

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2015-2016)  
(Budget Report for Fiscal Year 2016-2017)

District: IMPERIAL

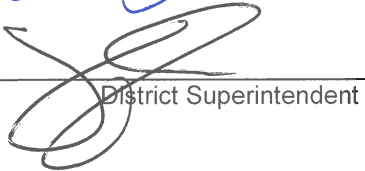
District Code: 030

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 10, 2016

Date

  
District Superintendent

October 10, 2016

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	8,325,501	8,325,501		8,325,501
Other	1300	5,578,259	5,578,259		5,578,259
<b>Total Instructional Salaries</b>		13,903,760	13,903,760	0	13,903,760
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,779,078	36,972	3,816,050
Other	1400		229,582	12,953	242,535
<b>Total Non-Instructional Salaries</b>		0	4,008,660	49,925	4,058,585
<b>Total Academic Salaries</b>		13,903,760	17,912,420	49,925	17,962,345
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		6,321,879	273,146	6,595,025
Other	2300		149,761	15,508	165,269
<b>Total Non-Instructional Salaries</b>		0	6,471,640	288,654	6,760,294
<b>Instructional Aides</b>					
Regular Status	2200	340,460	340,460		340,460
Other	2400	114,349	114,349		114,349
<b>Total Instructional Aides</b>		454,809	454,809	0	454,809
<b>Total Classified Salaries</b>		454,809	6,926,449	288,654	7,215,103
<b>Employee Benefits</b>	3000	5,175,851	10,506,641	151,748	10,658,389
<b>Supplies and Materials</b>	4000		676,017	120,366	796,383
<b>Other Operating Expenses</b>	5000		2,292,689	226,180	2,518,869
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		19,534,420	38,314,216	836,873	39,151,089

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,024,866	1,024,866		1,024,866
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,005,159		1,005,159
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		47,069	40,647	87,716
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		29,136	8,687	37,823
Noninstructional, Supplies & Materials	4400		154,798	15,331	170,129
Total Supplies and Materials		0	183,934	24,018	207,952
Other Operating Expenses and Services	5000		834,828	6,030	840,858

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>Total Exclusions</b>		1,024,866	3,095,856	70,695	3,166,551
<b>Total for ECS 84362, 50% Law</b>		18,509,554	35,218,360	766,178	35,984,538
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.56%	100.00%		
<b>50% of Current Expense of Education</b>			17,609,180		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		18,509,554	35,218,360	766,178	35,984,538
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		19,534,420	38,314,216	836,873	39,151,089
<b>Capital Expenditures</b>	6000	5,686	297,672	51,034	348,706
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		19,540,106	38,611,888	887,907	39,499,795

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		129,141	129,141
In County Treasury	9112	6,880,846	4,926,327	11,807,173
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	18,940		18,940
Investments (at cost)	9120			0
Accounts Receivable	9130	1,317,048	887,969	2,205,017
Due from Other Funds	9140	80,707		80,707
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	8,000		8,000
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		8,305,541	5,943,437	14,248,978
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	215,321	368,711	584,032
Accrued Salaries and Wages Payable	9520	20,302	55,896	76,198
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	73,805	5,371,650	5,445,455
<b>TOTAL LIABILITIES</b>		309,428	5,796,257	6,105,685

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		147,180	147,180
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	7,996,113		7,996,113
<b>Total Fund Balance</b>		<b>7,996,113</b>	<b>147,180</b>	<b>8,143,293</b>
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		<b>7,996,113</b>	<b>147,180</b>	<b>8,143,293</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>8,305,541</b>	<b>5,943,437</b>	<b>14,248,978</b>

- 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, 2016

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,749,469		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	5,976		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		3,755,445	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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, 2016

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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 Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	3,755,445		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,755,445	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		3,755,445	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,755,445	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, 2016

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			43,627			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			108,347			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	151,974	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2,724			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			80,707			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			13,513			
<b>TOTAL LIABILITIES</b>		0	0	96,944	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, 2016

