

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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.

Cesar L. Vega

Cesar L. Vega (Oct 10, 2022 13:37 PDT)

District Chief Business Officer

Oct 10, 2022

Date

Lenor Johnson

Lenor Johnson (Oct 10, 2022 14:02 PDT)

District Superintendent

Oct 10, 2022

Date

Contact: Cesar Vega Vice President of Administrative Services
(760) 355-6241 Ext: cesar.vega@imperial.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	10,600,300	10,600,300		10,600,300
Other	1300	6,292,477	6,318,915	128,520	6,447,435
Total Instructional Salaries		16,892,777	16,919,215	128,520	17,047,735
Non-Instructional Salaries					
Contract or Regular	1200		4,944,988	309,286	5,254,274
Other	1400		299,074	14,848	313,922
Total Non-Instructional Salaries		0	5,244,062	324,134	5,568,196
Total Academic Salaries		16,892,777	22,163,277	452,654	22,615,931
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,831,907	309,061	9,140,968
Other	2300		212,170	31,841	244,011
Total Non-Instructional Salaries		0	9,044,077	340,902	9,384,979
Instructional Aides					
Regular Status	2200	61,808	344,716		344,716
Other	2400	54,511	54,511		54,511
Total Instructional Aides		116,319	399,227	0	399,227
Total Classified Salaries		116,319	9,443,304	340,902	9,784,206
Employee Benefits	3000	6,949,895	13,330,387	315,926	13,646,313
Supplies and Materials	4000		430,296	126,160	556,456
Other Operating Expenses	5000		3,810,685	192,608	4,003,293
Equipment Replacement	6420		200,860	19,449	220,309
Total Expenditures Prior to Exclusions		23,958,991	49,378,809	1,447,699	50,826,508

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 030

Name: IMPERIAL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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	654,214	654,214		654,214
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,373,223		1,373,223
Objects to Exclude	Object Code				
Rents and Leases	5060		83,986	43,501	127,487
Lottery Expenditures					
Academic Salaries	1000		567,408		567,408
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		743,062		743,062

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		19,703	13,000	32,703
Total Equipment		0	19,703	13,000	32,703
Total Capital Outlay		0	19,703	13,000	32,703
Other Outgo	7000		3,620,000	2,500,000	6,120,000
Total Exclusions		654,214	7,061,596	2,556,501	9,618,097
Total for ECS 84362, 50% Law		23,304,777	42,317,213	(1,108,802)	41,208,411
Percent of CEE (Instructional Salary Cost / Total CEE)		55.07%	100.00%		
50% of Current Expense of Education			21,158,606		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		23,304,777	42,317,213	(1,108,802)	41,208,411
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		23,958,991	49,378,809	1,447,699	50,826,508
Capital Expenditures	6000	38,129	200,859	19,449	220,308
Equipment Replacement (Back out)	6420		(19,703)	(13,000)	(32,703)
Total Unrestricted General Fund Expenditures		23,997,120	49,559,965	1,454,148	51,014,113

For Year Ended June 30, 2022

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	3,413,689		3,413,689
In County Treasury	9112	17,807,488	9,879,285	27,686,773
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,358,035	5,090,240	7,448,275
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	12,409		12,409
TOTAL ASSETS		23,591,621	14,969,525	38,561,146
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	415,057	2,313,975	2,729,032
Accrued Salaries and Wages Payable	9520	77,290	29,708	106,998
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		11,678,652	11,678,652
TOTAL LIABILITIES		492,347	14,022,335	14,514,682

For Year Ended June 30, 2022

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		947,190	947,190
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	947,190	947,190
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	23,099,274		23,099,274
TOTAL FUND EQUITY		23,099,274	947,190	24,046,464
TOTAL LIABILITIES AND FUND EQUITY		23,591,621	14,969,525	38,561,146

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	6,986,909		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	15,090		
Due from Other Funds	9140			
TOTAL ASSETS		7,001,999	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, 2022

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	7,001,999		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		7,001,999	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		7,001,999	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,001,999	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, 2022

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			290,554			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			423,097			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	713,651	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			15,870			
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	15,870	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, 2022

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	697,781	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	697,781	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	697,781	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	713,651	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	5,472,332		45,585,931
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,245,859		93,498
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		8,718,191	0	45,679,429
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	110,346		57,446
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		110,346	0	57,446

