

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

District: CHABOT-LAS POSITAS

District Code: 480

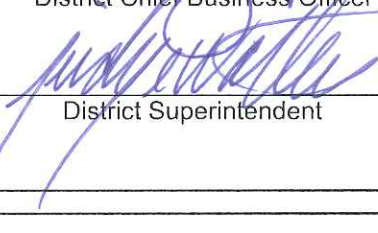
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Superintendent



Date

Contact: Barbara Yesnosky

(925) 485-5231

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, 2012. Please submit the report to :

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		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	
<b>Instructional Salaries</b>					
Contract or Regular	1100	19,197,297	19,197,297		19,197,297
Other	1300	13,063,341	13,063,341	6,405	13,069,746
<b>Total Instructional Salaries</b>		32,260,638	32,260,638	6,405	32,267,043
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		6,366,856	137,151	6,504,007
Other	1400		337,227	28,726	365,953
<b>Total Non-Instructional Salaries</b>		0	6,704,083	165,877	6,869,960
<b>Total Academic Salaries</b>		32,260,638	38,964,721	172,282	39,137,003
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		16,385,971	964,189	17,350,160
Other	2300		805,642	404,732	1,210,374
<b>Total Non-Instructional Salaries</b>		0	17,191,613	1,368,921	18,560,534
<b>Instructional Aides</b>					
Regular Status	2200	701,094	701,094		701,094
Other	2400	129,959	129,959		129,959
<b>Total Instructional Aides</b>		831,053	831,053	0	831,053
<b>Total Classified Salaries</b>		831,053	18,022,666	1,368,921	19,391,587
<b>Employee Benefits</b>	3000	8,840,471	24,284,499	500,832	24,785,331
<b>Supplies and Materials</b>	4000		923,239	63,900	987,139
<b>Other Operating Expenses</b>	5000		5,888,094	1,416,708	7,304,802
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		41,932,162	88,083,219	3,522,643	91,605,862

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	530,340	530,340		530,340
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		20,371		20,371
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,258,891		5,258,891
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		75,913	2,437	78,350
Lottery Expenditures					
Academic Salaries	1000		1,403,348		1,403,348
Classified Salaries	2000		514,164		514,164
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		195,020		195,020
Total Supplies and Materials		0	195,020	0	195,020
Other Operating Expenses and Services	5000		313,585		313,585

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			1,197,923	1,197,923
<b>Total Exclusions</b>		530,340	8,311,632	1,200,360	9,511,992
<b>Total for ECS 84362, 50% Law</b>		41,401,822	79,771,587	2,322,283	82,093,870
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.90%	100.00%		
<b>50% of Current Expense of Education</b>			39,885,794		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		41,401,822	79,771,587	2,322,283	82,093,870
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		41,932,162	88,083,219	3,522,643	91,605,862
<b>Capital Expenditures</b>	6000	5,630	69,438		69,438
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		41,937,792	88,152,657	3,522,643	91,675,300

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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			0
In County Treasury	9112		390,970	390,970
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	19,390,309	2,700,611	22,090,920
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	495,872	17,362	513,234
<b>TOTAL ASSETS</b>		<b>19,886,181</b>	<b>3,108,943</b>	<b>22,995,124</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,789,713	508,915	5,298,628
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	75,769	44,642	120,411
Temporary Loans	9550	3,819,964		3,819,964
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,313,533	1,425,660	6,739,193
<b>TOTAL LIABILITIES</b>		<b>13,998,979</b>	<b>1,979,217</b>	<b>15,978,196</b>

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amonts Restricted by Law for Specific Purposes	9712		1,129,726	1,129,726
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
<b>Total Reserved Fund Balance</b>		0	1,129,726	1,129,726
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	5,887,202		5,887,202
<b>TOTAL FUND EQUITY</b>		5,887,202	1,129,726	7,016,928
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,886,181	3,108,943	22,995,124

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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	15,675,796		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	17,804		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		15,693,600	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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service 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	15,693,600		
<b>Total Reserved Fund Balance</b>		15,693,600	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		15,693,600	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,693,600	0	0



