

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

District: IMPERIAL

District Code: 030

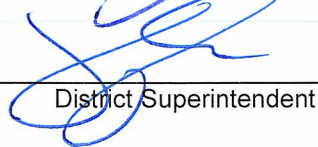
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/16/2017

Date



District Superintendent

10/10/17

Date

Contact: John Lau

Carlos Fletes

(760) 355-6235

(760) 355-6368

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	8,254,455	8,254,455		8,254,455
Other	1300	5,532,858	5,532,858		5,532,858
Total Instructional Salaries		13,787,313	13,787,313	0	13,787,313
Non-Instructional Salaries					
Contract or Regular	1200		3,770,650	135,739	3,906,389
Other	1400		137,402	115,972	253,374
Total Non-Instructional Salaries		0	3,908,052	251,711	4,159,763
Total Academic Salaries		13,787,313	17,695,365	251,711	17,947,076
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,722,654	284,483	7,007,137
Other	2300		76,084	20,709	96,793
Total Non-Instructional Salaries		0	6,798,738	305,192	7,103,930
Instructional Aides					
Regular Status	2200	354,604	354,604		354,604
Other	2400	114,935	114,935		114,935
Total Instructional Aides		469,539	469,539	0	469,539
Total Classified Salaries		469,539	7,268,277	305,192	7,573,469
Employee Benefits	3000	5,660,312	11,237,554	215,333	11,452,887
Supplies and Materials	4000		429,752	83,320	513,072
Other Operating Expenses	5000		2,604,879	235,608	2,840,487
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		19,917,164	39,235,827	1,091,164	40,326,991

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,055,632	1,055,632		1,055,632
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		930,759		930,759
Objects to Exclude	Object Code				
Rents and Leases	5060		190,652	44,284	234,936
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		17,821	14,993	32,814
Noninstructional, Supplies & Materials	4400		144,319	15,858	160,177
Total Supplies and Materials		0	162,140	30,851	192,991
Other Operating Expenses and Services	5000		786,314	1,500	787,814

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 030

Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,055,632	3,125,497	76,635	3,202,132
Total for ECS 84362, 50% Law		18,861,532	36,110,330	1,014,529	37,124,859
Percent of CEE (Instructional Salary Cost / Total CEE)		52.23%	100.00%		
50% of Current Expense of Education			18,055,165		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		18,861,532	36,110,330	1,014,529	37,124,859
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		19,917,164	39,235,827	1,091,164	40,326,991
Capital Expenditures	6000	3,441	276,399	742	277,141
Equipment Replacement (Back out)	6420		(276,399)	(742)	(277,141)
Total Unrestricted General Fund Expenditures		19,920,605	39,235,827	1,091,164	40,326,991

For Year Ended June 30, 2017

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		128,665	128,665
In County Treasury	9112	7,936,788	6,986,092	14,922,880
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	18,940		18,940
Investments (at cost)	9120			0
Accounts Receivable	9130	1,952,460	987,640	2,940,100
Due from Other Funds	9140	54,117		54,117
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		9,962,305	8,102,397	18,064,702
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	365,008	378,038	743,046
Accrued Salaries and Wages Payable	9520	17,765	34,307	52,072
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	102,464	7,542,872	7,645,336
TOTAL LIABILITIES		485,237	7,955,217	8,440,454

For Year Ended June 30, 2017

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		147,180	147,180
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	9,477,068		9,477,068
Total Fund Balance		9,477,068	147,180	9,624,248
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		9,477,068	147,180	9,624,248
TOTAL LIABILITIES AND FUND EQUITY		9,962,305	8,102,397	18,064,702

- 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, 2017

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	4,021,340		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	7,336		
Due from Other Funds	9140			
TOTAL ASSETS		4,028,676	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	4,028,676		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,028,676	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		4,028,676	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,028,676	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, 2017

