

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2015-2016)

(Budget Report for Fiscal Year 2016-2017)

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

10.13.16

Date



District Superintendent

10/14/2016

Date

Contact: Lorenzo Legaspi

(925) 485-5203

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	20,287,141	20,327,453		20,327,453
Other	1300	18,821,462	18,834,255	668	18,834,923
Total Instructional Salaries		39,108,603	39,161,708	668	39,162,376
Non-Instructional Salaries					
Contract or Regular	1200		7,887,734		7,887,734
Other	1400		371,381		371,381
Total Non-Instructional Salaries		0	8,259,115	0	8,259,115
Total Academic Salaries		39,108,603	47,420,823	668	47,421,491
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,785,031	734,920	17,519,951
Other	2300		1,699,939	358,029	2,057,968
Total Non-Instructional Salaries		0	18,484,970	1,092,949	19,577,919
Instructional Aides					
Regular Status	2200	879,536	879,536		879,536
Other	2400	97,706	112,613		112,613
Total Instructional Aides		977,242	992,149	0	992,149
Total Classified Salaries		977,242	19,477,119	1,092,949	20,570,068
Employee Benefits	3000	11,228,935	21,994,946	514,434	22,509,380
Supplies and Materials	4000		1,247,811	418,890	1,666,701
Other Operating Expenses	5000		10,131,079	6,844,738	16,975,817
Equipment Replacement	6420		845,261	10,858	856,119
Total Expenditures Prior to Exclusions		51,314,780	101,117,039	8,882,537	109,999,576

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		147,465		147,465
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,200,000		5,200,000
Objects to Exclude	Object Code				
Rents and Leases	5060		123,961	48,247	172,208
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		191,232	1,727,084	1,918,316
Total Exclusions		0	5,662,658	1,775,331	7,437,989
Total for ECS 84362, 50% Law		51,314,780	95,454,381	7,107,206	102,561,587
Percent of CEE (Instructional Salary Cost / Total CEE)		53.76%	100.00%		
50% of Current Expense of Education			47,727,190		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		51,314,780	95,454,381	7,107,206	102,561,587
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		51,314,780	101,117,039	8,882,537	109,999,576
Capital Expenditures	6000	75,705	845,259	10,858	856,117
Equipment Replacement (Back out)	6420		(828,619)	(10,858)	(839,477)
Total Unrestricted General Fund Expenditures		51,390,485	101,133,679	8,882,537	110,016,216

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	10,543,541		10,543,541
In County Treasury	9112	23,165,020	3,609,502	26,774,522
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	7,495,965	6,019,770	13,515,735
Due from Other Funds	9140		11,384	11,384
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,536,864	13,822	1,550,686
TOTAL ASSETS		42,771,390	9,654,478	52,425,868
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,328,840	1,810,282	10,139,122
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	413,581		413,581
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,711,993	6,573,588	14,285,581
TOTAL LIABILITIES		16,454,414	8,383,870	24,838,284

For Year Ended June 30, 2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			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	26,316,976		26,316,976
Total Fund Balance		26,316,976	0	26,316,976
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,270,608	1,270,608
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,270,608	1,270,608
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		26,316,976	1,270,608	27,587,584
TOTAL LIABILITIES AND FUND EQUITY		42,771,390	9,654,478	52,425,868

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

Governmental Funds Group

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

District ID: 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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	18,694,437		
Investments (at cost)	9120			
Accounts Receivable	9130	22,133		
Due from Other Funds	9140			
TOTAL ASSETS		18,716,570	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

Governmental Funds Group

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

District ID: 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
FUND BALANCE (NON-GASB 54)				
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	18,716,570		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		18,716,570	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,716,570	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,716,570	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, 2016

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		242,175				
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		1,370	30,750			
Due from Other Funds	9140			820,871			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	243,545	851,621	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			19,525			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550			454,457			
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	473,982	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, 2016

