California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012) (Budget Report for Fiscal Year 2012-2013)

District: IMPERIAL District Code: 030

Contact:

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Director of Fiscal Services
760-355-6234

In accordance with the California Code of Regulations, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2012. Please submit the report to:

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

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013 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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,879,131	7,925,687	İ	7,925,687
Other	1300	3,479,220	3,479,220		3,479,220
Total Instructional Salaries		11,358,351	11,404,907	0	11,404,907
Non-Instructional Salaries					
Contract or Regular	1200		3,435,308	127,082	3,562,390
Other	1400		159,274		159,274
Total Non-Instructional Salaries		0	3,594,582	127,082	3,721,664
Total Academic Salaries		11,358,351	14,999,489	127,082	15,126,571
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,067,604	248,965	6,316,569
Other	2300		144,665	111,146	255,811
Total Non-Instructional Salaries		0	6,212,269	360,111	6,572,380
Instructional Aides					
Regular Status	2200	320,506	320,506		320,506
Other	2400	128,696	128,696		128,696
Total Instructional Aides		449,202	449,202	0	449,202
Total Classified Salaries		449,202	6,661,471	360,111	7,021,582
Employee Benefits	3000	3,789,648	8,311,805	118,208	8,430,013
Supplies and Materials	4000		441,206	64,037	505,243
Other Operating Expenses	5000	280,093	2,467,130	164,089	2,631,219
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,877,294	32,881,101	833,527	33,714,628

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013 District ID: 030 Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	ECS 84362 A	ECS 84362 B	Excluded	
	1	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	968,930	968,930		968,930
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,184,248		1,184,248
Objects to Exclude	Object Code				
Rents and Leases	5060		276,013	34,767	310,780
Lottery Expenditures	1				
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		24,948	12,728	37,676
Noninstructional, Supplies & Materials	4400		118,390	17,648	136,038
Total Supplies and Materials		0	143,338	30,376	173,714
Other Operating Expenses and Services	5000		629,699		629,699

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 030

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	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	i			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		968,930	3,202,228	65,143	3,267,371
Total for ECS 84362, 50% Law		14,908,364	29,678,873	768,384	30,447,257
Percent of CEE (Instructional Salary Cost / Total CEE)		50.23%	100.00%		
50% of Current Expense of Education			14,839,436		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year		i i			
Amount Required to be Expended for Salaries of Classroom		14,908,364	29,678,873	768,384	30,447,257
Instructors		į į			
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,877,294	32,881,101	833,527	33,714,628
Capital Expenditures	6000	5,534	75,426	7,104	82,530
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,882,828	32,956,527	840,631	33,797,158

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 030

		11	12	10
Description	CA (Object)	General Fund	General Fund	General Fund
ASSETS	(Object)	Onrestricted	Restricted	COMBINED
Cash, Investments, and Receivables	9100			
Cash:	3100			
Awaiting Deposit and in Banks	9111		60,192	60,192
In County Treasury	9112	675,017	1,313,921	1,988,938
Cash With Fiscal Agents	9112	675,017	1,313,921	1,966,936
•		47.770		17,776
Revolving Cash Accounts	9114	17,776		17,776
Investments (at cost) Accounts Receivable		40.000.455	074 500	-
	9130	10,626,155	971,530	11,597,685
Due from Other Funds	9140	4,400		4,400
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	24,114		24,114
Prepaid Items	9220			0
TOTAL ASSETS		11,347,462	2,345,643	13,693,105
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	293,179	128,103	421,282
Accrued Salaries and Wages Payable	9520	13,551	15,074	28,625
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	8,000,000		8,000,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	209,783	2,057,601	2,267,384
TOTAL LIABILITIES	1 1	8,516,513	2,200,778	10,717,291

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 030

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amonts Restricted by Law for Specific Purposes	9712		144,865	144,865
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance	İ	0	144,865	144,865
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	2,830,949		2,830,949
TOTAL FUND EQUITY	İ	2,830,949	144,865	2,975,814
TOTAL LIABILITIES AND FUND EQUITY		11,347,462	2,345,643	13,693,105

