

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2017-2018)  
(Budget Report for Fiscal Year 2018-2019)

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

10.29.18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
District Superintendent

10/29/18  
\_\_\_\_\_  
Date

Contact: Josanna Garcia

(760) 355-6235

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	8,781,337	8,781,337		8,781,337
Other	1300	5,496,501	5,496,501		5,496,501
<b>Total Instructional Salaries</b>		14,277,838	14,277,838	0	14,277,838
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		4,322,244	99,702	4,421,946
Other	1400		285,386	127,110	412,496
<b>Total Non-Instructional Salaries</b>		0	4,607,630	226,812	4,834,442
<b>Total Academic Salaries</b>		14,277,838	18,885,468	226,812	19,112,280
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		7,036,458	301,225	7,337,683
Other	2300		139,812	24,019	163,831
<b>Total Non-Instructional Salaries</b>		0	7,176,270	325,244	7,501,514
<b>Instructional Aides</b>					
Regular Status	2200	362,480	362,480		362,480
Other	2400	109,186	109,186		109,186
<b>Total Instructional Aides</b>		471,666	471,666	0	471,666
<b>Total Classified Salaries</b>		471,666	7,647,936	325,244	7,973,180
<b>Employee Benefits</b>	3000	5,889,079	12,023,442	187,320	12,210,762
<b>Supplies and Materials</b>	4000		408,637	119,919	528,556
<b>Other Operating Expenses</b>	5000		3,256,644	221,978	3,478,622
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		20,638,583	42,222,127	1,081,273	43,303,400

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	705,862	705,862		705,862
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,161,931		1,161,931
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		196,338	42,540	238,878
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		9,080	14,219	23,299
Noninstructional, Supplies & Materials	4400		140,221	14,084	154,305
Total Supplies and Materials		0	149,301	28,303	177,604
Other Operating Expenses and Services	5000		898,361	1,450	899,811

For Actual Year: 2017-2018

Budget Year: 2018-2019

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>		705,862	3,111,793	72,293	3,184,086
<b>Total for ECS 84362, 50% Law</b>		19,932,721	39,110,334	1,008,980	40,119,314
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.97%	100.00%		
<b>50% of Current Expense of Education</b>			19,555,167		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		19,932,721	39,110,334	1,008,980	40,119,314
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		20,638,583	42,222,127	1,081,273	43,303,400
<b>Capital Expenditures</b>	6000	14,483	402,201	3,144	405,345
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		20,653,066	42,624,328	1,084,417	43,708,745

For Year Ended June 30, 2018

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	145,820		145,820
In County Treasury	9112	10,709,056	8,173,277	18,882,333
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	19,701		19,701
Investments (at cost)	9120			0
Accounts Receivable	9130	1,375,389	926,295	2,301,684
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		12,249,966	9,099,572	21,349,538
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	886,178	522,634	1,408,812
Accrued Salaries and Wages Payable	9520	49,062	53,972	103,034
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	116,622	8,375,786	8,492,408
<b>TOTAL LIABILITIES</b>		1,051,862	8,952,392	10,004,254

For Year Ended June 30, 2018

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	11,911,970		11,911,970
<b>Total Fund Balance</b>		<b>11,911,970</b>	<b>147,180</b>	<b>12,059,150</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>11,911,970</b>	<b>147,180</b>	<b>12,059,150</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>12,963,832</b>	<b>9,099,572</b>	<b>22,063,404</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	4,476,159		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	11,466		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		4,487,625	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, 2018

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	4,487,625		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		4,487,625	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
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		4,487,625	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,487,625	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, 2018

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			159,352			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			143,149			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	302,501	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			857			
Accrued Salaries and Wages Payable	9520			1,202			
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	2,059	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, 2018

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	233,822	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	233,822	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	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
<b>TOTAL FUND EQUITY</b>		0	0	233,822	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	235,881	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,196,914	261,787	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,086	711	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		1,200,000	262,498	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	64,476		
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>		64,476	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,538,849	262,498	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		1,538,849	262,498	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
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		1,538,849	262,498	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,603,325	262,498	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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, 2018

