

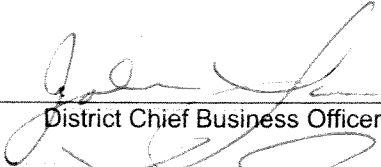
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: IMPERIAL

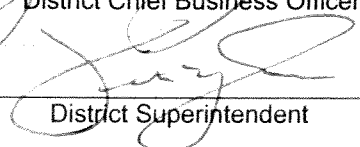
District Code: 030

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

October 10, 2013

Date


District Superintendent

October 10, 2013

Date

Contact:

Carlos Fletes

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, 2013. 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: 2012-2013

Budget Year: 2013-2014

District ID: 030

Name: IMPERIAL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	6,616,126	6,663,092		6,663,092
Other	1300	3,925,965	3,925,965		3,925,965
Total Instructional Salaries		10,542,091	10,589,057	0	10,589,057
Non-Instructional Salaries					
Contract or Regular	1200		3,569,244	133,770	3,703,014
Other	1400		137,723		137,723
Total Non-Instructional Salaries		0	3,706,967	133,770	3,840,737
Total Academic Salaries		10,542,091	14,296,024	133,770	14,429,794
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,402,188	270,959	5,673,147
Other	2300		128,673	44,880	173,553
Total Non-Instructional Salaries		0	5,530,861	315,839	5,846,700
Instructional Aides					
Regular Status	2200	338,476	338,476		338,476
Other	2400	105,236	105,236		105,236
Total Instructional Aides		443,712	443,712	0	443,712
Total Classified Salaries		443,712	5,974,573	315,839	6,290,412
Employee Benefits	3000	4,171,067	8,720,443	138,707	8,859,150
Supplies and Materials	4000		572,924	91,625	664,549
Other Operating Expenses	5000	103,720	1,844,276	225,124	2,069,400
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,260,590	31,408,240	905,065	32,313,305

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	1,076,281	1,076,281		1,076,281
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,315,454		1,315,454
Objects to Exclude	Object Code				
Rents and Leases	5060		79,861	42,485	122,346
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		7,522	9,107	16,629
Noninstructional, Supplies & Materials	4400		137,741	17,848	155,589
Total Supplies and Materials		0	145,263	26,955	172,218
Other Operating Expenses and Services	5000		545,119		545,119

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 030

Name: IMPERIAL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		18,668	4,875	23,543
Equipment - Replacement	6420				0
Total Equipment		0	18,668	4,875	23,543
Total Capital Outlay		0	18,668	4,875	23,543
Other Outgo	7000				0
Total Exclusions		1,076,281	3,180,646	74,315	3,254,961
Total for ECS 84362, 50% Law		14,184,309	28,227,594	830,750	29,058,344
Percent of CEE (Instructional Salary Cost / Total CEE)		50.25%	100.00%		
50% of Current Expense of Education			14,113,797		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,184,309	28,227,594	830,750	29,058,344
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,260,590	31,408,240	905,065	32,313,305
Capital Expenditures	6000	19,982	196,830	24,043	220,873
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,280,572	31,605,070	929,108	32,534,178

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		60,754	60,754
In County Treasury	9112	4,530,076	1,315,120	5,845,196
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	19,710		19,710
Investments (at cost)	9120			0
Accounts Receivable	9130	10,054,950	893,461	10,948,411
Due from Other Funds	9140	7,937		7,937
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	22,762		22,762
Prepaid Items	9220			0
TOTAL ASSETS		14,635,435	2,269,335	16,904,770
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,349,179	119,868	2,469,047
Accrued Salaries and Wages Payable	9520	26,741	33,807	60,548
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	9,800,000		9,800,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	123,831	1,970,315	2,094,146
TOTAL LIABILITIES		12,299,751	2,123,990	14,423,741

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

		11	12	10
Description	CA (Object)	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		145,345	145,345
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	145,345	145,345
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	2,335,684		2,335,684
TOTAL FUND EQUITY		2,335,684	145,345	2,481,029
TOTAL LIABILITIES AND FUND EQUITY		14,635,435	2,269,335	16,904,770