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2012

District ID: 030

		21	22	29
	į į	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,974,136		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	3,007		
Due from Other Funds	9140			
TOTAL ASSETS		1,977,143	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	i	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2012

District ID: 030

		21	22	29
	i i	Bond Interest	Revenue Bond	İ
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonts Restricted by Law for Specific Purposes	9712	1,977,143		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		1,977,143	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance	j j	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY	j	1,977,143	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,977,143	0	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2012

District ID: 030

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			39,197			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			2,961			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	42,158	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,221			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			4,400			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES	T I	0	0	7,621	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund 34 Farm Operation Fund

32 Cafeteria Fund 35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2012

District ID: 030

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712			22,786			
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	22,786	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			11,751			
TOTAL FUND EQUITY		0	0	34,537	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	42,158	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2012

District ID: 030

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	23,910,081	
Cash With Fiscal Agents	9113	610,465	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	964,268	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		25,484,814	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	390,340	
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		390,340	0

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2012

District ID: 030

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	25,094,474	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance	i i	25,094,474	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance	j j	0	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY	j	25,094,474	0
TOTAL LIABILITIES AND FUND EQUITY		25,484,814	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 030

		51	52	53	59
	j j			Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	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	İ	0	0	0	(
TOTAL ASSETS		0	0	0	(

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 030

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

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 030

		51	52	53	59
	j i			Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amonts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	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

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

9 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 030

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:	Ì		
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	51,764	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	88	
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	j	0	0
TOTAL ASSETS		51,852	0

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

9 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 030

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	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	ĺ	0	0
TOTAL LIABILITIES	968	0	0

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 030

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	51,852	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		51,852	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY	İ	51,852	0
TOTAL LIABILITIES AND FUND EQUITY		51,852	0

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 030

		71	72	73	74	75	76	77	79
	j i	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	84,208				10,116			61,499
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		2,975		14,776				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		84,208	2,975	0	14,776	10,116	0	0	61,499

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 030

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				10,285				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		2,975						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		0	2,975	0	10,285	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	2,975	0	10,285	0	0	0	0

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 030

		71	72	73	74	75	76	77	79
	j i	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amonts Restricted by Law for Specific Purposes	9712					10,116			61,499
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715					Ì			
Total Reserved Fund Balance		0	0	0	0	10,116	0	0	61,499
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	84,208							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850				4,491				
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		84,208	0	0	4,491	10,116	0	0	61,499
TOTAL LIABILITIES AND FUND EQUITY		84,208	2,975	0	14,776	10,116	0	0	61,499

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 030

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	İ		0
Higher Education Act	8120		1,775,716	1,775,716
Workforce Investment Act	8130		747,626	747,626
Temporary Assistance for Needy Families (TANF)	8140		61,616	61,616
Student Financial Aid	8150			0
Veterans Education	8160	1,428		1,428
Vocational and Technical Education Act (VATEA)	8170		360,554	360,554
Other Federal Revenues	8190		1,237,276	1,237,276
Total Federal Revnues	8100	1,428	4,182,788	4,184,216
State Revenues	8600			
General Apportionments	8610	j		0
Apprenticeship Apportionment	8611	8,123		8,123
State General Apportionment	8612	26,836,698		26,836,698
Other General Apportionment	8613	149,230		149,230
General Categorical Programs	8620	i		
Child Development	8621		4,337	4,337
Extended Opportunity Programs and Services(EOPS)	8622		746,872	746,872
Disabled Students Programs and Services(DSPS)	8623		303,492	303,492
Temporary Assistance for Needy Families (TANF)	8624	i		0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		709,279	709,279
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,584,360	1,584,360

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 030

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		470,079	470,079
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	84,281		84,281
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	811,126	155,061	966,187
State Mandated Costs	8685			0
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	27,889,458	3,973,480	31,862,938

