

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2012-2013)  
(Budget Report for Fiscal Year 2013-2014)

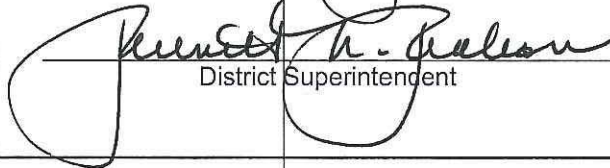
District: CHABOT-LAS POSITAS

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

10.8.13  
Date

  
District Superintendent

10-8-2013  
Date

Contact:

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, 2013. Please submit the report to :

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 480

Name: CHABOT-LAS POSITAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	18,772,253	19,046,258		19,046,258
Other	1300	13,519,166	13,519,166	1,240	13,520,406
<b>Total Instructional Salaries</b>		32,291,419	32,565,424	1,240	32,566,664
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,981,567	902	5,982,469
Other	1400		470,125	19,459	489,584
<b>Total Non-Instructional Salaries</b>		0	6,451,692	20,361	6,472,053
<b>Total Academic Salaries</b>		32,291,419	39,017,116	21,601	39,038,717
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		14,730,280	1,000,918	15,731,198
Other	2300		870,083	388,028	1,258,111
<b>Total Non-Instructional Salaries</b>		0	15,600,363	1,388,946	16,989,309
<b>Instructional Aides</b>					
Regular Status	2200	674,411	674,411		674,411
Other	2400	98,378	98,378	1,735	100,113
<b>Total Instructional Aides</b>		772,789	772,789	1,735	774,524
<b>Total Classified Salaries</b>		772,789	16,373,152	1,390,681	17,763,833
<b>Employee Benefits</b>	3000	8,266,946	23,394,702	545,285	23,939,987
<b>Supplies and Materials</b>	4000		831,548	115,854	947,402
<b>Other Operating Expenses</b>	5000		6,388,591	4,059,352	10,447,943
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		41,331,154	86,005,109	6,132,773	92,137,882

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	379,578	379,578		379,578
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		68,380		68,380
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,666,896		5,666,896
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		52,554	7,668	60,222
Lottery Expenditures					
Academic Salaries	1000		1,724,546		1,724,546
Classified Salaries	2000				0
Employee Benefits	3000		19,409		19,409
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				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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				0
<b>Total Exclusions</b>		379,578	7,911,363	7,668	7,919,031
<b>Total for ECS 84362, 50% Law</b>		40,951,576	78,093,746	6,125,105	84,218,851
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.44%	100.00%		
<b>50% of Current Expense of Education</b>			39,046,873		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		40,951,576	78,093,746	6,125,105	84,218,851
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		41,331,154	86,005,109	6,132,773	92,137,882
<b>Capital Expenditures</b>	6000	57,157	191,117	1,038	192,155
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		41,388,311	86,196,226	6,133,811	92,330,037

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

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	12,334,212	736,638	13,070,850
In County Treasury	9112	7,224,006		7,224,006
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	19,857,466	2,789,006	22,646,472
Due from Other Funds	9140	156,953		156,953
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	606,154	2,423	608,577
<b>TOTAL ASSETS</b>		40,178,791	3,528,067	43,706,858
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,710,541	1,062,929	2,773,470
Accrued Salaries and Wages Payable	9520	2,751,707	104,852	2,856,559
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540		44,642	44,642
Temporary Loans	9550	22,500,000		22,500,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,656,666	1,338,089	6,994,755
<b>TOTAL LIABILITIES</b>		32,618,914	2,550,512	35,169,426

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 480

Name: CHABOT-LAS POSITAS

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			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		977,555	977,555
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	977,555	977,555
Uncommitted Fund Balance	9790	7,559,877		7,559,877
<b>TOTAL FUND EQUITY</b>		7,559,877	977,555	8,537,432
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		40,178,791	3,528,067	43,706,858

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, 2013

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	16,282,934		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	9,698		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		16,292,632	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, 2013

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 BALANCE (NON-GASB 54)</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	16,292,632		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		16,292,632	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		16,292,632	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		16,292,632	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, 2013

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		45,630				
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		42	67,990			
Due from Other Funds	9140		10,676				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	56,348	67,990	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			34,876			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550			33,114			
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	67,990	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2013

