


California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: IMPERIAL


District Code: 030

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


District Chief Business Officer

10/09/2015

Date


District Superintendent

10/09/2015

Date

Contact:

Carlos Fletes 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, 2015. 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: 2014-2015

Budget Year: 2015-2016

District ID: 030

Name: IMPERIAL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,861,077	7,861,077		7,861,077
Other	1300	4,902,905	4,955,846	110,140	5,065,986
Total Instructional Salaries		12,763,982	12,816,923	110,140	12,927,063
Non-Instructional Salaries					
Contract or Regular	1200		3,238,171	137,783	3,375,954
Other	1400		161,690	21,578	183,268
Total Non-Instructional Salaries		0	3,399,861	159,361	3,559,222
Total Academic Salaries		12,763,982	16,216,784	269,501	16,486,285
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,087,664	279,055	6,366,719
Other	2300		115,597	20,684	136,281
Total Non-Instructional Salaries		0	6,203,261	299,739	6,503,000
Instructional Aides					
Regular Status	2200	375,298	375,298		375,298
Other	2400	90,513	90,513		90,513
Total Instructional Aides		465,811	465,811	0	465,811
Total Classified Salaries		465,811	6,669,072	299,739	6,968,811
Employee Benefits	3000	3,752,968	8,848,835	169,584	9,018,419
Supplies and Materials	4000		571,274	100,644	671,918
Other Operating Expenses	5000		2,084,710	208,525	2,293,235
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,982,761	34,390,675	1,047,993	35,438,668

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	860,583	860,583		860,583
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,051,824		1,051,824
Objects to Exclude	Object Code				
Rents and Leases	5060		94,064	40,013	134,077
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		16,039	17,136	33,175
Noninstructional, Supplies & Materials	4400		139,189	15,524	154,713
Total Supplies and Materials		0	155,228	32,660	187,888
Other Operating Expenses and Services	5000		731,271		731,271

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 030

Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		860,583	2,892,970	72,673	2,965,643
Total for ECS 84362, 50% Law		16,122,178	31,497,705	975,320	32,473,025
Percent of CEE (Instructional Salary Cost / Total CEE)		51.19%	100.00%		
50% of Current Expense of Education			15,748,852		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,122,178	31,497,705	975,320	32,473,025
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,982,761	34,390,675	1,047,993	35,438,668
Capital Expenditures	6000		64,105	10,565	74,670
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,982,761	34,454,780	1,058,558	35,513,338

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		115,227	115,227
In County Treasury	9112	5,914,255	2,298,724	8,212,979
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	18,028		18,028
Investments (at cost)	9120			0
Accounts Receivable	9130	1,741,079	836,022	2,577,101
Due from Other Funds	9140	69,090		69,090
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	20,779		20,779
Prepaid Items	9220			0
TOTAL ASSETS		7,763,231	3,249,973	11,013,204
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	222,200	254,265	476,465
Accrued Salaries and Wages Payable	9520	19,601	59,434	79,035
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	4,000,000		4,000,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	405,252	2,789,093	3,194,345
TOTAL LIABILITIES		4,647,053	3,102,792	7,749,845

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		147,181	147,181
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	3,116,178		3,116,178
Total Fund Balance		3,116,178	147,181	3,263,359
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		3,116,178	147,181	3,263,359
TOTAL LIABILITIES AND FUND EQUITY		7,763,231	3,249,973	11,013,204

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	3,034,565		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	4,570		
Due from Other Funds	9140			
TOTAL ASSETS		3,039,135	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

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**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	3,039,135		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,039,135	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,039,135	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,039,135	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			55,896			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			82,949			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	138,845	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			12,749			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			69,090			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	81,839	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	57,006	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	57,006	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	57,006	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	138,845	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,250,685		
Cash With Fiscal Agents	9113	260,127		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,183		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		1,512,995	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	19,621		
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		19,621	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	1,493,374		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,493,374	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,493,374	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,512,995	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	52,630	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	86	
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		52,716	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	52,716	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		52,716	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		52,716	0
TOTAL LIABILITIES AND FUND EQUITY		52,716	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	104,214				11,361			115,135
In County Treasury	9112				4,523				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				374,953				
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		104,214	0	0	379,476	11,361	0	0	115,135

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				379,476				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		0	0	0	379,476	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	379,476	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	104,214				11,361			115,135
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		104,214	0	0	0	11,361	0	0	115,135
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		104,214	0	0	0	11,361	0	0	115,135
TOTAL LIABILITIES AND FUND EQUITY		104,214	0	0	379,476	11,361	0	0	115,135

