

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2024-2025)  
(Budget Report for Fiscal Year 2025-2026)

District: IMPERIAL

District Code: 030

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Stacey Browning

**Electronic Certification Date:** Tuesday, October 07, 2025

Contact: Stacey Browning Director of Fiscal Services

(760) 355-6234 Ext: [stacey.browning@imperial.edu](mailto:stacey.browning@imperial.edu)

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 030

Name: IMPERIAL

Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Excluded Activities	Total
	ECS 84362 A	ECS 84362 B	AC 0100 - 6799		
	Instructional Salary Cost	Total CEE	AC 6800 - 7390		
<b>Academic Salaries</b>	<b>AC 0100-5900 &amp; AC 6110</b>	<b>AC 0100 - 6799</b>	<b>AC 6800 - 7390</b>		
<b>Instructional Salaries</b>					
Contract or Regular	1100	13,308,724	13,308,724		13,308,724
Other	1300	8,913,825	8,928,764	97,358	9,026,122
<b>Total Instructional Salaries</b>		<b>22,222,549</b>	<b>22,237,488</b>	<b>97,358</b>	<b>22,334,846</b>
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,907,743	320,299	6,228,042
Other	1400		541,742	18,828	560,570
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>6,449,485</b>	<b>339,127</b>	<b>6,788,612</b>
<b>Total Academic Salaries</b>		<b>22,222,549</b>	<b>28,686,973</b>	<b>436,485</b>	<b>29,123,458</b>
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		11,431,223	637,543	12,068,766
Other	2300		932,548	88,522	1,021,070
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>12,363,771</b>	<b>726,065</b>	<b>13,089,836</b>
<b>Instructional Aides</b>					
Regular Status	2200	80,793	340,766		340,766
Other	2400	591,854	591,854		591,854
<b>Total Instructional Aides</b>		<b>672,647</b>	<b>932,620</b>	<b>0</b>	<b>932,620</b>
<b>Total Classified Salaries</b>		<b>672,647</b>	<b>13,296,391</b>	<b>726,065</b>	<b>14,022,456</b>
<b>Employee Benefits</b>	3000	9,558,856	18,205,610	480,711	18,686,321
<b>Supplies and Materials</b>	4000		1,082,711	213,561	1,296,272
<b>Other Operating Expenses</b>	5000		6,044,795	282,226	6,327,021
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		<b>32,454,052</b>	<b>67,316,480</b>	<b>2,139,048</b>	<b>69,455,528</b>

## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 030

Name: IMPERIAL

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Activities to Exclude	TOP Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Staff—Retirees' Benefits and Retirement Incentives	5900	854,451	854,451		854,451
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff—Retirees' Benefits and Retirement Incentives	6740		1,635,929		1,635,929
Objects to Exclude	Object Code				
Rents and Leases	5060		142,328	48,305	190,633
Lottery Expenditures					
Academic Salaries	1000		415,586		415,586
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		1,119,707		1,119,707

## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 030

Name: IMPERIAL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		25,518		25,518
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	25,518	0	25,518
Other Outgo	7000				0
<b>Total Exclusions</b>		854,451	4,193,519	48,305	4,241,824
<b>Total for ECS 84362, 50% Law</b>		31,599,601	63,122,961	2,090,743	65,213,704
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.06%	100.00%		
<b>50% of Current Expense of Education</b>			31,561,480		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		31,599,601	63,122,961	2,090,743	65,213,704
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		32,454,052	67,316,480	2,139,048	69,455,528
<b>Capital Expenditures</b>	6000	25,776	776,823	28,110	804,933
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		32,479,828	68,093,303	2,167,158	70,260,461

## CALIFORNIA COMMUNITY COLLEGES

## COMBINED BALANCE SHEET

## Governmental Funds Group

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,915,441		2,915,441
In County Treasury	9112	20,400,565	8,727,244	29,127,809
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	6,748,395	4,092,464	10,840,859
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,834	61,745	63,579
<b>TOTAL ASSETS</b>		30,066,235	12,881,453	42,947,688
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,407,252	1,610,132	3,017,384
Accrued Salaries and Wages Payable	9520	35,541	27,354	62,895
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	202,423	10,985,266	11,187,689
<b>TOTAL LIABILITIES</b>		1,645,216	12,622,752	14,267,968

