8,125,732	9,003,372
Total Revenues		36,531,542	37,464,124	9,543,380	10,368,207	46,074,922	47,832,331
EXPENDITURES:							
Academic Salaries	1000	17,973,028	16,943,664	3,276,824	3,298,409	21,249,852	20,242,073
Classified Salaries	2000	7,296,083	7,449,145	1,940,678	1,876,206	9,236,761	9,325,351
Employee Benefits	3000	9,082,417	8,831,974	1,056,944	1,091,158	10,139,361	9,923,132
Supplies and Materials	4000	614,964	844,778	664,133	650,516	1,279,097	1,495,294
Other Operating Expenses and Services	5000	3,030,097	3,394,431	2,293,030	2,345,099	5,323,127	5,739,530
Capital Outlay	6000	90,879	118,569	463,599	891,544	554,478	1,010,113
Total Expenditures		38,087,468	37,582,561	9,695,208	10,152,932	47,782,676	47,735,493
Excess /(Deficiency) of Revenues over Expenditures		(1,555,926)	(118,437)	(151,828)	215,275	(1,707,754)	96,838
Other Financing Sources	8900					0	0
Other Outgo	7000	705,689	705,689	183,073	215,275	888,762	920,964
Net Increase/(Decrease) in Fund Balance		(2,261,615)	(824,126)	(334,901)	0	(2,596,516)	(824,126)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,038,578	2,776,963	390,572	55,671	5,429,150	2,832,634
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,038,578		390,572		5,429,150	
Ending Fund Balance, June 30		2,776,963	1,952,837	55,671	55,671	2,832,634	2,008,508

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	26,670	30,000				
Local Revenues	8800	2,169,475	2,300,000				
Total Revenues		2,196,145	2,330,000	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	825,000	800,000				
Debt Interest and Other Service Charges	7120	1,539,806	1,500,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,364,806	2,300,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,364,806)	(2,300,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(168,661)	30,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,907,789	1,739,128		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,907,789		0		0	
Ending Fund Balance, June 30		1,739,128	1,769,128	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					495,966	500,000
Local Revenues	8800					23,476	20,000
Total Income		0	0	0	0	519,442	520,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					326,210	345,271
Employee Benefits	3000					157,098	163,305
Supplies and Materials	4000					6,972	2,206
Other Operating Expenses and Services	5000					21,604	3,311
Capital Outlay	6000					3,970	832
Total Expenditures		0	0	0	0	515,854	514,925
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	3,588	5,075
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	3,588	5,075
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	437,756	441,735
Prior Years Adjustments	9020					391	
Adjusted Beginning Balance	9030	0		0		438,147	
Ending Fund Balance, June 30		0	0	0	0	441,735	446,810

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

Budget Year: 2010-2011

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				
State Revenues	8600	1,407,577	400,000		
Local Revenues	8800	572,059	600,000		
Total Income		1,979,636	1,000,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	76,329	10,000		
Employee Benefits	3000	36,361	3,000		
Supplies and Materials	4000	498,499	500,000		
Other Operating Expenses and Services	5000	2,671,186	2,000,000		
Capital Outlay	6000	16,068,820	8,000,000		
Total Expenditures		19,351,195	10,513,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(17,371,559)	(9,513,000)	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(17,371,559)	(9,513,000)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	31,128,722	13,754,054		0
Prior Years Adjutments	9020	(3,109)			
Adjusted Beginning Balance	9030	31,125,613		0	
Ending Fund Balance, June 30		13,754,054	4,241,054	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

Budget Year: 2010-2011

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	806	1,000				
Other Financing Sources	8900						
Total Income		806	1,000	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		806	1,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		806	1,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,161	50,967		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,161		0			
Ending Fund Balance, June 30		50,967	51,967	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	136,131	140,000				
Total Income		136,131	140,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	7,737	8,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	124,494	120,000				
Capital Outlay	6000	12,535	10,000				
Total Expenditures		144,766	138,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(8,635)	2,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(8,635)	2,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	77,367	68,732		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	77,367		0		0	
Ending Fund Balance, June 30		68,732	70,732	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	16,938,174	17,000,000				
State Revenues	8600	1,675,210	1,700,000				
Local Revenues	8800						
Total Income		18,613,384	18,700,000	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		18,613,384	18,700,000	0	0	0	0
Other Financing Sources	8900			473,927	480,000		
Other Outgo	7000	18,613,384	18,700,000	472,537	480,000		
Net Increase/(Decrease) in Fund Balance		0	0	1,390	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	9,674	11,064		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,674		0	
Ending Fund Balance, June 30		0	0	11,064	11,064	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2009-2010

Budget Year: 2010-2011

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			78,628	80,000
Other Outgo	7000			76,527	80,000
Net Increase/(Decrease) in Fund Balance		0	0	2,101	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	49,656	51,757
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		49,656	
Ending Fund Balance, June 30		0	0	51,757	51,757

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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: 2009-2010

Budget Year: 2010-2011

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		24,549			92,990	
Adjustments	9020		(24,549)			(42,432)	
Adjusted Beginning Balance	9030		0			50,558	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		828,869			157,596	
		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	5,352	468	21,459	27,279	157,596	184,875
Noninstructional Supplies & Mtrls	4400	17,122	183,233	27,693	228,048		228,048
Total Supplies and Materials		22,474	183,701	49,152	255,327	157,596	412,923
Other Operating Expenses and Services	5000		573,542		573,542		573,542
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		22,474	757,243	49,152	828,869	157,596	986,465
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: 2009-2010

Budget Year: 2010-2011

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	834,700			128,250		
		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	15,535		52,555	68,090	178,808	246,898
Noninstructional Supplies & Mtrls	4400	11,220	138,496	96,867	246,583		246,583
Total Supplies and Materials		26,755	138,496	149,422	314,673	178,808	493,481
Other Operating Expenses and Services	5000		515,595		515,595		515,595
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410			4,432	4,432		4,432
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	4,432	4,432		4,432
Other Outgo	7000				0		0
Total Expenditures		26,755	654,091	153,854	834,700	178,808	1,013,508
Ending Balance					0	0	