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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	2,494,339		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	2,883		
Due from Other Funds	9140			
TOTAL ASSETS		2,497,222	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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	2,497,222		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,497,222	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		2,497,222	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,497,222	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2013

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			32,632			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			26,577			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	59,209	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,110			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			7,937			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	12,047	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2013

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	47,162	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	47,162	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	47,162	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	59,209	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 030

Name: IMPERIAL

		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	15,550,689	
Cash With Fiscal Agents	9113	610,471	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	21,021	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		16,182,181	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,690,961	
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		1,690,961	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	14,491,220	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		14,491,220	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
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		14,491,220	0
TOTAL LIABILITIES AND FUND EQUITY		16,182,181	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	52,080	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	63	
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		52,143	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

Description	CA (Object)	61 Self-Insurance Fund	69 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	52,143	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		52,143	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		52,143	0
TOTAL LIABILITIES AND FUND EQUITY		52,143	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		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	99,275				10,579			84,599
In County Treasury	9112				1,475				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				421,058				
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		99,275	0	0	422,533	10,579	0	0	84,599

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other
		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				422,533				
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	422,533	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	0	0	422,533	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 030

Name: IMPERIAL

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		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								
Amounts Restricted by Law for Specific Purposes	9712					10,579			84,599
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	10,579	0	0	84,599
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	99,275							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		99,275	0	0	0	10,579	0	0	84,599
TOTAL LIABILITIES AND FUND EQUITY		99,275	0	0	422,533	10,579	0	0	84,599

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		1,760,714	1,760,714
Workforce Investment Act	8130		372,483	372,483
Temporary Assistance for Needy Families (TANF)	8140		58,535	58,535
Student Financial Aid	8150			0
Veterans Education	8160	967		967
Vocational and Technical Education Act (VATEA)	8170		364,557	364,557
Other Federal Revenues	8190		1,317,538	1,317,538
Total Federal Revenues	8100	967	3,873,827	3,874,794
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	8,123		8,123
State General Apportionment	8612	19,527,589		19,527,589
Other General Apportionment	8613	149,230		149,230
General Categorical Programs	8620			
Child Development	8621		2,648	2,648
Extended Opportunity Programs and Services(EOPS)	8622		738,023	738,023
Disabled Students Programs and Services(DSPS)	8623		316,310	316,310
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		724,192	724,192
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,002,962	2,002,962

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	5,467,331		5,467,331
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		506,235	506,235
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	82,370		82,370
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	150,073		150,073
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	660,957	224,343	885,300
State Mandated Costs	8685	169,650		169,650
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	26,215,323	4,514,713	30,730,036

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	6,356,404		6,356,404
Tax Allocation, Supplemental Roll	8812	22,753		22,753
Tax Allocation, Unsecured Roll	8813	486,156		486,156
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(2,590,716)		(2,590,716)
Redevelopment Agency Funds - Pass Through	8818	60,451		60,451
Redevelopment Agency Funds - Residual	8819	199,292		199,292
Redevelopment Agency Funds - Asset Liquidation	8819.1	364,359		364,359
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840	134,234		134,234
Rentals and Leases	8850			0
Interest and Investment Income	8860	37,311	4,175	41,486
Student Fees and Charges	8870			
Community Services Classes	8872	33,240	31,869	65,109
Dormitory	8873			0
Enrollment	8874	1,298,769		1,298,769
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		231,671	231,671
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	16,013		16,013
Nonresident Tuition	8880	199,543		199,543
Parking Services and Public Transportation	8881		301,135	301,135
Other Student Fees and Charges	8885	228		228
Other Local Revenues	8890	40,449	186,134	226,583
Total Local Revenues	8800	6,658,486	754,984	7,413,470
Total Revenues		32,874,776	9,143,524	42,018,300

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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 -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		32,874,776	9,143,524	42,018,300