## CALIFORNIA COMMUNITY COLLEGES

## COMBINED BALANCE SHEET

## Governmental Funds Group

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		258,701	258,701
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	28,421,019		28,421,019
Total Fund Balance		28,421,019	258,701	28,679,720
<b>Fund Balance (GASB 54)</b>				
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
<b>TOTAL FUND EQUITY</b>		28,421,019	258,701	28,679,720
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		30,066,235	12,881,453	42,947,688

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

## Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 030

Name: IMPERIAL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	23,210,096		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	180,459		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		23,390,555	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

## Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 030

Name: IMPERIAL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	23,390,555		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,390,555	0	0
<b>Fund Balance (GASB 54)</b>				
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			
<b>TOTAL FUND EQUITY</b>		23,390,555	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		23,390,555	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## Annual Financial and Budget Report

## 30 Special Revenue Funds:

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

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			893,828			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			307,138			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	1,200,966	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			17,357			
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			286,369			
<b>TOTAL LIABILITIES</b>		0	0	303,726	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## Annual Financial and Budget Report

## 30 Special Revenue Funds:

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

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	897,240	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	897,240	0	0	0
<b>Fund Balance (GASB 54)</b>							
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
<b>TOTAL FUND EQUITY</b>		0	0	897,240	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,200,966	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

## Governmental Funds Group

## 40 Capital Projects Funds:

## 41 Capital Outlay Projects Fund

## 42 Revenue Bond Construction Fund

District ID: 030 Name: IMPERIAL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	19,634,862		135,029,148
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	204,703		1,175,644
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		19,839,565	0	136,204,792
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	124,936		1,571,255
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			
<b>TOTAL LIABILITIES</b>		124,936	0	1,571,255

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

## Governmental Funds Group

## 40 Capital Projects Funds:

## 41 Capital Outlay Projects Fund

## 42 Revenue Bond Construction Fund

District ID: 030 Name: IMPERIAL

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	19,714,629		134,633,537
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		19,714,629	0	134,633,537
<b>Fund Balance (GASB 54)</b>				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		19,714,629	0	134,633,537
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,839,565	0	136,204,792

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

## Proprietary Funds Group

## 50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

## Proprietary Funds Group

## 50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

## Proprietary Funds Group

## 50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>					
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				
<b>Other Equity</b>					
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

## Proprietary Funds Group

## 60 Internal Service Funds:

## 61 Self-Insurance Fund

## 69 Other Internal Service Fund

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	243,028	10,000,000
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,082	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		245,110	10,000,000

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

## Proprietary Funds Group

## 60 Internal Service Funds:

## 61 Self-Insurance Fund

## 69 Other Internal Service Fund

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>0</b>	<b>0</b>

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## COMBINED BALANCE SHEET

## Proprietary Funds Group

## 60 Internal Service Funds:

## 61 Self-Insurance Fund

## 69 Other Internal Service Fund

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	245,110	10,000,000
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		245,110	10,000,000
<b>Fund Balance (GASB 54)</b>			
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		
<b>Other Equity</b>			
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		245,110	10,000,000
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		245,110	10,000,000

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	271,592	43,415			(241,850)			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	2,553	34,448			2,200,360			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		274,145	77,863	0	1,958,510	0	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,108	219		1,735,021				
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				233,746				
Total Current Liabilities and Deferred Revenue		1,108	219	0	1,968,767	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
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>1,108</b>	<b>219</b>	<b>0</b>	<b>1,968,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 030

Name: IMPERIAL

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	273,037	77,644		(10,257)				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		273,037	77,644	0	(10,257)	0	0	0	0
<b>Fund Balance (GASB 54)</b>									
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								
<b>Other Equity</b>									
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		273,037	77,644	0	(10,257)	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		274,145	77,863	0	1,958,510	0	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,935,114	2,935,114
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		118,685	118,685
Student Financial Aid	8150		45,028	45,028
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		495,015	495,015
Other Federal Revenues	8190		1,179,882	1,179,882
<b>Total Federal Revenues</b>	8100	0	4,773,724	4,773,724
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	51,539		51,539
State General Apportionment	8612	47,010,938		47,010,938
Other General Apportionment	8613	695,813		695,813
General Categorical Programs	8620			
Child Development	8621		91,863	91,863
Extended Opportunity Programs and Services(EOPS)	8622		3,121,688	3,121,688
Disabled Students Programs and Services(DSPS)	8623		883,025	883,025
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		891,306	891,306
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		11,566,569	11,566,569