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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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		18,637				
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		595	179,000			
Due from Other Funds	9140		10,678	286,170			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	29,910	465,170	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			43,288			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			2			
Temporary Loans	9550			421,880			
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	465,170	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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 EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
<b>Total Reserved Fund Balance</b>		0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0
<b>Uncommitted(Unrestricted) Fund Balance</b>	9790		29,910				
<b>TOTAL FUND EQUITY</b>		0	29,910	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	29,910	465,170	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	8,737,406	171,510,023
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,990,967	3,091,319
Due from Other Funds	9140		1,032,409
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210	113,540	
Prepaid Items	9220	3,828	2,501,828
<b>TOTAL ASSETS</b>		<b>10,845,741</b>	<b>178,135,579</b>
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	41,871	10,028,377
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,030,202	9,336
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	38,116	
<b>TOTAL LIABILITIES</b>		<b>1,110,189</b>	<b>10,037,713</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		168,097,866
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
<b>Total Reserved Fund Balance</b>		0	168,097,866
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	9,735,552	
<b>Total Designated Fund Balance</b>		9,735,552	0
<b>Uncommitted(Unrestricted) Fund Balance</b>	9790		
<b>TOTAL FUND EQUITY</b>		9,735,552	168,097,866
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,845,741	178,135,579

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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	675,413			
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140	23,282			
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>		698,695	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	157			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	501			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	21,853			
<b>Total Current Liabilities and Deferred Revenue</b>		<b>22,511</b>	<b>0</b>	<b>0</b>	<b>0</b>
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				
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>22,511</b>	<b>0</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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				
<b>Total Reserved Fund Balance</b>		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
<b>Total Designated Fund Balance</b>		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	676,184			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		676,184	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		698,695	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	360,987	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,991	
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>		367,978	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,472	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	472	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,944	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>	968	1,944	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service 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		
<b>Total Reserved Fund Balance</b>		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
<b>Total Designated Fund Balance</b>		0	0
Uncommitted(Unrestricted) Fund Balance	9790	366,034	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		366,034	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		367,978	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	506,662	7,977		538,854	153,958			918,542
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				308,718	(12,315)			(14,084)
Due from Other Funds	9140	4,441			227,867	84,187			20,436
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>		511,103	7,977	0	1,075,439	225,830	0	0	924,894

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	38,218			429,896	15,798			9,411
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	68,993			448,547	4,012			6,991
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
<b>Total Current Liabilities and Deferred Revenue</b>		<b>107,211</b>	<b>0</b>	<b>0</b>	<b>878,443</b>	<b>19,810</b>	<b>0</b>	<b>0</b>	<b>16,402</b>
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								
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>107,211</b>	<b>0</b>	<b>0</b>	<b>878,443</b>	<b>19,810</b>	<b>0</b>	<b>0</b>	<b>16,402</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

Name: CHABOT-LAS POSITAS

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	403,892	7,977		196,996	206,020			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		<b>403,892</b>	<b>7,977</b>	<b>0</b>	<b>196,996</b>	<b>206,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								908,492
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>908,492</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>403,892</b>	<b>7,977</b>	<b>0</b>	<b>196,996</b>	<b>206,020</b>	<b>0</b>	<b>0</b>	<b>908,492</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>511,103</b>	<b>7,977</b>	<b>0</b>	<b>1,075,439</b>	<b>225,830</b>	<b>0</b>	<b>0</b>	<b>924,894</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		669,886	669,886
Workforce Investment Act	8130		1,624,306	1,624,306
Temporary Assistance for Needy Families (TANF)	8140		102,732	102,732
Student Financial Aid	8150			0
Veterans Education	8160	1,225		1,225
Vocational and Technical Education Act (VATEA)	8170		1,071,335	1,071,335
Other Federal Revenues	8190		4,484,464	4,484,464
<b>Total Federal Revenues</b>	8100	1,225	7,952,723	7,953,948
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	155,853		155,853
State General Apportionment	8612	43,259,400		43,259,400
Other General Apportionment	8613	41,272		41,272
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		635,262	635,262
Disabled Students Programs and Services(DSPS)	8623		982,491	982,491
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		345,703	345,703
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,501,939	2,501,939

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		234,765	234,765
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	215,247		215,247
Timber Yield Tax	8672	15		15
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,237,827	460,972	2,698,799
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	45,909,614	5,161,132	51,070,746