District ID: 030

Name: IMPERIAL

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			118,793			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			72,835			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	191,628	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			14,309			
Accrued Salaries and Wages Payable	9520			1,202			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			54,117			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			13,509			
TOTAL LIABILITIES		0	0	83,137	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, 2017

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	108,491	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	108,491	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	108,491	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	191,628	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	1,388,344		
Cash With Fiscal Agents	9113		260,129	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,562		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		1,390,906	260,129	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	19,476		
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 LIABILITIES		19,476	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	1,371,430	260,129	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		1,371,430	260,129	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		1,371,430	260,129	0
TOTAL LIABILITIES AND FUND EQUITY		1,390,906	260,129	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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, 2017

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, 2017

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, 2017

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	53,345	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	104	
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		53,449	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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, 2017

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	53,449	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		53,449	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(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		53,449	0
TOTAL LIABILITIES AND FUND EQUITY		53,449	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	139,485				10,391			146,695
In County Treasury	9112				115,256				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				464,424				
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		139,485	0	0	579,680	10,391	0	0	146,695

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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				467,405				
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				112,275				
Total Current Liabilities and Deferred Revenue		0	0	0	579,680	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	579,680	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	139,485				10,391			146,695
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		139,485	0	0	0	10,391	0	0	146,695
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		139,485	0	0	0	10,391	0	0	146,695
TOTAL LIABILITIES AND FUND EQUITY		139,485	0	0	579,680	10,391	0	0	146,695

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		1,903,792	1,903,792
Workforce Investment Act	8130		42,735	42,735
Temporary Assistance for Needy Families (TANF)	8140		56,706	56,706
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		328,015	328,015
Other Federal Revenues	8190	1,160	483,260	484,420
Total Federal Revenues	8100	1,160	2,814,508	2,815,668
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	24,958		24,958
State General Apportionment	8612	24,968,681		24,968,681
Other General Apportionment	8613	190,697		190,697
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,215,641	1,215,641
Disabled Students Programs and Services(DSPS)	8623		415,497	415,497
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		324,758	324,758
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,681,580	6,681,580

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	5,523,340		5,523,340
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	79,287		79,287
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	70,805		70,805
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	989,665	433,669	1,423,334
State Mandated Costs	8685	833,661		833,661
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,308,116	1,388,185	2,696,301
Total State Revenues	8600	33,989,210	10,459,330	44,448,540

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	7,306,407		7,306,407
Tax Allocation, Supplemental Roll	8812	90,197		90,197
Tax Allocation, Unsecured Roll	8813	777,124		777,124
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(2,241,051)		(2,241,051)
Redevelopment Agency Funds - Pass Through	8818	85,188		85,188
Redevelopment Agency Funds - Residual	8819	400,424		400,424
Redevelopment Agency Funds - Asset Liquidation	8819.1	60,163		60,163
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	92,416		92,416
Rentals and Leases	8850			0
Interest and Investment Income	8860	111,273		111,273
Student Fees and Charges	8870			
Community Services Classes	8872	10,069	39,640	49,709
Dormitory	8873			0
Enrollment	8874	1,303,879		1,303,879
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		401,396	401,396
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	13,718		13,718
Nonresident Tuition	8880	335,825		335,825
Parking Services and Public Transportation	8881		454,971	454,971
Other Student Fees and Charges	8885	6,292		6,292
Other Local Revenues	8890	49,261	50,009	99,270
Total Local Revenues	8800	8,401,185	946,016	9,347,201
Total Revenues		42,391,555	14,219,854	56,611,409

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		42,391,555	14,219,854	56,611,409

