

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

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

10/9/2014

Date



District Superintendent

10/9/14

Date

Contact: Carlos Fletes

(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 10, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 030

Name: IMPERIAL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,756,736	7,757,475		7,757,475
Other	1300	4,283,668	4,323,886	106,704	4,430,590
Total Instructional Salaries		12,040,404	12,081,361	106,704	12,188,065
Non-Instructional Salaries					
Contract or Regular	1200		3,577,554	141,070	3,718,624
Other	1400		131,008		131,008
Total Non-Instructional Salaries		0	3,708,562	141,070	3,849,632
Total Academic Salaries		12,040,404	15,789,923	247,774	16,037,697
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,771,519	279,291	6,050,810
Other	2300		146,461	29,224	175,685
Total Non-Instructional Salaries		0	5,917,980	308,515	6,226,495
Instructional Aides					
Regular Status	2200	360,138	360,138		360,138
Other	2400	104,770	104,770		104,770
Total Instructional Aides		464,908	464,908	0	464,908
Total Classified Salaries		464,908	6,382,888	308,515	6,691,403
Employee Benefits	3000	3,751,152	8,327,867	151,726	8,479,593
Supplies and Materials	4000		640,637	98,291	738,928
Other Operating Expenses	5000		2,139,775	208,827	2,348,602
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,256,464	33,281,090	1,015,133	34,296,223

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	883,188	883,188		883,188
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,079,452		1,079,452
Objects to Exclude	Object Code				
Rents and Leases	5060		54,208	42,664	96,872
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		35,959	15,279	51,238
Noninstructional, Supplies & Materials	4400		139,844	18,380	158,224
Total Supplies and Materials		0	175,803	33,659	209,462
Other Operating Expenses and Services	5000		550,224		550,224

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		883,188	2,742,875	76,323	2,819,198
Total for ECS 84362, 50% Law		15,373,276	30,538,215	938,810	31,477,025
Percent of CEE (Instructional Salary Cost / Total CEE)		50.34%	100.00%		
50% of Current Expense of Education			15,269,108		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,373,276	30,538,215	938,810	31,477,025
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,256,464	33,281,090	1,015,133	34,296,223
Capital Expenditures	6000	28,700	461,898	22,735	484,633
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,285,164	33,742,988	1,037,868	34,780,856

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		70,664	70,664
In County Treasury	9112	1,693,915	1,838,386	3,532,301
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	20,217		20,217
Investments (at cost)	9120			0
Accounts Receivable	9130	5,914,440	618,690	6,533,130
Due from Other Funds	9140	35,185		35,185
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	21,716		21,716
Prepaid Items	9220			0
TOTAL ASSETS		7,685,473	2,527,740	10,213,213
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	372,981	241,357	614,338
Accrued Salaries and Wages Payable	9520	56,359	86,772	143,131
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	4,700,000		4,700,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	82,860	2,052,293	2,135,153
TOTAL LIABILITIES		5,212,200	2,380,422	7,592,622

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		147,318	147,318
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	2,473,273		2,473,273
Total Fund Balance		2,473,273	147,318	2,620,591
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		2,473,273	147,318	2,620,591
TOTAL LIABILITIES AND FUND EQUITY		7,685,473	2,527,740	10,213,213

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	2,427,134		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	2,082		
Due from Other Funds	9140			
TOTAL ASSETS		2,429,216	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

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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 BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	2,429,216		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,429,216	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,429,216	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,429,216	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			52,041			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			82			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	52,123	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			891			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			35,185			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	36,076	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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 BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	16,047	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	16,047	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	16,047	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	52,123	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,575,393		
Cash With Fiscal Agents	9113	610,469		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,089		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,188,951	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	59,823		
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		59,823	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,129,128		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,129,128	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,129,128	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,188,951	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise 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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	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, 2014

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	52,349	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	47	
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		52,396	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	52,396	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		52,396	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		52,396	0
TOTAL LIABILITIES AND FUND EQUITY		52,396	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	132,303				10,787			93,136
In County Treasury	9112				736				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				457,776				
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		132,303	0	0	458,512	10,787	0	0	93,136

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				458,512				
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	458,512	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	458,512	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712					10,787			93,136
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	10,787	0	0	93,136
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	132,303							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		132,303	0	0	0	10,787	0	0	93,136
TOTAL LIABILITIES AND FUND EQUITY		132,303	0	0	458,512	10,787	0	0	93,136

