

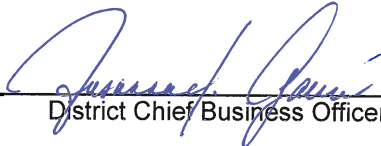

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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	<u>10-10-2019</u> Date
 District Superintendent	<u>10-14-19</u> Date

Contact:

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 030

Name: IMPERIAL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	9,526,636	9,526,636		9,526,636
Other	1300	5,973,967	5,973,967	124,149	6,098,116
Total Instructional Salaries		15,500,603	15,500,603	124,149	15,624,752
Non-Instructional Salaries					
Contract or Regular	1200		4,251,984	202,152	4,454,136
Other	1400		261,273	851	262,124
Total Non-Instructional Salaries		0	4,513,257	203,003	4,716,260
Total Academic Salaries		15,500,603	20,013,860	327,152	20,341,012
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,494,467	227,291	7,721,758
Other	2300		173,981	32,879	206,860
Total Non-Instructional Salaries		0	7,668,448	260,170	7,928,618
Instructional Aides					
Regular Status	2200	367,892	367,892		367,892
Other	2400	124,653	124,653		124,653
Total Instructional Aides		492,545	492,545	0	492,545
Total Classified Salaries		492,545	8,160,993	260,170	8,421,163
Employee Benefits	3000	6,799,494	13,950,236	203,172	14,153,408
Supplies and Materials	4000		399,715	111,241	510,956
Other Operating Expenses	5000		2,969,823	225,625	3,195,448
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		22,792,642	45,494,627	1,127,360	46,621,987

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 030

Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	705,187	705,187		705,187
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,056,069		1,056,069
Objects to Exclude	Object Code				
Rents and Leases	5060		159,905	40,761	200,666
Lottery Expenditures					
Academic Salaries	1000	360,154	360,154		360,154
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		748,652		748,652

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 030

Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,065,341	3,029,967	40,761	3,070,728
Total for ECS 84362, 50% Law		21,727,301	42,464,660	1,086,599	43,551,259
Percent of CEE (Instructional Salary Cost / Total CEE)		51.17%	100.00%		
50% of Current Expense of Education			21,232,330		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		21,727,301	42,464,660	1,086,599	43,551,259
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		22,792,642	45,494,627	1,127,360	46,621,987
Capital Expenditures	6000	3,452	478,252	1,921	480,173
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		22,796,094	45,972,879	1,129,281	47,102,160

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	168,994	2,260	171,254
In County Treasury	9112	10,305,595	6,518,733	16,824,328
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,852		15,852
Investments (at cost)	9120			0
Accounts Receivable	9130	463,755	996,723	1,460,478
Due from Other Funds	9140	82,550		82,550
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		11,036,746	7,517,716	18,554,462
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	341,360	576,476	917,836
Accrued Salaries and Wages Payable	9520	15,494	38,951	54,445
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540		94,334	94,334
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	107,893		107,893
TOTAL LIABILITIES		464,747	709,761	1,174,508

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		7,775,576	7,775,576
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	11,829,299		11,829,299
Total Fund Balance		11,829,299	7,775,576	19,604,875
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		11,829,299	7,775,576	19,604,875
TOTAL LIABILITIES AND FUND EQUITY		12,294,046	8,485,337	20,779,383

- 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, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,248,124		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	23,841		
Due from Other Funds	9140			
TOTAL ASSETS		5,271,965	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	5,271,965		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		5,271,965	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,271,965	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,271,965	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, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			218,907			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			164,901			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	383,808	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			47,920			
Accrued Salaries and Wages Payable	9520			179			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			81,811			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	129,910	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, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	253,863	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	253,863	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	253,863	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	383,773	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,460,014	449	31,983,572
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	11,160	290	90,900
Due from Other Funds	9140	94,334		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,565,508	739	32,074,472
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,454		27,919
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		739	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		9,454	739	27,919