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	160,840		9,686			170,526
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,223,007		47,649	4,892		1,275,548
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	779,767		78,962	498,378		1,357,107
Fine and Applied Arts	1000	873,397	3,062	25,659	27,907		930,025
Foreign language	1100	1,487,661		5,395			1,493,056
Health	1200	2,671,306		147,959	178,151		2,997,416
Consumer Education And Home Economics	1300	180,401		13,968			194,369
Law	1400						0
Humanities(Letters)	1500	3,310,831		5,537			3,316,368
Library Science	1600						0
Mathematics	1700	1,689,093	1,199	15,613	2,500		1,708,405
Military Studies	1800						0
Physical Sciences	1900	2,023,511		128,950	24,900		2,177,361
Psychology	2000						0
Public Affairs and Services	2100	676,561	2,697	100,644	93,075		872,977
Social Sciences	2200	2,147,621		25,062	2,933		2,175,616
Commercial Services	3000						0
Interdisciplinary Studies	4900	163,230					163,230
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,664,853					1,664,853
Sub-Total Instructional Activites		19,052,079	6,958	605,084	832,736		20,496,857
Total Expenditures for GF Activities*		19,806,718	26,035,156	6,584,692	2,057,650	646,238	55,130,454

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,522,026	931,007	33,187		2,486,220
Course and Curriculum Development	6020		5,450				5,450
Academic / Faculty Senate	6030		211,880	12,026			223,906
Other Instructional Administration & Governance	6090		27,162	67,482			94,644
Total Instructional Admin. & Governance		0	1,766,518	1,010,515	33,187	0	2,810,220
Instructional Support Services	6100						
Learning Center	6110	754,639	333,906	42,824	85,739		1,217,108
Library	6120		613,045	70,929	34,720		718,694
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,410,450	77,789	166,346		2,654,585
Total Instructional Support Services		754,639	3,357,401	191,542	286,805	0	4,590,387
Admissions and Records	6200		730,268	20,511			750,779
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,217,907	17,927	23,745		1,259,579
Matriculation and Student Assessment	6320		2,803,930	297,834	35,962		3,137,726
Transfer Programs	6330		213,708	9,193	9,559		232,460
Career Guidance	6340						0
Other Student Counseling and Guidance	6390			3,038			3,038
Total Student Counseling and Guidance		0	4,235,545	327,992	69,266	0	4,632,803

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		982,759	7,978	3,557		994,294
Extended Opportunity Programs and Services (EOPS)	6430		1,132,360	47,178			1,179,538
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		924,537	124,521			1,049,058
Job Placement Services	6470		59,260	4,472			63,732
Veterans Services	6480			1,160			1,160
Miscellaneous Student Services	6490		2,371,159	674,945	12,683		3,058,787
Total Other Student Services		0	5,470,075	860,254	16,240	0	6,346,569
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		881,251	361,797	248,731		1,491,779
Custodial Services	6530		825,246	66,863	4,973		897,082
Grounds Maintenance and Repairs	6550		495,025	38,033			533,058
Utilities	6570			755,228			755,228
Other Operations and Maintenance of Plant	6590		95,483				95,483
Total Operation and Maintenance of Plant	6500	0	2,297,005	1,221,921	253,704	0	3,772,630
Planning, Policymaking and Coordinations	6600		828,534	166,374	14,820		1,009,728

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			30,876	2,707		33,583
Fiscal Operations	6720		1,050,468	11,278			1,061,746
Human Resources Management	6730		629,345	82,739			712,084
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,298,448				1,298,448
Staff Development	6750		230,068	48,742			278,810
Staff Diversity	6760			2,232			2,232
Logistical Services	6770		469,258	441,195	1,813		912,266
Management Information Systems	6780		1,702,238	763,342	418,618		2,884,198
Other General Institutional Support Services	6790		312,694	290,031	857		603,582
Total General Institutional Support Services	6700	0	5,692,519	1,670,435	423,995	0	7,786,949
Community Services & Economic Development	6800						
Community Recreation	6810		10,179	5,708			15,887
Community Service Classes	6820		36,180	21,421	9,002		66,603
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	46,359	27,129	9,002	0	82,490

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		289,047	56,096	2,958		348,101
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		234,315	105,721	114,937		454,973
Student and Co-Curricular Activities	6960		623,739	321,118			944,857
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,147,101	482,935	117,895	0	1,747,931
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		456,873				456,873
Total Auxiliary Operations	7000	0	456,873	0	0	0	456,873

