

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

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 11, 2021 16:58 PDT)

District Chief Business Officer

Oct 11, 2021

Date

✓

Lennor Johnson (Oct 11, 2021 17:06 PDT)

District Superintendent

Oct 11, 2021

Date

Contact: Cesar Vega

(760) 355-6241

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, 2021. Please submit the report to :

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

	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	9,016,879	9,016,879		9,016,879
Other	1300	6,676,069	6,691,202	42,840	6,734,042
Total Instructional Salaries		15,692,948	15,708,081	42,840	15,750,921
Non-Instructional Salaries					
Contract or Regular	1200		4,602,679	290,622	4,893,301
Other	1400		181,208		181,208
Total Non-Instructional Salaries		0	4,783,887	290,622	5,074,509
Total Academic Salaries		15,692,948	20,491,968	333,462	20,825,430
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,153,305	255,951	8,409,256
Other	2300		103,639	5,840	109,479
Total Non-Instructional Salaries		0	8,256,944	261,791	8,518,735
Instructional Aides					
Regular Status	2200	59,727	408,227		408,227
Other	2400	10,354	10,354		10,354
Total Instructional Aides		70,081	418,581	0	418,581
Total Classified Salaries		70,081	8,675,525	261,791	8,937,316
Employee Benefits	3000	6,418,095	12,063,464	255,599	12,319,063
Supplies and Materials	4000		308,870	171,719	480,589
Other Operating Expenses	5000		3,285,014	43,144	3,328,158
Equipment Replacement	6420		97,647	58,097	155,744
Total Expenditures Prior to Exclusions		22,181,124	44,922,488	1,123,812	46,046,300

	Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
			ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Activities to Exclude						
Instructional Staff-Retirees/	Benefits and Retirement Incentives	5900	537,663			

Activity (ECSA)

ECS 84362 A

Activity (ECSB)

ECS 84362 B

Activity (ECSX)

Excluded

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	147,663		147,663
In County Treasury	9112	11,594,482	5,561,502	17,155,984
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	7,670,056	5,259,935	12,929,991
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		19,412,201	10,821,437	30,233,638
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	145,160	1,178,347	1,323,507
Accrued Salaries and Wages Payable	9520	8,205	47,426	55,631
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	135,561	7,513,854	7,649,415
TOTAL LIABILITIES		288,926	8,739,627	9,028,553

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		2,081,810	2,081,810
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	2,081,810	2,081,810
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	19,134,929		19,134,929
TOTAL FUND EQUITY		19,134,929	2,081,810	21,216,739
TOTAL LIABILITIES AND FUND EQUITY		19,423,855	10,821,437	30,245,292

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	6,951,269		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		6,951,269	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

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	6,965,369		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		6,965,369	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		6,965,369	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,965,369	0	0

CA

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		31	32	33	34	35	39
	CA			Child	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Development Fund	Fund	Project Fund	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	376,073	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	376,073	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				

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,075,490		48,883,882
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	16,652		105,670
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		9,092,142	0	48,989,552
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	219,617		75,262.5

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	8,872,525		48,232,345
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		8,872,525	0	48,232,345
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		8,872,525	0	48,232,345
TOTAL LIABILITIES AND FUND EQUITY		9,092,142	0	48,989,551

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				

Description	CA (Object)		53	59
			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
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
TOTAL LIABILITIES	968	0	0	0

Description	CA	51
	(Object)	Bookstore

53	59
Farm Operations	Other Enterprise

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

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	121,948	10,000,000
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
	9120		
Accounts Receivable	9130	280	
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		122,228	10,000,000

Description	CA (Object)	61	69
		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

Description	CA (Object)		69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		10,000,000
Total Reserved Fund Balance		122,228	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		122,228	10,000,000
TOTAL LIABILITIES AND FUND EQUITY		122,228	10,000,000

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship		Deferred	
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	191,738							
In County Treasury	9112	22,932	38,173		485,739				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		21,532		554,530				
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		214,811	59,705	0	1,040,269	0	0	0	0