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	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	243,545	377,639	0	0	0
Total Fund Balance		0	243,545	377,639	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	243,545	377,639	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	243,545	851,621	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, 2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,331,087	67,799,180	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,062,520	70,164	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	16,335	224,722	
TOTAL ASSETS		10,409,942	68,094,066	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	51,899	3,129,882	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	9,086	136,569	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	531,052		
TOTAL LIABILITIES		592,037	3,266,451	0

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712		64,827,615	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	9,817,905		
Unassigned	9790			
Total Fund Balance		9,817,905	64,827,615	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,817,905	64,827,615	0
TOTAL LIABILITIES AND FUND EQUITY		10,409,942	68,094,066	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	4,583,064	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(3,142)	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		4,579,922	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	4,579,922	
Unassigned	9790		
Total Reserved Fund Balance		4,579,922	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,579,922	0
TOTAL LIABILITIES AND FUND EQUITY		4,579,922	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	590,226				908,361			
In County Treasury	9112		2,374						
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	452			640,732	65,277			
Due from Other Funds	9140				312,650				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		590,678	2,374	0	953,382	973,638	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	11,670			198,477	18,731			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	57,318				573,516			
Temporary Loans	9550				444,421				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				39,913				
Total Current Liabilities and Deferred Revenue		68,988	0	0	682,811	592,247	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	68,988	0	0	682,811	592,247	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	521,690	2,374		270,571	381,391			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		521,690	2,374	0	270,571	381,391	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		521,690	2,374	0	270,571	381,391	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		590,678	2,374	0	953,382	973,638	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130		95,434	95,434
Temporary Assistance for Needy Families (TANF)	8140		92,505	92,505
Student Financial Aid	8150		225,461	225,461
Veterans Education	8160	1,881		1,881
Vocational and Technical Education Act (VATEA)	8170		875,916	875,916
Other Federal Revenues	8190		5,608,326	5,608,326
Total Federal Revenues	8100	1,881	6,897,642	6,899,523
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	260,937		260,937
State General Apportionment	8612	31,603,077		31,603,077
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,034,803	1,034,803
Disabled Students Programs and Services(DSPS)	8623		1,487,787	1,487,787
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		403,863	403,863
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,827,719	7,827,719

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	13,893,930		13,893,930
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		595,672	595,672
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	215,243		215,243
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,616,454	864,533	3,480,987
State Mandated Costs	8685	9,896,372		9,896,372
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,844,946	3,157,887	6,002,833
Total State Revenues	8600	61,330,959	15,372,264	76,703,223

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	25,115,539		25,115,539
Tax Allocation, Supplemental Roll	8812	826,871		826,871
Tax Allocation, Unsecured Roll	8813	1,498,309		1,498,309
Prior Years Taxes	8816	(271,191)		(271,191)
Education Revenues Augmentation Fund (ERAF)	8817	13,954,531		13,954,531
Redevelopment Agency Funds - Pass Through	8818	386,065		386,065
Redevelopment Agency Funds - Residual	8819	(307,192)		(307,192)
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	96,082	330,724	426,806
Contract Services	8830			
Contract Instructional Services	8831	6,127,447		6,127,447
Other Contract Services	8832		99,238	99,238
Sales and Commissions	8840			0
Rentals and Leases	8850	847,732		847,732
Interest and Investment Income	8860	62,379		62,379
Student Fees and Charges	8870			
Community Services Classes	8872	2,249,055	1,000	2,250,055
Dormitory	8873			0
Enrollment	8874	9,227,805		9,227,805
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		708,843	708,843
Instructional Materials Fees and Sales of Materials	8877	39,232		39,232
Insurance	8878			0
Student Records	8879	111,430		111,430
Nonresident Tuition	8880	2,360,673		2,360,673
Parking Services and Public Transportation	8881		966,451	966,451
Other Student Fees and Charges	8885	151,407		151,407
Other Local Revenues	8890	1,892,865	126,700	2,019,565
Total Local Revenues	8800	64,369,039	2,232,956	66,601,995
Total Revenues		125,701,879	24,502,862	150,204,741