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					306,459	306,459
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	306,459	306,459
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					339,779	339,779
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	339,779	339,779
Sub-Total Non-Instructional Activites		754,639	26,028,198	5,979,608	1,224,914	646,238	34,633,597
Total Expenditures General Fund: activities *		19,806,718	26,035,156	6,584,692	2,057,650	646,238	55,130,454

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$52,401,373
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	6,942.00		
	2. 2016-2017 Second Period Actual FTES	6,772.16		
	3. 2016-2017 Population change factor (C2/C1)	0.9755		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$53,003,777
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)			\$53,003,777
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$53,003,777
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			29,986,586
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,096
C.	Local Property taxes			6,313,490
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			56,821
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			453,431
H.	2017-2018 Appropriations Subject to Limit			\$36,042,562

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,160	1,200	2,814,508	2,869,437	2,815,668	2,870,637
State Revenues	8600	33,989,210	34,692,185	10,459,330	14,251,216	44,448,540	48,943,401
Local Revenues	8800	8,401,185	8,597,530	946,016	1,747,469	9,347,201	10,344,999
Total Revenues		42,391,555	43,290,915	14,219,854	18,868,122	56,611,409	62,159,037
EXPENDITURES:							
Academic Salaries	1000	17,947,079	19,097,369	4,006,775	5,207,953	21,953,854	24,305,322
Classified Salaries	2000	7,570,567	7,736,907	2,812,483	2,682,623	10,383,050	10,419,530
Employee Benefits	3000	11,457,857	12,443,779	2,047,113	2,726,112	13,504,970	15,169,891
Supplies and Materials	4000	513,074	591,983	953,521	1,012,209	1,466,595	1,604,192
Other Operating Expenses and Services	5000	2,836,350	3,283,804	2,281,747	3,646,473	5,118,097	6,930,277
Capital Outlay	6000	277,141	351,579	1,780,509	3,277,578	2,057,650	3,629,157
Total Expenditures		40,602,068	43,505,421	13,882,148	18,552,948	54,484,216	62,058,369
Excess /(Deficiency) of Revenues over Expenditures		1,789,487	(214,506)	337,706	315,174	2,127,193	100,668
Other Financing Sources	8900					0	0
Other Outgo	7000	308,532	303,583	337,706	315,174	646,238	618,757
Net Increase/(Decrease) in Fund Balance		1,480,955	(518,089)	0	0	1,480,955	(518,089)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,996,113	9,477,068	147,180	147,180	8,143,293	9,624,248
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,996,113		147,180		8,143,293	
Ending Fund Balance, June 30		9,477,068	8,958,979	147,180	147,180	9,624,248	9,106,159

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	42,283	45,000				
Local Revenues	8800	4,734,231	5,000,000				
Total Revenues		4,776,514	5,045,000	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	2,167,428	2,000,000				
Debt Interest and Other Service Charges	7120	2,335,855	2,300,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,503,283	4,300,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,503,283)	(4,300,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		273,231	745,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,755,445	4,028,676		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,755,445		0		0	
Ending Fund Balance, June 30		4,028,676	4,773,676	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					612,832	857,302
Local Revenues	8800					13,628	
Total Income		0	0	0	0	626,460	857,302
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					322,947	453,852
Employee Benefits	3000					171,412	239,546
Supplies and Materials	4000					17,088	116,671
Other Operating Expenses and Services	5000					61,552	27,733
Capital Outlay	6000						19,500
Total Expenditures		0	0	0	0	572,999	857,302
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	53,461	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	53,461	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	55,030	108,491
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		55,030	
Ending Fund Balance, June 30		0	0	0	0	108,491	108,491

