

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2008-09)
(Budget Report for Fiscal Year 2009-10)

District: **Imperial Community College District**

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

10/12/2009

Date



District Superintendent

10/12/2009

Date

Contact:

Carlos Fletes

Name

Director of Fiscal Services

Title

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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, 2009**. Please submit the report to:

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2008-09 Budget Year: 2009-10

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	2,312	531	3,940,917	4,681,777	3,943,229	4,682,308
State Revenues	8600	29,910,045	29,157,772	5,600,202	5,914,422	35,510,247	35,072,194
Local Revenues	8800	7,877,467	7,903,627	743,747	1,356,948	8,621,214	9,260,575
TOTAL REVENUES	801	37,789,824	37,061,930	10,284,866	11,953,147	48,074,690	49,015,077
EXPENDITURES:							
Academic Salaries	1000	18,176,241	18,199,095	3,272,506	3,912,480	21,448,747	22,111,575
Classified Salaries	2000	7,045,888	7,153,330	2,231,819	2,107,518	9,277,707	9,260,848
Employee Benefits	3000	8,225,548	8,850,082	1,107,186	1,287,358	9,332,734	10,137,440
Supplies and Materials	4000	725,353	751,197	626,900	595,615	1,352,253	1,346,812
Other Operating Expenses and Services	5000	3,502,029	3,479,056	1,945,465	2,357,974	5,447,494	5,837,030
Capital Outlay	6000	236,706	217,961	734,009	1,174,989	970,715	1,392,950
TOTAL EXPENDITURES	501	37,911,765	38,650,721	9,917,885	11,435,934	47,829,650	50,086,655
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(121,941)	(1,588,791)	366,981	517,213	245,040	(1,071,578)
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	920,917	849,000	389,688	517,213	1,310,605	1,366,213
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,042,858)	(2,437,791)	(22,707)		(1,065,565)	(2,437,791)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,857,894	5,038,578	413,279	390,572	7,271,173	5,429,150
Prior Years Adjustments	903	(776,458)				(776,458)	
Adjusted Beginning Balance	904	6,081,436		413,279		6,494,715	
ENDING FUND BALANCE, JUNE 30	905	5,038,578	2,600,787	390,572	390,572	5,429,150	2,991,359

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2008-09 Budget Year: 2009-10

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	20,900	21,000				
Local Revenues	8800	1,880,009	2,500,000				
TOTAL REVENUES	801	1,900,909	2,521,000				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712	2,421,863	2,500,000				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	2,421,863	2,500,000				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(2,421,863)	(2,500,000)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(520,954)	21,000				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,428,743	1,907,789				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,428,743					
ENDING FUND BALANCE, JUNE 30	905	1,907,789	1,928,789				

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	518,869	515,011				
Local Revenues	8800	28,908	6,000				
TOTAL REVENUES	801	547,777	521,011				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	321,038	310,518				
Employee Benefits	3000	147,672	197,603				
Supplies and Materials	4000	10,485	5,950				
Other Operating Expenses and Services	5000	39,054	6,940				
Capital Outlay	6000	31,536					
TOTAL EXPENDITURES	501	549,785	521,011				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(2,008)					
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(2,008)					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	398,318	437,756				
Prior Years Adjustments	903	41,446					
Adjusted Beginning Balance	904	439,764					
ENDING FUND BALANCE, JUNE 30	905	437,756	437,756				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2008-09 Budget Year: 2009-10