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	13,763		13,763
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,719,285	509,962	2,229,247
Total Other Financing Sources	8900	1,733,048	509,962	2,243,010
Total Revenues and Other Financing Sources		127,434,927	25,012,824	152,447,751

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 Natual Resources	0100	106,453	65,821	14,305	100,252		286,831
Architecture and Environmental Design	0200	226,377	38,963	5,754			271,094
Environmental Sciences and Technologies	0300	10,688					10,688
Biological Sciences	0400	3,024,513	319,296	114,662	87,940		3,546,411
Business and Management	0500	2,751,543	74,603	30,440	438		2,857,024
Communications	0600	485,883	147,488	35,614	43,027		712,012
Computer and Information Science	0700	2,089,300	160,597	12,905	50,136		2,312,938
Education	0800	3,907,344	742,407	365,438	117,896		5,133,085
Engineering and Related Industrial Technology	0900	2,509,570	395,560	201,898	467,080		3,574,108
Fine and Applied Arts	1000	3,237,119	312,020	112,155	102,461		3,763,755
Foreign language	1100	651,758	35,890	2,500	4,472		694,620
Health	1200	2,364,959	734,490	178,936	83,772		3,362,157
Consumer Education And Home Economics	1300	1,263,414	549,416	75,779			1,888,609
Law	1400						0
Humanities(Letters)	1500	8,437,268	684,493	21,768	4,240		9,147,769
Library Science	1600						0
Mathematics	1700	5,729,201	262,627	10,732	22,022		6,024,582
Military Studies	1800						0
Physical Sciences	1900	2,730,528	411,636	69,685	34,613		3,246,462
Psychology	2000	1,824,923	59,261				1,884,184
Public Affairs and Services	2100	1,385,005	149,489	339,603	24,349		1,898,446
Social Sciences	2200	4,372,484	144,470	32,257	3,525		4,552,736
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,247,546	419,444	420,096	12,973		5,100,059
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,200,000				5,200,000
Sub-Total Instructional Activites		51,355,876	10,907,971	2,044,527	1,159,196		65,467,570
Total Expenditures for GF Activities*		51,665,968	56,085,314	27,256,926	3,255,846	3,649,891	141,913,945

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		4,468,822	398,875	227,607		5,095,304
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		201,662	8,240			209,902
Other Instructional Administration & Governance	6090		32,742	5,074			37,816
Total Instructional Admin. & Governance		0	4,703,226	412,189	227,607	0	5,343,022
Instructional Support Services	6100						
Learning Center	6110	230,176	432,300	15,315	11,982		689,773
Library	6120	79,434	1,989,540	26,397	66,054		2,161,425
Media	6130		391,017	82,880	48,530		522,427
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		325,359	3,635			328,994
Other Instructional Support Services	6190						0
Total Instructional Support Services		309,610	3,138,216	128,227	126,566	0	3,702,619
Admissions and Records	6200		2,179,980	315,875	26,041		2,521,896
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,300,416	689,487	51,491		7,041,394
Matriculation and Student Assessment	6320		131,683	41,478	6,596		179,757
Transfer Programs	6330		270,520	1,521			272,041
Career Guidance	6340		145,239	9,529			154,768
Other Student Counseling and Guidance	6390		203	723			926
Total Student Counseling and Guidance		0	6,848,061	742,738	58,087	0	7,648,886