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	0	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	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	55,030	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	55,030	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	55,030	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	151,974	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,182,237		
Cash With Fiscal Agents	9113		260,127	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,945		1
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		1,184,182	260,127	1
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,650		
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			
<b>TOTAL LIABILITIES</b>		15,650	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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 Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	1,168,532	260,127	1
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,168,532	260,127	1
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		1,168,532	260,127	1
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,184,182	260,127	1

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2016

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2016

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	52,981	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	90	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		53,071	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	53,071	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		53,071	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		53,071	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		53,071	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	121,249				13,662			126,128
In County Treasury	9112				11,500				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				352,310				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		121,249	0	0	363,810	13,662	0	0	126,128

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				363,810				
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	363,810	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
<b>TOTAL LIABILITIES</b>	968	0	0	0	363,810	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	121,249				13,662			126,128
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		121,249	0	0	0	13,662	0	0	126,128
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		121,249	0	0	0	13,662	0	0	126,128
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		121,249	0	0	363,810	13,662	0	0	126,128

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,852,012	1,852,012
Workforce Investment Act	8130		107,709	107,709
Temporary Assistance for Needy Families (TANF)	8140		52,971	52,971
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		314,741	314,741
Other Federal Revenues	8190	1,100	479,719	480,819
<b>Total Federal Revenues</b>	8100	1,100	2,807,152	2,808,252
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	20,800		20,800
State General Apportionment	8612	24,019,089		24,019,089
Other General Apportionment	8613	192,202		192,202
General Categorical Programs	8620			
Child Development	8621		281	281
Extended Opportunity Programs and Services(EOPS)	8622		1,235,325	1,235,325
Disabled Students Programs and Services(DSPS)	8623		451,859	451,859
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		252,853	252,853
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,846,271	4,846,271

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	6,022,023		6,022,023
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	80,876		80,876
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	72,120		72,120
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,056,929	273,106	1,330,035
State Mandated Costs	8685	3,996,467		3,996,467
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,050,202	1,277,099	2,327,301
<b>Total State Revenues</b>	8600	36,510,708	8,336,794	44,847,502

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	7,375,079		7,375,079
Tax Allocation, Supplemental Roll	8812	75,781		75,781
Tax Allocation, Unsecured Roll	8813	835,603		835,603
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(2,247,889)		(2,247,889)
Redevelopment Agency Funds - Pass Through	8818	85,678		85,678
Redevelopment Agency Funds - Residual	8819	152,151		152,151
Redevelopment Agency Funds - Asset Liquidation	8819.1	282,567		282,567
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	96,593		96,593
Rentals and Leases	8850			0
Interest and Investment Income	8860	82,697		82,697
Student Fees and Charges	8870			
Community Services Classes	8872	13,404	93,480	106,884
Dormitory	8873			0
Enrollment	8874	1,156,165		1,156,165
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		359,558	359,558
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	35,891		35,891
Nonresident Tuition	8880	217,643		217,643
Parking Services and Public Transportation	8881		625,503	625,503
Other Student Fees and Charges	8885	45		45
Other Local Revenues	8890	65,932	136,068	202,000
<b>Total Local Revenues</b>	8800	8,227,340	1,214,609	9,441,949
<b>Total Revenues</b>		44,739,148	12,358,555	57,097,703



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		44,739,148	12,358,555	57,097,703

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	188,848		7,809			196,657
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,113,589		32,383	503		1,146,475
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	821,618		150,626	19,867		992,111
Fine and Applied Arts	1000	872,539		13,641	8,188		894,368
Foreign language	1100	1,344,834		8,542			1,353,376
Health	1200	2,841,305		144,800	54,255		3,040,360
Consumer Education And Home Economics	1300	258,241		30,325			288,566
Law	1400						0
Humanities(Letters)	1500	3,454,429		32,488	7,650		3,494,567
Library Science	1600						0
Mathematics	1700	1,645,489	4,918	24,522			1,674,929
Military Studies	1800						0
Physical Sciences	1900	1,947,729		116,202	37,995		2,101,926
Psychology	2000						0
Public Affairs and Services	2100	663,112	123	55,508	39,822		758,565
Social Sciences	2200	1,978,395		25,883			2,004,278
Commercial Services	3000						0
Interdisciplinary Studies	4900	148,012					148,012
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,711,114					1,711,114
<b>Sub-Total Instructional Activites</b>		18,989,254	5,041	642,729	168,280		19,805,304
<b>Total Expenditures for GF Activities*</b>		19,674,640	23,494,328	6,200,165	1,996,011	852,625	52,217,769