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	12,863,894		12,863,894
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	67,425		67,425
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	137,076		137,076
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,560,811	869,595	2,430,406
State Mandated Costs	8685	253,446		253,446
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,011,962	1,481,562	2,493,524
<b>Total State Revenues</b>	8600	63,652,904	18,905,608	82,558,512

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 030

Name: IMPERIAL

## Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,184,955		10,184,955
Tax Allocation, Supplemental Roll	8812	245,740		245,740
Tax Allocation, Unsecured Roll	8813	1,149,126		1,149,126
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(3,116,768)		(3,116,768)
Redevelopment Agency Funds - Pass Through	8818	343,411		343,411
Redevelopment Agency Funds - Residual	8819	2,039,657		2,039,657
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		381,975	381,975
Other Contract Services	8832		1,536,127	1,536,127
Sales and Commissions	8840	3,000		3,000
Rentals and Leases	8850			0
Interest and Investment Income	8860	1,142,287		1,142,287
Student Fees and Charges	8870			
Community Services Classes	8872	12,577		12,577
Dormitory	8873		48,030	48,030
Enrollment	8874	1,260,399		1,260,399
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		445,080	445,080
Instructional Materials Fees and Sales of Materials	8877	26,500	6,965	33,465
Insurance	8878			0
Student Records	8879	24,913		24,913
Nonresident Tuition	8880	848,391		848,391
Parking Services and Public Transportation	8881		302,088	302,088
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	5,328	15,040	20,368
Other Local Revenues	8890	31,431	190,568	221,999
<b>Total Local Revenues</b>	8800	14,200,947	2,925,873	17,126,820
<b>Total Revenues</b>		77,853,851	26,605,205	104,459,056

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 030

Name: IMPERIAL

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	964		964
<b>Total Other Financing Sources</b>	8900	964	0	964
<b>Total Revenues and Other Financing Sources</b>		77,854,815	26,605,205	104,460,020

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

## Expend by Instructional Activity

## S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	379,003	9,444	21,437			409,884
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400						0
Business and Management	0500	1,936,161	1,253	29,556	35,144		2,002,114
Media and Communications	0600						0
Information Technology	0700						0
Education	0800						0
Engineering and Industrial Technologies	0900	1,475,483		239,933	67,146		1,782,562
Fine and Applied Arts	1000	1,898,615	8,637	34,621	5,956		1,947,829
Foreign language	1100	2,149,225	3,323	4,427			2,156,975
Health	1200	4,234,765	10,893	260,453	22,332		4,528,443
Family and Consumer Sciences	1300	524,296		5,339			529,635
Law	1400						0
Humanities(Letters)	1500	4,304,669	147,349	14,370			4,466,388
Library Science	1600						0
Mathematics	1700	2,341,250	71,093	14,854	8,790		2,435,987
Military Studies	1800						0
Physical Sciences	1900	3,356,020		108,618	35,489		3,500,127
Psychology	2000						0
Public and Protective Services	2100	1,186,706	6,855	206,463	29,741		1,429,765
Social Sciences	2200	4,148,995	37,025	9,947			4,195,967
Commercial Services	3000						0
Interdisciplinary Studies	4900	550,685					550,685
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,715,441	1,963,534				3,678,975
<b>Sub-Total Instructional Activities</b>		30,201,314	2,259,406	950,018	204,598		33,615,336
<b>Total Expenditures for GF Activities*</b>		31,210,554	46,029,809	12,266,530	4,633,307	3,498,404	97,638,604

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

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

## Expend by Non-Instructional Activity

## S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		3,527,356	328,621	8,716		3,864,693
Course and Curriculum Development	6020		16,152				16,152
Academic / Faculty Senate	6030		439,593	8,892			448,485
Other Instructional Administration & Governance	6090		19,181				19,181
<b>Total Instructional Admin. &amp; Governance</b>		0	4,002,282	337,513	8,716	0	4,348,511
Instructional Support Services	6100						
Learning Center	6110	571,028					571,028
Library	6120	250,308	782,672	102,153	28,427		1,163,560
Media	6130						0
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	153,104	3,758,347	293,209	1,665,010		5,869,670
<b>Total Instructional Support Services</b>		974,440	4,541,019	395,362	1,693,437	0	7,604,258
Admissions and Records	6200		1,205,587	32,294			1,237,881
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,018,403	62,982			2,081,385
Matriculation and Student Assessment	6320	6,266	4,856,462	457,128	32,149		5,352,005
Transfer Programs	6330		533,267	8,870			542,137
Career Guidance	6340		78,054	93,815			171,869
Other Student Counseling and Guidance	6390		307,186	76,516			383,702
<b>Total Student Counseling and Guidance</b>		6,266	7,793,372	699,311	32,149	0	8,531,098