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 BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	42	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	56,306	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	56,348	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	56,348	67,990	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	10,659,103	125,166,934
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,716,802	83,096
Due from Other Funds	9140		522,496
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	16,335	1,896,302
<b>TOTAL ASSETS</b>		12,392,240	127,668,828
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	26,671	6,173,207
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	537,877	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	36,191	
<b>TOTAL LIABILITIES</b>		600,739	6,173,207

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</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 Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	11,791,501	121,495,621
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		11,791,501	121,495,621
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		11,791,501	121,495,621
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,392,240	127,668,828

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	185,793			
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	510,747			
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>		696,540	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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>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	21,487			
Total Current Liabilities and Deferred Revenue		21,487	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>	968	21,487	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, 2013

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>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>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	675,053			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		675,053	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		696,540	0	0	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, 2013

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	843,639	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,982	
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>		845,621	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, 2013

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,084	
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		3,556	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	3,556	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, 2013

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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	842,065	
Assigned Fund Balance	9754		
Total Designated Fund Balance		842,065	0
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>		842,065	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		845,621	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	614,301	5,253		578,852	346,996			1,190,325
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	452			573,464				
Due from Other Funds	9140								50,203
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>		614,753	5,253	0	1,152,316	346,996	0	0	1,240,528

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 480

Name: CHABOT-LAS POSITAS

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	58,210			353,242	31,533			35,752
Accrued Salaries and Wages Payable	9520	632							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	18,256			567,086	82,743			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
<b>Total Current Liabilities and Deferred Revenue</b>		<b>77,098</b>	<b>0</b>	<b>0</b>	<b>920,328</b>	<b>114,276</b>	<b>0</b>	<b>0</b>	<b>35,752</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>77,098</b>	<b>0</b>	<b>0</b>	<b>920,328</b>	<b>114,276</b>	<b>0</b>	<b>0</b>	<b>35,752</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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								
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	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	537,655	5,253		231,988	232,720			1,204,776
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		537,655	5,253	0	231,988	232,720	0	0	1,204,776
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>		537,655	5,253	0	231,988	232,720	0	0	1,204,776
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		614,753	5,253	0	1,152,316	346,996	0	0	1,240,528

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		586,164	586,164
Workforce Investment Act	8130	159,710	933,154	1,092,864
Temporary Assistance for Needy Families (TANF)	8140		105,290	105,290
Student Financial Aid	8150			0
Veterans Education	8160	421		421
Vocational and Technical Education Act (VATEA)	8170		1,016,233	1,016,233
Other Federal Revenues	8190		1,266,522	1,266,522
<b>Total Federal Revenues</b>	8100	160,131	3,907,363	4,067,494
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	155,853		155,853
State General Apportionment	8612	31,083,713		31,083,713
Other General Apportionment	8613	616,275		616,275
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		617,921	617,921
Disabled Students Programs and Services(DSPS)	8623		1,007,663	1,007,663
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		347,480	347,480
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,505,888	2,505,888

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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>EPA Proceeds</b>	8630	12,375,613		12,375,613
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		272,100	272,100
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	214,656		214,656
Timber Yield Tax	8672	16		16
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,743,955	333,951	2,077,906
State Mandated Costs	8685	444,738		444,738
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,102		1,102
<b>Total State Revenues</b>	8600	46,635,921	5,085,003	51,720,924

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	20,782,802		20,782,802
Tax Allocation, Supplemental Roll	8812	271,556		271,556
Tax Allocation, Unsecured Roll	8813	1,333,165		1,333,165
Prior Years Taxes	8816	(255,891)		(255,891)
Education Revenues Augmentation Fund (ERAF)	8817	3,771,153		3,771,153
Redevelopment Agency Funds - Pass Through	8818	1,688,602		1,688,602
Redevelopment Agency Funds - Residual	8819	855,925		855,925
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	57,807	673,082	730,889
Contract Services	8830			
Contract Instructional Services	8831	4,791,221		4,791,221
Other Contract Services	8832	51,604	163,852	215,456
Sales and Commissions	8840			0
Rentals and Leases	8850	767,052		767,052
Interest and Investment Income	8860	7,062		7,062
Student Fees and Charges	8870			
Community Services Classes	8872	984,558		984,558
Dormitory	8873			0
Enrollment	8874	13,796,101		13,796,101
Contra Revenue Account	8874.1	(5,603,750)		(5,603,750)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		660,074	660,074
Instructional Materials Fees and Sales of Materials	8877	40,143		40,143
Insurance	8878			0
Student Records	8879	111,511		111,511
Nonresident Tuition	8880	1,979,770		1,979,770
Parking Services and Public Transportation	8881		1,012,268	1,012,268
Other Student Fees and Charges	8885	151,956		151,956
Other Local Revenues	8890	1,190,558	(14,322)	1,176,236
<b>Total Local Revenues</b>	8800	46,772,905	2,494,954	49,267,859
<b>Total Revenues</b>		93,568,957	11,487,320	105,056,277