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,370,227	779,323	31,820		2,181,370
Course and Curriculum Development	6020		2,479	750			3,229
Academic / Faculty Senate	6030		217,408	8,507			225,915
Other Instructional Administration & Governance	6090		18,093				18,093
<b>Total Instructional Admin. &amp; Governance</b>		0	1,608,207	788,580	31,820	0	2,428,607
Instructional Support Services	6100						
Learning Center	6110	679,655	198,639	22,015	13,538		913,847
Library	6120		568,030	112,801	33,024		713,855
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,274,714	83,533	203,849		2,562,096
<b>Total Instructional Support Services</b>		679,655	3,041,383	218,349	250,411	0	4,189,798
Admissions and Records	6200		692,835	27,966	3,090		723,891
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,220,182	37,263	3,021		1,260,466
Matriculation and Student Assessment	6320		2,102,721	270,141	130,101		2,502,963
Transfer Programs	6330		171,513	8,350			179,863
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		17,576	20,835	13,709		52,120
<b>Total Student Counseling and Guidance</b>		0	3,511,992	336,589	146,831	0	3,995,412

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		949,940	14,421	12,684		977,045
Extended Opportunity Programs and Services (EOPS)	6430		1,000,037	54,732	1,706		1,056,475
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		900,755	192,328	7,664		1,100,747
Job Placement Services	6470		56,128	3,235			59,363
Veterans Services	6480			1,167			1,167
Miscellaneous Student Services	6490		1,931,714	621,929	4,105		2,557,748
<b>Total Other Student Services</b>		0	4,838,574	887,812	26,159	0	5,752,545
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		886,764	273,287	413,247		1,573,298
Custodial Services	6530		786,789	67,776	2,162		856,727
Grounds Maintenance and Repairs	6550		407,351	39,976			447,327
Utilities	6570			935,266			935,266
Other Operations and Maintenance of Plant	6590		85,380				85,380
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,166,284	1,316,305	415,409	0	3,897,998
<b>Planning, Policymaking and Coordinations</b>	6600		820,330	157,690	518		978,538

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,004	25,636			26,640
Fiscal Operations	6720		1,054,834	29,564			1,084,398
Human Resources Management	6730		732,389	144,485			876,874
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,113,450				1,113,450
Staff Development	6750		185,144	29,526			214,670
Staff Diversity	6760			6,105			6,105
Logistical Services	6770		457,000	174,115	55,370		686,485
Management Information Systems	6780		1,501,084	723,327	506,696		2,731,107
Other General Institutional Support Services	6790		291,443	175,739	678		467,860
<b>Total General Institutional Support Services</b>	6700	0	5,336,348	1,308,497	562,744	0	7,207,589
Community Services & Economic Development	6800						
Community Recreation	6810		25,591	5,721			31,312
Community Service Classes	6820	5,731	5,019	41,176	10,042		61,968
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	5,731	30,610	46,897	10,042	0	93,280

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		260,146	48,448	3,025		311,619
Farm Operations	6930						0
Food Services	6940				875		875
Parking	6950		216,637	82,218	326,648		625,503
Student and Co-Curricular Activities	6960		469,572	338,085	50,159		857,816
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	946,355	468,751	380,707	0	1,795,813
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		496,369				496,369
<b>Total Auxiliary Operations</b>	7000	0	496,369	0	0	0	496,369

For Actual Year: 2015-2016

Budget Year: 2016-2017

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					360,534	360,534
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	360,534	360,534
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					492,091	492,091
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	492,091	492,091
<b>Sub-Total Non-Instructional Activites</b>		685,386	23,489,287	5,557,436	1,827,731	852,625	32,412,465
<b>Total Expenditures General Fund: activities *</b>		19,674,640	23,494,328	6,200,165	1,996,011	852,625	52,217,769