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		1,831,160	1,831,160
Workforce Investment Act	8130		203,802	203,802
Temporary Assistance for Needy Families (TANF)	8140		58,492	58,492
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		290,525	290,525
Other Federal Revenues	8190	2,345	779,570	781,915
Total Federal Revenues	8100	2,345	3,163,549	3,165,894
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	8,123		8,123
State General Apportionment	8612	22,299,823		22,299,823
Other General Apportionment	8613	149,230		149,230
General Categorical Programs	8620			
Child Development	8621		418	418
Extended Opportunity Programs and Services(EOPS)	8622		910,506	910,506
Disabled Students Programs and Services(DSPS)	8623		382,202	382,202
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		814,769	814,769
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,818,573	1,818,573

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,251,171		5,251,171
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		473,995	473,995
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	82,375		82,375
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	59,126		59,126
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	762,250	206,707	968,957
State Mandated Costs	8685	183,652		183,652
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	28,795,750	4,607,170	33,402,920

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	6,743,016		6,743,016
Tax Allocation, Supplemental Roll	8812	90,493		90,493
Tax Allocation, Unsecured Roll	8813	763,345		763,345
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(3,225,816)		(3,225,816)
Redevelopment Agency Funds - Pass Through	8818	60,081		60,081
Redevelopment Agency Funds - Residual	8819	258,132		258,132
Redevelopment Agency Funds - Asset Liquidation	8819.1	479,389		479,389
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	122,595		122,595
Rentals and Leases	8850			0
Interest and Investment Income	8860	39,949		39,949
Student Fees and Charges	8870			
Community Services Classes	8872	21,600	22,020	43,620
Dormitory	8873			0
Enrollment	8874	1,176,775		1,176,775
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		339,162	339,162
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	33,046		33,046
Nonresident Tuition	8880	234,803		234,803
Parking Services and Public Transportation	8881		322,064	322,064
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	93,429	68,527	161,956
Total Local Revenues	8800	6,890,837	751,773	7,642,610
Total Revenues		35,688,932	8,522,492	44,211,424

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		35,688,932	8,522,492	44,211,424

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 Natural Resources	0100	137,727		27,955			165,682
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	952,745		18,049	5,213		976,007
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	629,227		55,283	7,277		691,787
Fine and Applied Arts	1000	789,276		23,563	2,502		815,341
Foreign language	1100	1,179,817		9,415			1,189,232
Health	1200	2,387,243	71,860	165,086	86,281		2,710,470
Consumer Education And Home Economics	1300	229,052		16,544			245,596
Law	1400						0
Humanities(Letters)	1500	3,238,316	3,173	26,763			3,268,252
Library Science	1600						0
Mathematics	1700	1,366,768		27,170			1,393,938
Military Studies	1800						0
Physical Sciences	1900	1,378,680		116,792	4,720		1,500,192
Psychology	2000						0
Public Affairs and Services	2100	690,138		44,783	68,537		803,458
Social Sciences	2200	1,674,637		17,651	820		1,693,108
Commercial Services	3000						0
Interdisciplinary Studies	4900	246,414					246,414
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	988,146					988,146
Sub-Total Instructional Activites		15,888,186	75,033	549,054	175,350		16,687,623
Total Expenditures for GF Activities*		15,952,963	21,104,611	5,168,111	785,043	1,061,134	44,071,862

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,408,418	499,659	6,481		1,914,558
Course and Curriculum Development	6020		1,105				1,105
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,409,523	499,659	6,481	0	1,915,663
Instructional Support Services	6100						
Learning Center	6110	59,558	87,524	101			147,183
Library	6120		591,793	68,340	36,432		696,565
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,736,358	76,455	38,564		2,851,377
Total Instructional Support Services		59,558	3,415,675	144,896	74,996	0	3,695,125
Admissions and Records	6200		663,677	36,489	3,567		703,733
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		155,951	70,900			226,851
Matriculation and Student Assessment	6320		1,542,534	44,019			1,586,553
Transfer Programs	6330		221,542	3,830			225,372
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		1,596,082	429,717	8,934		2,034,733
Total Student Counseling and Guidance		0	3,516,109	548,466	8,934	0	4,073,509

