

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2016-2017)  
(Budget Report for Fiscal Year 2017-2018)

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

10.10.17

\_\_\_\_\_  
Date



\_\_\_\_\_  
District Superintendent

10/11/2017

\_\_\_\_\_  
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, 2017. 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: 2016-2017

Budget Year: 2017-2018

District ID: 480

Name: CHABOT-LAS POSITAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	21,601,280	21,819,950		21,819,950
Other	1300	19,806,965	19,807,757		19,807,757
<b>Total Instructional Salaries</b>		41,408,245	41,627,707	0	41,627,707
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		8,096,128	9,461	8,105,589
Other	1400		398,472	2,150	400,622
<b>Total Non-Instructional Salaries</b>		0	8,494,600	11,611	8,506,211
<b>Total Academic Salaries</b>		41,408,245	50,122,307	11,611	50,133,918
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		17,937,381	1,074,322	19,011,703
Other	2300		1,593,434	355,528	1,948,962
<b>Total Non-Instructional Salaries</b>		0	19,530,815	1,429,850	20,960,665
<b>Instructional Aides</b>					
Regular Status	2200	964,700	1,063,996		1,063,996
Other	2400	107,679	107,679		107,679
<b>Total Instructional Aides</b>		1,072,379	1,171,675	0	1,171,675
<b>Total Classified Salaries</b>		1,072,379	20,702,490	1,429,850	22,132,340
<b>Employee Benefits</b>	3000	19,082,701	29,035,539	624,591	29,660,130
<b>Supplies and Materials</b>	4000		1,186,358	393,461	1,579,819
<b>Other Operating Expenses</b>	5000		9,466,755	8,044,202	17,510,957
<b>Equipment Replacement</b>	6420		542,823		542,823
<b>Total Expenditures Prior to Exclusions</b>		61,563,325	111,056,272	10,503,715	121,559,987

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: 2016-2017

Budget Year: 2017-2018

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		171,246		171,246
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		114,397	35,952	150,349
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: 2016-2017

Budget Year: 2017-2018

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	285,643	35,952	321,595
<b>Total for ECS 84362, 50% Law</b>		61,563,325	110,770,629	10,467,763	121,238,392
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.58%	100.00%		
<b>50% of Current Expense of Education</b>			55,385,314		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		61,563,325	110,770,629	10,467,763	121,238,392
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		61,563,325	111,056,272	10,503,715	121,559,987
<b>Capital Expenditures</b>	6000	67,094	542,822		542,822
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		61,630,419	111,599,094	10,503,715	122,102,809

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	6,513,194		6,513,194
In County Treasury	9112	21,669,303	10,008,996	31,678,299
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,607,290	9,333,633	20,940,923
Due from Other Funds	9140	1,093,185	134,103	1,227,288
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,662,174	45,769	1,707,943
<b>TOTAL ASSETS</b>		42,575,146	19,522,501	62,097,647
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,680,523	5,864,686	13,545,209
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,796,718	9,553,722	17,350,440
<b>TOTAL LIABILITIES</b>		15,477,241	15,418,408	30,895,649

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	27,097,905		27,097,905
<b>Total Fund Balance</b>		<b>27,097,905</b>	<b>0</b>	<b>27,097,905</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		4,104,093	4,104,093
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	4,104,093	4,104,093
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>27,097,905</b>	<b>4,104,093</b>	<b>31,201,998</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>42,575,146</b>	<b>19,522,501</b>	<b>62,097,647</b>

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, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	17,663,468		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		17,663,468	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	17,663,468		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		17,663,468	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		17,663,468	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,663,468	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, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		39,713	187,460			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		613	94,955			
Due from Other Funds	9140			81,503			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	40,326	363,918	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			18,017			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		613				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	613	18,017	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	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	39,713	345,901	0	0	0
<b>Total Fund Balance</b>		0	39,713	345,901	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	39,713	345,901	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	40,326	363,918	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, 2017

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,660,437	51,443,774	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,408,159		
Due from Other Funds	9140	442,173		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		297,157	
<b>TOTAL ASSETS</b>		10,510,769	51,740,931	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	97,893	1,980,792	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		1,444,970	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	925,039		
<b>TOTAL LIABILITIES</b>		1,022,932	3,425,762	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, 2017

