

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: CHABOT-LAS POSITAS

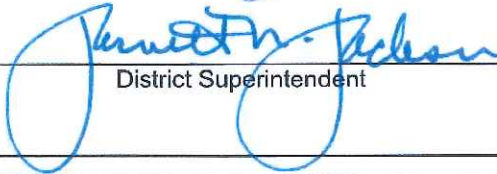
District Code: 480

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

10.19.15

Date


District Superintendent

10/20/15

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	17,796,867	17,796,867		17,796,867
Other	1300	16,088,292	16,088,291	12,643	16,100,934
Total Instructional Salaries		33,885,159	33,885,158	12,643	33,897,801
Non-Instructional Salaries					
Contract or Regular	1200		7,540,865	13,345	7,554,210
Other	1400		435,832	14,371	450,203
Total Non-Instructional Salaries		0	7,976,697	27,716	8,004,413
Total Academic Salaries		33,885,159	41,861,855	40,359	41,902,214
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,313,556	660,718	16,974,274
Other	2300		1,168,222	596,982	1,765,204
Total Non-Instructional Salaries		0	17,481,778	1,257,700	18,739,478
Instructional Aides					
Regular Status	2200	827,836	827,836		827,836
Other	2400	108,157	108,157		108,157
Total Instructional Aides		935,993	935,993	0	935,993
Total Classified Salaries		935,993	18,417,771	1,257,700	19,675,471
Employee Benefits	3000	9,775,557	24,714,548	562,773	25,277,321
Supplies and Materials	4000		1,079,484	371,413	1,450,897
Other Operating Expenses	5000		7,081,783	6,503,892	13,585,675
Equipment Replacement	6420		267,838	3,366	271,204
Total Expenditures Prior to Exclusions		44,596,709	93,423,279	8,739,503	102,162,782

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	195,607	213,039		213,039
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		76,537		76,537
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,810,908		5,810,908
Objects to Exclude	Object Code				
Rents and Leases	5060		68,730	19,004	87,734
Lottery Expenditures					
Academic Salaries	1000		853,095		853,095
Classified Salaries	2000				0
Employee Benefits	3000		245,203		245,203
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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
Total Exclusions		195,607	7,267,512	19,004	7,286,516
Total for ECS 84362, 50% Law		44,401,102	86,155,767	8,720,499	94,876,266
Percent of CEE (Instructional Salary Cost / Total CEE)		51.54%	100.00%		
50% of Current Expense of Education			43,077,884		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		44,401,102	86,155,767	8,720,499	94,876,266
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		44,596,709	93,423,279	8,739,503	102,162,782
Capital Expenditures	6000	20,133	267,839	3,366	271,205
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		44,616,842	93,691,118	8,742,869	102,433,987

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2015

District ID: 480

Name: CHABOT-LAS POSITAS

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			0
In County Treasury	9112	22,339,987	2,480,896	24,820,883
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	7,446,068	4,926,236	12,372,304
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,206,652	17,007	1,223,659
TOTAL ASSETS		30,992,707	7,424,139	38,416,846
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,524,006	1,317,237	8,841,243
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	242,260	474,268	716,528
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,906,836	4,898,460	11,805,296
TOTAL LIABILITIES		14,673,102	6,689,965	21,363,067

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

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	16,319,604		16,319,604
Total Fund Balance		16,319,604	0	16,319,604
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		734,174	734,174
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	734,174	734,174
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		16,319,604	734,174	17,053,778
TOTAL LIABILITIES AND FUND EQUITY		30,992,706	7,424,139	38,416,845

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, 2015

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	18,003,997		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	15,240		
Due from Other Funds	9140			
TOTAL ASSETS		18,019,237	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

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, 2015

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	18,019,237		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		18,019,237	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		18,019,237	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,019,237	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, 2015

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		173,838				
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		1,510	87,391			
Due from Other Funds	9140			465,278			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	175,348	552,669	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			43,339			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550			340,457			
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			168,873			
TOTAL LIABILITIES		0	0	552,669	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	175,348	0	0	0	0
Total Fund Balance		0	175,348	0	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	175,348	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	175,348	552,669	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