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

## Expend by Non-Instructional Activity

## S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		1,268,453	152,516	50,018		1,470,987
Extended Opportunity Programs and Services (EOPS)	6430	1,849	2,506,843	284,689	124,217	372,814	3,290,412
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,664,527	227,266	2,302		1,894,095
Job Placement Services	6470						0
Veterans Services	6480			30,327	18,299		48,626
Miscellaneous Student Services	6490	9,849	4,709,137	1,253,797	167,248	159,694	6,299,725
<b>Total Other Student Services</b>		11,698	10,148,960	1,948,595	362,084	532,508	13,003,845
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,309,629	749,967	72,813		2,132,409
Custodial Services	6530		1,536,571	108,596	28,072		1,673,239
Grounds Maintenance and Repairs	6550		856,482	148,373	128,950		1,133,805
Utilities	6570			1,148,709			1,148,709
Other Operations and Maintenance of Plant	6590		191,413	3,548	1,086,332		1,281,293
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,894,095	2,159,193	1,316,167	0	7,369,455
<b>Planning, Policymaking and Coordinations</b>	6600		1,764,147	340,936	24,205		2,129,288

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

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

## Expend by Non-Instructional Activity

## S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		62,800	139,286	600		202,686
Fiscal Operations	6720		788,733	316,111	4,849		1,109,693
Human Resources Management	6730		1,517,682	375,450	1,789		1,894,921
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		33,980	164,493			198,473
Staff Diversity	6760			174,873			174,873
Logistical Services	6770		1,160,540	1,364,056	177,975		2,702,571
Management Information Systems	6780		3,443,341	1,677,059	721,412		5,841,812
Other General Institutional Support Services	6790		1,036,849	419,912	31,669		1,488,430
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>0</b>	<b>8,043,925</b>	<b>4,631,240</b>	<b>938,294</b>	<b>0</b>	<b>13,613,459</b>
Community Services & Economic Development	6800						
Community Recreation	6810			1,818			1,818
Community Service Classes	6820		4,365	88,550	9,851		102,766
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		304,492	871			305,363
<b>Total Community Services</b>	<b>6800</b>	<b>0</b>	<b>308,857</b>	<b>91,239</b>	<b>9,851</b>	<b>0</b>	<b>409,947</b>

\* Noninstructional Staff Retirees' Benefits &amp; Retirement Incentives.

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

## Expend by Non-Instructional Activity

## S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	365	279,517	49,377			329,259
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		394,372	95,427	15,696		505,495
Student and Co-Curricular Activities	6960	16,471	1,394,270	536,025	28,110		1,974,876
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	<b>6900</b>	<b>16,836</b>	<b>2,068,159</b>	<b>680,829</b>	<b>43,806</b>	<b>0</b>	<b>2,809,630</b>
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

## Expend by Non-Instructional Activity

## S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long-Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					529,120	529,120
Student Aid	7320					2,436,776	2,436,776
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,965,896	2,965,896
<b>Sub-Total Non-Instructional Activities</b>		1,009,240	43,770,403	11,316,512	4,428,709	3,498,404	64,023,268
<b>Total Expenditures General Fund: activities *</b>		31,210,554	46,029,809	12,266,530	4,633,307	3,498,404	97,638,604

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: IMPERIAL

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$73,824,433
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
1.	2023-2024 Second Period Actual FTES	6,397.00		
2.	2024-2025 Second Period Actual FTES	7,500.00		
3.	2024-2025 Population change factor (C2/C1)	1.1724		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$92,125,699
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)			\$92,125,699
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$92,125,699
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			60,661,820
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			79,009
C.	Local Property taxes			10,434,745
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			370,851
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			396,660
H.	2025-2026 Appropriations Subject to Limit			\$71,149,765