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	13,842		13,842
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,058,813	163,439	1,222,252
<b>Total Other Financing Sources</b>	8900	1,072,655	163,439	1,236,094
<b>Total Revenues and Other Financing Sources</b>		94,641,612	11,650,759	106,292,371

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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				
Agriculture and Natural Resources	0100	104,130	64,441	13,400			181,971
Architecture and Environmental Design	0200	192,653		186			192,839
Environmental Sciences and Technologies	0300	27,372					27,372
Biological Sciences	0400	2,169,061	160,240	66,423			2,395,724
Business and Management	0500	2,133,519	26,481	14,039			2,174,039
Communications	0600	555,078	86,013	10,036	4,550		655,677
Computer and Information Science	0700	1,870,445	32,175	3,919	1,157		1,907,696
Education	0800	3,689,567	350,040	94,610			4,134,217
Engineering and Related Industrial Technology	0900	2,005,289	321,437	160,722	79,624		2,567,072
Fine and Applied Arts	1000	2,515,335	188,082	39,186			2,742,603
Foreign language	1100	625,545					625,545
Health	1200	2,060,501	688,534	117,313	56,136		2,922,484
Consumer Education And Home Economics	1300	1,152,206	598,125	65,601			1,815,932
Law	1400						0
Humanities(Letters)	1500	7,096,351	245,726	10,019			7,352,096
Library Science	1600						0
Mathematics	1700	4,613,605	55,852	1,047			4,670,504
Military Studies	1800						0
Physical Sciences	1900	2,630,304	322,703	43,697			2,996,704
Psychology	2000	1,628,643	227,687				1,856,330
Public Affairs and Services	2100	1,041,514	97,975	27,764	4,973		1,172,226
Social Sciences	2200	3,585,802	109,357	25,685			3,720,844
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,969,087	321,222	318,483	79,493		2,688,285
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	379,578	5,296,797				5,676,375
<b>Sub-Total Instructional Activites</b>		<b>42,045,585</b>	<b>9,192,887</b>	<b>1,012,130</b>	<b>225,933</b>		<b>52,476,535</b>
<b>Total Expenditures for GF Activities*</b>		<b>42,269,826</b>	<b>46,768,332</b>	<b>14,130,942</b>	<b>377,126</b>	<b>1,225,635</b>	<b>104,771,861</b>

\*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: 2012-2013

Budget Year: 2013-2014

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	11,607	3,734,962	695,300	50,001		4,491,870
Course and Curriculum Development	6020	258	45,744				46,002
Academic / Faculty Senate	6030	14,902	314,271	8,123			337,296
Other Instructional Administration & Governance	6090		4,839	359			5,198
<b>Total Instructional Admin. &amp; Governance</b>		26,767	4,099,816	703,782	50,001	0	4,880,366
Instructional Support Services	6100						
Learning Center	6110	136,353	287,553	2,657			426,563
Library	6120	2,263	1,819,126	12,922	1,299		1,835,610
Media	6130		506,294	66,222			572,516
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		263,049	3,755			266,804
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		138,616	2,876,022	85,556	1,299	0	3,101,493
Admissions and Records	6200		1,956,509	199,397			2,155,906
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,939,860	713,930	11,988		4,665,778
Matriculation and Student Assessment	6320		76,228	23,588			99,816
Transfer Programs	6330		92,865				92,865
Career Guidance	6340	20,954	149,645				170,599
Other Student Counseling and Guidance	6390		114,531				114,531
<b>Total Student Counseling and Guidance</b>		20,954	4,373,129	737,518	11,988	0	5,143,589