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

Name: CHABOT-LAS POSITAS



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	19,985,191		19,985,191
Tax Allocation, Supplemental Roll	8812	197,574		197,574
Tax Allocation, Unsecured Roll	8813	1,283,216		1,283,216
Prior Years Taxes	8816	58,825		58,825
Education Revenues Augmentation Fund (ERAF)	8817	6,264,119		6,264,119
Redevelopment Agency Funds - Pass Through	8818	504,544		504,544
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	10,000	713,714	723,714
Contract Services	8830			
Contract Instructional Services	8831	1,481,644		1,481,644
Other Contract Services	8832		137,875	137,875
Sales and Commissions	8840			0
Rentals and Leases	8850	696,164		696,164
Interest and Investment Income	8860	26,005		26,005
Student Fees and Charges	8870			
Community Services Classes	8872	663,978		663,978
Dormitory	8873			0
Enrollment	8874	6,641,307		6,641,307
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		556,629	556,629
Instructional Materials Fees and Sales of Materials	8877	47,617		47,617
Insurance	8878			0
Student Records	8879	115,705		115,705
Nonresident Tuition	8880	1,856,235		1,856,235
Parking Services and Public Transportation	8881		1,015,357	1,015,357
Other Student Fees and Charges	8885	173,502		173,502
Other Local Revenues	8890	1,317,201	(25,982)	1,291,219
<b>Total Local Revenues</b>	<b>8800</b>	<b>41,322,827</b>	<b>2,397,593</b>	<b>43,720,420</b>
<b>Total Revenues</b>		<b>87,233,666</b>	<b>15,511,448</b>	<b>102,745,114</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	4,825,971	257,140	5,083,111
<b>Total Other Financing Sources</b>	8900	4,825,971	257,140	5,083,111
<b>Total Revenues and Other Financing Sources</b>		92,059,637	15,768,588	107,828,225

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	102,647	61,921	11,506	2,275		178,349
Architecture and Environmental Design	0200	195,407		43,123			238,530
Environmental Sciences and Technologies	0300	54,100	152				54,252
Biological Sciences	0400	2,150,691	151,420	61,530			2,363,641
Business and Management	0500	2,233,922	82,823	18,569			2,335,314
Communications	0600	557,576	98,153	4,678	3,542		663,949
Computer and Information Science	0700	1,878,934	36,162	12,329	3,886		1,931,311
Education	0800	3,812,973	298,717	80,248			4,191,938
Engineering and Related Industrial Technology	0900	2,164,721	381,070	199,733	44,342		2,789,866
Fine and Applied Arts	1000	2,770,172	99,908	45,565			2,915,645
Foreign language	1100	612,132					612,132
Health	1200	1,915,076	629,662	85,503	32,946		2,663,187
Consumer Education And Home Economics	1300	1,140,182	586,712	59,141			1,786,035
Law	1400						0
Humanities(Letters)	1500	6,997,759	114,814	11,650	8,110		7,132,333
Library Science	1600						0
Mathematics	1700	4,901,250	42,915	1,456			4,945,621
Military Studies	1800						0
Physical Sciences	1900	2,663,918	279,679	35,293			2,978,890
Psychology	2000	1,487,705	61,391				1,549,096
Public Affairs and Services	2100	978,942	69,804	35,505			1,084,251
Social Sciences	2200	3,544,112	39,063	23,843			3,607,018
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,206,703	354,444	317,687			2,878,834
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	530,340	4,855,797				5,386,137
<b>Sub-Total Instructional Activites</b>		42,899,262	8,244,607	1,047,359	95,101		52,286,329
<b>Total Expenditures for GF Activities*</b>		43,050,190	49,204,592	13,401,628	189,236	3,061,889	108,907,535

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

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		4,343,215	564,723	15,693		4,923,631
Course and Curriculum Development	6020		160,543	6,606			167,149
Academic / Faculty Senate	6030		247,484				247,484
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	4,751,242	571,329	15,693	0	5,338,264
Instructional Support Services	6100						
Learning Center	6110	124,017	447,900	2,979			574,896
Library	6120		1,838,333	11,838	3,008		1,853,179
Media	6130		461,200	87,528			548,728
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		280,400	3,712			284,112
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		124,017	3,027,833	106,057	3,008	0	3,260,915
Admissions and Records	6200		1,903,230	272,445			2,175,675
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,645,112	575,876	10,197		5,231,185
Matriculation and Student Assessment	6320		92,407	18,385			110,792
Transfer Programs	6330		94,992				94,992
Career Guidance	6340		274,962	771			275,733
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	5,107,473	595,032	10,197	0	5,712,702