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 030

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810	j	j	
Tax Allocation, Secured Roll	8811	6,336,956		6,336,956
Tax Allocation, Supplemental Roll	8812	(19,728)		(19,728)
Tax Allocation, Unsecured Roll	8813	478,747		478,747
Prior Years Taxes	8816	j		0
Education Revenues Augmentation Fund (ERAF)	8817	(2,532,913)		(2,532,913)
Redevelopment Agency Funds - Pass Through	8818	65,741		65,741
Redevelopment Agency Funds - Residual	8819	İ		0
Contributions, Gifts, Grants, and Endowments	8820	j		0
Contract Services	8830	İ		
Contract Instructional Services	8831	j	į	C
Other Contranct Services	8832			C
Sales and Commissions	8840	127,400		127,400
Rentals and Leases	8850	21,020		21,020
Interest and Investment Income	8860	51,569		51,569
Student Fees and Charges	8870	İ		
Community Services Classes	8872	20,570	60,066	80,636
Dormitory	8873	j		0
Enrollment	8874	1,052,372		1,052,372
Field Trips and Use of Nondistrict Facilities	8875	j		(
Health Services	8876	j	229,515	229,515
Instructional Materials Fees and Sales of Materials	8877	İ		C
Insurance	8878	j		C
Student Records	8879	24,238		24,238
Nonresident Tuition	8880	326,307		326,307
Parking Services and Public Transportation	8881	j	422,828	422,828
Other Student Fees and Charges	8885	10,191	i	10,191
Other Local Revenues	8890	366,885	74,741	441,626
Total Local Revenues	8800	6,329,355	787,150	7,116,505
Total Revenues	j	34,220,241	8,943,418	43,163,659

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 030

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		34,220,241	8,943,418	43,163,659

Annual Financial and Budget Report

Expend by Instructional Activity

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 030

		Salaries and	d Benefits	Operating	Capital	Other	Total	
	Activity		Non	Expenses	Outlay	Outgo		
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)		
Agriculture and Natual Resources	0100	119,279		15,566			134,845	
Architecture and Environmental Design	0200						C	
Environmental Sciences and Technologies	0300						(
Biological Sciences	0400	İ	j	j		j	C	
Business and Management	0500	883,125	3,313	8,692	647	i	895,777	
Communications	0600		İ	İ		İ	C	
Computer and Information Science	0700	i	j	j		İ	C	
Education	0800						C	
Engineering and Related Industrial Technology	0900	736,035	81,803	262,257	34,958		1,115,053	
Fine and Applied Arts	1000	854,412	21,313	5,434			881,159	
Foreign language	1100	978,119	43,716	4,911			1,026,746	
Health	1200	2,784,654	115,378	320,011	133,283		3,353,326	
Consumer Education And Home Economics	1300	204,976		11,803			216,779	
Law	1400	ĺ	İ	İ		İ	C	
Humanities(Letters)	1500	3,068,539	34,395	16,367		j	3,119,301	
Library Science	1600	i	j	j		j	C	
Mathematics	1700	1,237,046	18,773	13,389		İ	1,269,208	
Military Studies	1800	i	j	j		j	C	
Physical Sciences	1900	1,165,264	27,303	88,784	3,081	i	1,284,432	
Psychology	2000	İ	j	j		j	C	
Public Affairs and Services	2100	519,757	21,389	71,074	1,575	j	613,795	
Social Sciences	2200	1,583,936	61,614	10,548		İ	1,656,098	
Commercial Services	3000						C	
Interdisciplinary Studies	4900	201,408					201,408	
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,102,865	201,685				1,304,550	
Sub-Total Instructional Activites		15,439,415	630,682	828,836	173,544		17,072,477	
Total Expenditures for GF Activities*		15,518,754	20,979,256	5,426,244	631,455	1,072,655	43,628,364	