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: 2012-2013

Budget Year: 2013-2014

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		465,792	32,379			498,171
Disabled Student Programs and Services (DSPS)	6420	16,058	1,275,091	42,786			1,333,935
Extended Opportunity Programs and Services (EOPS)	6430		672,540	43,633		(8)	716,165
Health Services	6440		42,890	565,087			607,977
Student Personnel Administration	6450		756,568	36,248			792,816
Financial Aid Administration	6460		1,318,497	130,181			1,448,678
Job Placement Services	6470						0
Veterans Services	6480		175,895	3,646			179,541
Miscellaneous Student Services	6490		49,329	6,923			56,252
<b>Total Other Student Services</b>		16,058	4,756,602	860,883	0	(8)	5,633,535
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,333,495	439,193	1,790		1,774,478
Custodial Services	6530		2,690,899	172,839	33,726		2,897,464
Grounds Maintenance and Repairs	6550		722,754	58,191			780,945
Utilities	6570			1,885,881			1,885,881
Other Operations and Maintenance of Plant	6590		334,697	31,455			366,152
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,081,845	2,587,559	35,516	0	7,704,920
<b>Planning, Policymaking and Coordinations</b>	6600	1,181	2,182,355	1,124,775			3,308,311

\* 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: 2012-2013

Budget Year: 2013-2014

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		227,851	36,665			264,516
Fiscal Operations	6720		2,079,912	307,489	40,636		2,428,037
Human Resources Management	6730		1,158,024	154,495	753		1,313,272
Noninstruct Staff Retirees' Benefits & Retirement *	6740	17,432	352,667				370,099
Staff Development	6750	34	521	4,927			5,482
Staff Diversity	6760						0
Logistical Services	6770		1,522,128	1,188,530	1,070		2,711,728
Management Information Systems	6780		3,825,359	364,621	6,083		4,196,063
Other General Institutional Support Services	6790		55,545	404,697	2,725		462,967
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>17,466</b>	<b>9,222,007</b>	<b>2,461,424</b>	<b>51,267</b>	<b>0</b>	<b>11,752,164</b>
Community Services & Economic Development	6800						
Community Recreation	6810		110,085	7,916			118,001
Community Service Classes	6820	3,199	253,115	141,731			398,045
Community Use of Facilities	6830		451,094	8,459	1,038		460,591
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	<b>6800</b>	<b>3,199</b>	<b>814,294</b>	<b>158,106</b>	<b>1,038</b>	<b>0</b>	<b>976,637</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2012-2013

Budget Year: 2013-2014

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		108,276				108,276
Child Development Centers	6920		54,332				54,332
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,007,240	197,354	84		1,204,678
Student and Co-Curricular Activities	6960		216,017	168,608			384,625
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,385,865	365,962	84	0	1,751,911
Auxiliary Operations	7000						
Contract Education	7010		766,633	3,831,332			4,597,965
Other Auxiliary Operations	7090		60,368				60,368
<b>Total Auxiliary Operations</b>	7000	0	827,001	3,831,332	0	0	4,658,333

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: 2012-2013

Budget Year: 2013-2014

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			2,518			2,518
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					627,633	627,633
Student Aid	7320					598,010	598,010
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,225,643	1,225,643
<b>Sub-Total Non-Instructional Activites</b>		224,241	37,575,445	13,118,812	151,193	1,225,635	52,295,326
<b>Total Expenditures General Fund: activities *</b>		42,269,826	46,768,332	14,130,942	377,126	1,225,635	104,771,861

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$116,217,240
B.	2013-2014 Price Factor:			1.0512
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES			16,732.38
	2. 2012-2013 Second Period Actual FTES			16,120.80
	3. 2012-2013 Population change factor (C2/C1)			0.9634
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$117,696,230
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)			\$117,696,230
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$117,696,230
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,167,700
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			214,672
C.	Local Property taxes			26,157,056
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			303,607
H.	2013-2014 Appropriations Subject to Limit			\$72,235,821