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$49,238,443
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	6,873.00		
	2. 2015-2016 Second Period Actual FTES	6,942.00		
	3. 2015-2016 Population change factor (C2/C1)	1.0100		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$52,401,373
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)			\$52,401,373
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$52,401,373
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			30,121,447
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,096
C.	Local Property taxes			6,267,257
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			49,609
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			448,290
H.	2016-2017 Appropriations Subject to Limit			\$36,129,119



For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	1,100	1,200	2,807,152	3,315,730	2,808,252	3,316,930
State Revenues	8600	36,510,708	31,696,114	8,336,794	15,120,570	44,847,502	46,816,684
Local Revenues	8800	8,227,340	8,876,891	1,214,609	1,711,561	9,441,949	10,588,452
<b>Total Revenues</b>		44,739,148	40,574,205	12,358,555	20,147,861	57,097,703	60,722,066
<b>EXPENDITURES:</b>							
Academic Salaries	1000	17,962,345	18,678,800	3,425,182	5,549,282	21,387,527	24,228,082
Classified Salaries	2000	7,215,404	7,435,999	2,268,186	2,659,786	9,483,590	10,095,785
Employee Benefits	3000	10,662,667	10,302,944	1,635,184	1,922,228	12,297,851	12,225,172
Supplies and Materials	4000	794,173	794,975	882,622	985,480	1,676,795	1,780,455
Other Operating Expenses and Services	5000	2,515,384	3,159,406	2,007,986	4,043,943	4,523,370	7,203,349
Capital Outlay	6000	348,706	317,746	1,647,305	4,662,225	1,996,011	4,979,971
<b>Total Expenditures</b>		39,498,679	40,689,870	11,866,465	19,822,944	51,365,144	60,512,814
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		5,240,469	(115,665)	492,090	324,917	5,732,559	209,252
<b>Other Financing Sources</b>	8900					0	0
<b>Other Outgo</b>	7000	360,534	310,000	492,091	324,917	852,625	634,917
<b>Net Increase/(Decrease) in Fund Balance</b>		4,879,935	(425,665)	(1)	0	4,879,934	(425,665)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	3,116,178	7,996,113	147,181	147,180	3,263,359	8,143,293
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	3,116,178		147,181		3,263,359	
<b>Ending Fund Balance, June 30</b>		7,996,113	7,570,448	147,180	147,180	8,143,293	7,717,628

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	48,296	48,000				
Local Revenues	8800	5,064,487	5,000,000				
<b>Total Revenues</b>		5,112,783	5,048,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,119,073	2,000,000				
Debt Interest and Other Service Charges	7120	2,277,400	2,200,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	4,396,473	4,200,000	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(4,396,473)	(4,200,000)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		716,310	848,000	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	3,039,135	3,755,445		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,039,135		0		0	
<b>Ending Fund Balance, June 30</b>		3,755,445	4,603,445	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					576,520	576,520
Local Revenues	8800					11,056	11,056
<b>Total Income</b>		0	0	0	0	587,576	587,576
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					303,762	303,762
Employee Benefits	3000					164,579	164,579
Supplies and Materials	4000					13,444	13,444
Other Operating Expenses and Services	5000					88,216	88,216
Capital Outlay	6000					7,153	7,018
<b>Total Expenditures</b>		0	0	0	0	577,154	577,019
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	10,422	10,557
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	10,422	10,557
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	57,006	55,030
Prior Years Adjustments	9020					(12,398)	
Adjusted Beginning Balance	9030	0		0		44,608	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	55,030	65,587