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	134,469		17,596	6,500		158,565
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	838,582		17,591			856,173
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	670,775	132,562	161,059	14,872		979,268
Fine and Applied Arts	1000	709,856		11,092			720,948
Foreign language	1100	1,014,443		8,624			1,023,067
Health	1200	2,409,302	58,924	307,893	52,886		2,829,005
Consumer Education And Home Economics	1300	214,391		12,596			226,987
Law	1400						0
Humanities(Letters)	1500	3,013,747		36,203			3,049,950
Library Science	1600						0
Mathematics	1700	1,153,764		22,649	19,982		1,196,395
Military Studies	1800						0
Physical Sciences	1900	1,110,463		86,489			1,196,952
Psychology	2000						0
Public Affairs and Services	2100	492,611		35,531			528,142
Social Sciences	2200	1,573,538		44,441			1,617,979
Commercial Services	3000						0
Interdisciplinary Studies	4900	123,649					123,649
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,212,084					1,212,084
Sub-Total Instructional Activites		14,671,674	191,486	761,764	94,240		15,719,164
Total Expenditures for GF Activities*		14,739,208	20,893,761	5,206,611	568,933	1,104,572	42,513,085

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

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: 2012-2013

Budget Year: 2013-2014

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,260,948	563,346	30,867		1,855,161
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,260,948	563,346	30,867	0	1,855,161
Instructional Support Services	6100						
Learning Center	6110	51,325	263,657	2,523			317,505
Library	6120		631,822	73,718	48,246		753,786
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,633,156	101,558	51,619		2,786,333
Total Instructional Support Services		51,325	3,528,635	177,799	99,865	0	3,857,624
Admissions and Records	6200		683,699	33,184	1,788		718,671
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		104,546	5,644			110,190
Matriculation and Student Assessment	6320		1,417,409	36,463	17,301		1,471,173
Transfer Programs	6330		165,929	5,553			171,482
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		1,590,982	394,964	1,938		1,987,884
Total Student Counseling and Guidance		0	3,278,866	442,624	19,239	0	3,740,729

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: 2012-2013

Budget Year: 2013-2014

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		812,939	7,289			820,228
Extended Opportunity Programs and Services (EOPS)	6430		762,105	4,266			766,371
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		936,315	120,037	722		1,057,074
Job Placement Services	6470		48,602	8,736			57,338
Veterans Services	6480			818			818
Miscellaneous Student Services	6490		241,255	186,282	1,550		429,087
Total Other Student Services		0	2,801,216	327,428	2,272	0	3,130,916
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		810,226	186,356	17,603		1,014,185
Custodial Services	6530		636,303	73,089			709,392
Grounds Maintenance and Repairs	6550		358,098	39,030			397,128
Utilities	6570			777,704			777,704
Other Operations and Maintenance of Plant	6590		102,333				102,333
Total Operation and Maintenance of Plant	6500	0	1,906,960	1,076,179	17,603	0	3,000,742
Planning, Policymaking and Coordinations	6600		868,252	153,791	4,710		1,026,753

* 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: 2012-2013

Budget Year: 2013-2014

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			2,945			2,945
Fiscal Operations	6720		922,548	22,849			945,397
Human Resources Management	6730		645,361	106,762			752,123
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,481,436				1,481,436
Staff Development	6750			25,159			25,159
Staff Diversity	6760			6,480			6,480
Logistical Services	6770		274,521	232,874			507,395
Management Information Systems	6780		1,437,322	681,961	256,768		2,376,051
Other General Institutional Support Services	6790		236,670	123,997	3,175		363,842
Total General Institutional Support Services	6700	0	4,997,858	1,203,027	259,943	0	6,460,828
Community Services & Economic Development	6800						
Community Recreation	6810		6,627	6,311			12,938
Community Service Classes	6820	16,209	2,081	22,346	20,033		60,669
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		1,818				1,818
Total Community Services	6800	16,209	10,526	28,657	20,033	0	75,425