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		1,780,531	1,780,531
Workforce Investment Act	8130		53,236	53,236
Temporary Assistance for Needy Families (TANF)	8140		52,192	52,192
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		306,631	306,631
Other Federal Revenues	8190	2,078	682,829	684,907
Total Federal Revenues	8100	2,078	2,875,419	2,877,497
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	8,124		8,124
State General Apportionment	8612	22,249,831		22,249,831
Other General Apportionment	8613	149,230		149,230
General Categorical Programs	8620			
Child Development	8621		666	666
Extended Opportunity Programs and Services(EOPS)	8622		907,365	907,365
Disabled Students Programs and Services(DSPS)	8623		432,588	432,588
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		779,551	779,551
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,533,811	3,533,811

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	6,603,880		6,603,880
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		257,219	257,219
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	24,483		24,483
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	78,665		78,665
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	922,496	157,542	1,080,038
State Mandated Costs	8685	478,063		478,063
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	30,514,772	6,068,742	36,583,514

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	6,891,289		6,891,289
Tax Allocation, Supplemental Roll	8812	108,055		108,055
Tax Allocation, Unsecured Roll	8813	868,923		868,923
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(3,379,042)		(3,379,042)
Redevelopment Agency Funds - Pass Through	8818	41,784		41,784
Redevelopment Agency Funds - Residual	8819	150,166		150,166
Redevelopment Agency Funds - Asset Liquidation	8819.1	278,879		278,879
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	109,954		109,954
Rentals and Leases	8850			0
Interest and Investment Income	8860	49,116		49,116
Student Fees and Charges	8870			
Community Services Classes	8872	25,514	53,410	78,924
Dormitory	8873			0
Enrollment	8874	1,142,969		1,142,969
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		339,922	339,922
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	20,529		20,529
Nonresident Tuition	8880	398,664		398,664
Parking Services and Public Transportation	8881		372,121	372,121
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	69,637	52,873	122,510
Total Local Revenues	8800	6,776,437	818,326	7,594,763
Total Revenues		37,293,287	9,762,487	47,055,774

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		37,293,287	9,762,487	47,055,774

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	164,510		4,500			169,010
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,026,353	752	27,472	19,083		1,073,660
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	670,596	7,692	80,099	73,538		831,925
Fine and Applied Arts	1000	808,540		10,950			819,490
Foreign language	1100	1,255,163		6,818			1,261,981
Health	1200	2,546,462		126,561	96,270		2,769,293
Consumer Education And Home Economics	1300	227,121		22,084	1,989		251,194
Law	1400						0
Humanities(Letters)	1500	3,429,946		28,956			3,458,902
Library Science	1600						0
Mathematics	1700	1,469,356		20,934	5,449		1,495,739
Military Studies	1800						0
Physical Sciences	1900	1,541,989		98,719	10,443		1,651,151
Psychology	2000						0
Public Affairs and Services	2100	687,963	26,612	52,430	1,713		768,718
Social Sciences	2200	1,867,729		17,363			1,885,092
Commercial Services	3000						0
Interdisciplinary Studies	4900	218,197					218,197
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	841,094					841,094
Sub-Total Instructional Activites		16,755,019	35,056	496,886	208,485		17,495,446
Total Expenditures for GF Activities*		16,854,646	21,629,971	5,280,606	1,325,460	1,322,323	46,413,006

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,389,081	438,318	17,290		1,844,689
Course and Curriculum Development	6020		10,358				10,358
Academic / Faculty Senate	6030		167,506	8,512			176,018
Other Instructional Administration & Governance	6090		42,477	12,622	99,520		154,619
Total Instructional Admin. & Governance		0	1,609,422	459,452	116,810	0	2,185,684
Instructional Support Services	6100						
Learning Center	6110	92,355	152,406	13			244,774
Library	6120		588,409	82,143	23,749		694,301
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,562,174	148,427	72,232		2,782,833
Total Instructional Support Services		92,355	3,302,989	230,583	95,981	0	3,721,908
Admissions and Records	6200		661,616	23,227	3,606		688,449
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,052,825	51,400	32,018		1,136,243
Matriculation and Student Assessment	6320		984,985	153,433	1,736		1,140,154
Transfer Programs	6330		138,841	8,183	1,040		148,064
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		1,040,159	259,111	10,046		1,309,316
Total Student Counseling and Guidance		0	3,216,810	472,127	44,840	0	3,733,777

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		915,653	8,831	3,000		927,484
Extended Opportunity Programs and Services (EOPS)	6430		878,933	11,999			890,932
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		921,731	102,175	25,426		1,049,332
Job Placement Services	6470		55,010	7,038	815		62,863
Veterans Services	6480			2,078			2,078
Miscellaneous Student Services	6490		768,036	341,729	11,759		1,121,524
Total Other Student Services		0	3,539,363	473,850	41,000	0	4,054,213
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		831,136	227,052	632,722		1,690,910
Custodial Services	6530		760,663	71,287	2,039		833,989
Grounds Maintenance and Repairs	6550		400,339	39,273	691		440,303
Utilities	6570			933,824			933,824
Other Operations and Maintenance of Plant	6590		91,419				91,419
Total Operation and Maintenance of Plant	6500	0	2,083,557	1,271,436	635,452	0	3,990,445
Planning, Policymaking and Coordinations	6600		796,088	138,151	5,528		939,767