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

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	2,834	419,711	14,946			437,491
Disabled Student Programs and Services (DSPS)	6420		1,303,126	97,795			1,400,921
Extended Opportunity Programs and Services (EOPS)	6430		810,551	32,353		4,592	847,496
Health Services	6440		176,242	526,261			702,503
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,443,273	66,760	6,548		1,516,581
Job Placement Services	6470						0
Veterans Services	6480		68,513	4,953			73,466
Miscellaneous Student Services	6490		838,343	57,923			896,266
<b>Total Other Student Services</b>		2,834	5,059,759	800,991	6,548	4,592	5,874,724
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,325,816	303,698	2,553		1,632,067
Custodial Services	6530		3,041,695	224,684	42,604		3,308,983
Grounds Maintenance and Repairs	6550		834,222	57,289			891,511
Utilities	6570			2,043,420			2,043,420
Other Operations and Maintenance of Plant	6590		428,568	179,843			608,411
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,630,301	2,808,934	45,157	0	8,484,392
<b>Planning, Policymaking and Coordinations</b>	6600		1,972,809	789,363			2,762,172

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

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		475,164	56,803			531,967
Fiscal Operations	6720		2,277,272	315,585	1,408		2,594,265
Human Resources Management	6730		1,809,900	150,323	2,267		1,962,490
Noninstruct Staff Retirees' Benefits & Retirement *	6740	17,432	385,662				403,094
Staff Development	6750			3,627			3,627
Staff Diversity	6760						0
Logistical Services	6770		1,518,397	1,214,501	1,770		2,734,668
Management Information Systems	6780		3,849,357	430,313	8,087		4,287,757
Other General Institutional Support Services	6790		103,621	199,364			302,985
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>17,432</b>	<b>10,419,373</b>	<b>2,370,516</b>	<b>13,532</b>	<b>0</b>	<b>12,820,853</b>
Community Services & Economic Development	6800						
Community Recreation	6810		116,753	19,045			135,798
Community Service Classes	6820	6,598	255,728	125,158			387,484
Community Use of Facilities	6830		441,566	5,438			447,004
Economic Development	6840						0
Other Community Services & Economic Development	6880		20,381				20,381
<b>Total Community Services</b>	<b>6800</b>	<b>6,598</b>	<b>834,428</b>	<b>149,641</b>	<b>0</b>	<b>0</b>	<b>990,667</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

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		26,213	42,277			68,490
Child Development Centers	6920		21,796				21,796
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		957,884	207,622			1,165,506
Student and Co-Curricular Activities	6960		1,620	438			2,058
Student Housing	6970						0
Other Ancillary Services	6990		409,864	158,343			568,207
<b>Total Ancillary Services</b>	6900	0	1,417,377	408,680	0	0	1,826,057
Auxiliary Operations	7000						
Contract Education	7010	47	774,713	3,480,947			4,255,707
Other Auxiliary Operations	7090		61,447				61,447
<b>Total Auxiliary Operations</b>	7000	47	836,160	3,480,947	0	0	4,317,154

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			334			334
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					2,719,393	2,719,393
Student Aid	7320					81,915	81,915
Other Outgo	7390					255,989	255,989
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,057,297	3,057,297
<b>Sub-Total Non-Instructional Activities</b>		150,928	40,959,985	12,354,269	94,135	3,061,889	56,621,206
<b>Total Expenditures General Fund: activities *</b>		43,050,190	49,204,592	13,401,628	189,236	3,061,889	108,907,535

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2012-2013 Appropriations Limit:		
A.	2011-2012 Appropriations Limit:		\$123,606,450
B.	2012-2013 Price Factor:	1.0377	
C.	Population factor:		
	1. 2010-2011 Second Period Actual FTES	18,467.16	
	2. 2011-2012 Second Period Actual FTES	16,732.38	
	3. 2011-2012 Population change factor (C2/C1)	0.9061	
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)		\$116,222,197
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)		\$116,222,197
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)		\$116,222,197
II.	2012-2013 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		43,089,196
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		215,262
C.	Local Property taxes		28,207,513
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.	Interest on proceeds of taxes		0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		291,988
H.	2012-2013 Appropriations Subject to Limit		\$71,219,983