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	8,607,845		45,621,983
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		8,607,845	0	45,621,983
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		8,607,845	0	45,621,983
TOTAL LIABILITIES AND FUND EQUITY		8,718,191	0	45,679,429

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

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, 2022

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	143,750	10,000,000
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	696	
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		144,446	10,000,000

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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, 2022

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	144,446	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		10,000,000
Total Reserved Fund Balance		144,446	10,000,000
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		144,446	10,000,000
TOTAL LIABILITIES AND FUND EQUITY		144,446	10,000,000

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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								
In County Treasury	9112	215,984	48,063		(254,115)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,607	25,167		1,684,973				
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		217,591	73,230	0	1,430,858	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,461	15,968		848,190				
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				592,861				
Total Current Liabilities and Deferred Revenue		1,461	15,968	0	1,441,051	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	1,461	15,968	0	1,441,051	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	216,130	57,262		(10,193)				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		216,130	57,262	0	(10,193)	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	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		216,130	57,262	0	(10,193)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		217,591	73,230	0	1,430,858	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		2,331,221	2,331,221
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		85,434	85,434
Student Financial Aid	8150		39,996	39,996
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		391,872	391,872
Other Federal Revenues	8190		20,760,358	20,760,358
Total Federal Revenues	8100	0	23,608,881	23,608,881
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	45,661		45,661
State General Apportionment	8612	31,869,265		31,869,265
Other General Apportionment	8613	(246,613)		(246,613)
General Categorical Programs	8620			
Child Development	8621		671	671
Extended Opportunity Programs and Services(EOPS)	8622		1,879,799	1,879,799
Disabled Students Programs and Services(DSPS)	8623		569,232	569,232
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		468,057	468,057
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,851,416	6,851,416

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	14,827,395		14,827,395
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	69,685		69,685
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	183,898		183,898
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,310,470	651,460	1,961,930
State Mandated Costs	8685	228,858		228,858
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,797,693	839,265	3,636,958
Total State Revenues	8600	51,086,312	11,259,900	62,346,212

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,838,853		8,838,853
Tax Allocation, Supplemental Roll	8812	119,816		119,816
Tax Allocation, Unsecured Roll	8813	806,413		806,413
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(2,338,084)		(2,338,084)
Redevelopment Agency Funds - Pass Through	8818	146,109		146,109
Redevelopment Agency Funds - Residual	8819	1,013,146		1,013,146
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		76,531	76,531
Other Contract Services	8832		1,774,628	1,774,628
Sales and Commissions	8840	43,484		43,484
Rentals and Leases	8850			0
Interest and Investment Income	8860	276,521		276,521
Student Fees and Charges	8870			
Community Services Classes	8872	14,375		14,375
Dormitory	8873		34,725	34,725
Enrollment	8874	1,539,366		1,539,366
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		373,742	373,742
Instructional Materials Fees and Sales of Materials	8877	17,520	6,605	24,125
Insurance	8878			0
Student Records	8879	11,928		11,928
Nonresident Tuition	8880	1,109,886		1,109,886
Parking Services and Public Transportation	8881		1,013	1,013
Other Student Fees and Charges	8885	(10)	13,766	13,756
Other Local Revenues	8890	10,947	285,787	296,734
Total Local Revenues	8800	11,610,270	2,566,797	14,177,067
Total Revenues		62,696,582	37,435,578	100,132,160

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		62,696,582	37,435,578	100,132,160

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	355,302		28,045	189,516		572,863
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,438,904		15,090	11,393		1,465,387
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	915,695		229,354	110,422		1,255,471
Fine and Applied Arts	1000	1,261,980		38,397	3,670		1,304,047
Foreign language	1100	1,797,364		9,116			1,806,480
Health	1200	2,859,071	1,470	161,508	513,654		3,535,703
Consumer Education And Home Economics	1300	351,975		11,218			363,193
Law	1400						0
Humanities(Letters)	1500	3,361,113	9,035	21,008			3,391,156
Library Science	1600						0
Mathematics	1700	1,911,908		5,806	1,293		1,919,007
Military Studies	1800						0
Physical Sciences	1900	3,015,653	50,163	95,148	8,311		3,169,275
Psychology	2000						0
Public Affairs and Services	2100	1,085,294	3,570	181,890	24,995		1,295,749
Social Sciences	2200	2,870,388	8,483	9,285			2,888,156
Commercial Services	3000						0
Interdisciplinary Studies	4900	283,270					283,270
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,934,235	2,500				3,936,735
Sub-Total Instructional Activites		25,442,152	75,221	805,865	863,254		27,186,492
Total Expenditures for GF Activities*		32,822,949	29,602,236	12,539,884	8,587,529	13,749,837	97,302,435