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	1,776	16,508		1,050,462				
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		1,776	16,508	0	1,050,462	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	1,776	16,508	0	1,050,462	0	0	0	0

Description	Object Code	Fund S11	Fund S10 Total
		Unrestricted Actual	
Federal Revenues	8100		
Forest Revenues	8110		0
Higher Education Act	8120		2,531,733
Workforce Investment Act	8130		0
Temporary Assistance for Needy Families (TANF)	8140		70,408
Student Financial Aid	8150		44,384
Veterans Education	8160		0
Vocational and Technical Education Act (VATEA)	8170		381,942
Other Federal Revenues	8190		5,104,984
Total Federal Revenues	8100	0	8,133,451
State Revenues	8600		
General Apportionments	8610		0
Apprenticeship Apportionment	8611	34,824	34,824
State General Apportionment	8612	31,882,890	31,882,890
Other General Apportionment	8613	314,421	314,421
General Categorical Programs	8620		
Child Development	8621		6,863
Extended Opportunity Programs and Services(EOPS)	8622		1,573,486
Disabled Students Programs and Services(DSPS)	8623		483,422
Temporary Assistance for Needy Families (TANF)	8624		0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		369,843
Telecommunications and Technology Infrastructure Program (TTIP)	8626		0
Other General Categorical Programs	8627		6,450,635

Description	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
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	Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues		8800			
	Property Taxes	8810			
	Tax Allocation, Secured Roll	8811	8,642,894		8,642,894
	Tax Allocation, Supplemental Roll	8812	107,207		107,207
	Tax Allocation, Unsecured Roll	8813	886,581		886,581

Object	Fund S11 Unrestricted	Fund S12	Fund S10 Total
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CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non	Expenses	Outlay	Outgo	
			Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	319,060		10,169			329,229
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,333,812		12,980			1,346,792
Communications	0600						0
Computer and Information Science	0700						0
Education	0800						0
Engineering and Related Industrial Technology	0900	696,534		103,884			800,418
Fine and Applied Arts	1000	1,085,946	63	36,971	1,028		1,124,008
Foreign language	1100	1,783,236		1,083			1,784,319
Health	1200	2,663,746	2,180	120,621	76,383		2,862,930
Consumer Education And Home Economics	1300	251,373		7,862			259,235
Law	1400						0
Humanities(Letters)	1500	3,168,630	1,092	6,296	8,286		3,184,304
Library Science	1600						0
Mathematics	1700	1,836,987	(360)	4,188			1,840,815
Military Studies	1800						0
Physical Sciences	1900	2,786,569		19,695	7,175		2,813,439
Psychology	2000						0
Public Affairs and Services	2100	1,152,642	12,122	71,905	6,198		1,242,867
Social Sciences	2200	2,593,168	326	15,610			2,609,104
Commercial Services	3000						0
Interdisciplinary Studies	4900	92,148	7,438				99,586
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,244,660	1,977,532				4,222,192
Sub-Total Instructional Activites		22,008,511	2,000,393	411,264	99,070		24,519,238
Total Expenditures for GF Activities*		22,653,026					

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010	1,480	2,699,728	212,681	183,032		3,096,922
Course and Curriculum Development	6020		9,761				9,761
Academic / Faculty Senate	6030		339,965	3,850			343,815
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		1,480	3,049,454	216,532	183,032	0	3,450,498
Instructional Support Services	6100						
Learning Center	6110	587,806	65,875		4,297		657,978
Library	6120		541,218	113,369	57,436		712,023
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	2,176	3,450,176	224,306	263,958		3,940,616
Total Instructional Support Services		589,982	4,057,269	337,675	325,691	0	5,310,617
Admissions and Records	6200		826,467	8,594	1,918		836,979
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,477,997	96,060			1,574,057
Matriculation and Student Assessment	6320	3,330	2,753,630	68,539	28,436		2,853,936