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	1,225	1,200	7,952,723	4,274,688	7,953,948	4,275,888
State Revenues	8600	45,909,614		5,161,132	4,256,052	51,070,746	4,256,052
Local Revenues	8800	41,322,827		2,397,593	2,209,772	43,720,420	2,209,772
<b>Total Revenues</b>		<b>87,233,666</b>	<b>1,200</b>	<b>15,511,448</b>	<b>10,740,512</b>	<b>102,745,114</b>	<b>10,741,712</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	39,137,003	38,753,422	2,504,611	1,111,779	41,641,614	39,865,201
Classified Salaries	2000	19,391,585	19,987,989	4,514,603	2,859,093	23,906,188	22,847,082
Employee Benefits	3000	24,785,331	25,880,601	1,921,649	1,829,507	26,706,980	27,710,108
Supplies and Materials	4000	987,139	972,826	784,607	380,720	1,771,746	1,353,546
Other Operating Expenses and Services	5000	7,304,801	3,691,561	4,325,081	4,167,153	11,629,882	7,858,714
Capital Outlay	6000	69,438	4,297	119,798	13,811	189,236	18,108
<b>Total Expenditures</b>		<b>91,675,297</b>	<b>89,290,696</b>	<b>14,170,349</b>	<b>10,362,063</b>	<b>105,845,646</b>	<b>99,652,759</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(4,441,631)</b>	<b>(89,289,496)</b>	<b>1,341,099</b>	<b>378,449</b>	<b>(3,100,532)</b>	<b>(88,911,047)</b>
Other Financing Sources	8900	4,825,971		257,140		5,083,111	0
Other Outgo	7000	1,197,923	256,591	1,863,966	378,449	3,061,889	635,040
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(813,583)</b>	<b>(89,546,087)</b>	<b>(265,727)</b>	<b>0</b>	<b>(1,079,310)</b>	<b>(89,546,087)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,700,785	5,887,202	1,395,453	1,129,726	8,096,238	7,016,928
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,700,785		1,395,453		8,096,238	
<b>Ending Fund Balance, June 30</b>		<b>5,887,202</b>	<b>(83,658,885)</b>	<b>1,129,726</b>	<b>1,129,726</b>	<b>7,016,928</b>	<b>(82,529,159)</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	167,484					
Local Revenues	8800	18,928,539					
<b>Total Revenues</b>		19,096,023	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	8,900,451					
Debt Interest and Other Service Charges	7120	9,373,012					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	18,273,463	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(18,273,463)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		822,560	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,871,040	15,693,600		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,871,040		0		0	
<b>Ending Fund Balance, June 30</b>		15,693,600	15,693,600	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					586,119	232,340
State Revenues	8600					474,430	410,970
Local Revenues	8800			38,319	44,598	162,399	213,290
<b>Total Income</b>		0	0	38,319	44,598	1,222,948	856,600
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			28,863	31,275	1,047,931	1,012,867
Employee Benefits	3000			21,107	19,649	557,800	665,918
Supplies and Materials	4000					74,168	5,000
Other Operating Expenses and Services	5000					44,098	(213,002)
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	49,970	50,924	1,723,997	1,470,783
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(11,651)	(6,326)	(501,049)	(614,183)
<b>Other Financing Sources</b>	8900			10,676		4,244,462	368,225
<b>Other Outgo</b>	7000					3,758,291	30,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(975)	(6,326)	(14,878)	(275,958)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	62,874	0	30,885	29,910	14,878	0
Prior Years Adjutments	9020	(62,874)					
Adjusted Beginning Balance	9030	0		30,885		14,878	
<b>Ending Fund Balance, June 30</b>		0	0	29,910	23,584	0	(275,958)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

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>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

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJETS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	3,973,000	4,478,400		
Local Revenues	8800	2,138,277	1,794,247	5,136,562	365,350
<b>Total Income</b>		6,111,277	6,272,647	5,136,562	365,350
<b>Expenditures</b>					
Academic Salaries	1000	16,424			
Classified Salaries	2000			764,732	822,012
Employee Benefits	3000	2,060		287,566	335,326
Supplies and Materials	4000	6,633	5,885	13,534	15,000
Other Operating Expenses and Services	5000	391,910	374,873	2,228,080	1,200,000
Capital Outlay	6000	3,288,866	5,475,670	56,016,003	60,236,187
<b>Total Expenditures</b>		3,705,893	5,856,428	59,309,915	62,608,525
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		2,405,384	416,219	(54,173,353)	(62,243,175)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000	500,000			391,475
<b>Net Increase/(Decrease) in Fund Balance</b>		1,905,384	416,219	(54,173,353)	(62,634,650)
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010	7,830,168	9,735,552	222,271,219	168,097,866
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	7,830,168		222,271,219	
<b>Ending Fund Balance, June 30</b>		9,735,552	10,151,771	168,097,866	105,463,216