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2012-2013

Budget Year: 2013-2014

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		253,493	16,335			269,828
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		208,509	79,127	13,498		301,134
Student and Co-Curricular Activities	6960		453,647	343,350	4,875		801,872
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	915,649	438,812	18,373	0	1,372,834
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		449,666				449,666
Total Auxiliary Operations	7000	0	449,666	0	0	0	449,666

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: 2012-2013

Budget Year: 2013-2014

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					853,537	853,537
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	853,537	853,537
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					251,035	251,035
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	251,035	251,035
Sub-Total Non-Instructional Activites		67,534	20,702,275	4,444,847	474,693	1,104,572	26,793,921
Total Expenditures General Fund: activities *		14,739,208	20,893,761	5,206,611	568,933	1,104,572	42,513,085

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$39,865,705
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	6,058.92		
	2. 2012-2013 Second Period Actual FTES	6,559.00		
	3. 2012-2013 Population change factor (C2/C1)	1.0825		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,364,142
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)			\$45,364,142
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$45,364,142
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			27,577,685
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,096
C.	Local Property taxes			4,294,055
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			48,151
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			322,580
H.	2013-2014 Appropriations Subject to Limit			\$31,736,407

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	967	3,081	3,873,827	3,382,865	3,874,794	3,385,946
State Revenues	8600	26,215,323	29,351,579	4,514,713	4,992,643	30,730,036	34,344,222
Local Revenues	8800	6,658,486	6,177,869	754,984	1,505,749	7,413,470	7,683,618
Total Revenues		32,874,776	35,532,529	9,143,524	9,881,257	42,018,300	45,413,786
EXPENDITURES:							
Academic Salaries	1000	14,429,794	15,275,619	3,148,201	2,986,444	17,577,995	18,262,063
Classified Salaries	2000	6,290,212	6,941,487	1,769,524	1,895,609	8,059,736	8,837,096
Employee Benefits	3000	8,841,666	8,837,411	1,153,572	1,076,131	9,995,238	9,913,542
Supplies and Materials	4000	664,549	824,030	683,796	582,969	1,348,345	1,406,999
Other Operating Expenses and Services	5000	2,069,410	2,619,164	1,788,856	2,137,393	3,858,266	4,756,557
Capital Outlay	6000	220,873	258,530	348,060	1,051,552	568,933	1,310,082
Total Expenditures		32,516,504	34,756,241	8,892,009	9,730,098	41,408,513	44,486,339
Excess /(Deficiency) of Revenues over Expenditures		358,272	776,288	251,515	151,159	609,787	927,447
Other Financing Sources	8900					0	0
Other Outgo	7000	853,537	946,630	251,035	151,159	1,104,572	1,097,789
Net Increase/(Decrease) in Fund Balance		(495,265)	(170,342)	480	0	(494,785)	(170,342)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,830,949	2,335,684	144,865	145,345	2,975,814	2,481,029
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,830,949		144,865		2,975,814	
Ending Fund Balance, June 30		2,335,684	2,165,342	145,345	145,345	2,481,029	2,310,687

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	31,219	31,000				
Local Revenues	8800	2,659,445	2,600,000				
Total Revenues		2,690,664	2,631,000	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	1,165,000	1,200,000				
Debt Interest and Other Service Charges	7120	1,005,585	1,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,170,585	2,200,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,170,585)	(2,200,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		520,079	431,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,977,143	2,497,222		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,977,143		0		0	
Ending Fund Balance, June 30		2,497,222	2,928,222	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					388,197	452,856
Local Revenues	8800					33,254	62,606
Total Income		0	0	0	0	421,451	515,462
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					247,706	325,801
Employee Benefits	3000					141,312	168,840
Supplies and Materials	4000					4,371	15,761
Other Operating Expenses and Services	5000					14,100	5,060
Capital Outlay	6000					1,337	
Total Expenditures		0	0	0	0	408,826	515,462
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	12,625	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	12,625	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	34,537	47,162
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		34,537	
Ending Fund Balance, June 30		0	0	0	0	47,162	47,162