Description	State Use Only (EDP)	Capital Projects Funds			
		FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	24,737	500,000		
Local Revenues	8800	2,021,869	1,500,000		
TOTAL REVENUES	801	2,046,606	2,000,000		
EXPENDITURES:					
Academic Salaries	1000				
Classified Salaries	2000	75,235	79,000		
Employee Benefits	3000	36,889	40,000		
Supplies and Materials	4000	1,842	2,000		
Other Operating Expenses and Services	5000	2,294,042	3,000,000		
Capital Outlay	6000	14,645,723	20,000,000		
TOTAL EXPENDITURES	501	17,053,731	23,121,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(15,007,125)	(21,121,000)		
OTHER FINANCING SOURCES	8900	8,898,698			
OTHER OUTGO	7000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(6,108,427)	(21,121,000)		
BEGINNING FUND BALANCE:					
Net Beginning Balance, July 1	902	37,238,897	31,128,722		
Prior Years Adjustments	903	(1,748)			
Adjusted Beginning Balance	904	37,237,149			
ENDING FUND BALANCE, JUNE 30	905	31,128,722	10,007,722		

CALIFORNIA COMMUNITY COLLEGES
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Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	2,048	2,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
NET INCOME / LOSS	201	2,048	2,000				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	2,048	2,000				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	48,113	50,161				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	48,113					
ENDING FUND BALANCE, JUNE 30	905	50,161	52,161				

CALIFORNIA COMMUNITY COLLEGES
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Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			12,222,973	13,364,801		
Local Revenues	8800	166,013	170,000	1,600,686	2,400,000		
TOTAL REVENUES	801	166,013	170,000	13,823,659	15,764,801		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	2,962	3,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	153,425	155,000				
Capital Outlay	6000	8,953	10,000				
TOTAL EXPENDITURES	501	165,340	168,000				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	673	2,000	13,823,659	15,764,801		
OTHER FINANCING SOURCES	8900					357,480	360,000
OTHER OUTGO	7000					357,813	360,000
NET INCREASE/(DECREASE) IN FUND BALANCE	901	673	2,000			(333)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	76,694	77,367			10,007	9,674
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	76,694				10,007	
ENDING FUND BALANCE, JUNE 30	905	77,367	79,367			9,674	9,674

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
TOTAL REVENUES	801						
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201						
OTHER FINANCING SOURCES							
	8900	94,458	100,000				
OTHER OUTGO							
	7000	117,498	100,000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(23,040)					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	72,696	49,656				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	72,696					
ENDING FUND BALANCE, JUNE 30	905	49,656	49,656				

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$47,183,158
Appropriations subject to limit.	12	\$34,713,001
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$29,612,499
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$468,495

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	5,429,150
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
<u>Investments (at cost)</u>	611	
<u>Student Loans Receivable</u>	612	
<u>Stores, Inventories, and Prepaid Items</u>	613	27,998
Subtotal B	619	27,998
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
<u>Federal and State</u>	621	390,572
<u>Local</u>	622	
Subtotal C	629	390,572
D. Subtotal Reserved (B + C)	675	418,570
E. Amounts committed by contract/other legal obligations:		
<u>Capital Outlay and Equipment Replacement</u>	631	
<u>Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts</u>	632	
<u>Other</u>	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
<u>Capital Outlay and Equipment Replacement</u>	661	
<u>Personal Services and/or Consulting Contracts</u>	662	
<u>General Reserve</u>	663	2,500,000
<u>Other</u>	664	
Subtotal H	669	2,500,000
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	2,918,570
J. UNCOMMITTED BALANCE (A less I)	690	2,510,580

CALIFORNIA COMMUNITY COLLEGES
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Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S11 GENERAL FUND - UNRESTRICTED SUBFUND			
Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	13,487,952	13,713,345
Noninstructional Salaries (CA 1200 and 1400)	408		4,276,555
Subtotal Academic Salaries	409	13,487,952	17,989,900
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		6,227,398
Instructional Aides (CA 2200 and 2400)	416	421,837	427,990
Subtotal Classified Salaries	419	421,837	6,655,388
Employee Benefits (CA 3000)	429	4,502,965	6,314,339
Supplies and Materials (CA 4000)	435		593,110
Other Operating Expenses and Services (CA 5000)	449		3,280,936
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	18,412,754	34,833,673
Less Exclusions for Current Expense of Education	469		951,307
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	18,412,754	33,882,366
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	54.34%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		16,941,183
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		16,941,183