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	9,765,893	82,298,660	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,091,477	77,546	
Due from Other Funds	9140		258,470	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	16,335	814,989	
TOTAL ASSETS		10,873,705	83,449,665	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	29,503	2,959,570	
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	501,728		
TOTAL LIABILITIES		531,231	2,959,570	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, 2015

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712		80,490,095	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	10,342,474		
Unassigned	9790			
Total Fund Balance		10,342,474	80,490,095	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		10,342,474	80,490,095	0
TOTAL LIABILITIES AND FUND EQUITY		10,873,705	83,449,665	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, 2015

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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

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, 2015

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

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, 2015

District ID: 480

Name: CHABOT-LAS POSITAS

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

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, 2015

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	4,891,341	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
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		4,891,341	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, 2015

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	288,046	
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		288,046	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	288,046	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, 2015

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	61	69
		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	4,603,295	
Unassigned	9790		
Total Reserved Fund Balance		4,603,295	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		4,603,295	0
TOTAL LIABILITIES AND FUND EQUITY		4,891,341	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	617,047							
In County Treasury	9112		8,083			555,929			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	452			488,213	79,335			
Due from Other Funds	9140				290,365				
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		617,499	8,083	0	778,578	635,264	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,849			266,657	19,588			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	3,253				294,209			
Temporary Loans	9550				249,519				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		5,102	0	0	516,176	313,797	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	5,102	0	0	516,176	313,797	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	612,397	8,083		262,402	321,468			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		612,397	8,083	0	262,402	321,468	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		612,397	8,083	0	262,402	321,468	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		617,499	8,083	0	778,578	635,265	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		275,253	275,253
Workforce Investment Act	8130		334,930	334,930
Temporary Assistance for Needy Families (TANF)	8140		98,034	98,034
Student Financial Aid	8150			0
Veterans Education	8160	2,935		2,935
Vocational and Technical Education Act (VATEA)	8170		900,010	900,010
Other Federal Revenues	8190		4,713,506	4,713,506
Total Federal Revenues	8100	2,935	6,321,733	6,324,668
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	176,850		176,850
State General Apportionment	8612	35,806,887		35,806,887
Other General Apportionment	8613	198,240		198,240
General Categorical Programs	8620			
Child Development	8621		122,565	122,565
Extended Opportunity Programs and Services(EOPS)	8622		762,335	762,335
Disabled Students Programs and Services(DSPS)	8623		1,500,989	1,500,989
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		420,258	420,258
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	15,139,435		15,139,435
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		6,994,083	6,994,083
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	215,296		215,296
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,232,541	585,766	2,818,307
State Mandated Costs	8685	456,311		456,311
Other State Non-Tax Revenues	8686	410,684		410,684
Other State Revenues	8690			0
Total State Revenues	8600	54,636,244	10,385,996	65,022,240

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	23,321,233		23,321,233
Tax Allocation, Supplemental Roll	8812	660,950		660,950
Tax Allocation, Unsecured Roll	8813	1,405,679		1,405,679
Prior Years Taxes	8816	(602,799)		(602,799)
Education Revenues Augmentation Fund (ERAF)	8817	3,848,416		3,848,416
Redevelopment Agency Funds - Pass Through	8818	254,144		254,144
Redevelopment Agency Funds - Residual	8819	2,253,479		2,253,479
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	3,916	380,912	384,828
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	6,072,129	146,441	6,218,570
Sales and Commissions	8840	54		54
Rentals and Leases	8850	919,098		919,098
Interest and Investment Income	8860	23,394		23,394
Student Fees and Charges	8870			
Community Services Classes	8872	2,015,882	500	2,016,382
Dormitory	8873			0
Enrollment	8874	8,280,515		8,280,515
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		661,296	661,296
Instructional Materials Fees and Sales of Materials	8877	66,791		66,791
Insurance	8878			0
Student Records	8879	111,320		111,320
Nonresident Tuition	8880	2,070,286		2,070,286
Parking Services and Public Transportation	8881		963,459	963,459
Other Student Fees and Charges	8885	153,557		153,557
Other Local Revenues	8890	2,050,012	90,117	2,140,129
Total Local Revenues	8800	52,908,056	2,242,725	55,150,781
Total Revenues		107,547,235	18,950,454	126,497,689