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, 2018

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, 2018

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	53,797	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	146	
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>		53,943	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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, 2018

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	53,943	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		53,943	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
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>		53,943	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		53,943	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	168,408				9,870			142,262
In County Treasury	9112				(2,534)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				711,705				
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>		168,408	0	0	709,171	9,870	0	0	142,262

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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				699,114				
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				10,057				
Total Current Liabilities and Deferred Revenue		0	0	0	709,171	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	709,171	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	168,408				9,870			142,262
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>		168,408	0	0	0	9,870	0	0	142,262
<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>		168,408	0	0	0	9,870	0	0	142,262
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		168,408	0	0	709,171	9,870	0	0	142,262

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		2,028,766	2,028,766
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		56,701	56,701
Student Financial Aid	8150		37,818	37,818
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		352,890	352,890
Other Federal Revenues	8190	490	628,415	628,905
<b>Total Federal Revenues</b>	8100	490	3,104,590	3,105,080
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	19,696		19,696
State General Apportionment	8612	27,654,817		27,654,817
Other General Apportionment	8613	193,303		193,303
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,308,291	1,308,291
Disabled Students Programs and Services(DSPS)	8623		400,349	400,349
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		181,111	181,111
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,372,980	6,372,980

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	5,991,077		5,991,077
<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	76,673		76,673
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	92,158		92,158
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,098,523	232,426	1,330,949
State Mandated Costs	8685	457,497		457,497
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,490,790	2,434,624	3,925,414
<b>Total State Revenues</b>	8600	37,074,534	10,929,781	48,004,315

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	5,717,931		5,717,931
Tax Allocation, Supplemental Roll	8812	81,933		81,933
Tax Allocation, Unsecured Roll	8813	893,433		893,433
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	97,245		97,245
Redevelopment Agency Funds - Residual	8819	447,618		447,618
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		5,939	5,939
Sales and Commissions	8840	95,019		95,019
Rentals and Leases	8850			0
Interest and Investment Income	8860	150,373		150,373
Student Fees and Charges	8870			
Community Services Classes	8872	21,054		21,054
Dormitory	8873			0
Enrollment	8874	1,330,426		1,330,426
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		411,074	411,074
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	388,679		388,679
Parking Services and Public Transportation	8881		407,855	407,855
Other Student Fees and Charges	8885	10,148		10,148
Other Local Revenues	8890	139,096	309,329	448,425
<b>Total Local Revenues</b>	8800	9,372,955	1,134,197	10,507,152
<b>Total Revenues</b>		46,447,979	15,168,568	61,616,547



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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 -- (8970/8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		46,447,979	15,168,568	61,616,547

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	138,217	205	15,895	11,751		166,068
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,123,788	13,859	13,102			1,150,749
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	984,813	468	106,012	443,896		1,535,189
Fine and Applied Arts	1000	953,230	14,390	15,873	21,214		1,004,707
Foreign language	1100	1,525,750	15,788	3,365			1,544,903
Health	1200	2,711,394	11,036	86,980	25,652		2,835,062
Consumer Education And Home Economics	1300	204,522	1,177	22,126			227,825
Law	1400						0
Humanities(Letters)	1500	3,295,098	35,748	3,884			3,334,730
Library Science	1600						0
Mathematics	1700	1,778,676	7,081	5,929	1,566		1,793,252
Military Studies	1800						0
Physical Sciences	1900	2,239,847	6,753	95,571	53,106		2,395,277
Psychology	2000						0
Public Affairs and Services	2100	762,815	14,187	52,276	19,567		848,845
Social Sciences	2200	2,388,698	53,533	1,560	3,973		2,447,764
Commercial Services	3000						0
Interdisciplinary Studies	4900	195,331					195,331
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,674,752					1,674,752
<b>Sub-Total Instructional Activites</b>		19,976,931	174,225	422,573	580,725		21,154,454
<b>Total Expenditures for GF Activities*</b>		20,825,913	27,809,839	7,213,092	2,598,419	734,382	59,181,645