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712		48,315,169	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	48,315,169	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	9,487,837		
Total Designated Fund Balance		9,487,837	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		9,487,837	48,315,169	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,510,769	51,740,931	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
<b>Total Reserved Fund Balance</b>		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		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, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	4,293,511	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(5,773)	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		4,287,738	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, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,003	
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		1,003	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	1,003	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, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	4,286,735	
<b>Total Designated Fund Balance</b>		4,286,735	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		4,286,735	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,287,738	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	460,553	9,174		340,793	317,002			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	452			712,291	65,585			
Due from Other Funds	9140					71,238			
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		461,005	9,174	0	1,053,084	453,825	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,933			327,547	30,564			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	102			456,198				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		4,035	0	0	783,745	30,564	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	4,035	0	0	783,745	30,564	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	456,970	9,174		269,339	423,261			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		456,970	9,174	0	269,339	423,261	0	0	0
<b>Fund Balance (GASB 54)</b>									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
	9890								
<b>TOTAL FUND EQUITY</b>		456,970	9,174	0	269,339	423,261	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		461,005	9,174	0	1,053,084	453,825	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,150,269	1,150,269
Workforce Investment Act	8130		390,128	390,128
Temporary Assistance for Needy Families (TANF)	8140		87,083	87,083
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		880,455	880,455
Other Federal Revenues	8190		3,881,793	3,881,793
<b>Total Federal Revenues</b>	8100	0	6,389,728	6,389,728
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,129,495		1,129,495
State General Apportionment	8612	34,082,432		34,082,432
Other General Apportionment	8613	557,779		557,779
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,018,984	1,018,984
Disabled Students Programs and Services(DSPS)	8623		1,627,980	1,627,980
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		440,932	440,932
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		13,724,626	13,724,626

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	13,519,570		13,519,570
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		585,366	585,366
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	214,505		214,505
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,761,981	1,419,219	4,181,200
State Mandated Costs	8685	1,920,872		1,920,872
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,124,024	15,232,467	17,356,491
<b>Total State Revenues</b>	8600	56,310,658	34,049,574	90,360,232

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,614,911		26,614,911
Tax Allocation, Supplemental Roll	8812	823,573		823,573
Tax Allocation, Unsecured Roll	8813	1,425,465		1,425,465
Prior Years Taxes	8816	(344,268)		(344,268)
Education Revenues Augmentation Fund (ERAF)	8817	9,663,132		9,663,132
Redevelopment Agency Funds - Pass Through	8818	455,230		455,230
Redevelopment Agency Funds - Residual	8819	1,279,328		1,279,328
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	61,938	191,738	253,676
Contract Services	8830			
Contract Instructional Services	8831	7,542,519		7,542,519
Other Contract Services	8832		50,846	50,846
Sales and Commissions	8840	54,653		54,653
Rentals and Leases	8850	742,487		742,487
Interest and Investment Income	8860	116,057		116,057
Student Fees and Charges	8870			
Community Services Classes	8872	1,549,152		1,549,152
Dormitory	8873			0
Enrollment	8874	10,028,649		10,028,649
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		748,224	748,224
Instructional Materials Fees and Sales of Materials	8877	78,888		78,888
Insurance	8878			0
Student Records	8879	111,805		111,805
Nonresident Tuition	8880	2,634,723		2,634,723
Parking Services and Public Transportation	8881		934,565	934,565
Other Student Fees and Charges	8885	51,755		51,755
Other Local Revenues	8890	2,102,049	300,716	2,402,765
<b>Total Local Revenues</b>	8800	64,992,046	2,226,089	67,218,135
<b>Total Revenues</b>		121,302,704	42,665,391	163,968,095



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	7,352		7,352
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	3,258,360	493,889	3,752,249
<b>Total Other Financing Sources</b>	8900	3,265,712	493,889	3,759,601
<b>Total Revenues and Other Financing Sources</b>		124,568,416	43,159,280	167,727,696