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 030

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		1,053,369	402,106	79,754		1,535,229
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance	Ì	0	1,053,369	402,106	79,754	0	1,535,229
Instructional Support Services	6100						
Learning Center	6110	65,762	363,453	8,694	1,806		439,715
Library	6120		620,862	123,431			744,293
Media	6130						0
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,278,616	223,994	44,199		2,546,809
Total Instructional Support Services	i	65,762	3,262,931	356,119	46,005	0	3,730,817
Admissions and Records	6200		566,981	15,090	1,940		584,011
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		219,261	6,004	1,973		227,238
Matriculation and Student Assessment	6320		1,557,336	31,911	3,287		1,592,534
Transfer Programs	6330		245,200	3,303	163		248,666
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		1,619,223	413,331	13,505		2,046,059
Total Student Couseling and Guidance		0	3,641,020	454,549	18,928	0	4,114,497

Expend by Non-Instructional Activity

Annual Financial and Budget Report

For Actual Year: 2011-2012

S10 General Fund - Combined

(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

Budget Year: 2012-2013

District ID: 030

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		741,668	5,202			746,870
Extended Opportunity Programs and Services (EOPS)	6430		753,474	3,339			756,813
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		947,530	82,039	3,566		1,033,135
Job Placement Services	6470		48,880	8,485	1,265		58,630
Veterans Services	6480			1,428			1,428
Miscellaneous Student Services	6490		226,967	195,032			421,999
Total Other Student Services		0	2,718,519	295,525	4,831	0	3,018,875
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		763,500	182,978	2,199		948,677
Custodial Services	6530		708,140	66,778			774,918
Grounds Maintenance and Repairs	6550		343,480	38,964	11,842		394,286
Utilities	6570			772,983			772,983
Other Operations and Maintenance of Plant	6590		88,626				88,626
Total Operation and Maintenance of Plant	6500	0	1,903,746	1,061,703	14,041	0	2,979,490
Planning, Policymaking and Coordinations	6600		775,982	209,614	669		986,265

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

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 030

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710			14,134	2,986		17,120
Fiscal Operations	6720		929,894	16,581	2,288		948,763
Human Resourses Management	6730		584,083	35,045			619,128
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,184,248				1,184,248
Staff Development	6750		5,088	28,712			33,800
Staff Diversity	6760			9,348			9,348
Logistical Services	6770		311,537	531,893	43,038		886,468
Management Information Systems	6780		1,708,387	520,256	96,262		2,324,905
Other General Institutional Support Services	6790		395,553	202,376			597,929
Total General Institutional Support Services	6700	0	5,118,790	1,358,345	144,574	0	6,621,709
Community Services & Economic Development	6800						
Community Recreation	6810		3,904	22,427	3,940		30,271
Community Service Classes	6820	13,577	2,735	30,759	4,323		51,394
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880		1,737				1,737
Total Community Services	6800	13,577	8,376	53,186	8,263	0	83,402

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 030

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		209,625	54,868			264,493
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		210,199	76,886	135,742		422,827
Student and Co-Curricular Activities	6960		399,990	259,417	3,164		662,571
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	819,814	391,171	138,906	0	1,349,891
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		479,046				479,046
Total Auxiliary Operations	7000	0	479,046	0	0	0	479,046

Expend by Non-Instructional Activity

Annual Financial and Budget Report

For Actual Year: 2011-2012

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

Budget Year: 2012-2013

District ID: 030

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100						C
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					869,631	869,631
Tax revenue Anticipation Notes	7220						C
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	869,631	869,631
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						C
Student Aid	7320					203,024	203,024
Other Outgo	7390						C
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	203,024	203,024
Sub-Total Non-Instructional Activites		79,339	20,348,574	4,597,408	457,911	1,072,655	26,555,887
Total Expenditures General Fund: activities *		15,518,754	20,979,256	5,426,244	631,455	1,072,655	43,628,364