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,556,054		32,046,553
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,556,054	0	32,046,553
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,556,054	0	32,046,553
TOTAL LIABILITIES AND FUND EQUITY		3,565,508	739	32,074,472

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	54,447	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	168	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		54,615	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	54,677	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		54,677	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		54,677	0
TOTAL LIABILITIES AND FUND EQUITY		54,677	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	177,637				9,920			155,856
In County Treasury	9112				209,597				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				812,050				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		177,637	0	0	1,021,647	9,920	0	0	155,856

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510		880		1,043,711				
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	880	0	1,043,711	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	880	0	1,043,711	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	177,637	1,330		26	9,920			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								155,856
Total Reserved Fund Balance		177,637	1,330	0	26	9,920	0	0	155,856
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		177,637	1,330	0	26	9,920	0	0	155,856
TOTAL LIABILITIES AND FUND EQUITY		177,637	2,210	0	1,043,737	9,920	0	0	155,856

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	1,020	2,732,039	2,733,059
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		64,087	64,087
Student Financial Aid	8150		40,283	40,283
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		340,729	340,729
Other Federal Revenues	8190		218,181	218,181
Total Federal Revenues	8100	1,020	3,395,319	3,396,339
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	52,563		52,563
State General Apportionment	8612	30,751,950		30,751,950
Other General Apportionment	8613	210,709		210,709
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,370,754	1,370,754
Disabled Students Programs and Services(DSPS)	8623		459,823	459,823
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		359,475	359,475
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		13,266,871	13,266,871

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	7,147,516		7,147,516
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	74,673		74,673
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	449		449
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,118,364	798,614	1,916,978
State Mandated Costs	8685	210,255		210,255
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,388,459	1,133,611	4,522,070
Total State Revenues	8600	42,954,938	17,389,148	60,344,086

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,064,185		8,064,185
Tax Allocation, Supplemental Roll	8812	87,707		87,707
Tax Allocation, Unsecured Roll	8813	785,502		785,502
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(2,035,621)		(2,035,621)
Redevelopment Agency Funds - Pass Through	8818	110,737		110,737
Redevelopment Agency Funds - Residual	8819	672,366		672,366
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	16,367	192,664	209,031
Other Contract Services	8832		1,049,845	1,049,845
Sales and Commissions	8840	87,909		87,909
Rentals and Leases	8850			0
Interest and Investment Income	8860	261,180		261,180
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,075,052		1,075,052
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		446,276	446,276
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	353,669		353,669
Parking Services and Public Transportation	8881		1,309,600	1,309,600
Other Student Fees and Charges	8885	7,097		7,097
Other Local Revenues	8890	30,997	534,410	565,407
Total Local Revenues	8800	9,517,147	3,532,795	13,049,942
Total Revenues		52,473,105	24,317,262	76,790,367

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		5,700	5,700
Total Other Financing Sources	8900	0	5,700	5,700
Total Revenues and Other Financing Sources		52,473,105	24,322,962	76,796,067

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	165,930	14,093	13,613	7,611		201,247
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,327,843		17,122	2,238		1,347,203
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	843,248		106,341	173,188		1,122,777
Fine and Applied Arts	1000	1,204,843	5,974	33,366	476		1,244,659
Foreign language	1100	1,592,901	2,127	5,771			1,600,799
Health	1200	2,934,826	13,325	144,079	22,679		3,114,909
Consumer Education And Home Economics	1300	221,620		17,775			239,395
Law	1400						0
Humanities(Letters)	1500	3,480,258	13,736	18,863			3,512,857
Library Science	1600						0
Mathematics	1700	1,846,642	12,768	23,674			1,883,084
Military Studies	1800						0
Physical Sciences	1900	2,349,571		98,439	3,452		2,451,462
Psychology	2000						0
Public Affairs and Services	2100	900,697	14,102	68,926	11,228		994,953
Social Sciences	2200	2,667,612	36,688	17,090			2,721,390
Commercial Services	3000						0
Interdisciplinary Studies	4900	245,335		1,406	839		247,580
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,672,590	1,284,838				3,957,428
Sub-Total Instructional Activites		22,453,916	1,397,651	566,465	221,711		24,639,743
Total Expenditures for GF Activities*		23,593,852	28,620,810	7,331,829	2,126,490	7,577,361	69,250,342