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		1,725,486	852,791	8,301		2,586,578
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		201,097	12,181			213,278
Other Instructional Administration & Governance	6090		37,367	66,218	36,800		140,385
<b>Total Instructional Admin. &amp; Governance</b>		0	1,963,950	931,190	45,101	0	2,940,241
Instructional Support Services	6100						
Learning Center	6110	843,164	279,660	77,923	216,311		1,417,058
Library	6120		652,549	73,306	57,556		783,411
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,736,617	91,141	345,450		3,173,208
<b>Total Instructional Support Services</b>		843,164	3,668,826	242,370	619,317	0	5,373,677
Admissions and Records	6200		803,722	19,946	3,602		827,270
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,319,988	28,723	7,228		1,355,939
Matriculation and Student Assessment	6320		2,835,615	201,204	42,824		3,079,643
Transfer Programs	6330		263,208	11,777			274,985
Career Guidance	6340		23,329	1,468	30,694		55,491
Other Student Counseling and Guidance	6390		98,654	3,079	728		102,461
<b>Total Student Counseling and Guidance</b>		0	4,540,794	246,251	81,474	0	4,868,519

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		887,009	4,078	3,000		894,087
Extended Opportunity Programs and Services (EOPS)	6430		1,173,190	51,152			1,224,342
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		969,121	137,417			1,106,538
Job Placement Services	6470		62,580	1,212			63,792
Veterans Services	6480			3,725			3,725
Miscellaneous Student Services	6490		2,329,296	799,567	51,193		3,180,056
<b>Total Other Student Services</b>		0	5,421,196	997,151	54,193	0	6,472,540
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		916,715	526,044	773,330		2,216,089
Custodial Services	6530		818,740	61,112	3,492		883,344
Grounds Maintenance and Repairs	6550		530,370	33,429			563,799
Utilities	6570			1,495,626			1,495,626
Other Operations and Maintenance of Plant	6590		113,334	49,858			163,192
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,379,159	2,166,069	776,822	0	5,322,050
<b>Planning, Policymaking and Coordinations</b>	6600		849,388	137,133			986,521

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			47,417			47,417
Fiscal Operations	6720		1,020,630	9,871			1,030,501
Human Resources Management	6730		805,891	118,698	533		925,122
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,362,402				1,362,402
Staff Development	6750			51,356			51,356
Staff Diversity	6760			1,849			1,849
Logistical Services	6770		930,827	402,613	(753)		1,332,687
Management Information Systems	6780		1,821,872	680,116	392,908		2,894,896
Other General Institutional Support Services	6790		326,553	311,186			637,739
<b>Total General Institutional Support Services</b>	6700	0	6,268,175	1,623,106	392,688	0	8,283,969
Community Services & Economic Development	6800						
Community Recreation	6810		4,538	25,056			29,594
Community Service Classes	6820	5,818	23,392	38,265	2,759		70,234
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		48,954	1,516			50,470
<b>Total Community Services</b>	6800	5,818	76,884	64,837	2,759	0	150,298

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		304,676	(41,286)	2,873		266,263
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		273,480	98,652	35,721		407,853
Student and Co-Curricular Activities	6960		582,449	305,100	3,144		890,693
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,160,605	362,466	41,738	0	1,564,809
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		502,915				502,915
<b>Total Auxiliary Operations</b>	7000	0	502,915	0	0	0	502,915

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					304,333	304,333
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	304,333	304,333
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					430,049	430,049
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	430,049	430,049
<b>Sub-Total Non-Instructional Activites</b>		848,982	27,635,614	6,790,519	2,017,694	734,382	38,027,191
<b>Total Expenditures General Fund: activities *</b>		20,825,913	27,809,839	7,213,092	2,598,419	734,382	59,181,645

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$53,003,777
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	6,772.16		
	2. 2017-2018 Second Period Actual FTES	7,197.02		
	3. 2017-2018 Population change factor (C2/C1)	1.0627		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$58,394,319
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)			\$58,394,319
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$58,394,319
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			33,942,465
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,096
C.	Local Property taxes			6,683,040
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			71,508
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			474,148
H.	2018-2019 Appropriations Subject to Limit			\$40,361,961