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

Gann Appropriations Limit

GANN Report

Budget Year: 2012-2013

DISTRICT NAME: IMPERIAL

I.	2012	2-2013 Appropriations Limit:			
	Α.	2011-2012 Appropriations Limit:	i		\$46,008,827
	В.	2012-2013 Price Factor:	1.0377		
	C.	Population factor:	i		
	İ	1. 2010-2011 Second Period Actual FTES	7,256.03		
	İ	2. 2011-2012 Second Period Actual FTES	6,058.92		
	İ	3. 2011-2012 Population change factor (C2/C1)	0.8350	j	
	D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)		İ	\$39,865,705
	E.	Adjustments to increase limit:		İ	
		1. Transfers in of financial responsibility		\$0	
		2. Temporary voter approved increases		0	
		3. Total adjustments - increase			0
	ĺ	Sub-Total (D + E.3)		Ì	\$39,865,705
	F.	Adjustments to decrease limit:		İ	
	ĺ	Transfers out of financial responsibility		\$0	
		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease		İ	0
	G.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$39,865,705
II.	2012	 2-2013 Appropriations Subject to Limit:			
	Α.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			25,988,534
	В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,096
	C.	Local Property taxes	i i		4,140,561
	D.	Estimated excess Debt Service taxes	i i		0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.	i		0
	F.	Interest on proceeds of taxes	i		47,675
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	j	j	288,616
	Н.	2012-2013 Appropriations Subject to Limit	Ì	İ	\$30,027,250

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013

General Fund

	Object	Fund	l: 11	Fund: 12		Fund: 10	
	Code	UNRESTRICT	ED SUBFUND	RESTRICTE	D SUBFUND	TOTAL	
Description	Ì	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,428	2,205	4,182,788	4,539,488	4,184,216	4,541,693
State Revenues	8600	27,889,458	26,800,350	3,973,480	4,785,208	31,862,938	31,585,558
Local Revenues	8800	6,329,355	6,791,813	787,150	1,326,986	7,116,505	8,118,799
Total Revenues		34,220,241	33,594,368	8,943,418	10,651,682	43,163,659	44,246,050
EXPENDITURES:							
Academic Salaries	1000	15,591,049	14,462,562	3,153,397	3,670,720	18,744,446	18,133,282
Classified Salaries	2000	6,554,366	6,525,498	1,721,348	1,948,711	8,275,714	8,474,209
Employee Benefits	3000	8,412,216	8,732,694	1,065,634	1,236,965	9,477,850	9,969,659
Supplies and Materials	4000	503,060	752,292	712,196	666,495	1,215,256	1,418,787
Other Operating Expenses and Services	5000	2,673,140	2,929,205	1,537,848	2,055,466	4,210,988	4,984,671
Capital Outlay	6000	82,530	160,722	548,925	823,045	631,455	983,767
Total Expenditures		33,816,361	33,562,973	8,739,348	10,401,402	42,555,709	43,964,375
Excess /(Deficiency) of Revenues over Expenditures		403,880	31,395	204,070	250,280	607,950	281,675
Other Financing Sources	8900					0	0
Other Outgo	7000	869,631	696,083	203,024	250,280	1,072,655	946,363
Net Increase/(Decrease) in Fund Balance		(465,751)	(664,688)	1,046	0	(464,705)	(664,688)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,296,700	2,830,949	143,819	144,865	3,440,519	2,975,814
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	3,296,700		143,819		3,440,519	
Ending Fund Balance, June 30		2,830,949	2,166,261	144,865	144,865	2,975,814	2,311,126

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013

DEBT SERVICE FUNDS

	Object Code	Fund BOND INTE REDEMPTI	REST AND	Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	31,217	30,000				
Local Revenues	8800	2,557,466	2,500,000				
Total Revenues		2,588,683	2,530,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,110,000	1,000,000				
Debt Interest and Other Service Charges	7120	1,432,519	1,500,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,542,519	2,500,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,542,519)	(2,500,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		46,164	30,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,930,979	1,977,143		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,930,979		0		0	
Ending Fund Balance, June 30		1,977,143	2,007,143	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013