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		2,146,222	974,613	376,835		3,497,670
Course and Curriculum Development	6020		16,491	6,570			23,061
Academic / Faculty Senate	6030		340,774	9,090			349,864
Other Instructional Administration & Governance	6090		10,561				10,561
Total Instructional Admin. & Governance		0	2,514,048	990,273	376,835	0	3,881,156
Instructional Support Services	6100						
Learning Center	6110	1,034,719	402,668	128,595	89,385		1,655,367
Library	6120		699,648	97,970	15,005		812,623
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,866,730	164,732	171,527		3,202,989
Total Instructional Support Services		1,034,719	3,969,046	391,297	275,917	0	5,670,979
Admissions and Records	6200		764,093	20,543	13,748		798,384
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,317,437	33,748	2,581		1,353,766
Matriculation and Student Assessment	6320		2,830,803	160,793	127,096		3,118,692
Transfer Programs	6330		267,031	11,636			278,667
Career Guidance	6340		103,968	29,435	40,205		173,608
Other Student Counseling and Guidance	6390		128,388	4,663	2,308		135,359
Total Student Counseling and Guidance		0	4,647,627	240,275	172,190	0	5,060,092

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		882,372	14,188	4,653		901,213
Extended Opportunity Programs and Services (EOPS)	6430		1,213,826	36,578		362,148	1,612,552
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		942,078	174,213	866		1,117,157
Job Placement Services	6470		60,841	776			61,617
Veterans Services	6480		11,742	8,723			20,465
Miscellaneous Student Services	6490		2,707,907	890,296	23,150	73,656	3,695,009
Total Other Student Services		0	5,818,766	1,124,774	28,669	435,804	7,408,013
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		903,962	323,447	136,328		1,363,737
Custodial Services	6530		896,680	72,147			968,827
Grounds Maintenance and Repairs	6550		489,693	33,955			523,648
Utilities	6570			881,874			881,874
Other Operations and Maintenance of Plant	6590		114,584				114,584
Total Operation and Maintenance of Plant	6500	0	2,404,919	1,311,423	136,328	0	3,852,670
Planning, Policymaking and Coordinations	6600		879,955	199,843			1,079,798

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		13,471	113,124			126,595
Fiscal Operations	6720		895,856	16,395	8,021		920,272
Human Resources Management	6730		820,967	162,041	9,322		992,330
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			71,747			71,747
Staff Diversity	6760		7,840	41,275			49,115
Logistical Services	6770	24,822	912,047	605,475	53,401		1,595,745
Management Information Systems	6780	36,289	1,937,517	649,087	376,511		2,999,404
Other General Institutional Support Services	6790	19,879	345,288	320,640			685,807
Total General Institutional Support Services	6700	80,990	4,932,986	1,979,784	447,255	0	7,441,015
Community Services & Economic Development	6800						
Community Recreation	6810		2,231	25,421			27,652
Community Service Classes	6820	7,158	1,622	34,924	5,819		49,523
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		91,792				91,792
Total Community Services	6800	7,158	95,645	60,345	5,819	0	168,967

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		226,758	40,970	2,010		269,738
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		338,258	92,586	444,087		874,931
Student and Co-Curricular Activities	6960	17,069	631,058	313,251	1,921		963,299
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	17,069	1,196,074	446,807	448,018	0	2,107,968
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,115,427	1,115,427
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,115,427	1,115,427
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,505,700	2,505,700
Student Aid	7320					573,696	573,696
Other Outgo	7390					2,946,734	2,946,734
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,026,130	6,026,130
Sub-Total Non-Instructional Activites		1,139,936	27,223,159	6,765,364	1,904,779	7,577,361	44,610,599
Total Expenditures General Fund: activities *		23,593,852	28,620,810	7,331,829	2,126,490	7,577,361	69,250,342