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,858,438	1,858,438
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		63,729	63,729
Student Financial Aid	8150		49,478	49,478
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		495,751	495,751
Other Federal Revenues	8190	2,312	1,473,521	1,475,833
TOTAL FEDERAL REVENUES	8100	2,312	3,940,917	3,943,229
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	16,577		16,577
State General Apportionment	122	28,483,926		28,483,926
Other General Apportionments	123	304,535		304,535
General Categorical Programs (CA 8620)				
Child Development	124		12,357	12,357
Extended Opportunity Programs and Services (EOPS)	125		1,161,188	1,161,188
Disabled Students Programs and Services (DSPS)	126		581,318	581,318
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CaWORKs)	128		338,492	338,492
Telecomm. and Technology Infrastructure Program (TTIP)	129		66,615	66,615
Other General Categorical Programs	130		1,795,819	1,795,819
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		136,478	136,478
Other Reimbursable Categorical Programs	133		1,356,326	1,356,326
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	87,091		87,091
Timber Yield Tax	135			
Other State Tax Subventions	136	149,597		149,597
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	868,319	151,609	1,019,928
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	29,910,045	5,600,202	35,510,247

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	4,975,280		4,975,280
Tax Allocation, Supplemental Roll	8812	178,852		178,852
Tax Allocation, Unsecured Roll	8813	506,616		506,616
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840	185,786		185,786
Rentals and Leases	8850			
Interest and Investment Income	8860	272,875		272,875
Student Fees and Charges				
Community Services Classes	8872	61,138	40,991	102,129
Dormitory	8873			
Enrollment	8874	1,109,587		1,109,587
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		307,769	307,769
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	314,085		314,085
Parking Services and Public Transportation	8881		267,678	267,678
Other Student Fees and Charges	8885	7,892	17,985	25,877
Other Local Revenues	8890	265,356	109,324	374,680
TOTAL LOCAL REVENUES	8800	7,877,467	743,747	8,621,214
TOTAL REVENUES (8100 + 8600 + 8800)	801	37,789,824	10,284,866	48,074,690
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
TOTAL OTHER FINANCING SOURCES	8900			
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	37,789,824	10,284,866	48,074,690

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	111,915		30,539	2,080		144,534
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400						
Business and Management	0500	1,019,955	99,677	22,143	2,548		1,144,323
Communications	0600						
Information Technology	0700						
Education	0800						
Engineering and Industrial Tech.	0900	797,855	31,118	59,024	14,564		902,561
Fine and Applied Arts	1000	1,575,919	84,250	39,161	16,827		1,716,157
Foreign Language	1100	609,210	19,131	2,474			630,815
Health	1200	2,961,621	410,685	127,975	113,630		3,613,911
Family and Consumer Sciences	1300	205,255		15,769	770		221,794
Law	1400						
Humanities (Letters)	1500	3,796,413	248,407	85,161	4,057		4,134,038
Library Science	1600						
Mathematics	1700	1,454,109	72,872	20,888	3,270		1,551,139
Military Studies	1800						
Physical Sciences	1900	1,400,104	94,280	91,611			1,585,995
Psychology	2000						
Public and Protective Services	2100	450,185	41,566	34,717			526,468
Social Sciences	2200	1,789,669	154,610	36,914	8,091		1,989,284
Commercial Services	3000						
Interdisciplinary Studies	4900	140,924					140,924
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	921,666					921,666
Subtotal - Instructional Activities	599	17,234,800	1,256,596	566,376	165,837		19,223,609