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100	364,137			
State Revenues	8600	2,104,712			
Local Revenues	8800	420,265	50,000		
Total Income		2,889,114	50,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	41,916	50,000		
Other Operating Expenses and Services	5000	1,590,580	1,000,000		
Capital Outlay	6000	11,774,068	13,000,000		
Total Expenditures		13,406,564	14,050,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(10,517,450)	(14,000,000)	0	0
Other Financing Sources	8900				
Other Outgo	7000	57,294			
Net Increase/(Decrease) in Fund Balance		(10,574,744)	(14,000,000)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	25,094,474	14,491,220		0
Prior Years Adjutments	9020	(28,510)			
Adjusted Beginning Balance	9030	25,065,964		0	
Ending Fund Balance, June 30		14,491,220	491,220	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2012-2013

Budget Year: 2013-2014

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	291	300				
Other Financing Sources	8900						
Total Income		291	300	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		291	300	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		291	300	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	51,852	52,143		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	51,852		0			
Ending Fund Balance, June 30		52,143	52,443	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			18,352	18,000		
Total Income		0	0	18,352	18,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	5,151	5,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	95,782	95,000	18,352	18,000		
Capital Outlay	6000	2,838	3,000				
Total Expenditures		103,771	103,000	18,352	18,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(103,771)	(103,000)	0	0	0	0
Other Financing Sources	8900	118,838	103,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		15,067	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	84,208	99,275	(2,975)	0		0
Prior Years Adjustments	9020			2,975			
Adjusted Beginning Balance	9030	84,208		0		0	
Ending Fund Balance, June 30		99,275	99,275	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	18,191,868	19,000,000				
State Revenues	8600	1,533,618	1,500,000				
Local Revenues	8800						
Total Income		19,725,486	20,500,000	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		19,725,486	20,500,000	0	0	0	0
Other Financing Sources	8900			161,147	161,000		
Other Outgo	7000	19,725,486	20,500,000	160,684	161,000		
Net Increase/(Decrease) in Fund Balance		0	0	463	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	10,116	10,579		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,116		0	
Ending Fund Balance, June 30		0	0	10,579	10,579	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900			115,427	115,000
Other Outgo	7000			92,327	115,000
Net Increase/(Decrease) in Fund Balance		0	0	23,100	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	61,499	84,599
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		61,499	
Ending Fund Balance, June 30		0	0	84,599	84,599

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				105,196		
Adjustments	9020				(25,541)		
Adjusted Beginning Balance	9030		0		79,655		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		660,957		224,343		
		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	7,522		9,107	16,629	206,098	222,727
Noninstructional Supplies & Mtrls	4400	4,929	132,812	17,848	155,589		155,589
Total Supplies and Materials		12,451	132,812	26,955	172,218	206,098	378,316
Other Operating Expenses and Services	5000		465,196		465,196		465,196
Capital Outlay	6000						
Library Books	6300				0	18,245	18,245
Equipment	6400						
Equipment - Additional	6410	16,406	2,262	4,875	23,543		23,543
Equipment - Replacement	6420				0		0
Total Capital Outlay		16,406	2,262	4,875	23,543	18,245	41,788
Other Outgo	7000				0		0
Total Expenditures		28,857	600,270	31,830	660,957	224,343	885,300
Ending Balance					0	79,655	79,655

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: 2012-2013

Budget Year: 2013-2014

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				79,655		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			79,655		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	763,738			187,550		
		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	35,990		18,172	54,162	267,205	321,367
Noninstructional Supplies & Mtrls	4400	15,335	134,494	17,596	167,425		167,425
Total Supplies and Materials		51,325	134,494	35,768	221,587	267,205	488,792
Other Operating Expenses and Services	5000		539,587		539,587		539,587
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410		2,564		2,564		2,564
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	2,564	0	2,564		2,564
Other Outgo	7000				0		0
Total Expenditures		51,325	676,645	35,768	763,738	267,205	1,030,943
Ending Balance					0	0	

Annual Financial and Budget Report

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

EPA Revenue	5,467,331
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	5,467,331	0	0	5,467,331
TOTAL		5,467,331	0	0	5,467,331