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$58,394,319
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	7,197.02		
	2. 2018-2019 Second Period Actual FTES	7,450.00		
	3. 2018-2019 Population change factor (C2/C1)	1.0352		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$62,777,116
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)			\$62,777,116
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$62,777,116
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			36,231,492
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			74,673
C.	Local Property taxes			9,080,497
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			491,220
H.	2019-2020 Appropriations Subject to Limit			\$44,895,442

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,020	1,200	3,395,319	3,720,955	3,396,339	3,722,155
State Revenues	8600	42,954,938	42,135,793	17,389,148	9,428,284	60,344,086	51,564,077
Local Revenues	8800	9,517,147	9,841,331	3,532,795	2,194,226	13,049,942	12,035,557
Total Revenues		52,473,105	51,978,324	24,317,262	15,343,465	76,790,367	67,321,789
EXPENDITURES:							
Academic Salaries	1000	20,341,014	21,572,065	4,441,919	5,646,433	24,782,933	27,218,498
Classified Salaries	2000	8,415,478	8,496,185	3,148,579	4,183,410	11,564,057	12,679,595
Employee Benefits	3000	13,038,742	15,322,298	2,828,930	3,273,774	15,867,672	18,596,072
Supplies and Materials	4000	512,140	642,099	1,236,220	1,678,345	1,748,360	2,320,444
Other Operating Expenses and Services	5000	3,195,446	4,649,991	2,388,023	3,086,986	5,583,469	7,736,977
Capital Outlay	6000	480,173	347,010	1,646,317	2,269,544	2,126,490	2,616,554
Total Expenditures		45,982,993	51,029,648	15,689,988	20,138,492	61,672,981	71,168,140
Excess /(Deficiency) of Revenues over Expenditures		6,490,112	948,676	8,627,274	(4,795,027)	15,117,386	(3,846,351)
Other Financing Sources	8900			5,700	94,337	5,700	94,337
Other Outgo	7000	6,572,783	1,974,337	1,004,578	486,149	7,577,361	2,460,486
Net Increase/(Decrease) in Fund Balance		(82,671)	(1,025,661)	7,628,396	(5,186,839)	7,545,725	(6,212,500)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,911,970	11,829,299	147,180	7,775,576	12,059,150	19,604,875
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,911,970		147,180		12,059,150	
Ending Fund Balance, June 30		11,829,299	10,803,638	7,775,576	2,588,737	19,604,875	13,392,375

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	48,991	45,991				
Local Revenues	8800	5,988,171	6,062,865				
Total Revenues		6,037,162	6,108,856	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	209,261					
Total Other Financing Sources		209,261	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,302,264	2,300,000				
Debt Interest and Other Service Charges	7120	3,159,819	3,200,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,462,083	5,500,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,252,822)	(5,500,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		784,340	608,856	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,487,625	5,271,965		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,487,625		0		0	
Ending Fund Balance, June 30		5,271,965	5,880,821	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					852,362	1,074,533
Local Revenues	8800					15,573	8,000
Total Income		0	0	0	0	867,935	1,082,533
Expenditures							
Academic Salaries	1000					32,052	52,956
Classified Salaries	2000					425,987	432,996
Employee Benefits	3000					217,979	252,306
Supplies and Materials	4000					18,710	257,177
Other Operating Expenses and Services	5000					86,946	27,943
Capital Outlay	6000					66,220	64,246
Total Expenditures		0	0	0	0	847,894	1,087,624
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	20,041	(5,091)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	20,041	(5,091)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	233,822	253,863
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		233,822	
Ending Fund Balance, June 30		0	0	0	0	253,863	248,772