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			32,222			32,222
Fiscal Operations	6720		982,764	17,495			1,000,259
Human Resources Management	6730		708,190	82,204	945		791,339
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,028,010				1,028,010
Staff Development	6750			33,399			33,399
Staff Diversity	6760			3,091			3,091
Logistical Services	6770		227,659	196,192	9,654		433,505
Management Information Systems	6780		1,600,407	646,293	101,542		2,348,242
Other General Institutional Support Services	6790		288,857	231,609			520,466
Total General Institutional Support Services	6700	0	4,835,887	1,242,505	112,141	0	6,190,533
Community Services & Economic Development	6800						
Community Recreation	6810		8,243	5,639			13,882
Community Service Classes	6820	7,272	1,204	52,735	8,625		69,836
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		971				971
Total Community Services	6800	7,272	10,418	58,374	8,625	0	84,689

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		239,307	22,008	623		261,938
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		240,150	90,917	41,055		372,122
Student and Co-Curricular Activities	6960		616,004	301,090	11,314		928,408
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,095,461	414,015	52,992	0	1,562,468
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		443,304				443,304
Total Auxiliary Operations	7000	0	443,304	0	0	0	443,304

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 030

Name: IMPERIAL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,137,083	1,137,083
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,137,083	1,137,083
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					185,240	185,240
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	185,240	185,240
Sub-Total Non-Instructional Activites		99,627	21,594,915	4,783,720	1,116,975	1,322,323	28,917,560
Total Expenditures General Fund: activities *		16,854,646	21,629,971	5,280,606	1,325,460	1,322,323	46,413,006

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$45,716,928
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	6,625.00		
	2. 2014-2015 Second Period Actual FTES	6,873.00		
	3. 2014-2015 Population change factor (C2/C1)	1.0374		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$49,238,443
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)			\$49,238,443
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$49,238,443
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			30,107,255
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,096
C.	Local Property taxes			4,334,199
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			49,118
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			413,011
H.	2015-2016 Appropriations Subject to Limit			\$34,216,657

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,078	2,335	2,875,419	2,734,111	2,877,497	2,736,446
State Revenues	8600	30,514,772	36,333,791	6,068,742	12,357,729	36,583,514	48,691,520
Local Revenues	8800	6,776,437	7,733,789	818,326	1,908,562	7,594,763	9,642,351
Total Revenues		37,293,287	44,069,915	9,762,487	17,000,402	47,055,774	61,070,317
EXPENDITURES:							
Academic Salaries	1000	16,486,288	17,701,804	2,954,423	3,796,085	19,440,711	21,497,889
Classified Salaries	2000	6,968,147	7,105,766	1,866,981	2,561,359	8,835,128	9,667,125
Employee Benefits	3000	9,014,284	9,710,186	1,194,494	1,750,172	10,208,778	11,460,358
Supplies and Materials	4000	671,878	1,121,646	634,320	623,165	1,306,198	1,744,811
Other Operating Expenses and Services	5000	2,298,032	2,701,664	1,676,376	4,823,592	3,974,408	7,525,256
Capital Outlay	6000	74,670	316,678	1,250,790	3,175,084	1,325,460	3,491,762
Total Expenditures		35,513,299	38,657,744	9,577,384	16,729,457	45,090,683	55,387,201
Excess /(Deficiency) of Revenues over Expenditures		1,779,988	5,412,171	185,103	270,945	1,965,091	5,683,116
Other Financing Sources	8900					0	0
Other Outgo	7000	1,137,083	565,000	185,240	270,945	1,322,323	835,945
Net Increase/(Decrease) in Fund Balance		642,905	4,847,171	(137)	0	642,768	4,847,171
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,473,273	3,116,178	147,318	147,181	2,620,591	3,263,359
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,473,273		147,318		2,620,591	
Ending Fund Balance, June 30		3,116,178	7,963,349	147,181	147,181	3,263,359	8,110,530