For Actual Year: 2015-2016

Budget Year: 2016-2017

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						0
Disabled Student Programs and Services (DSPS)	6420		1,440,706	239,756	183,056		1,863,518
Extended Opportunity Programs and Services (EOPS)	6430		941,722	84,917	21,591	6,400	1,054,630
Health Services	6440		59,210	598,629			657,839
Student Personnel Administration	6450		879,400	248,912	1,939		1,130,251
Financial Aid Administration	6460		1,443,101	154,187	20,330		1,617,618
Job Placement Services	6470		530,649	2,042,345			2,572,994
Veterans Services	6480		204,020	2,484	16,468		222,972
Miscellaneous Student Services	6490		615,174	109,674	25,187		750,035
Total Other Student Services		0	6,113,982	3,480,904	268,571	6,400	9,869,857
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,520,129	782,291	115,047		2,417,467
Custodial Services	6530		2,851,686	262,347	3,135		3,117,168
Grounds Maintenance and Repairs	6550		1,008,024	87,603	143,991		1,239,618
Utilities	6570			2,187,818			2,187,818
Other Operations and Maintenance of Plant	6590		332,510	175,099	1,082		508,691
Total Operation and Maintenance of Plant	6500	0	5,712,349	3,495,158	263,255	0	9,470,762
Planning, Policymaking and Coordinations	6600		3,319,825	2,619,332	530		5,939,687

* 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: 2015-2016

Budget Year: 2016-2017

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		336,086	709,924	18,000		1,064,010
Fiscal Operations	6720		3,574,767	528,624	36,547		4,139,938
Human Resources Management	6730		463,231	387,278			850,509
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		44,876	41,016			85,892
Staff Diversity	6760						0
Logistical Services	6770		1,663,095	1,179,486	57,187		2,899,768
Management Information Systems	6780		3,996,829	723,701	77,604		4,798,134
Other General Institutional Support Services	6790		120,656	12,640	275		133,571
Total General Institutional Support Services	6700	0	10,199,540	3,582,669	189,613	0	13,971,822
Community Services & Economic Development	6800						
Community Recreation	6810		119,071				119,071
Community Service Classes	6820	482	156,787	113,009			270,278
Community Use of Facilities	6830		423,900	8,831	5,749		438,480
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	482	699,758	121,840	5,749	0	827,829

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		90,935				90,935
Child Development Centers	6920		3,793				3,793
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		841,865	236,807			1,078,672
Student and Co-Curricular Activities	6960		7,019	607,959	5,109		620,087
Student Housing	6970						0
Other Ancillary Services	6990		(958)				(958)
Total Ancillary Services	6900	0	942,654	844,766	5,109	0	1,792,529
Auxiliary Operations	7000						
Contract Education	7010		1,235,509	8,969,419			10,204,928
Other Auxiliary Operations	7090		84,243				84,243
Total Auxiliary Operations	7000	0	1,319,752	8,969,419	0	0	10,289,171

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			499,282	925,522		1,424,804
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,579,512	2,579,512
Student Aid	7320					1,063,979	1,063,979
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,643,491	3,643,491
Sub-Total Non-Instructional Activites		310,092	45,177,343	25,212,399	2,096,650	3,649,891	76,446,375
Total Expenditures General Fund: activities *		51,665,968	56,085,314	27,256,926	3,255,846	3,649,891	141,913,945

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

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$128,721,924
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	17,020.54		
	2. 2015-2016 Second Period Actual FTES	15,995.35		
	3. 2015-2016 Population change factor (C2/C1)	0.9398		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$127,469,107
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)			\$127,469,107
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$127,469,107
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,216,287
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			212,851
C.	Local Property taxes			35,299,917
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			608,367
H.	2016-2017 Appropriations Subject to Limit			\$83,120,688