For Actual Year: 2024-2025

Budget Year: 2025-2026

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		0	4,773,724	4,428,451	4,773,724	4,428,451
State Revenues	8600	63,652,904	66,529,021	18,905,608	28,738,989	82,558,512	95,268,010
Local Revenues	8800	14,200,947	13,806,245	2,925,873	2,008,354	17,126,820	15,814,599
<b>Total Revenues</b>		<b>77,853,851</b>	<b>80,335,266</b>	<b>26,605,205</b>	<b>35,175,794</b>	<b>104,459,056</b>	<b>115,511,060</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	29,123,460	31,986,661	6,300,930	7,984,952	35,424,390	39,971,613
Classified Salaries	2000	14,072,126	16,071,223	5,387,920	7,278,699	19,460,046	23,349,922
Employee Benefits	3000	18,686,319	24,460,921	3,669,608	5,468,466	22,355,927	29,929,387
Supplies and Materials	4000	1,296,271	1,513,043	1,949,489	2,908,880	3,245,760	4,421,923
Other Operating Expenses and Services	5000	6,327,021	7,085,360	2,693,749	5,886,490	9,020,770	12,971,850
Capital Outlay	6000	804,933	829,140	3,828,374	3,607,619	4,633,307	4,436,759
<b>Total Expenditures</b>		<b>70,310,130</b>	<b>81,946,348</b>	<b>23,830,070</b>	<b>33,135,106</b>	<b>94,140,200</b>	<b>115,081,454</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>7,543,721</b>	<b>(1,611,082)</b>	<b>2,775,135</b>	<b>2,040,688</b>	<b>10,318,856</b>	<b>429,606</b>
<b>Other Financing Sources</b>	8900	964	37		0	964	37
<b>Other Outgo</b>	7000	529,120	4,430,618	2,969,284	3,156,289	3,498,404	7,586,907
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>7,015,565</b>	<b>(6,041,663)</b>	<b>(194,149)</b>	<b>(1,115,601)</b>	<b>6,821,416</b>	<b>(7,157,264)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	21,405,458	28,421,023	452,850	258,701	21,858,308	28,679,724
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	21,405,458		452,850		21,858,308	
<b>Ending Fund Balance, June 30</b>		<b>28,421,023</b>	<b>22,379,360</b>	<b>258,701</b>	<b>(856,900)</b>	<b>28,679,724</b>	<b>21,522,460</b>

For Actual Year: 2024-2025

Budget Year: 2025-2026

## DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	67,686					
Local Revenues	8800	22,283,478					
<b>Total Revenues</b>		22,351,164	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400	16,098,702					
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	16,098,702	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(16,098,702)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		6,252,462	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,138,094	23,390,556		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	17,138,094		0		0	
<b>Ending Fund Balance, June 30</b>		23,390,556	23,390,556	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					1,375,780	1,879,034
Local Revenues	8800					38,798	32,500
<b>Total Income</b>		0	0	0	0	1,414,578	1,911,534
<b>Expenditures</b>							
Academic Salaries	1000					86,191	67,969
Classified Salaries	2000					729,863	717,958
Employee Benefits	3000					387,388	433,450
Supplies and Materials	4000					53,099	526,442
Other Operating Expenses and Services	5000					49,577	46,420
Capital Outlay	6000					11,657	91,747
<b>Total Expenditures</b>		0	0	0	0	1,317,775	1,883,986
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	96,803	27,548
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	96,803	27,548
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	800,436	897,239
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		800,436	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	897,239	924,787

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Special Revenue Funds

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,639,392	1,530,000			5,154,337	4,900,000
<b>Total Income</b>		1,639,392	1,530,000	0	0	5,154,337	4,900,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	6,749					
Other Operating Expenses and Services	5000	330,062	35,000			10,466	
Capital Outlay	6000	585,703	18,912,070			15,743,636	134,633,536
<b>Total Expenditures</b>		922,514	18,947,070	0	0	15,754,102	134,633,536
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		716,878	(17,417,070)	0	0	(10,599,765)	(129,733,536)
<b>Other Financing Sources</b>	8900		1,500,000			2,715,445	
<b>Other Outgo</b>	7000	964	37				
<b>Net Increase/(Decrease) in Fund Balance</b>		715,914	(15,917,107)	0	0	(7,884,320)	(129,733,536)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	18,998,715	19,714,629	0	0	142,517,856	134,633,536
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	18,998,715		0		142,517,856	
<b>Ending Fund Balance, June 30</b>		19,714,629	3,797,522	0	0	134,633,536	4,900,000

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	12,411	17,500				
Other Financing Sources	8900	500,000	500,000				
<b>Total Income</b>		512,411	517,500	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	261,087	355,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		261,087	355,000	0	0		
<b>Net Profit or Loss</b>		251,324	162,500	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		251,324	162,500	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(6,214)	245,110	10,000,000	10,000,000		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(6,214)		10,000,000			
<b>Ending Fund Balance, June 30</b>		245,110	407,610	10,000,000	10,000,000		