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	37,508	37,000				
Local Revenues	8800	3,715,752	3,700,000				
Total Revenues		3,753,260	3,737,000	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	1,507,436	1,500,000				
Debt Interest and Other Service Charges	7120	1,635,905	1,600,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	3,143,341	3,100,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,143,341)	(3,100,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		609,919	637,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,429,216	3,039,135		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,429,216		0		0	
Ending Fund Balance, June 30		3,039,135	3,676,135	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					565,098	530,000
Local Revenues	8800					24,221	20,000
Total Income		0	0	0	0	589,319	550,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					288,255	290,000
Employee Benefits	3000					154,432	160,000
Supplies and Materials	4000					11,534	11,000
Other Operating Expenses and Services	5000					89,539	75,000
Capital Outlay	6000					4,600	4,000
Total Expenditures		0	0	0	0	548,360	540,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	40,959	10,000
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	40,959	10,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	16,047	57,006
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		16,047	
Ending Fund Balance, June 30		0	0	0	0	57,006	67,006

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	270,532	200,000				
Total Income		270,532	200,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	43,616	40,000				
Other Operating Expenses and Services	5000	437,260	400,000				
Capital Outlay	6000	1,425,410	150,000				
Total Expenditures		1,906,286	590,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,635,754)	(390,000)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,635,754)	(390,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,129,128	1,493,374		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,129,128		0		0	
Ending Fund Balance, June 30		1,493,374	1,103,374	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	320	300				
Other Financing Sources	8900						
Total Income		320	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		320	300	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		320	300	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	52,396	52,716		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	52,396		0			
Ending Fund Balance, June 30		52,716	53,016	0	0		

For Actual Year: 2014-2015

Budget Year: 2015-2016

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						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	7,563	7,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	72,624	70,000	19,283	20,000		
Capital Outlay	6000	27,927	3,000				
Total Expenditures		108,114	80,000	19,283	20,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(108,114)	(80,000)	(19,283)	(20,000)	0	0
Other Financing Sources	8900	80,025	80,000	19,283	20,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(28,089)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	132,303	104,214	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	132,303		0		0	
Ending Fund Balance, June 30		104,214	104,214	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	19,845,764	20,000,000				
State Revenues	8600	1,925,463	2,000,000				
Local Revenues	8800						
Total Income		21,771,227	22,000,000	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		21,771,227	22,000,000	0	0	0	0
Other Financing Sources	8900			187,843	190,000		
Other Outgo	7000	21,771,227	22,000,000	187,269	190,000		
Net Increase/(Decrease) in Fund Balance		0	0	574	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	10,787	11,361		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,787		0	
Ending Fund Balance, June 30		0	0	11,361	11,361	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
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			144,245	140,000
Other Outgo	7000			122,246	120,000
Net Increase/(Decrease) in Fund Balance		0	0	21,999	20,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	93,136	115,135
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		93,136	
Ending Fund Balance, June 30		0	0	115,135	135,135

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		922,496			157,642	
		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	16,039		17,136	33,175	157,642	190,817
Noninstructional Supplies & Mtrls	4400	1,633	137,556	15,524	154,713		154,713
Total Supplies and Materials		17,672	137,556	32,660	187,888	157,642	345,530
Other Operating Expenses and Services	5000		731,281		731,281		731,281
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410		3,327		3,327		3,327
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	3,327	0	3,327		3,327
Other Outgo	7000				0		0
Total Expenditures		17,672	872,164	32,660	922,496	157,642	1,080,138
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		968,520			432,446	
		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	30,924		15,262	46,186	432,446	478,632
Noninstructional Supplies & Mtrls	4400	14,335	160,274	14,708	189,317		189,317
Total Supplies and Materials		45,259	160,274	29,970	235,503	432,446	667,949
Other Operating Expenses and Services	5000		724,841	2,910	727,751		727,751
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	5,266			5,266		5,266
Equipment - Replacement	6420				0		0
Total Capital Outlay		5,266	0	0	5,266		5,266
Other Outgo	7000				0		0
Total Expenditures		50,525	885,115	32,880	968,520	432,446	1,400,966
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 030

Name: IMPERIAL

EPA Revenue	6,603,880
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	6,603,880	0	0	6,603,880
TOTAL		6,603,880	0	0	6,603,880

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 030

Name: IMPERIAL

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	1,256,886	8.25%	744,264	11.44%		2,001,150	N/A	N/A
2014-15	1,376,546	8.88%	806,710	11.77%		2,183,256	182,106	9.10%
2015-16	1,713,226	10.73%	836,559	11.85%		2,549,785	366,529	16.79%
2016-17	2,068,868	12.58%	948,912	13.05%		3,017,780	467,995	18.35%
2017-18	2,444,307	14.43%	1,243,257	16.60%		3,687,564	669,784	22.19%
2018-19	2,840,410	16.28%	1,403,981	18.20%		4,244,391	556,827	15.10%
2019-20	3,258,080	18.13%	1,581,176	19.90%		4,839,256	594,865	14.02%
2020-21	3,535,367	19.10%	1,669,531	20.40%		5,204,898	365,642	7.56%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The district will set aside \$3.2 out of the \$3.9 million mandated block grant funds received in fiscal year 2015-16.