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: 2013-2014

Budget Year: 2014-2015

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		770,766	18,951	17,209		806,926
Extended Opportunity Programs and Services (EOPS)	6430		800,771	26,416			827,187
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		921,840	88,675			1,010,515
Job Placement Services	6470		51,133	7,672			58,805
Veterans Services	6480			2,648			2,648
Miscellaneous Student Services	6490		298,948	222,861	647		522,456
Total Other Student Services		0	2,843,458	367,223	17,856	0	3,228,537
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		839,933	219,346	5,923		1,065,202
Custodial Services	6530		638,939	70,875	2,078		711,892
Grounds Maintenance and Repairs	6550		381,933	39,647			421,580
Utilities	6570			802,038			802,038
Other Operations and Maintenance of Plant	6590		66,885				66,885
Total Operation and Maintenance of Plant	6500	0	1,927,690	1,131,906	8,001	0	3,067,597
Planning, Policymaking and Coordinations	6600		885,701	136,073	23,282		1,045,056

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			9,846	1,075		10,921
Fiscal Operations	6720		954,588	18,430			973,018
Human Resources Management	6730		637,454	206,181	959		844,594
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,207,734				1,207,734
Staff Development	6750			23,758			23,758
Staff Diversity	6760			2,639			2,639
Logistical Services	6770		282,516	183,146	44,968		510,630
Management Information Systems	6780		1,485,137	741,205	379,706		2,606,048
Other General Institutional Support Services	6790		266,615	119,799	1,131		387,545
Total General Institutional Support Services	6700	0	4,834,044	1,305,004	427,839	0	6,566,887
Community Services & Economic Development	6800						
Community Recreation	6810		9,732	5,871			15,603
Community Service Classes	6820	5,219	334	25,705	6,166		37,424
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	5,219	10,066	31,576	6,166	0	53,027

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		246,104	32,571			278,675
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		224,246	87,982	9,836		322,064
Student and Co-Curricular Activities	6960		580,428	297,212	22,735		900,375
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,050,778	417,765	32,571	0	1,501,114
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		472,857				472,857
Total Auxiliary Operations	7000	0	472,857	0	0	0	472,857

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					805,672	805,672
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	805,672	805,672
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					255,462	255,462
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	255,462	255,462
Sub-Total Non-Instructional Activites		64,777	21,029,578	4,619,057	609,693	1,061,134	27,384,239
Total Expenditures General Fund: activities *		15,952,963	21,104,611	5,168,111	785,043	1,061,134	44,071,862

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$45,364,142
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	6,559.00		
	2. 2013-2014 Second Period Actual FTES	6,625.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0101		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,716,928
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)			\$45,716,928
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$45,716,928
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			29,339,952
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,096
C.	Local Property taxes			4,334,199
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			48,632
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			336,991
H.	2014-2015 Appropriations Subject to Limit			\$33,524,888

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,345	3,525	3,163,549	3,552,182	3,165,894	3,555,707
State Revenues	8600	28,795,750	30,393,401	4,607,170	6,549,238	33,402,920	36,942,639
Local Revenues	8800	6,890,837	6,254,634	751,773	1,748,637	7,642,610	8,003,271
Total Revenues		35,688,932	36,651,560	8,522,492	11,850,057	44,211,424	48,501,617
EXPENDITURES:							
Academic Salaries	1000	16,037,699	16,585,448	3,034,215	3,466,489	19,071,914	20,051,937
Classified Salaries	2000	6,691,016	6,944,014	1,786,843	1,962,534	8,477,859	8,906,548
Employee Benefits	3000	8,470,582	8,944,135	1,037,219	1,390,600	9,507,801	10,334,735
Supplies and Materials	4000	738,923	871,270	558,850	711,680	1,297,773	1,582,950
Other Operating Expenses and Services	5000	2,322,818	2,576,340	1,547,520	1,970,286	3,870,338	4,546,626
Capital Outlay	6000	484,633	71,030	300,410	2,199,234	785,043	2,270,264
Total Expenditures		34,745,671	35,992,237	8,265,057	11,700,823	43,010,728	47,693,060
Excess /(Deficiency) of Revenues over Expenditures		943,261	659,323	257,435	149,234	1,200,696	808,557
Other Financing Sources	8900					0	0
Other Outgo	7000	805,672	1,100,508	255,462	149,234	1,061,134	1,249,742
Net Increase/(Decrease) in Fund Balance		137,589	(441,185)	1,973	0	139,562	(441,185)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,335,684	2,473,273	145,345	147,318	2,481,029	2,620,591
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,335,684		145,345		2,481,029	
Ending Fund Balance, June 30		2,473,273	2,032,088	147,318	147,318	2,620,591	2,179,406