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	123,117	43,500	47,608	42,000		
<b>Total Income</b>		123,117	43,500	47,608	42,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	44,545	73,592	138			
Other Operating Expenses and Services	5000	35,454	14,330	25,071	42,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		79,999	87,922	25,209	42,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		43,118	(44,422)	22,399	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		43,118	(44,422)	22,399	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	229,919	273,037	55,244	77,643		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	229,919		55,244		0	
<b>Ending Fund Balance, June 30</b>		273,037	228,615	77,643	77,643	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## 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
<b>REVENUES:</b>							
Federal Revenues	8100	27,667,205	28,365,522				
State Revenues	8600	15,422,413	16,618,361				
Local Revenues	8800						
<b>Total Income</b>		43,089,618	44,983,883	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		43,089,618	44,983,883	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	43,089,618	44,983,883				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(10,257)	(10,257)	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(10,257)		0		0	
<b>Ending Fund Balance, June 30</b>		(10,257)	(10,257)	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

030 IMPERIAL

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	0	0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 030

Name: IMPERIAL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	500,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	964

## CALIFORNIA COMMUNITY COLLEGES

## Receipt and Expenditures of Lottery Proceeds

## Annual Financial and Budget Report

## Lottery Actual Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 030

L10 GENERAL FUND

Name: IMPERIAL

Activity Classification	Object Code	Unrestricted		Restricted Prop 20			
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		0		0		
Adjustments	9020		0		0		
Adjusted Beginning Balance	9030		0		0		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,560,811		869,595		
		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)
<b>Expenditures</b>							
Academic Salaries	1000		415,586		415,586		415,586
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	561,659	561,659
Noninstructional Supplies & Mtrls	4400				0	41	41
<b>Total Supplies and Materials</b>		0	0	0	0	561,700	561,700
Other Operating Expenses and Services	5000		1,119,707		1,119,707	113,770	1,233,477
Capital Outlay	6000						
Library Books	6300		25,518		25,518		25,518
Equipment	6400						
Equipment - Additional	6410				0	194,125	194,125
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	25,518	0	25,518	194,125	219,643
Other Outgo	7000				0		0
Direct Aid to Students	7500				0		0
<b>Total Other Outgo</b>	7000	0	0	0	0		0
<b>Total Expenditures</b>		0	1,560,811	0	1,560,811	869,595	2,430,406
<b>Ending Balance</b>					0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

## Receipt and Expenditures of Lottery Proceeds

## Lottery Budget Report

## L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 030

Name: IMPERIAL

Activity Classification	Object Code	Unrestricted		Restricted Prop 20			
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		0		0		
Adjustments	9020		0		0		
Adjusted Beginning Balance	9030		0		0		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,560,811		1,298,280		
		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)
<b>Expenditures</b>							
Academic Salaries	1000		415,586		415,586		415,586
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	47,090	47,090
Instructional Supplies & Materials	4300				0	951,525	951,525
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	998,615	998,615
Other Operating Expenses and Services	5000		1,119,707		1,119,707	40,588	1,160,295
Capital Outlay	6000						
Library Books	6300		25,518		25,518		25,518
Equipment	6400						
Equipment - Additional	6410				0	259,077	259,077
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	25,518	0	25,518	259,077	284,595
Other Outgo	7000				0		0
Direct Aid to Students	7500				0		0
<b>Total Other Outgo</b>	7000	0	0	0	0		0
<b>Total Expenditures</b>		0	1,560,811	0	1,560,811	1,298,280	2,859,091
<b>Ending Balance</b>					0	0	

## Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 030

Name: IMPERIAL

EPA Revenue	12,863,894
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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	12,863,894	0	0	12,863,894
TOTAL		12,863,894	0	0	12,863,894

## Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 030

Name: IMPERIAL

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2024-2025	5,351,914	4,694,674	10,046,588	N/A	N/A
2025-2026	7,186,724	4,666,871	11,853,595	1,807,007	17.99%
2026-2027	7,715,602	5,732,884	13,448,486	1,594,891	13.45%
2027-2028	7,974,892	6,107,567	14,082,459	633,973	4.71%
2028-2029	8,241,512	6,277,553	14,519,065	436,606	3.10%
2029-2030	8,520,618	6,524,861	15,045,479	526,414	3.63%

## Does the district have a plan to fund these expenses through 2029-30?

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.

## Does the district have an irrevocable trust?

Yes