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,881		6,897,642	7,000,081	6,899,523	7,000,081
State Revenues	8600	61,330,959	57,691,337	15,372,264	38,211,080	76,703,223	95,902,417
Local Revenues	8800	64,369,039	59,071,770	2,232,956	2,096,856	66,601,995	61,168,626
Total Revenues		125,701,879	116,763,107	24,502,862	47,308,017	150,204,741	164,071,124
EXPENDITURES:							
Academic Salaries	1000	47,421,489	47,435,538	3,356,973	2,888,205	50,778,462	50,323,743
Classified Salaries	2000	20,570,064	22,758,507	6,123,293	6,004,247	26,693,357	28,762,754
Employee Benefits	3000	27,709,378	27,511,176	2,570,085	4,140,938	30,279,463	31,652,114
Supplies and Materials	4000	1,666,701	1,452,299	1,123,374	1,918,555	2,790,075	3,370,854
Other Operating Expenses and Services	5000	17,295,489	16,262,748	7,171,362	28,755,890	24,466,851	45,018,638
Capital Outlay	6000	856,117	537,999	2,399,729	1,824,612	3,255,846	2,362,611
Total Expenditures		115,519,238	115,958,267	22,744,816	45,532,447	138,264,054	161,490,714
Excess /(Deficiency) of Revenues over Expenditures		10,182,641	804,840	1,758,046	1,775,570	11,940,687	2,580,410
Other Financing Sources	8900	1,733,048	1,053,764	509,962	240,100	2,243,010	1,293,864
Other Outgo	7000	1,918,317	358,274	1,731,574	2,015,670	3,649,891	2,373,944
Net Increase/(Decrease) in Fund Balance		9,997,372	1,500,330	536,434	0	10,533,806	1,500,330
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,319,604	26,316,976	734,174	1,270,608	17,053,778	27,587,584
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	16,319,604		734,174		17,053,778	
Ending Fund Balance, June 30		26,316,976	27,817,306	1,270,608	1,270,608	27,587,584	29,087,914

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	154,047	150,000				
Local Revenues	8800	22,022,837	22,000,000				
Total Revenues		22,176,884	22,150,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	7,744,240	8,000,000				
Debt Interest and Other Service Charges	7120	13,735,311	13,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	21,479,551	21,000,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(21,479,551)	(21,000,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		697,333	1,150,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,019,237	18,716,570		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,019,237		0		0	
Ending Fund Balance, June 30		18,716,570	19,866,570	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					476,546	265,000
State Revenues	8600					453,040	389,880
Local Revenues	8800			79,557	35,684	380,264	440,000
Total Income		0	0	79,557	35,684	1,309,850	1,094,880
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			6,183	36,942	882,717	892,371
Employee Benefits	3000			2,052	22,590	373,879	431,755
Supplies and Materials	4000					59,826	72,200
Other Operating Expenses and Services	5000			3,125		61,583	16,724
Capital Outlay	6000						
Total Expenditures		0	0	11,360	59,532	1,378,005	1,413,050
Excess /(Deficiency) of Revenues over Expenditures		0	0	68,197	(23,848)	(68,155)	(318,170)
Other Financing Sources	8900					445,794	358,274
Other Outgo	7000				198,031		
Net Increase/(Decrease) in Fund Balance		0	0	68,197	(221,879)	377,639	40,104
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	175,348	243,545	0	377,639
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		175,348		0	
Ending Fund Balance, June 30		0	0	243,545	21,666	377,639	417,743

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	604,862	2,509,547				
Local Revenues	8800	1,439,311	793,000	303,666	250,000		
Total Income		2,044,173	3,302,547	303,666	250,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			427,537	463,409		
Employee Benefits	3000			148,640	204,286		
Supplies and Materials	4000	20,696	20,000	8,093	4,000		
Other Operating Expenses and Services	5000	1,715,084	655,000	1,189,248	1,200,000		
Capital Outlay	6000	832,962	2,564,041	14,427,174	13,459,392		
Total Expenditures		2,568,742	3,239,041	16,200,692	15,331,087	0	0
Excess /(Deficiency) of Revenues over Expenditures		(524,569)	63,506	(15,897,026)	(15,081,087)	0	0
Other Financing Sources	8900	10,189		234,546	232,608		
Other Outgo	7000	10,189					
Net Increase/(Decrease) in Fund Balance		(524,569)	63,506	(15,662,480)	(14,848,479)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,342,474	9,817,905	80,490,095	64,827,615		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	10,342,474		80,490,095		0	
Ending Fund Balance, June 30		9,817,905	9,881,411	64,827,615	49,979,136	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,216,973	5,341,382				
Other Financing Sources	8900						
Total Income		5,216,973	5,341,382	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,240,346					
Capital Outlay	6000						
Total Expenditures		5,240,346	0	0	0		
Net Profit or Loss		(23,373)	5,341,382	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(23,373)	5,341,382	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,603,295	4,579,922		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,603,295		0			
Ending Fund Balance, June 30		4,579,922	9,921,304	0	0		