For Actual Year: 2012-2013

Budget Year: 2013-2014

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	160,131		3,907,363	3,809,005	4,067,494	3,809,005
State Revenues	8600	46,635,921	85,869,260	5,085,003	5,096,678	51,720,924	90,965,938
Local Revenues	8800	46,772,905	10,477,539	2,494,954	2,013,635	49,267,859	12,491,174
<b>Total Revenues</b>		<b>93,568,957</b>	<b>96,346,799</b>	<b>11,487,320</b>	<b>10,919,318</b>	<b>105,056,277</b>	<b>107,266,117</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	39,038,719	40,198,116	2,282,389	909,706	41,321,108	41,107,822
Classified Salaries	2000	17,763,838	18,483,384	4,153,698	3,530,761	21,917,536	22,014,145
Employee Benefits	3000	23,939,986	25,073,122	1,859,528	1,782,010	25,799,514	26,855,132
Supplies and Materials	4000	947,402	1,590,026	691,709	838,495	1,639,111	2,428,521
Other Operating Expenses and Services	5000	10,447,940	11,262,245	2,043,891	3,916,527	12,491,831	15,178,772
Capital Outlay	6000	192,155	10,797	184,971	3,151	377,126	13,948
<b>Total Expenditures</b>		<b>92,330,040</b>	<b>96,617,690</b>	<b>11,216,186</b>	<b>10,980,650</b>	<b>103,546,226</b>	<b>107,598,340</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>1,238,917</b>	<b>(270,891)</b>	<b>271,134</b>	<b>(61,332)</b>	<b>1,510,051</b>	<b>(332,223)</b>
<b>Other Financing Sources</b>	8900	<b>1,072,655</b>	<b>1,546,627</b>	<b>163,439</b>		<b>1,236,094</b>	<b>1,546,627</b>
<b>Other Outgo</b>	7000	<b>638,896</b>	<b>1,743,464</b>	<b>586,739</b>	<b>260,668</b>	<b>1,225,635</b>	<b>2,004,132</b>
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>1,672,676</b>	<b>(467,728)</b>	<b>(152,166)</b>	<b>(322,000)</b>	<b>1,520,510</b>	<b>(789,728)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,887,202	7,559,878	1,129,726	977,560	7,016,928	8,537,438
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,887,202		1,129,726		7,016,928	
<b>Ending Fund Balance, June 30</b>		<b>7,559,878</b>	<b>7,092,150</b>	<b>977,560</b>	<b>655,560</b>	<b>8,537,438</b>	<b>7,747,710</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	169,678					
Local Revenues	8800	19,529,849					
<b>Total Revenues</b>		19,699,527	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	8,125,739					
Debt Interest and Other Service Charges	7120	10,974,756					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	19,100,495	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(19,100,495)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		599,032	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	15,693,600	16,292,632		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,693,600		0		0	
<b>Ending Fund Balance, June 30</b>		16,292,632	16,292,632	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					355,740	285,000
State Revenues	8600					360,469	593,000
Local Revenues	8800			61,883	56,884	170,890	235,000
<b>Total Income</b>		0	0	61,883	56,884	887,099	1,113,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			24,819	25,119	793,580	874,635
Employee Benefits	3000			10,512	14,447	428,049	385,056
Supplies and Materials	4000					48,188	67,000
Other Operating Expenses and Services	5000			113	5,502	4,251	18,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	35,444	45,068	1,274,068	1,344,691
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	26,439	11,816	(386,969)	(231,691)
<b>Other Financing Sources</b>	8900					416,969	231,691
<b>Other Outgo</b>	7000					30,000	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	26,439	11,816	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	29,910	56,349	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		29,910		0	
<b>Ending Fund Balance, June 30</b>		0	0	56,349	68,165	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	4,319,120			
Local Revenues	8800	1,973,194	1,717,000	380,912	131,063
<b>Total Income</b>		6,292,314	1,717,000	380,912	131,063
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			547,506	600,065
Employee Benefits	3000			200,174	232,974
Supplies and Materials	4000	9,125	8,000	6,176	10,000
Other Operating Expenses and Services	5000	574,276	600,000	1,216,982	1,000,000
Capital Outlay	6000	2,270,487	4,162,274	41,022,292	31,156,961
<b>Total Expenditures</b>		2,853,888	4,770,274	42,993,130	33,000,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,438,426	(3,053,274)	(42,612,218)	(32,868,937)
<b>Other Financing Sources</b>	8900			327,101,916	
<b>Other Outgo</b>	7000	1,268,936		331,091,943	
<b>Net Increase/(Decrease) in Fund Balance</b>		2,169,490	(3,053,274)	(46,602,245)	(32,868,937)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	9,735,552	11,791,501	168,097,866	121,495,621
Prior Years Adjustments	9020	(113,541)			
Adjusted Beginning Balance	9030	9,622,011		168,097,866	
<b>Ending Fund Balance, June 30</b>		11,791,501	8,738,227	121,495,621	88,626,684