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	118,534	93,037	23,915	89,738		325,224
Architecture and Environmental Design	0200	258,001	22,288	4,807			285,096
Environmental Sciences and Technologies	0300	30,839					30,839
Biological Sciences	0400	3,208,163	312,883	123,897	109,128		3,754,071
Business and Management	0500	2,873,759	75,221	53,447	6,725		3,009,152
Communications	0600	503,372	110,920	32,778	28,832		675,902
Computer and Information Science	0700	2,155,641	150,651	12,771	7,482		2,326,545
Education	0800	4,285,662	876,527	500,518	121,924		5,784,631
Engineering and Related Industrial Technology	0900	2,514,358	357,813	458,650	703,026		4,033,847
Fine and Applied Arts	1000	3,507,145	452,778	197,888	189,535		4,347,346
Foreign language	1100	667,952	41,545	30,409	12,705		752,611
Health	1200	2,421,885	456,915	89,466	383,520		3,351,786
Consumer Education And Home Economics	1300	1,421,968	515,260	32,770	10,944		1,980,942
Law	1400						0
Humanities(Letters)	1500	9,269,001	571,211	25,110			9,865,322
Library Science	1600						0
Mathematics	1700	6,539,327	442,536	9,819	33,018		7,024,700
Military Studies	1800						0
Physical Sciences	1900	3,190,653	514,316	84,546	84,942		3,874,457
Psychology	2000	2,011,993	139,330				2,151,323
Public Affairs and Services	2100	1,435,927	234,416	270,193	444		1,940,980
Social Sciences	2200	4,868,957	43,872	48,080	402		4,961,311
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,033,658	844,079	593,115			5,470,852
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,331,382				5,331,382
<b>Sub-Total Instructional Activites</b>		<b>55,316,795</b>	<b>11,586,980</b>	<b>2,592,179</b>	<b>1,782,365</b>		<b>71,278,319</b>
<b>Total Expenditures for GF Activities*</b>		<b>55,521,008</b>	<b>63,857,829</b>	<b>37,853,562</b>	<b>3,083,657</b>	<b>3,797,217</b>	<b>164,113,273</b>

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

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: 2016-2017

Budget Year: 2017-2018

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	31,328	6,126,879	551,817	299,521		7,009,545
Course and Curriculum Development	6020		11,996				11,996
Academic / Faculty Senate	6030		267,242	6,092			273,334
Other Instructional Administration & Governance	6090		21,749	5,521			27,270
<b>Total Instructional Admin. &amp; Governance</b>		31,328	6,427,866	563,430	299,521	0	7,322,145
Instructional Support Services	6100						
Learning Center	6110	172,885	557,014	13,746	81,598		825,243
Library	6120		2,432,524	147,070	151,855		2,731,449
Media	6130		498,776	112,173			610,949
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		307,002	6,374			313,376
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		172,885	3,795,316	279,363	233,453	0	4,481,017
Admissions and Records	6200		2,102,173	391,228	12,760		2,506,161
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,811,229	795,479	17,009		8,623,717
Matriculation and Student Assessment	6320		138,249	26,631			164,880
Transfer Programs	6330		264,940	1,027			265,967
Career Guidance	6340		179,537	83,378			262,915
Other Student Counseling and Guidance	6390		220,556	61,321			281,877
<b>Total Student Counseling and Guidance</b>		0	8,614,511	967,836	17,009	0	9,599,356

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: 2016-2017

Budget Year: 2017-2018

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		1,544,159	440,131	13,252		1,997,542
Extended Opportunity Programs and Services (EOPS)	6430		1,134,373	80,490	28,550	76,497	1,319,910
Health Services	6440		38,572	648,153	3,490		690,215
Student Personnel Administration	6450		796,295	155,150			951,445
Financial Aid Administration	6460		1,650,371	51,250	550		1,702,171
Job Placement Services	6470		485,306	1,806,057			2,291,363
Veterans Services	6480		148,325	5,681	13,323		167,329
Miscellaneous Student Services	6490		691,908	124,868	10,313	4,941	832,030
<b>Total Other Student Services</b>		0	6,489,309	3,311,780	69,478	81,438	9,952,005
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,493,650	738,076	28,869		2,260,595
Custodial Services	6530		3,251,565	251,772	7,583		3,510,920
Grounds Maintenance and Repairs	6550		1,065,531	86,242	140,270		1,292,043
Utilities	6570			2,672,716			2,672,716
Other Operations and Maintenance of Plant	6590		348,374	135,119	340		483,833
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,159,120	3,883,925	177,062	0	10,220,107
<b>Planning, Policymaking and Coordinations</b>	6600		3,231,749	920,452	10,042		4,162,243

\* 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: 2016-2017

Budget Year: 2017-2018

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		479,073	902,538	1,603		1,383,214
Fiscal Operations	6720		3,806,538	568,914	9,692		4,385,144
Human Resources Management	6730		1,199,794	392,625	996		1,593,415
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		57,148	27,445			84,593
Staff Diversity	6760						0
Logistical Services	6770		1,727,780	1,255,660	3,415		2,986,855
Management Information Systems	6780		4,429,500	909,821	126,960		5,466,281
Other General Institutional Support Services	6790		248,541	9,967	267		258,775
<b>Total General Institutional Support Services</b>	6700	0	11,948,374	4,066,970	142,933	0	16,158,277
Community Services & Economic Development	6800						
Community Recreation	6810		109,003	3,052			112,055
Community Service Classes	6820		191,339	93,021			284,360
Community Use of Facilities	6830		458,206	4,739			462,945
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	758,548	100,812	0	0	859,360