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	1,416,969					
Other Financing Sources	8900						
<b>Total Income</b>		1,416,969	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,416,969	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	240,210					
Employee Benefits	3000	96,490					
Supplies and Materials	4000	953,211					
Other Operating Expenses and Services	5000	187,613					
Capital Outlay	6000						
<b>Total Expenditures</b>		1,477,524	0	0	0	0	0
<b>Net Profit or Loss</b>		(60,555)	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(60,555)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	673,865	676,184		0		0
Prior Years Adjustments	9020	62,874					
Adjusted Beginning Balance	9030	736,739			0		0
<b>Ending Fund Balance, June 30</b>		676,184	676,184	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				



For Actual Year: 2011-2012

Budget Year: 2012-2013

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	4,866,203	5,306,797				
Other Financing Sources	8900						
<b>Total Income</b>		4,866,203	5,306,797	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,004,413	5,296,797				
Capital Outlay	6000						
<b>Total Expenditures</b>		5,004,413	5,296,797	0	0		
<b>Net Profit or Loss</b>		(138,210)	10,000	0	0		
<b>Other Outgo</b>	7000	2,489,841	10,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,628,051)	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,994,085	366,034		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,994,085			0		
<b>Ending Fund Balance, June 30</b>		366,034	366,034	0	0		

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	373,893	250,000	20,620			
<b>Total Income</b>		373,893	250,000	20,620	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	57,501	59,100				
Employee Benefits	3000	17,447	18,900				
Supplies and Materials	4000	75,977	65,850				
Other Operating Expenses and Services	5000	78,090	22,150	25,777			
Capital Outlay	6000	1,401	1,000				
<b>Total Expenditures</b>		230,416	167,000	25,777	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		143,477	83,000	(5,157)	0	0	0
<b>Other Financing Sources</b>	8900	140,755	37,707	30,000			
<b>Other Outgo</b>	7000	255,990	83,000	20,000			
<b>Net Increase/(Decrease) in Fund Balance</b>		28,242	37,707	4,843	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	375,650	403,892	3,134	7,977		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	375,650		3,134		0	
<b>Ending Fund Balance, June 30</b>		403,892	441,599	7,977	7,977	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	23,417,567					
State Revenues	8600	903,587					
Local Revenues	8800			32,571			
<b>Total Income</b>		24,321,154	0	32,571	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	40,251		3,959			
Capital Outlay	6000						
<b>Total Expenditures</b>		40,251	0	3,959	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		24,280,903	0	28,612	0	0	0
<b>Other Financing Sources</b>	8900	186,676	289,329				
<b>Other Outgo</b>	7000	24,495,467		34,501			
<b>Net Increase/(Decrease) in Fund Balance</b>		(27,888)	289,329	(5,889)	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	224,884	196,996	211,909	206,020		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	224,884		211,909		0	
<b>Ending Fund Balance, June 30</b>		196,996	486,325	206,020	206,020	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			659,029	
<b>Total Income</b>		0	0	659,029	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			2,850	
Employee Benefits	3000			125	
Supplies and Materials	4000			132,553	
Other Operating Expenses and Services	5000			448,790	
Capital Outlay	6000			2,540	
<b>Total Expenditures</b>		0	0	586,858	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	72,171	0
<b>Other Financing Sources</b>	8900			176,165	
<b>Other Outgo</b>	7000			155,369	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	92,967	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	815,525	908,492
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		815,525	
<b>Ending Fund Balance, June 30</b>		0	0	908,492	908,492

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

Name: CHABOT-LAS POSITAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	196,390
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	10,676
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	486,171
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,279,016
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	186,676
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	500,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	2,489,841
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	15,798
72	STUDENT REPRESENTATION FEE TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	30,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	33,800
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	350,234
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	15,798

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					473,365	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			473,365	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,237,827			460,972	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
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	308,390	308,390
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	308,390	308,390
Other Operating Expenses and Services	5000		2,012,761		2,012,761	102,172	2,114,933
Capital Outlay	6000						
Library Books	6300				0	4,959	4,959
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	4,959	4,959
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,012,761	0	2,012,761	415,521	2,428,282
<b>Ending Balance</b>					225,066	518,816	743,882

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: 2011-2012

Budget Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010		225,066			518,816	
Adjustments	9020						
Adjusted Beginning Balance	9030		225,066			518,816	
<b>Budget Fiscal Year Data</b>							
State Lottery Proceeds:	8681		1,882,595			313,766	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	<b>4000</b>						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	136,997	136,997
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	136,997	136,997
Other Operating Expenses and Services	5000		2,107,661		2,107,661	176,769	2,284,430
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,107,661	0	2,107,661	313,766	2,421,427
<b>Ending Balance</b>					0	518,816	