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	5,910		5,910
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	760,742	172,008	932,750
Total Other Financing Sources	8900	766,652	172,008	938,660
Total Revenues and Other Financing Sources		108,313,887	19,122,462	127,436,349

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	144,155	36,926	12,364	4,030		197,475
Architecture and Environmental Design	0200	230,818		3,389	3,186		237,393
Environmental Sciences and Technologies	0300	38,570					38,570
Biological Sciences	0400	2,590,070	177,612	119,584	60,505		2,947,771
Business and Management	0500	2,317,322	44,772	18,301			2,380,395
Communications	0600	552,535	67,979	20,721			641,235
Computer and Information Science	0700	1,930,796	169,228	3,472			2,103,496
Education	0800	3,667,841	526,030	300,562	81,177		4,575,610
Engineering and Related Industrial Technology	0900	2,168,561	349,857	301,419	286,694		3,106,531
Fine and Applied Arts	1000	2,815,818	114,780	118,621	180,548		3,229,767
Foreign language	1100	635,640		5,859	1,580		643,079
Health	1200	2,357,292	577,508	185,673	14,866		3,135,339
Consumer Education And Home Economics	1300	1,214,010	466,880	37,990	8,528		1,727,408
Law	1400						0
Humanities(Letters)	1500	7,384,370	582,110	28,335	8,199		8,003,014
Library Science	1600						0
Mathematics	1700	5,143,853	169,020	7,530			5,320,403
Military Studies	1800						0
Physical Sciences	1900	2,662,929	346,691	92,832	75,650		3,178,102
Psychology	2000	1,561,847	88,136	1,000			1,650,983
Public Affairs and Services	2100	1,518,638	81,582	362,389	52,365		2,014,974
Social Sciences	2200	3,888,287	125,659	22,433	45,497		4,081,876
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,600,075	309,674	469,111	368,646		2,747,506
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	195,607	17,432				213,039
Sub-Total Instructional Activites		44,619,034	4,251,876	2,111,585	1,191,471		52,173,966
Total Expenditures for GF Activities*		44,898,933	51,977,586	21,226,477	2,019,282	1,953,467	122,075,745

*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: 2014-2015

Budget Year: 2015-2016

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		3,708,327	204,676	120,177		4,033,180
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		265,608	2,812			268,420
Other Instructional Administration & Governance	6090		25,627	23,601			49,228
Total Instructional Admin. & Governance		0	3,999,562	231,089	120,177	0	4,350,828
Instructional Support Services	6100						
Learning Center	6110	277,604	395,126	10,305			683,035
Library	6120		1,901,484	27,837	107,073		2,036,394
Media	6130		402,482	44,274			446,756
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		273,194	1,476			274,670
Other Instructional Support Services	6190						0
Total Instructional Support Services		277,604	2,972,286	83,892	107,073	0	3,440,855
Admissions and Records	6200		2,143,367	292,365	292		2,436,024
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,185,318	472,820	126,991		5,785,129
Matriculation and Student Assessment	6320		40,804	22,017			62,821
Transfer Programs	6330		95,889				95,889
Career Guidance	6340		145,455	15,500			160,955
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,467,466	510,337	126,991	0	6,104,794