Special Revenue Funds

	Object	FUND	: 31	FUND	32	FUND	33
	Code	воокстоя	BOOKSTORE FUND		IA FUND	CHILD DEVELOR	MENT FUND
Description	i i	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			İ		j	
State Revenues	8600				j	424,071	435,000
Local Revenues	8800					24,768	
Total Income		0	0	0	0	448,839	435,000
Expenditures							
Academic Salaries	1000					İ	
Classified Salaries	2000					280,748	280,000
Employee Benefits	3000					143,872	143,000
Supplies and Materials	4000					7,036	7,000
Other Operating Expenses and Services	5000					9,173	5,000
Capital Outlay	6000				j	521	
Total Expenditures		0	0	0	0	441,350	435,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	7,489	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	7,489	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	20,877	34,537
Prior Years Adustments	9020					6,171	
Adjusted Beginning Balance	9030	0		0		27,048	
Ending Fund Balance, June 30		0	0	0	0	34,537	34,537

Budget Year: 2012-2013

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012

Special Revenue Funds

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

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013 Capital Projects Funds

	Object	FUND:	41	FUND	42
	Code	CAPITAL QUTLAY P	ROJECTS FUND	REVENUE BOND CON	STRUCTION FUND
Description	j	Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100		İ		
State Revenues	8600	1,127,986	2,000,000		
Local Revenues	8800	488,108	500,000		
Total Income		1,616,094	2,500,000	0	(
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	12,685			
Employee Benefits	3000	1,244			
Supplies and Materials	4000	27,304	30,000		
Other Operating Expenses and Services	5000	3,119,335	3,000,000		
Capital Outlay	6000	5,880,311	19,000,000		
Total Expenditures	i	9,040,879	22,030,000	0	(
Excess /(Deficiency) of Revenues over Expenditures		(7,424,785)	(19,530,000)	0	(
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(7,424,785)	(19,530,000)	0	(
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	32,556,154	25,094,474		(
Prior Years Adustments	9020	(36,895)	İ		
Adjusted Beginning Balance	9030	32,519,259	İ	0	
Ending Fund Balance, June 30		25,094,474	5,564,474	0	(

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013

Enterprise Funds

	Object	FUND:	51	FUN	D 52	FUND 53	
		BOOKSTORE FUND		CAFETER	RIA FUND	FARM OPERATIONS	
Description	i i	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	
Expenditures							
Academic Salaries	1000	İ	İ		İ		
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	
Net Profit or Loss		0	0	0	0	0	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	İ	0		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013 **Enterprise Funds**

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

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013 Internal Service Funds

	Object	FUND:	61	FUN	D 69		
	Code	SELF-INSURA	SELF-INSURANCE FUND O		OTHER INTERNAL SERVICES FUND		
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	392	400				
Other Financing Sources	8900						
Total Income		392	400	0	0		
Expenditures							
Academic Salaries	1000	İ					
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		392	400	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		392	400	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	51,460	51,852		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	51,460		0			
Ending Fund Balance, June 30		51,852	52,252	0	0		

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

	Object	FUND	: 71	FUN	D 72	FUND 73		
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUN		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	İ						
State Revenues	8600							
Local Revenues	8800			22,782	26,000			
Total Income		0	0	22,782	26,000	0	(
Expenditures								
Academic Salaries	1000							
Classified Salaries	2000	7,977	8,000					
Employee Benefits	3000							
Supplies and Materials	4000							
Other Operating Expenses and Services	5000	117,036	112,000	25,757	26,000			
Capital Outlay	6000	5,074	5,000					
Total Expenditures	İ	130,087	125,000	25,757	26,000	0		
Excess /(Deficiency) of Revenues over Expenditures		(130,087)	(125,000)	(2,975)	0	0	(
Other Financing Sources	8900	124,636	125,000					
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		(5,451)	0	(2,975)	0	0	(
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	89,661	84,208	0	(2,975)		(
Prior Years Adustments	9020	(2)						
Adjusted Beginning Balance	9030	89,659		0		0		
Ending Fund Balance, June 30		84,208	84,208	(2,975)	(2,975)	0	(
		1						