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	393,713	400,000	9,321	9,500		
Total Income		393,713	400,000	9,321	9,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	58,706	60,000				
Employee Benefits	3000	13,866	10,000				
Supplies and Materials	4000	106,253	100,000				
Other Operating Expenses and Services	5000	93,220	100,000	25,030	25,000		
Capital Outlay	6000	524					
Total Expenditures		272,569	270,000	25,030	25,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		121,144	130,000	(15,709)	(15,500)	0	0
Other Financing Sources	8900	140,035		10,000			
Other Outgo	7000	351,886					
Net Increase/(Decrease) in Fund Balance		(90,707)	130,000	(5,709)	(15,500)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	612,397	521,690	8,083	2,374		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	612,397		8,083		0	
Ending Fund Balance, June 30		521,690	651,690	2,374	(13,126)	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
REVENUES:							
Federal Revenues	8100	18,758,795	19,000,000				
State Revenues	8600	1,086,671	1,000,000				
Local Revenues	8800			59,923			
Total Income		19,845,466	20,000,000	59,923	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	9,897	10,000				
Capital Outlay	6000						
Total Expenditures		9,897	10,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,835,569	19,990,000	59,923	0	0	0
Other Financing Sources	8900	575,400	600,000				
Other Outgo	7000	20,402,800	20,000,000				
Net Increase/(Decrease) in Fund Balance		8,169	590,000	59,923	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	262,402	270,571	321,468	381,391		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	262,402		321,468		0	
Ending Fund Balance, June 30		270,571	860,571	381,391	381,391	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	629,650
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	117,737
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	207,768
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	445,794
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	14,661
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	10,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	251,400
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	323,479

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: 2015-2016

Budget Year: 2016-2017

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)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		3,886,662			552,859	
Adjustments	9020					(34,043)	
Adjusted Beginning Balance	9030		3,886,662			518,816	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,616,454			864,533	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	372,416	372,416
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	372,416	372,416
Other Operating Expenses and Services	5000				0	12,580	12,580
Capital Outlay	6000						
Library Books	6300				0	24,175	24,175
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	24,175	24,175
Other Outgo	7000				0		0
Total Expenditures		0	0	0	0	409,171	409,171
Ending Balance					6,503,116	974,178	7,477,294

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: 2015-2016

Budget Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		6,503,116			974,178	
Adjustments	9020						
Adjusted Beginning Balance	9030		6,503,116			974,178	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,525,354			558,291	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	100,000			100,000		100,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		100,000	0	0	100,000	0	100,000
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
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		100,000	0	0	100,000	0	100,000
Ending Balance					8,928,470	1,532,469	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	13,893,930
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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	13,893,930	0	0	13,893,930
TOTAL		13,893,930	0	0	13,893,930

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	4,124,466	10.73%	3,127,817	11.85%	7,252,283	N/A	N/A
2016-17	4,835,581	12.58%	3,666,277	13.89%	8,501,858	1,249,575	17.23%
2017-18	5,546,696	14.43%	4,091,238	15.50%	9,637,934	1,136,076	13.36%
2018-19	6,257,811	16.28%	4,513,559	17.10%	10,771,370	1,133,436	11.76%
2019-20	6,968,926	18.13%	4,909,485	18.60%	11,878,411	1,107,041	10.28%
2020-21	7,341,780	19.10%	5,226,226	19.80%	12,568,006	689,595	5.81%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
These costs will be built into the general operating budget.