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	608,834	1,973,122	266,451	67,061		2,915,468
Course and Curriculum Development	6020		84,584				84,584
Academic / Faculty Senate	6030	64,841	278,880	3,261			346,982
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		673,675	2,336,586	269,712	67,061	0	3,347,034
Instructional Support Services	6100						
Learning Center	6110	560,895	6,301	206,125	101,741		875,062
Library	6120	176,523	434,104	109,464	26,058		746,149
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	1,067,558	2,742,453	194,936	401,848		4,406,795
Total Instructional Support Services		1,804,976	3,182,858	510,525	529,647	0	6,028,006
Admissions and Records	6200	308,943	729,750	37,762	2,805		1,079,260
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	355,048	1,128,668	68,483	970		1,553,169
Matriculation and Student Assessment	6320	140,674	3,274,381	220,957	6,807		3,642,819
Transfer Programs	6330	84,649	249,863	6,198	3,309		344,019
Career Guidance	6340		151,445	110,861	202,493		464,799
Other Student Counseling and Guidance	6390		376,700	47,618	8,415		432,733
Total Student Counseling and Guidance		580,371	5,181,057	454,117	221,994	0	6,437,539

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	58,117	747,543	43,389	66,181		915,230
Extended Opportunity Programs and Services (EOPS)	6430	8,523	1,298,354	56,416	1,898	145,426	1,510,617
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460	305,320	963,721	190,700	2,803		1,462,544
Job Placement Services	6470						0
Veterans Services	6480		8,877	12,639			21,516
Miscellaneous Student Services	6490	24,198	3,951,583	1,205,192	26,048	160,119	5,367,140
Total Other Student Services		396,158	6,970,078	1,508,336	96,930	305,545	9,277,047
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	334,686	705,062	334,079	61,080		1,434,907
Custodial Services	6530	395,893	759,414	27,976	10,495		1,193,778
Grounds Maintenance and Repairs	6550	187,089	349,535	44,954			581,578
Utilities	6570			743,062			743,062
Other Operations and Maintenance of Plant	6590		148,909		45,749		194,658
Total Operation and Maintenance of Plant	6500	917,668	1,962,920	1,150,071	117,324	0	4,147,983
Planning, Policymaking and Coordinations	6600	491,950	764,824	358,834	88,867		1,704,475

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	12,079	21,324	126,596			159,999
Fiscal Operations	6720	194,400	360,538	330,747	1,414		887,099
Human Resources Management	6730	352,151	713,758	143,288			1,209,197
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	4,043	35,328	106,781			146,152
Staff Diversity	6760	135	1,449	86,389			87,973
Logistical Services	6770	185,430	2,415,340	3,958,775	4,906,785		11,466,330
Management Information Systems	6780	797,208	1,761,952	1,677,682	1,659,460		5,896,302
Other General Institutional Support Services	6790	604,824	1,222,884	473,679			2,301,387
Total General Institutional Support Services	6700	2,150,270	6,532,573	6,903,937	6,567,659	0	22,154,439
Community Services & Economic Development	6800						
Community Recreation	6810	22	1,862	12,357			14,241
Community Service Classes	6820	7,810	4,595	39,658			52,063
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890	60	219,725	35,383	2,352		257,520
Total Community Services	6800	7,892	226,182	87,398	2,352	0	323,824

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	48,894	176,440	36,844			262,178
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		446,847	104,967			551,814
Student and Co-Curricular Activities	6960		1,016,900	311,516	29,636		1,358,052
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	48,894	1,640,187	453,327	29,636	0	2,172,044
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,620,000	3,620,000
Student Aid	7320					7,289,455	7,289,455
Other Outgo	7390					2,534,837	2,534,837
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,444,292	13,444,292
Sub-Total Non-Instructional Activites		7,380,797	29,527,015	11,734,019	7,724,275	13,749,837	70,115,943
Total Expenditures General Fund: activities *		32,822,949	29,602,236	12,539,884	8,587,529	13,749,837	97,302,435