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	2,136	777,636	5,866	3,000	14,396	803,034
Extended Opportunity Programs and Services (EOPS)	6430	566	1,250,853	30,464		302,747	1,584,630
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,058,359	157,815			1,216,174
Job Placement Services	6470						0
Veterans Services	6480		26,602	8,911	8,095		43,608
Miscellaneous Student Services	6490	6,736					

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		12,983	83,642	17,570		114,195
Fiscal Operations	6720		571,613	229,954			801,567
Human Resources Management	6730		994,543	63,430			1,057,973
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		20,917	50,017			70,934
Staff Diversity	6760			29,891			29,891
Logistical Services	6770		947,577	1,585,835	216,366		2,749,778
Management Information Systems	6780	40,196	2,232,757	1,287,303	786,012		4,346,268
Other General Institutional Support Services	6790		1,847,662	374,487	4,507		2,226,656
Total General Institutional Support Services	6700	40,196	6,628,052	3,704,561	1,024,455	0	11,397,264
Community Services & Economic Development	6800						
Community Recreation	6810			3,489			3,489
Community Service Classes	6820			17,172	2,759		19,931
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		205,726	39,517	4,346		249,589
Total Community Services	6800	0	205,726	60,178	7,105	0	273,009

Activity	Salaries and Benefits	Operating	Capital	Other	Total
	Non	Expenses	Outlay		

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$65,118,702
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	7,450.00		
	2. 2020-2021 Second Period Actual FTES	6,179.00		
	3. 2020-2021 Population change factor (C2/C1)	0.8294		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$57,104,193
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			
				\$57,104,193

- 2.
- 3. Total
- G. 2021-2022 P
- II. 2021-2022 Appropriations
 - A. State Aid (General Appor
 - B. State Subventions (Home Ownr
 - C. Local Property taxes
 - D. Estimated excess Debt Service taxes
 - E. Estimated Parcel taxes, Square Foot taxes, et
 - F. Interest on proceeds of taxes
 - G. Local appropriations from taxes for unreimbursed State,
 - H. 2021-2022 Appropriations Subject to Limit

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			8,133,451	32,098,876	8,133,451	32,098,876
State Revenues	8600	48,368,726	49,375,854	10,718,865	22,031,961	59,087,591	71,407,815
Local Revenues	8800	10,735,322	8,836,204	2,251,686	2,734,753	12,987,008	11,570,957
Total Revenues		59,104,048	58,212,058	21,104,002	56,865,590	80,208,050	115,077,648
EXPENDITURES:							
Academic Salaries	1000	20,825,431	22,856,116	4,946,759	5,613,787	25,772,190	28,469,903
Classified Salaries	2000	8,937,316	10,776,023	3,760,368	4,701,828	12,697,684	15,477,851
Employee Benefits	3000	14,488,765	16,305,833	2,749,718	5,403,983	17,238,484	21,709,816
Supplies and Materials	4000	480,584	729,926	1,371,642	2,270,230	1,852,234	3,000,156
Other Operating Expenses and Services	5000	3,223,743	5,044,452	2,387,072	32,263,289	5,610,815	37,307,741
Capital Outlay	6000	189,971	374,209	1,909,923	5,389,967	2,099,894	5,764,176
Total Expenditures		48,145,810	56,086,559	17,125,482	55,643,084	65,271,301	111,729,643
Excess /(Deficiency) of Revenues over Expenditures		10,958,238	2,125,499	3,978,520	1,222,506	14,936,749	3,348,005
Other Financing Sources	8900					0	0
Other Outgo	7000	6,152,484	4,000,000	3,092,653	1,503,300	9,245,137	5,503,300
Net Increase/(Decrease) in Fund Balance		4,805,754	(1,874,501)	885,867	(280,794)	5,691,612	(2,155,295)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,330,605	19,134,929	1,195,943	2,081,810	15,526,548	21,216,739
Prior Years Adjustments	9020	(1,430)				(1,421)	
Adjusted Beginning Balance	9030	14,329,175		1,195,943		15,525,127	
Ending Fund Balance, June 30		19,134,929	17,260,428	2,081,810	1,801,016	21,216,739	19,061,444