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	291,497	290,000			245	
<b>Total Income</b>		291,497	290,000	0	0	245	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,210	2,000				
Other Operating Expenses and Services	5000	29,695	30,000			10,393	
Capital Outlay	6000	315,158	300,000				
<b>Total Expenditures</b>		346,063	332,000	0	0	10,393	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(54,566)	(42,000)	0	0	(10,148)	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(54,566)	(42,000)	0	0	(10,148)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,493,374	1,168,532		260,127		1
Prior Years Adustments	9020	(270,276)		260,127		10,149	
Adjusted Beginning Balance	9030	1,223,098		260,127		10,149	
<b>Ending Fund Balance, June 30</b>		1,168,532	1,126,532	260,127	260,127	1	1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	355	400				
Other Financing Sources	8900						
<b>Total Income</b>		355	400	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		355	400	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		355	400	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	52,716	53,071		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	52,716		0			
<b>Ending Fund Balance, June 30</b>		53,071	53,471	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600			21,981	22,000		
Local Revenues	8800						
<b>Total Income</b>		0	0	21,981	22,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	7,727	7,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	79,977	80,000	21,981	22,000		
Capital Outlay	6000	6,507	6,000				
<b>Total Expenditures</b>		94,211	93,000	21,981	22,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(94,211)	(93,000)	0	0	0	0
<b>Other Financing Sources</b>	8900	111,246	111,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		17,035	18,000	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	104,214	121,249	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	104,214		0		0	
<b>Ending Fund Balance, June 30</b>		121,249	139,249	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100	19,049,908	20,000,000				
State Revenues	8600	2,623,732	2,000,000				
Local Revenues	8800						
<b>Total Income</b>		21,673,640	22,000,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		21,673,640	22,000,000	0	0	0	0
<b>Other Financing Sources</b>	8900			99,178	100,000		
<b>Other Outgo</b>	7000	21,673,640	22,000,000	96,877	100,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	2,301	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	11,361	13,662		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		11,361		0	
<b>Ending Fund Balance, June 30</b>		0	0	13,662	13,662	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900			106,635	106,000
<b>Other Outgo</b>	7000			95,642	95,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	10,993	11,000
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	115,135	126,128
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		115,135	
<b>Ending Fund Balance, June 30</b>		0	0	126,128	137,128

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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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		1,056,929			273,106	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	29,136		8,687	37,823	271,673	309,496
Noninstructional Supplies & Mtrls	4400	3,828	150,970	15,331	170,129		170,129
<b>Total Supplies and Materials</b>		32,964	150,970	24,018	207,952	271,673	479,625
Other Operating Expenses and Services	5000		834,828	6,030	840,858		840,858
Capital Outlay	6000						
Library Books	6300				0	1,433	1,433
Equipment	6400						
Equipment - Additional	6410	5,687	1,537	895	8,119		8,119
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		5,687	1,537	895	8,119	1,433	9,552
Other Outgo	7000				0		0
<b>Total Expenditures</b>		38,651	987,335	30,943	1,056,929	273,106	1,330,035
<b>Ending Balance</b>					0	0	0

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		987,840			547,452	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	30,924		16,417	47,341	547,452	594,793
Noninstructional Supplies & Mtrls	4400	14,335	150,274	14,963	179,572		179,572
<b>Total Supplies and Materials</b>		45,259	150,274	31,380	226,913	547,452	774,365
Other Operating Expenses and Services	5000		754,161	1,500	755,661		755,661
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	5,266			5,266		5,266
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		5,266	0	0	5,266		5,266
Other Outgo	7000				0		0
<b>Total Expenditures</b>		50,525	904,435	32,880	987,840	547,452	1,535,292
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 030

Name: IMPERIAL

<b>EPA Revenue</b>	6,022,023
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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	6,022,023	0	0	6,022,023
<b>TOTAL</b>		6,022,023	0	0	6,022,023

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 030

Name: IMPERIAL

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	1,732,578	10.73%	848,646	11.85%	2,581,224	N/A	N/A
2016-17	2,092,237	12.58%	1,024,584	13.89%	3,116,821	535,597	20.75%
2017-18	2,471,917	14.43%	1,177,645	15.50%	3,649,562	532,741	17.09%
2018-19	2,872,494	16.28%	1,338,184	17.10%	4,210,678	561,116	15.37%
2019-20	3,294,881	18.13%	1,499,236	18.60%	4,794,117	583,439	13.86%
2020-21	3,575,300	19.10%	1,643,840	19.80%	5,219,140	425,023	8.87%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The district set aside \$3.2 million of 2015-16 one-time mandated block grant funds to cover the cost.