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		2,215,207	593,256	246,272		3,054,735
Course and Curriculum Development	6020		125,563	158,492	22,505		306,560
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		2,340,770	751,748	268,777		3,361,295
Instructional Support Services (6100)							
Learning Center	6110	247,378	127,963	1,144			376,485
Library	6120		942,763	175,561	96,370		1,214,694
Media	6130						
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		1,937,421	318,795	222,934		2,479,150
Subtotal - Instructional Support Services	6100	247,378	3,008,147	495,500	319,304		4,070,329
Admissions and Records	6200		684,496	41,106	5,775		731,377
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		435,816	265,291	19,630		720,737
Matriculation and Student Assessment	6320		1,585,152	12,326			1,597,478
Transfer Programs	6330		265,097	8,725			273,822
Career Guidance	6340						
Other Student Counseling and Guidance	6390		1,637,700	495,836	9,952		2,143,488
Subtotal - Student Counseling and Guidance	6300		3,923,765	782,178	29,582		4,735,525

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		865,142	44,303	1,365		910,810
Extended Opportunity Prgrams. & Services (EOPS)	6430		916,797	17,273		104,195	1,038,265
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460		1,134,048	35,112	4,229		1,173,389
Job Placement Services	6470		37,940	17,307	776		56,023
Veterans Services	6480						
Miscellaneous Student Services	6490		267,115	347,272			614,387
Subtotal - Other Student Services	6400		3,221,042	461,267	6,370	104,195	3,792,874
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		718,340	235,128	53,649		1,007,117
Custodial Services	6530		825,788	57,175	707		883,670
Grounds Maintenance and Repairs	6550		359,342	42,342			401,684
Utilities	6570			858,524			858,524
Other Operation and Maintenance of Plant	6590		233,031		14,766		247,797
Subtotal - Operation and Maintenance of Plant	6500		2,136,501	1,193,169	69,122		3,398,792
Planning, Policymaking, and Coordination	6600		652,653	362,647	12,611		1,027,911

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710			6,604			6,604
Fiscal Operations	6720		838,215	26,382			864,597
Human Resources Management	6730		548,141	42,344			590,485
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		857,925				857,925
Staff Development	6750		249	19,877			20,126
Staff Diversity	6760			4,546			4,546
Logistical Services	6770		311,772	668,038	10,392		990,202
Management Information Systems	6780		923,184	514,594	26,223		1,464,001
Other General Institutional Support Services	6790		172,514	211,898	1,842		386,254
Subtotal - General Institutional Support Services	6700		3,652,000	1,494,283	38,457		5,184,740
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810			16,181			55,612
Community Service Classes	6820	16,617	10,389	75,282	2,707		104,995
Community Use Facilities	6830						
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		132,805	93,549			226,354
Subtotal - Community Services	6800	16,617	182,625	185,012	2,707		386,961

* Salaries and Benefits of instructors and instructional aides in instructional assignments
 ** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS			Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)					
Ancillary Services (6900)								
Bookstores	6910							
Child Development Centers	6920		218,683	57,311			275,994	
Farm Operations	6930							
Food Services	6940			102	3,124		3,226	
Parking	6950		166,468	79,217	24,590		270,275	
Student and Co-curricular Activities	6960		458,140	329,831	24,459		812,430	
Student Housing	6970							
Other Ancillary Services	6990							
Subtotal - Ancillary Services	6900		843,291	466,461	52,173		1,361,925	
Auxiliary Operations (7000)								
Contract Education	7010							
Other Auxiliary Operations	7090		658,507				658,507	
Subtotal - Auxiliary Operations	7000		658,507				658,507	
Physical Property and Related Acquisitions (7100)	7100							
Long-Term Debt and Other Financing (7200)								
Long-Term Debt	7210					850,373	850,373	
Tax Revenue Anticipation Notes	7220							
Other Financing	7290							
Subtotal - Long-Term Debt and Other Financing	7200					850,373	850,373	
Transfers, Student Aid, and Other Outgo (7300)								
Transfers	7310							
Student Aid	7320					356,037	356,037	
Other Outgo	7330							
Subtotal - Transfers, Student Aid, and Other Outgo	7300					356,037	356,037	
TOTAL EXPENDITURES and OTHER OUTGO	391	17,498,795	22,560,393	6,799,747	970,715	1,310,605	49,140,255	