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	575					
Other Financing Sources	8900						
<b>Total Income</b>		575	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		575	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	1,705					
Capital Outlay	6000						
<b>Total Expenditures</b>		1,705	0	0	0	0	0
<b>Net Profit or Loss</b>		(1,130)	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,130)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	676,184	675,054		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	676,184		0		0	
<b>Ending Fund Balance, June 30</b>		675,054	675,054	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	5,303,668	5,806,993				
Other Financing Sources	8900						
<b>Total Income</b>		5,303,668	5,806,993	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,827,637	5,799,993				
Capital Outlay	6000						
<b>Total Expenditures</b>		4,827,637	5,799,993	0	0		
<b>Net Profit or Loss</b>		476,031	7,000	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		476,031	7,000	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	366,034	842,065		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	366,034		0			
<b>Ending Fund Balance, June 30</b>		842,065	849,065	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER 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	503,540		20,415			
<b>Total Income</b>		503,540	0	20,415	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	49,865					
Employee Benefits	3000	13,736					
Supplies and Materials	4000	71,119		129			
Other Operating Expenses and Services	5000	76,253		24,010			
Capital Outlay	6000	1,895					
<b>Total Expenditures</b>		212,868	0	24,139	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		290,672	0	(3,724)	0	0	0
<b>Other Financing Sources</b>	8900	141,453		1,000			
<b>Other Outgo</b>	7000	293,922					
<b>Net Increase/(Decrease) in Fund Balance</b>		138,203	0	(2,724)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	403,892	542,095	7,977	5,253		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	403,892		7,977		0	
<b>Ending Fund Balance, June 30</b>		542,095	542,095	5,253	5,253	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	21,034,727					
State Revenues	8600	874,860					
Local Revenues	8800	25		36,135			
<b>Total Income</b>		21,909,612	0	36,135	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	29,882					
Capital Outlay	6000						
<b>Total Expenditures</b>		29,882	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		21,879,730	0	36,135	0	0	0
<b>Other Financing Sources</b>	8900	80,676					
<b>Other Outgo</b>	7000	21,925,414		9,435			
<b>Net Increase/(Decrease) in Fund Balance</b>		34,992	0	26,700	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	196,996	231,988	206,020	232,720		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	196,996		206,020		0	
<b>Ending Fund Balance, June 30</b>		231,988	231,988	232,720	232,720	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			650,906	
<b>Total Income</b>		0	0	650,906	0
<b>Expenditures</b>					
Academic Salaries	1000			7,350	
Classified Salaries	2000			32,757	
Employee Benefits	3000			2,855	
Supplies and Materials	4000			89,232	
Other Operating Expenses and Services	5000			283,461	
Capital Outlay	6000			11,281	
<b>Total Expenditures</b>		0	0	426,936	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	223,970	0
<b>Other Financing Sources</b>	8900			225,881	
<b>Other Outgo</b>	7000			158,009	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	291,842	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	908,492	1,200,334
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		908,492	
<b>Ending Fund Balance, June 30</b>		0	0	1,200,334	1,200,334

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	416,969
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	68,986
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	80,676
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	834,288
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	91,297
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	4,605
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	92

**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: 2012-2013

Budget Year: 2013-2014

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					518,816	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			518,816	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,743,955			333,951	
		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		1,724,546		1,724,546		1,724,546
Classified Salaries	2000				0		0
Employee Benefits	3000		19,409		19,409		19,409
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	261,780	261,780
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	261,780	261,780
Other Operating Expenses and Services	5000				0	62,239	62,239
Capital Outlay	6000						
Library Books	6300				0	9,932	9,932
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	9,932	9,932
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,743,955	0	1,743,955	333,951	2,077,906
<b>Ending Balance</b>					0	518,816	518,816

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: 2012-2013

Budget Year: 2013-2014

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					518,816	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			518,816	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,028,545				
		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		1,800,000		1,800,000		1,800,000
Classified Salaries	2000				0		0
Employee Benefits	3000		228,545		228,545		228,545
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	0	0
Other Operating Expenses and Services	5000				0		0
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	2,028,545	0	2,028,545	0	2,028,545
<b>Ending Balance</b>					0	518,816	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	12,375,613
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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	12,375,613	0	0	12,375,613
TOTAL		12,375,613	0	0	12,375,613

## CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

### Certify CCFS-311 Data Annual Budget and Financial Report (CCFS-311)

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#### DISTRICT: CHABOT-LAS POSITAS

Actual Year: **2012-2013**

Budget Year: **2013-2014**

**District Certification:**    **Audit results:** Annual data has passed the audit check

Chief Business Officer

Last Name:     First Name:   
Area code:     Phone Number:     Ext:

Electronic Cert Date: Oct 16 2013 2:41PM

**Data is certified**

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California Community Colleges, Chancellor's Office  
1102 Q Street Sacramento, California 95814-6511  
Send questions to Fiscal Services | [CCFS311Admin@cccco.edu](mailto:CCFS311Admin@cccco.edu)  
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