For Actual Year: 2017-2018

Budget Year: 2018-2019

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	490	1,200	3,104,590	3,507,958	3,105,080	3,509,158
State Revenues	8600	37,074,534	43,382,080	10,929,781	17,043,816	48,004,315	60,425,896
Local Revenues	8800	9,372,955	9,259,398	1,134,197	2,527,177	10,507,152	11,786,575
<b>Total Revenues</b>		<b>46,447,979</b>	<b>52,642,678</b>	<b>15,168,568</b>	<b>23,078,951</b>	<b>61,616,547</b>	<b>75,721,629</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	19,112,279	21,226,794	4,146,275	5,410,477	23,258,554	26,637,271
Classified Salaries	2000	7,969,920	7,979,861	2,975,680	5,006,455	10,945,600	12,986,316
Employee Benefits	3000	12,216,192	13,697,929	2,215,406	3,055,087	14,431,598	16,753,016
Supplies and Materials	4000	528,556	603,564	1,085,365	1,541,658	1,613,921	2,145,222
Other Operating Expenses and Services	5000	3,474,261	3,520,100	2,124,910	4,644,908	5,599,171	8,165,008
Capital Outlay	6000	405,345	452,364	2,193,074	3,053,442	2,598,419	3,505,806
<b>Total Expenditures</b>		<b>43,706,553</b>	<b>47,480,612</b>	<b>14,740,710</b>	<b>22,712,027</b>	<b>58,447,263</b>	<b>70,192,639</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>2,741,426</b>	<b>5,162,066</b>	<b>427,858</b>	<b>366,924</b>	<b>3,169,284</b>	<b>5,528,990</b>
<b>Other Financing Sources</b>	8900					0	0
<b>Other Outgo</b>	7000	306,524	3,153,583	427,858	366,924	734,382	3,520,507
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>2,434,902</b>	<b>2,008,483</b>	<b>0</b>	<b>0</b>	<b>2,434,902</b>	<b>2,008,483</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	9,477,068	11,911,970	147,180	147,180	9,624,248	12,059,150
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,477,068		147,180		9,624,248	
<b>Ending Fund Balance, June 30</b>		<b>11,911,970</b>	<b>13,920,453</b>	<b>147,180</b>	<b>147,180</b>	<b>12,059,150</b>	<b>14,067,633</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	40,912	39,500				
Local Revenues	8800	4,795,184	4,855,000				
<b>Total Revenues</b>		4,836,096	4,894,500	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	18,763					
<b>Total Other Financing Sources</b>		18,763	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,413,191	2,660,000				
Debt Interest and Other Service Charges	7120	1,982,719	1,630,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	4,395,910	4,290,000	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(4,377,147)	(4,290,000)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		458,949	604,500	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,028,676	4,487,625		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,028,676		0		0	
<b>Ending Fund Balance, June 30</b>		4,487,625	5,092,125	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					728,694	857,302
Local Revenues	8800					23,394	145,519
<b>Total Income</b>		0	0	0	0	752,088	1,002,821
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					348,259	457,852
Employee Benefits	3000					182,190	239,546
Supplies and Materials	4000					22,408	130,040
Other Operating Expenses and Services	5000					72,310	27,733
Capital Outlay	6000					1,590	15,500
<b>Total Expenditures</b>		0	0	0	0	626,757	870,671
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	125,331	132,150
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	125,331	132,150
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	108,491	233,822
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		108,491	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	233,822	365,972

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	360,883	343,314	262,498	264,498		
<b>Total Income</b>		360,883	343,314	262,498	264,498	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	102	553				
Other Operating Expenses and Services	5000	62,530	1,131,962				
Capital Outlay	6000	127,797	2,523,061		264,498		32,003,655
<b>Total Expenditures</b>		190,429	3,655,576	0	264,498	0	32,003,655
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		170,454	(3,312,262)	262,498	0	0	(32,003,655)
<b>Other Financing Sources</b>	8900						32,003,655
<b>Other Outgo</b>	7000		(2,500,000)				
<b>Net Increase/(Decrease) in Fund Balance</b>		170,454	(812,262)	262,498	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,371,430	1,541,884	260,129	262,498	0	0
Prior Years Adustments	9020			(260,129)			
Adjusted Beginning Balance	9030	1,371,430		0		0	
<b>Ending Fund Balance, June 30</b>		1,541,884	729,622	262,498	262,498	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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				