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	30,069	30,000				
Local Revenues	8800	2,852,484	2,800,000				
Total Revenues		2,882,553	2,830,000	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	1,725,000	1,700,000				
Debt Interest and Other Service Charges	7120	1,225,559	1,200,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,950,559	2,900,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,950,559)	(2,900,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(68,006)	(70,000)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,497,222	2,429,216		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,497,222		0		0	
Ending Fund Balance, June 30		2,429,216	2,359,216	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					408,602	410,000
Local Revenues	8800					15,491	15,000
Total Income		0	0	0	0	424,093	425,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					273,436	280,000
Employee Benefits	3000					139,202	145,000
Supplies and Materials	4000					2,946	3,000
Other Operating Expenses and Services	5000					39,624	5,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	455,208	433,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(31,115)	(8,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(31,115)	(8,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	47,162	16,047
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		47,162	
Ending Fund Balance, June 30		0	0	0	0	16,047	8,047

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2013-2014

Budget Year: 2014-2015

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	442,254	250,000				
Total Income		442,254	250,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	191,178	5,000				
Other Operating Expenses and Services	5000	771,017	350,000				
Capital Outlay	6000	10,824,570	1,800,000				
Total Expenditures		11,786,765	2,155,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(11,344,511)	(1,905,000)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	17,581					
Net Increase/(Decrease) in Fund Balance		(11,362,092)	(1,905,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,491,220	3,129,128		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	14,491,220		0		0	
Ending Fund Balance, June 30		3,129,128	1,224,128	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		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: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 59					
		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				

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	253	250				
Other Financing Sources	8900						
Total Income		253	250	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		253	250	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		253	250	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	52,143	52,396		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	52,143		0			
Ending Fund Balance, June 30		52,396	52,646	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2013-2014

Budget Year: 2014-2015

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						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	6,287	6,300				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	80,047	80,000	19,520	20,000		
Capital Outlay	6000	14,122	15,000				
Total Expenditures		100,456	101,300	19,520	20,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(100,456)	(101,300)	(19,520)	(20,000)	0	0
Other Financing Sources	8900	133,484	130,000	19,520	20,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		33,028	28,700	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	99,275	132,303	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	99,275		0		0	
Ending Fund Balance, June 30		132,303	161,003	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	18,311,681	18,500,000				
State Revenues	8600	1,617,769	1,700,000				
Local Revenues	8800						
Total Income		19,929,450	20,200,000	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		19,929,450	20,200,000	0	0	0	0
Other Financing Sources	8900			345,169	350,000		
Other Outgo	7000	19,929,450	20,200,000	344,961	350,000		
Net Increase/(Decrease) in Fund Balance		0	0	208	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	10,579	10,787		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,579		0	
Ending Fund Balance, June 30		0	0	10,787	10,787	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			100,776	100,000
Other Outgo	7000			92,239	100,000
Net Increase/(Decrease) in Fund Balance		0	0	8,537	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	84,599	93,136
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		84,599	
Ending Fund Balance, June 30		0	0	93,136	93,136

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		762,250			206,707	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 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	35,959		15,279	51,238	204,938	256,176
Noninstructional Supplies & Mtrls	4400	10,819	129,025	18,380	158,224		158,224
Total Supplies and Materials		46,778	129,025	33,659	209,462	204,938	414,400
Other Operating Expenses and Services	5000		550,224		550,224		550,224
Capital Outlay	6000						
Library Books	6300				0	1,769	1,769
Equipment	6400						
Equipment - Additional	6410		2,564		2,564		2,564
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	2,564	0	2,564	1,769	4,333
Other Outgo	7000				0		0
Total Expenditures		46,778	681,813	33,659	762,250	206,707	968,957
Ending Balance					0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		844,687			286,250	
		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	35,959		15,279	51,238	286,250	337,488
Noninstructional Supplies & Mtrls	4400	10,819	129,025	18,380	158,224		158,224
Total Supplies and Materials		46,778	129,025	33,659	209,462	286,250	495,712
Other Operating Expenses and Services	5000		635,225		635,225		635,225
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		46,778	764,250	33,659	844,687	286,250	1,130,937
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 030

Name: IMPERIAL

EPA Revenue	5,251,171
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,251,171	0	0	5,251,171
TOTAL		5,251,171	0	0	5,251,171