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: 2014-2015

Budget Year: 2015-2016

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		1,624,931	115,968	80,192		1,821,091
Extended Opportunity Programs and Services (EOPS)	6430		863,739	35,660			899,399
Health Services	6440		42,824	568,209	2,460		613,493
Student Personnel Administration	6450		751,477	94,187			845,664
Financial Aid Administration	6460		1,443,014	124,639			1,567,653
Job Placement Services	6470		524,488	1,876,591			2,401,079
Veterans Services	6480		208,389	8,412			216,801
Miscellaneous Student Services	6490		627,034	44,093	1,773		672,900
Total Other Student Services		0	6,085,896	2,867,759	84,425	0	9,038,080
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,498,728	600,016	20,744		2,119,488
Custodial Services	6530		2,830,117	233,315			3,063,432
Grounds Maintenance and Repairs	6550		948,878	68,839	15,274		1,032,991
Utilities	6570			2,239,670			2,239,670
Other Operations and Maintenance of Plant	6590		277,898	46,466			324,364
Total Operation and Maintenance of Plant	6500	0	5,555,621	3,188,306	36,018	0	8,779,945
Planning, Policymaking and Coordinations	6600		2,886,539	993,690	9,879		3,890,108

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

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: 2014-2015

Budget Year: 2015-2016

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		398,159	316,994			715,153
Fiscal Operations	6720		2,677,500	393,355	7,561		3,078,416
Human Resources Management	6730		1,221,361	161,738			1,383,099
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,810,908				5,810,908
Staff Development	6750		26,946	3,893			30,839
Staff Diversity	6760						0
Logistical Services	6770		1,597,071	1,073,390	17,805		2,688,266
Management Information Systems	6780		3,923,324	533,018	48,630		4,504,972
Other General Institutional Support Services	6790		94,338	888			95,226
Total General Institutional Support Services	6700	0	15,749,607	2,483,276	73,996	0	18,306,879
Community Services & Economic Development	6800						
Community Recreation	6810		117,056	1,844			118,900
Community Service Classes	6820	2,295	223,670	161,457			387,422
Community Use of Facilities	6830		484,260	12,754	1,524		498,538
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	2,295	824,986	176,055	1,524	0	1,004,860

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		86,909				86,909
Child Development Centers	6920		4,271				4,271
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		762,962	193,865			956,827
Student and Co-Curricular Activities	6960		85,558	552,158	1,842		639,558
Student Housing	6970						0
Other Ancillary Services	6990		198				198
Total Ancillary Services	6900	0	939,898	746,023	1,842	0	1,687,763
Auxiliary Operations	7000						
Contract Education	7010		1,034,860	7,406,142			8,441,002
Other Auxiliary Operations	7090		65,622				65,622
Total Auxiliary Operations	7000	0	1,100,482	7,406,142	0	0	8,506,624

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: 2014-2015

Budget Year: 2015-2016

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			135,958	265,594		401,552
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					1,236,706	1,236,706
Student Aid	7320					716,761	716,761
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,953,467	1,953,467
Sub-Total Non-Instructional Activities		279,899	47,725,710	19,114,892	827,811	1,953,467	69,901,779
Total Expenditures General Fund: activities *		44,898,933	51,977,586	21,226,477	2,019,282	1,953,467	122,075,745

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$118,713,752
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	16,296.82		
	2. 2014-2015 Second Period Actual FTES	17,020.54		
	3. 2014-2015 Population change factor (C2/C1)	1.0444		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$128,720,856
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)			\$128,720,856
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$128,720,856
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			45,412,697
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			211,215
C.	Local Property taxes			31,213,486
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			320,133
H.	2015-2016 Appropriations Subject to Limit			\$76,517,265