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	421,123	359,822	2,739		337,770	260,000
Total Income		421,123	359,822	2,739	0	337,770	260,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	32,643					
Other Operating Expenses and Services	5000	43,431	162,090				450,000
Capital Outlay	6000	830,881	2,562,530	265,236		294,872	14,554,570
Total Expenditures		906,955	2,724,620	265,236	0	294,872	15,004,570
Excess /(Deficiency) of Revenues over Expenditures		(485,832)	(2,364,798)	(262,497)	0	42,898	(14,744,570)
Other Financing Sources	8900	2,500,000				32,003,655	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,014,168	(2,364,798)	(262,497)	0	32,046,553	(14,744,570)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,541,884	3,556,052	262,498	1	0	32,046,553
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,541,884		262,498		0	
Ending Fund Balance, June 30		3,556,052	1,191,254	1	1	32,046,553	17,301,983

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	734	650				
Other Financing Sources	8900						
Total Income		734	650	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		734	650	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		734	650	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	53,943	54,677		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	53,943		0			
Ending Fund Balance, June 30		54,677	55,327	0	0		

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	114,479	115,091	21,857	19,000		
Total Income		114,479	115,091	21,857	19,000	0	0
Expenditures							
Academic Salaries	1000	1,400	1,800				
Classified Salaries	2000	375	7,375				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	91,401	85,991	21,203	19,000		
Capital Outlay	6000	12,075	500				
Total Expenditures		105,251	95,666	21,203	19,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		9,228	19,425	654	0	0	0
Other Financing Sources	8900						
Other Outgo	7000		19,425				
Net Increase/(Decrease) in Fund Balance		9,228	0	654	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	168,408	177,636	676	1,330		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	168,408		676		0	
Ending Fund Balance, June 30		177,636	177,636	1,330	1,330	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	23,840,142	25,248,000				
State Revenues	8600	6,143,907	7,794,088				
Local Revenues	8800						
Total Income		29,984,049	33,042,088	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		29,984,049	33,042,088	0	0	0	0
Other Financing Sources	8900			26,523,696	26,500,000		
Other Outgo	7000	29,984,023	33,042,088	26,523,647	26,500,000		
Net Increase/(Decrease) in Fund Balance		26	0	49	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	26	9,871	9,920		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,871		0	
Ending Fund Balance, June 30		26	26	9,920	9,920	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			112,254	110,000
Total Income		0	0	112,254	110,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			98,660	110,000
Capital Outlay	6000				
Total Expenditures		0	0	98,660	110,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	13,594	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	13,594	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	142,262	155,856
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		142,262	
Ending Fund Balance, June 30		0	0	155,856	155,856

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,700
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,500,000

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			1,118,364		798,614	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	369,712			369,712		369,712
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	5,494	5,494
Instructional Supplies & Materials	4300				0	356,965	356,965
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	362,459	362,459
Other Operating Expenses and Services	5000		748,652		748,652	15,425	764,077
Capital Outlay	6000						
Library Books	6300				0	14,379	14,379
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	14,379	14,379
Other Outgo	7000				0		0
Total Expenditures		369,712	748,652	0	1,118,364	392,263	1,510,627
Ending Balance					0	406,351	406,351

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					406,351	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			406,351	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,139,850			329,280	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	735,632	735,632
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	735,632	735,632
Other Operating Expenses and Services	5000		1,139,850		1,139,850		1,139,850
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,139,850	0	1,139,850	735,632	1,875,482
Ending Balance					0	(1)	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 030

Name: IMPERIAL

EPA Revenue	7,147,516
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	7,147,516	0	0	7,147,516
TOTAL		7,147,516	0	0	7,147,516

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	2,366,839	1,204,306	3,571,145	560,276	18.61%
2018-19	2,887,551	1,437,759	4,325,310	754,165	21.12%
2019-20	3,054,347	1,564,238	4,618,585	293,275	6.78%
2020-21	3,318,780	1,791,351	5,110,131	491,546	10.64%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The 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 to the Trust designated for pension increases.