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA**

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2008-09

Budget Year: 2009-10

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/08 Reported Ending Balance	902				231,424
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				231,424
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				346,572
b) Accrued	860A				559,473
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	111,539	5,038	51,362	167,939
(e) Noninstructional Supplies & Materials	240A		73,220	75,563	148,783
7. Other Oper. Exp. & Services (5000)	400A		574,958	68,888	643,846
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	9,174	2,927		12,101
9. Other	650A		30,000	17,261	47,261
10. Total Expenditures (add lines 5 thru 9)	501A	120,713	686,143	213,074	1,019,930
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				117,539
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				1,167,880
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	270,221	24,341	70,736	365,298
(e) Noninstructional Supplies & Materials	240B	25,890	122,985	119,055	267,930
15. Other Oper. Exp. & Services (Object 5000)	400B		584,191	68,000	652,191
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	296,111	731,517	257,791	1,285,419
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund — Combined
 (Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	11			12		10	
		General Fund — Unrestricted		General Fund - Restricted	General Fund - COMBINED			
ASSETS								
Cash, Investments, and Receivables (CA 9100):								
Cash:								
Awaiting Deposit and in Banks	911					106,486		106,486
In County Treasury	912					2,406,505		2,447,264
Cash With Fiscal Agents	913		40,759					
Revolving Cash Accounts	914		18,259					
Investments (at cost)	915							
Accounts Receivable	916		5,162,216		1,000,339			6,162,555
Due from Other Funds	917		88,005					88,005
Inventories, Stores, and Prepaid Items	9200		27,998					27,998
TOTAL ASSETS	909		5,337,237		3,513,330			8,850,567
LIABILITIES								
Current Liabilities and Deferred Revenue (CA 9510):								
Accounts Payable	951		188,440			347,695		536,135
Due to Other Funds	952							
Temporary Loans	954							
Current Portion of Long-Term Debt	955							
Deferred Revenues	956		110,219			2,775,063		2,885,282
TOTAL LIABILITIES	968		298,659		3,122,758			3,421,417
FUND EQUITY								
Restricted Fund Balance	9710					390,572		390,572
Reserved Fund Balance	9730							
Designated Fund Balance	9750							
Uncommitted Fund Balance	9790		5,038,578					5,038,578
TOTAL FUND EQUITY	990		5,038,578			390,572		5,429,150
TOTAL LIABILITIES AND FUND EQUITY	991		5,337,237		3,513,330			8,850,567

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Imperial District
 030 Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	1,899,745		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	8,044		
Due from Other Funds	917			
TOTAL ASSETS	909	1,907,789		
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730		1,907,789	
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	1,907,789		
TOTAL LIABILITIES AND FUND EQUITY	991	1,907,789		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
Special Revenue Funds:

- | | | | |
|----|------------------------|----|----------------------------|
| 30 | Bookstore Fund | 31 | Farm Operation Fund |
| 32 | Cafeteria Fund | 35 | Revenue Bond Project Fund |
| 33 | Child Development Fund | 39 | Other Special Revenue Fund |

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

		SPECIAL REVENUE FUNDS		
State Use Only (EDP)	33	3	3	3
Description	Fund	Fund	Fund	Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912			
Cash With Fiscal Agent	913	373,268		
Revolving Cash Accounts	914			
Investments (at cost)	915			
Accounts Receivable	916	99,045		
Due from Other Funds	917			
Inventories, Stores, and Prepaid Items	9200			
TOTAL ASSETS	909	472,313		
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	464		
Due to Other Funds	952	34,093		
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968	34,557		
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			
Designated Fund Balance	9750	437,756		
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	437,756		
TOTAL LIABILITIES AND FUND EQUITY	991	472,313		

Make additional pages if there are more than four funds.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 40 Capital Projects Funds:
- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