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,935		6,321,733	7,123,538	6,324,668	7,123,538
State Revenues	8600	54,636,244	63,199,699	10,385,996	11,294,990	65,022,240	74,494,689
Local Revenues	8800	52,908,056	55,437,676	2,242,725	1,477,067	55,150,781	56,914,743
Total Revenues		107,547,235	118,637,375	18,950,454	19,895,595	126,497,689	138,532,970
EXPENDITURES:							
Academic Salaries	1000	41,902,214	43,669,410	2,913,056	1,019,966	44,815,270	44,689,376
Classified Salaries	2000	19,675,471	21,556,072	4,947,091	3,338,192	24,622,562	24,894,264
Employee Benefits	3000	25,277,321	26,082,865	2,161,366	1,930,572	27,438,887	28,013,437
Supplies and Materials	4000	1,450,897	1,867,094	1,195,712	705,440	2,646,609	2,572,534
Other Operating Expenses and Services	5000	13,585,671	19,246,808	4,994,197	6,644,480	18,579,868	25,891,288
Capital Outlay	6000	271,205	254,297	1,748,077	1,264,213	2,019,282	1,518,510
Total Expenditures		102,162,779	112,676,546	17,959,499	14,902,863	120,122,278	127,579,409
Excess /(Deficiency) of Revenues over Expenditures		5,384,456	5,960,829	990,955	4,992,732	6,375,411	10,953,561
Other Financing Sources	8900	766,652	419,259	172,008	43,315	938,660	462,574
Other Outgo	7000	814,860	607,507	1,138,607	331,232	1,953,467	938,739
Net Increase/(Decrease) in Fund Balance		5,336,248	5,772,581	24,356	4,704,815	5,360,604	10,477,396
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,983,356	16,319,604	709,818	734,174	11,693,174	17,053,778
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,983,356		709,818		11,693,174	
Ending Fund Balance, June 30		16,319,604	22,092,185	734,174	5,438,989	17,053,778	27,531,174

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	168,049	168,000				
Local Revenues	8800	22,049,641	22,000,000				
Total Revenues		22,217,690	22,168,000	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	13,416,317	13,500,000				
Debt Interest and Other Service Charges	7120	7,285,018	7,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,701,335	20,500,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,701,335)	(20,500,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,516,355	1,668,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,502,882	18,019,237		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,502,882		0		0	
Ending Fund Balance, June 30		18,019,237	19,687,237	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
REVENUES:							
Federal Revenues	8100					205,997	265,000
State Revenues	8600					388,677	389,880
Local Revenues	8800			81,817	77,484	318,228	341,914
Total Income		0	0	81,817	77,484	912,902	996,794
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			21,230	20,124	897,758	872,195
Employee Benefits	3000			7,614	11,546	398,683	435,573
Supplies and Materials	4000					60,525	71,700
Other Operating Expenses and Services	5000			34		12,140	22,824
Capital Outlay	6000						
Total Expenditures		0	0	28,878	31,670	1,369,106	1,402,292
Excess /(Deficiency) of Revenues over Expenditures		0	0	52,939	45,814	(456,204)	(405,498)
Other Financing Sources	8900					456,204	405,498
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	52,939	45,814	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	122,409	175,348	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		122,409		0	
Ending Fund Balance, June 30		0	0	175,348	221,162	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
Beginning 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: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,840,384	859,356				
Local Revenues	8800	2,387,311	1,438,985	339,397	320,000		
Total Income		4,227,695	2,298,341	339,397	320,000	0	0
Expenditures							
Academic Salaries	1000			1,877			
Classified Salaries	2000			462,089	410,418		
Employee Benefits	3000			169,218	185,623		
Supplies and Materials	4000	12,510	12,500	2,199	2,500		
Other Operating Expenses and Services	5000	732,181	625,000	1,295,044	1,500,000		
Capital Outlay	6000	1,570,714	1,337,283	18,787,557	15,898,641		
Total Expenditures		2,315,405	1,974,783	20,717,984	17,997,182	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,912,290	323,558	(20,378,587)	(17,677,182)	0	0
Other Financing Sources	8900			116,304	232,608		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,912,290	323,558	(20,262,283)	(17,444,574)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	8,442,626	10,342,474	100,752,378	80,490,095		0
Prior Years Adustments	9020	(12,442)					
Adjusted Beginning Balance	9030	8,430,184		100,752,378		0	
Ending Fund Balance, June 30		10,342,474	10,666,032	80,490,095	63,045,521	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 59					
		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				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,672,478	5,204,000				
Other Financing Sources	8900						
Total Income		5,672,478	5,204,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,327,348	5,200,000				
Capital Outlay	6000						
Total Expenditures		5,327,348	5,200,000	0	0		
Net Profit or Loss		345,130	4,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		345,130	4,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,258,165	4,603,295		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,258,165		0			
Ending Fund Balance, June 30		4,603,295	4,607,295	0	0		