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013

Fiduciary Funds Group

	Object	FUND:	74	FUNI	D 75	FUND 76		
	Code	Code FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND		
Description	Ì	Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	18,633,729	18,300,000	İ				
State Revenues	8600	1,720,406	1,700,000					
Local Revenues	8800							
Total Income		20,354,135	20,000,000	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							
otal Expenditures		0	0	0	0	0		
Excess /(Deficiency) of Revenues over Expenditures		20,354,135	20,000,000	0	0	0		
Other Financing Sources	8900			774,646	800,000			
Other Outgo	7000	20,354,135	20,000,000	777,919	800,000			
Net Increase/(Decrease) in Fund Balance		0	0	(3,273)	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	o	0	13,389	10,116			
Prior Years Adustments	9020							
Adjusted Beginning Balance	9030	0		13,389		0		
Ending Fund Balance, June 30		0	0	10,116	10,116	0		
Ending Fund Balance, June 30		0	0	10,116	10,116	0		

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2011-2012 Budget Year: 2012-2013

Fiduciary Funds Group

	Object	FUNI	D: 77	FUND	79
	Code	DEFERRED COMPEN	SATION TRUST FUND	OTHER TRU	ST FUNDS
Description	i i	Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	C	0	0
Other Financing Sources	8900			96,133	96,000
Other Outgo	7000			92,200	96,000
Net Increase/(Decrease) in Fund Balance		0	(3,933	0
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		C	57,566	61,499
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		57,566	
Ending Fund Balance, June 30		0	C	61,499	61,499

CALIFORNIA COMMUNITY COLLEGES Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012 District ID: 030 Name: IMPERIAL

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

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Receipt and Expenditures of Lottery Proceeds Lottery Actual Report L10 GENERAL FUND

Budget Year: 2012-2013

District ID: 030

Activity Classification	Activity Code	Unrest	tricted		Restricted	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					105,196	
Adjustments	9020					İ	
Adjusted Beginning Balance	9030		0			105,196	
Actual Fiscal Year Data						İ	
State Lottery Proceeds:	8681		811,126			155,061	
						Instructional	
		Instructional 8	& Institutional			Materials	
		Unres	tricted			Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(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	25,840		12,728	38,568	155,060	193,628
Noninstructional Supplies & Mtrls	4400	994	116,620	17,648	135,262		135,262
Total Supplies and Materials		26,834	116,620	30,376	173,830	155,060	328,890
Other Operating Expenses and Services	5000		629,699		629,699		629,699
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400					İ	
Equipment - Additional	6410	3,728	3,869		7,597		7,597
Equipment - Replacement	6420				0		0
Total Capital Outlay		3,728	3,869	0	7,597		7,597
Other Outgo	7000				0		0
Total Expenditures		30,562	750,188	30,376	811,126	155,060	966,186
Ending Balance					0	105,197	105,197

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2011-2012 Budg

Budget Year: 2012-2013

District ID: 030

Activity Classification	Activity Code	Unrest	ricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					105,197	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			105,197	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		814,596			172,844	
						Instructional	
		Instructional 8	& Institutional			Materials	
	İ	Unrest	ricted			Propostition 20	Total
	İ	Instructional	Support	Support			
	j	Activities	Activities	Activities	Total	Instructional	
	j	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(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	43,829		15,055	58,884	320,704	379,588
Noninstructional Supplies & Mtrls	4400	14,177	135,991	21,514	171,682		171,682
Total Supplies and Materials		58,006	135,991	36,569	230,566	320,704	551,270
Other Operating Expenses and Services	5000		682,481		682,481		682,481
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420			ĺ	0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		58,006	818,472	36,569	913,047	320,704	1,233,751
Ending Balance					(98,451)	(42,663)	