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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	311,193	300,000	2			
Total Income		311,193	300,000	2	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	35,200	35,000			1	
Capital Outlay	6000	73,095	73,000				
Total Expenditures		108,295	108,000	0	0	1	0
Excess /(Deficiency) of Revenues over Expenditures		202,898	192,000	2	0	(1)	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		202,898	192,000	2	0	(1)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,168,532	1,371,430	260,127	260,129	1	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,168,532		260,127		1	
Ending Fund Balance, June 30		1,371,430	1,563,430	260,129	260,129	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	378	400				
Other Financing Sources	8900						
Total Income		378	400	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		378	400	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		378	400	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	53,071	53,449		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	53,071		0			
Ending Fund Balance, June 30		53,449	53,849	0	0		

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			20,661	20,000		
Total Income		0	0	20,661	20,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	6,947	7,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	88,325	90,000	20,661	20,000		
Capital Outlay	6000	7,891	8,000				
Total Expenditures		103,163	105,000	20,661	20,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(103,163)	(105,000)	0	0	0	0
Other Financing Sources	8900	121,399	121,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		18,236	16,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	121,249	139,485	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,249		0		0	
Ending Fund Balance, June 30		139,485	155,485	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,334,086	20,000,000				
State Revenues	8600	2,883,765	3,000,000				
Local Revenues	8800						
Total Income		22,217,851	23,000,000	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		22,217,851	23,000,000	0	0	0	0
Other Financing Sources	8900			77,834	77,000		
Other Outgo	7000	22,217,851	23,000,000	81,105	81,000		
Net Increase/(Decrease) in Fund Balance		0	0	(3,271)	(4,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	13,662	10,391		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		13,662		0	
Ending Fund Balance, June 30		0	0	10,391	6,391	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			103,709	103,000
Other Outgo	7000			83,142	83,000
Net Increase/(Decrease) in Fund Balance		0	0	20,567	20,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	126,128	146,695
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		126,128	
Ending Fund Balance, June 30		0	0	146,695	166,695

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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			989,665		433,669	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100	701			701		701
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	17,821		14,993	32,814	433,669	466,483
Noninstructional Supplies & Mtrls	4400	3,940	140,380	15,858	160,178		160,178
Total Supplies and Materials		22,462	140,380	30,851	193,693	433,669	627,362
Other Operating Expenses and Services	5000		786,314	1,500	787,814		787,814
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	2,740	5,418		8,158		8,158
Equipment - Replacement	6420				0		0
Total Capital Outlay		2,740	5,418	0	8,158		8,158
Other Outgo	7000				0		0
Total Expenditures		25,202	932,112	32,351	989,665	433,669	1,423,334
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			892,870		463,402	
		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	584			584		584
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	27,248	14,523		41,771	463,402	505,173
Noninstructional Supplies & Mtrls	4400	12,902	136,347	14,137	163,386		163,386
Total Supplies and Materials		40,734	150,870	14,137	205,741	463,402	669,143
Other Operating Expenses and Services	5000	680,891		1,500	682,391		682,391
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	4,738			4,738		4,738
Equipment - Replacement	6420				0		0
Total Capital Outlay		4,738	0	0	4,738		4,738
Other Outgo	7000				0		0
Total Expenditures		726,363	150,870	15,637	892,870	463,402	1,356,272
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 030

Name: IMPERIAL

EPA Revenue	5,523,340
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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	5,523,340	0	0	5,523,340
TOTAL		5,523,340	0	0	5,523,340

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 030

Name: IMPERIAL

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,732,578	848,646	2,581,224	N/A	N/A
2016-17	1,956,758	1,054,111	3,010,869	429,645	16.65%
2017-18	2,754,185	1,196,916	3,951,101	940,232	31.23%
2018-19	3,169,431	1,422,889	4,592,320	641,219	16.23%
2019-20	3,600,186	1,667,846	5,268,032	675,712	14.71%
2020-21	3,868,661	1,946,568	5,815,229	547,197	10.39%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The district set aside \$3.2 million of 2015-16 one-time mandated block grant funds to cover the cost.