For Year Ended June 30, 2009

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	32,119,128	
Cash With Fiscal Agent	913	615,671	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	261,631	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909	32,996,430	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	1,813,796	
Due to Other Funds	952	53,912	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	1,867,708	
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750	31,128,722	
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	31,128,722	
TOTAL LIABILITIES AND FUND EQUITY	991	32,996,430	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
Enterprise Funds:

50 Bookstore Fund
 51 Cafeteria Fund

53 Farm Operations Fund
 59 Other Enterprise Fund

For Year Ended June 30, 2009

Description	State Use Only (EDP)	ENTERPRISE FUNDS			
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912				
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916				
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
Fixed Assets (CA 9300)	931				
Less Accumulated Depreciation	932				
TOTAL ASSETS	909				
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951				
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968				
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990				
TOTAL LIABILITIES AND FUND EQUITY	991				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
 60 Internal Service Funds:
 61 Self-Insurance Fund
 69 Other Internal Service Fund

For Year Ended June 30, 2009

INTERNAL SERVICE FUNDS		61	69
Description	State Use Only (EDP)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	49,932	
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916	229	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909	50,161	
LIABILITIES			
9510:			
Accounts Payable	951		
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968		
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730	50,161	
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990	50,161	
TOTAL LIABILITIES AND FUND EQUITY	991	50,161	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

- 71 Associated Students Trust Fund
- 72 Student Representation Fee Trust Fund
- 73 Student Body Center Fee Trust Fund
- 74 Student Financial Aid Trust Fund
- 75 Scholarship and Loan Trust Fund
- 76 Investment Trust Fund
- 77 Deferred Compensation Trust Fund
- 79 Other Trust Funds

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	FIDUCIARY FUNDS			
		71	74	75	79
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	935				
In County Treasury	936	77,367		9,674	49,656
Cash With Fiscal Agent	937				
Revolving Cash Accounts	938				
Investments (at cost)	939				
Accounts Receivable	940		356,314		
Due from Other Funds	941				
Student Loans Receivable	942				
Inventories, Stores, and Prepaid Items	943				
Fixed Assets (CA 9300)	947				
TOTAL ASSETS	949	77,367	356,314	9,674	49,656
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	961				
Due to Other Funds	962		356,314		
Temporary Loans	963				
Current Portion of Long-Term Debt	964				
Deferred Revenues	965				
Long-Term Liabilities	966				
TOTAL LIABILITIES	969		356,314		
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730	77,367		9,674	49,656
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
Investments in General Fixed Assets	980				
TOTAL FUND EQUITY	989	77,367			
TOTAL LIABILITIES AND FUND EQUITY	992	77,367	356,314	9,674	49,656

If there are more than five funds, make another page.

**GASB 45
Annual Survey
2008-09**

Community College District

1. Does your district have OPEB "retiree benefits" liabilities?

2. What is the date of the last actuarial study of your district's OPEB liabilities?

3. If an actuarial study has NOT been completed, when will you engage an actuary to do a study on your district's OPEB liabilities?

4. What was your district's TOTAL liability at the time of the latest study?

5. How much of the TOTAL liability has been set aside in:
 - The General Fund
 - A separate fund
 - An irrevocable trust

6. What is your Annual Required Contribution (ARC)?

7. How much of your ARC did you expend in the current year?

Imperial Community College District (030)
FY 08-09

as of June 30, 2009

Redevelopment Agency (RDA) Revenues
post AB 1290 projects

This year the 47.5% portion of RDA revenues for post AB 1290 projects were deposited into account 8811:

	47.5%	52.5%	100%
El Centro RDA project	28,089.00	31,046.00	59,135.00
Imperial RDA project	24,419.00	26,989.00	51,408.00
Westmoreland RDA Project	<u>1,404.00</u>	<u>1,551.00</u>	<u>2,955.00</u>
	53,912.00	59,586.00	113,498.00