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	509,999		18,927			
Total Income		509,999	0	18,927	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	50,299					
Employee Benefits	3000	14,446					
Supplies and Materials	4000	106,689		367			
Other Operating Expenses and Services	5000	94,490		33,365			
Capital Outlay	6000	2,272					
Total Expenditures		268,196	0	33,732	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		241,803	0	(14,805)	0	0	0
Other Financing Sources	8900	199,126		15,000			
Other Outgo	7000	330,040					
Net Increase/(Decrease) in Fund Balance		110,889	0	195	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	501,508	612,397	7,888	8,083		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	501,508		7,888		0	
Ending Fund Balance, June 30		612,397	612,397	8,083	8,083	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	19,811,591	20,000,000				
State Revenues	8600	1,191,191	1,000,000				
Local Revenues	8800			20,202			
Total Income		21,002,782	21,000,000	20,202	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,531		(345)			
Capital Outlay	6000						
Total Expenditures		10,531	0	(345)	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		20,992,251	21,000,000	20,547	0	0	0
Other Financing Sources	8900	162,307		11			
Other Outgo	7000	21,142,434	21,000,000	11			
Net Increase/(Decrease) in Fund Balance		12,124	0	20,547	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	250,278	262,402	300,921	321,468		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	250,278		300,921		0	
Ending Fund Balance, June 30		262,402	262,402	321,468	321,468	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	456,204
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	408,057
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	162,307
72	STUDENT REPRESENTATION FEE TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	3,142

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: 2014-2015

Budget Year: 2015-2016

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		2,752,419			540,330	
Adjustments	9020						
Adjusted Beginning Balance	9030		2,752,419			540,330	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,232,541			585,766	
		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)	
Expenditures							
Academic Salaries	1000		853,095		853,095		853,095
Classified Salaries	2000				0		0
Employee Benefits	3000		245,203		245,203		245,203
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	573,237	573,237
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	573,237	573,237
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		0	1,098,298	0	1,098,298	573,237	1,671,535
Ending Balance					3,886,662	552,859	4,439,521

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: 2014-2015

Budget Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	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		3,886,662			552,859	
Adjustments	9020						
Adjusted Beginning Balance	9030		3,886,662			552,859	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,158,208				
		Instructional & Institutional 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)	
Expenditures							
Academic Salaries	1000		850,000		850,000		850,000
Classified Salaries	2000				0		0
Employee Benefits	3000		250,000		250,000		250,000
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		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
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,100,000	0	1,100,000	0	1,100,000
Ending Balance					4,944,870	552,859	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	15,139,435
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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	15,139,435	0	0	15,139,435
TOTAL		15,139,435	0	0	15,139,435

CALIFORNIA COMMUNITY COLLEGES

Pension Costs

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 480

Name: CHABOT-LAS POSITAS

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	2,703,804	8.25%	2,556,882	11.44%	498,413	5,759,099	N/A	N/A
2014-15	2,946,175	8.88%	2,871,188	11.77%	509,338	6,326,701	567,602	9.86%
2015-16	3,516,584	10.73%	2,553,748	11.85%	563,990	6,634,322	307,621	4.86%
2016-17	4,122,891	12.58%	2,813,067	13.05%	634,940	7,570,898	936,576	14.12%
2017-18	4,729,199	14.43%	3,578,308	16.60%	726,562	9,034,069	1,463,171	19.33%
2018-19	5,335,507	16.28%	3,923,205	18.20%	844,846	10,103,558	1,069,489	11.84%
2019-20	5,941,814	18.13%	4,289,658	19.90%	998,017	11,229,489	1,125,931	11.14%
2020-21	6,259,716	19.10%	4,397,439	20.40%	1,188,638	11,845,793	616,304	5.49%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

In 2015-16, the district received an increase in the base allocation in excess of 4%. This, along with COLA increases, will fund the increases in the district's retirement contributions. The district will also earmark future funding increases, as needed, to fund the district's obligations.