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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	54,726	55,000				
Local Revenues	8800	7,746,461	7,800,000				
Total Revenues		7,801,187	7,855,000	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	4,195,827	4,200,000				
Debt Interest and Other Service Charges	7120	2,901,625	3,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,097,452	7,200,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,097,452)	(7,200,000)	0	0	0	0

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CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					915,342	1,227,534
Local Revenues	8800					29,498	189,406
Total Income		0	0	0	0	944,840	1,416,940
Expenditures							
Academic Salaries	1000					54,287	57,603
Classified Salaries	2000					406,890	480,736
Employee Benefits	3000					252,247	280,448
Supplies and Materials	4000					29,985	173,278
Other Operating Expenses and Services	5000					19,692	27,943
Capital Outlay	6000					32,932	219,526
Total Expenditures		0	0	0	0	796,033	1,239,534
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	148,807	177,406
Other Financing Sources	8900						
Other Outgo	7000						164,006
Net Increase/(Decrease) in Fund Balance		0	0	0	0	148,807	13,400
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	214,104	376,073
Prior Years Adjustments	9020					13,162	
Adjusted Beginning Balance	9030	0		0		227,266	
Ending Fund Balance, June 30		0	0	0	0	376,073	389,473

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 2

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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						

CALIFORNIA COMMUNITY COLLEGES

Annual Financial Budget Report

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

Description	Object	FUND: 51		FUND 52		FUND 53
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS
		Actual	Budget	Actual	Budget	Actual

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object	FUND: 61		FUND 69	
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	1,198	1,100		
Other Financing Sources	8900	160,000	20,000	5,000,000	
Total Income		161,198	21,100	5,000,000	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	94,515	27,000		
Capital Outlay	6000				
Total Expenditures		94,515	27,000	0	0
Net Profit or Loss		66,683	(5,900)	5,000,000	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		66,683	(5,900)	5,000,000	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	55,545	122,228	5,000,000	10,000,000
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	55,545		5,000,000	
Ending Fund Balance, June 30		122,228	116,328	10,000,000	10,000,000

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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	33,646	76,756	37,380	34,000		
Total Income		33,646	76,756	37,380	34,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	10,697	63,208				
Other Operating Expenses and Services	5000	6,549	9,844	17,484	34,000		
Capital Outlay	6000		800				
Total Expenditures		17,246	73,852	17,484	34,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,400	2,904	19,896	0	0	0
Other Financing Sources	8900						
Other Outgo	7000		2,800				
Net Increase/(Decrease) in Fund Balance		16,400	104	19,896	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	196,635	213,035	23,301	43,197		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	196,635		23,301		0	
Ending Fund Balance, June 30		213,035	213,139	43,197	43,197	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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	22,356,296	41,054,284				
State Revenues	8600	7,582,384	8,337,029				
Local Revenues	8800						
Total Income		29,938,680	49,391,313	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							
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures						0	0

Other Financing Sources

Other Outgo

Net Increase/(Decrease) in Fund Balance

Beginning Fund Balance:

Net Beginning Balance, July 1

Prior Years Adjustments

Adjusted Beginning Balance

Ending Fund Balance

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
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

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	350,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	160,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	5,000,000

Activity Classification

Object Code

Unrestricted

Activity Classification	Object Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional	Support	Support	Instructional	Support	
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)
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		1,214,350			1,170,341	

Activity	Salaries and Benefits	Operating	Capital
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Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 030

Name: IMPERIAL

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	2,819,099	1,808,629	4,627,728	N/A	N/A
2021-22	2,979,455	1,993,228	4,972,683	344,955	7.45%
2022-23					









311 Report Certified

Final Audit Report

2021-10-12

Created:	2021-10-11
By:	Stacey Browning (stacey.browning@imperial.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAWY6pZ1AUdEHpdeSFr4KGtAwGHDgOKwD7

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