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	494					
Other Financing Sources	8900						
<b>Total Income</b>		494	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>Net Profit or Loss</b>		494	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		494	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	53,449	53,943		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	53,449		0			
<b>Ending Fund Balance, June 30</b>		53,943	53,943	0	0		



For Actual Year: 2017-2018

Budget Year: 2018-2019

**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						
Local Revenues	8800			21,988	21,000		
<b>Total Income</b>		0	0	21,988	21,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,881	7,200				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	68,464	89,201	21,312	21,000		
Capital Outlay	6000		1,000				
<b>Total Expenditures</b>		70,345	97,401	21,312	21,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(70,345)	(97,401)	676	0	0	0
<b>Other Financing Sources</b>	8900	99,268	97,401				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		28,923	0	676	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	139,485	168,408	0	676		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	139,485		0		0	
<b>Ending Fund Balance, June 30</b>		168,408	168,408	676	676	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

**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	22,461,567	25,242,200				
State Revenues	8600	4,712,496	5,884,249				
Local Revenues	8800						
<b>Total Income</b>		27,174,063	31,126,449	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>		27,174,063	31,126,449	0	0	0	0
<b>Other Financing Sources</b>	8900			74,081	74,000		
<b>Other Outgo</b>	7000	27,174,063	31,126,449	74,601	74,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(520)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	10,391	9,871		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,391		0	
<b>Ending Fund Balance, June 30</b>		0	0	9,871	9,871	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			176,660	176,000
<b>Other Outgo</b>	7000			181,093	181,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(4,433)	(5,000)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	146,695	142,262
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		146,695	
<b>Ending Fund Balance, June 30</b>		0	0	142,262	137,262

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
-------------------	-----------	--------------------	-----------	-----------------------

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			1,098,523		232,426	
		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	9,080		14,219	23,299	232,426	255,725
Noninstructional Supplies & Mtrls	4400	1,721	138,500	14,084	154,305		154,305
<b>Total Supplies and Materials</b>		10,801	138,500	28,303	177,604	232,426	410,030
Other Operating Expenses and Services	5000		898,361	1,450	899,811		899,811
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	13,618	7,490		21,108		21,108
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		13,618	7,490	0	21,108		21,108
Other Outgo	7000				0		0
<b>Total Expenditures</b>		24,419	1,044,351	29,753	1,098,523	232,426	1,330,949
<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		1,117,796			722,604	
		<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				0	722,604	722,604
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	722,604	722,604
Other Operating Expenses and Services	5000		1,117,796		1,117,796		1,117,796
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,117,796	0	1,117,796	722,604	1,840,400
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 030

Name: IMPERIAL

<b>EPA Revenue</b>	5,991,077
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,991,077	0	0	5,991,077
<b>TOTAL</b>		5,991,077	0	0	5,991,077

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 030

Name: IMPERIAL

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,732,578	848,646	2,581,224	N/A	N/A
2016-17	1,956,758	1,054,111	3,010,869	429,645	16.65%
2017-18	2,366,836	1,204,306	3,571,142	560,273	18.61%
2018-19	2,721,561	1,386,684	4,108,245	537,103	15.04%
2019-20	3,076,286	1,584,200	4,660,486	552,241	13.44%
2020-21	3,262,277	1,778,833	5,041,110	380,624	8.17%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The Imperial Community College District Board of Trustees adopted Resolution 17971, September 12, 2018 adopting the PARS Public Agencies Post-Employment Benefits Trust and Pension Rate Stabilization Program and by Resolution No. 17973 authorized a transfer of \$2,326,734 of funds designated for pension increases to the Trust.