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: IMPERIAL

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$52,941,616
B.	2022-2023 Price Factor:			1.0755
C.	Population factor:			
	1.	2020-2021 Second Period Actual FTES	6,178.62	
	2.	2021-2022 Second Period Actual FTES	6,125.00	
	3.	2021-2022 Population change factor (C2/C1)	0.9913	
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$56,443,341
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)			\$56,443,341
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$56,443,341
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,902,691
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			71,549
C.	Local Property taxes			7,517,913
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			53,377
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			580,883
H.	2022-2023 Appropriations Subject to Limit			\$55,964,647

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		0	23,608,881	9,396,965	23,608,881	9,396,965
State Revenues	8600	51,086,312	57,142,335	11,259,900	33,297,395	62,346,212	90,439,730
Local Revenues	8800	11,610,270	10,990,609	2,566,797	3,772,152	14,177,067	14,762,761
Total Revenues		62,696,582	68,132,944	37,435,578	46,466,512	100,132,160	114,599,456
EXPENDITURES:							
Academic Salaries	1000	22,578,025	26,102,069	6,642,261	5,882,139	29,220,286	31,984,208
Classified Salaries	2000	9,809,707	11,934,500	4,806,396	6,015,461	14,616,103	17,949,961
Employee Benefits	3000	15,427,982	15,940,634	3,160,814	3,612,112	18,588,796	19,552,746
Supplies and Materials	4000	556,455	764,580	2,490,032	2,794,564	3,046,487	3,559,144
Other Operating Expenses and Services	5000	4,003,291	5,317,656	5,490,106	8,370,252	9,493,397	13,687,908
Capital Outlay	6000	220,308	448,977	8,367,221	16,826,928	8,587,529	17,275,905
Total Expenditures		52,595,768	60,508,416	30,956,830	43,501,456	83,552,598	104,009,872
Excess /(Deficiency) of Revenues over Expenditures		10,100,814	7,624,528	6,478,748	2,965,056	16,579,562	10,589,584
Other Financing Sources	8900		0		0	0	0
Other Outgo	7000	6,136,469	12,201,000	7,613,368	2,900,605	13,749,837	15,101,605
Net Increase/(Decrease) in Fund Balance		3,964,345	(4,576,472)	(1,134,620)	64,451	2,829,725	(4,512,021)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,134,929	23,099,274	2,081,810	947,190	21,216,739	24,046,464
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	19,134,929		2,081,810		21,216,739	
Ending Fund Balance, June 30		23,099,274	18,522,802	947,190	1,011,641	24,046,464	19,534,443

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	48,097	49,000				
Local Revenues	8800	7,210,770	7,300,000				
Total Revenues		7,258,867	7,349,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	19,037	20,000				
Total Other Financing Sources		19,037	20,000	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	7,241,274	7,300,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,241,274	7,300,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,222,237)	(7,280,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		36,630	69,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,965,369	7,001,999		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,965,369		0		0	
Ending Fund Balance, June 30		7,001,999	7,070,999	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					1,237,722	1,297,968
Local Revenues	8800					3,991	200,164
Total Income		0	0	0	0	1,241,713	1,498,132
Expenditures							
Academic Salaries	1000					56,475	57,604
Classified Salaries	2000					454,429	494,174
Employee Benefits	3000					282,339	315,056
Supplies and Materials	4000					29,110	193,501
Other Operating Expenses and Services	5000					91,529	27,943
Capital Outlay	6000					6,123	219,527
Total Expenditures		0	0	0	0	920,005	1,307,805
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	321,708	190,327
Other Financing Sources	8900						
Other Outgo	7000						178,764
Net Increase/(Decrease) in Fund Balance		0	0	0	0	321,708	11,563
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	376,073	697,781
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		376,073	
Ending Fund Balance, June 30		0	0	0	0	697,781	709,344

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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	3,201,680	4,715,336				
Local Revenues	8800	566,492	65,000			330,077	700,000
Total Income		3,768,172	4,780,336	0	0	330,077	700,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	37,985					
Other Operating Expenses and Services	5000	25,340	33,515			150,504	3,491
Capital Outlay	6000	10,069,527	15,406,618			2,789,936	9,992,598
Total Expenditures		10,132,852	15,440,133	0	0	2,940,440	9,996,089
Excess /(Deficiency) of Revenues over Expenditures		(6,364,680)	(10,659,797)	0	0	(2,610,363)	(9,296,089)
Other Financing Sources	8900	6,100,000	300,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(264,680)	(10,359,797)	0	0	(2,610,363)	(9,296,089)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,872,525	8,607,845	0	0	48,232,345	45,621,982
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	8,872,525		0		48,232,345	
Ending Fund Balance, June 30		8,607,845	(1,751,952)	0	0	45,621,982	36,325,893

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	2,218	2,300				
Other Financing Sources	8900	20,000	22,300				
Total Income		22,218	24,600	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		10,000				
Capital Outlay	6000						
Total Expenditures		0	10,000	0	0		
Net Profit or Loss		22,218	14,600	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		22,218	14,600	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	122,228	144,446	10,000,000	10,000,000		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	122,228		10,000,000			
Ending Fund Balance, June 30		144,446	159,046	10,000,000	10,000,000		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	62,551	56,000	40,034	40,000		
Total Income		62,551	56,000	40,034	40,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	25,926	75,419				
Other Operating Expenses and Services	5000	33,530	30,796	25,969	40,000		
Capital Outlay	6000						
Total Expenditures		59,456	106,215	25,969	40,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,095	(50,215)	14,065	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,095	(50,215)	14,065	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	213,035	216,130	43,197	57,262		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	213,035		43,197		0	
Ending Fund Balance, June 30		216,130	165,915	57,262	57,262	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	34,143,225	26,428,600				
State Revenues	8600	6,333,442	16,633,154				
Local Revenues	8800						
Total Income		40,476,667	43,061,754	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		40,476,667	43,061,754	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	40,476,667	43,061,754				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(10,193)	(10,193)	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(10,193)		0		0	
Ending Fund Balance, June 30		(10,193)	(10,193)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2021-2022

Budget Year: 2022-2023

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				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		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	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,600,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	20,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			406,352		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			406,352		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,310,470			651,460		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		567,408		567,408			567,408
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	9,920		9,920
Instructional Supplies & Materials	4300				0	478,405		478,405
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	488,325		488,325
Other Operating Expenses and Services	5000		743,062		743,062			743,062
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	244,359		244,359
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	244,359		244,359
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,310,470	0	1,310,470	732,684		2,043,154
Ending Balance					0	325,128		325,128

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 030

Name: IMPERIAL

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			325,128		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			325,128		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,214,350			1,344,654		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,107,974		1,107,974
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,107,974		1,107,974
Other Operating Expenses and Services	5000		1,214,350		1,214,350			1,214,350
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	236,680		236,680
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	236,680		236,680
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,214,350	0	1,214,350	1,344,654		2,559,004
Ending Balance					0	325,128		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 030

Name: IMPERIAL

EPA Revenue	14,827,395
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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	14,827,395	0	0	14,827,395
TOTAL		14,827,395	0	0	14,827,395

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 030

Name: IMPERIAL

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	3,132,904	2,214,429	5,347,333	N/A	N/A
2022-23	3,625,931	2,439,354	6,065,285	717,952	13.43%
2023-24	3,625,931	2,423,810	6,049,741	-15,544	-0.26%
2024-25	3,625,931	2,368,951	5,994,882	-54,859	-0.91%
2025-26	3,625,931	2,286,661	5,912,592	-82,290	-1.37%
2026-27	3,829,475	2,378,094	6,207,569	294,977	4.99%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District Board of Trustees passed Resolution No. 17971 on September 12, 2018, adopting the PARS Public Agencies Post-Employment Benefits Trust and Pension Rate Stabilization Program. Since FY 2018-19, the Board of Trustees has passed multiple resolutions authorizing transfers to the OPEB/Pension Trusts and it is the intent of the District to continue this practice.










CCFS 311 Report DUE 10/10/22

Final Audit Report

2022-10-10

Created:	2022-10-10
By:	Stacey Browning (stacey.browning@imperial.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAACpCEgERV02Hlb4WQfiroP3pVVzQK31Fs

"CCFS 311 Report DUE 10/10/22" History

-  Document created by Stacey Browning (stacey.browning@imperial.edu)
2022-10-10 - 8:29:32 PM GMT- IP address: 207.233.124.201
-  Document emailed to cesar.vega@imperial.edu cesar.vega@imperial.edu (cesar.vega@imperial.edu) for signature
2022-10-10 - 8:30:57 PM GMT
-  Email viewed by cesar.vega@imperial.edu cesar.vega@imperial.edu (cesar.vega@imperial.edu)
2022-10-10 - 8:37:26 PM GMT- IP address: 207.233.124.201
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Signature Date: 2022-10-10 - 9:02:46 PM GMT - Time Source: server- IP address: 207.233.124.2
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