\* 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: 2016-2017

Budget Year: 2017-2018

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		305,602				305,602
Child Development Centers	6920		93,914				93,914
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		827,231	187,241			1,014,472
Student and Co-Curricular Activities	6960		43,003	637,457			680,460
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,269,750	824,698	0	0	2,094,448
Auxiliary Operations	7000						
Contract Education	7010		1,390,128	19,804,718		208,298	21,403,144
Other Auxiliary Operations	7090		84,005				84,005
<b>Total Auxiliary Operations</b>	7000	0	1,474,133	19,804,718	0	208,298	21,487,149

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: 2016-2017

Budget Year: 2017-2018

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				
<b>Physical Property and Related Acquisitions</b>	7100			146,171	339,034		485,205
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,660,490	2,660,490
Student Aid	7320					846,991	846,991
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,507,481	3,507,481
<b>Sub-Total Non-Instructional Activites</b>		204,213	52,270,849	35,261,383	1,301,292	3,797,217	92,834,954
<b>Total Expenditures General Fund: activities *</b>		55,521,008	63,857,829	37,853,562	3,083,657	3,797,217	164,113,273

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$127,469,107
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
1.	2015-2016 Second Period Actual FTES	15,995.35		
2.	2016-2017 Second Period Actual FTES	15,541.21		
3.	2016-2017 Population change factor (C2/C1)	0.9716		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$128,419,012
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)			\$128,419,012
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$128,419,012
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,616,457
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			209,429
C.	Local Property taxes			40,014,185
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			594,406
H.	2017-2018 Appropriations Subject to Limit			\$86,245,665



For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		2,000	6,389,728	15,292,652	6,389,728	15,294,652
State Revenues	8600	56,310,658	59,556,275	34,049,574	91,971,156	90,360,232	151,527,431
Local Revenues	8800	64,992,046	62,210,716	2,226,089	2,017,033	67,218,135	64,227,749
<b>Total Revenues</b>		121,302,704	121,768,991	42,665,391	109,280,841	163,968,095	231,049,832
<b>EXPENDITURES:</b>							
Academic Salaries	1000	50,133,917	49,173,744	5,464,525	3,522,552	55,598,442	52,696,296
Classified Salaries	2000	22,132,344	25,030,877	7,112,431	7,675,059	29,244,775	32,705,936
Employee Benefits	3000	30,593,087	31,831,806	3,942,533	4,630,344	34,535,620	36,462,150
Supplies and Materials	4000	1,579,818	1,487,884	1,540,748	19,946,373	3,120,566	21,434,257
Other Operating Expenses and Services	5000	17,510,959	18,318,800	17,222,037	68,516,166	34,732,996	86,834,966
Capital Outlay	6000	542,822	378,982	2,540,835	1,079,486	3,083,657	1,458,468
<b>Total Expenditures</b>		122,492,947	126,222,093	37,823,109	105,369,980	160,316,056	231,592,073
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,190,243)	(4,453,102)	4,842,282	3,910,861	3,652,039	(542,241)
<b>Other Financing Sources</b>	8900	3,265,712	6,278,498	493,889	66,945	3,759,601	6,345,443
<b>Other Outgo</b>	7000	1,294,529	1,122,895	2,502,688	3,931,243	3,797,217	5,054,138
<b>Net Increase/(Decrease) in Fund Balance</b>		780,940	702,501	2,833,483	46,563	3,614,423	749,064
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	26,316,976	27,097,916	1,270,608	4,104,091	27,587,584	31,202,007
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	26,316,976		1,270,608		27,587,584	
<b>Ending Fund Balance, June 30</b>		27,097,916	27,800,417	4,104,091	4,150,654	31,202,007	31,951,071

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600	191,247					
Local Revenues	8800	28,227,223	28,300,000				
<b>Total Revenues</b>		28,418,470	28,300,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	29,471,572	29,500,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	29,471,572	29,500,000	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(29,471,572)	(29,500,000)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,053,102)	(1,200,000)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,716,570	17,663,468		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,716,570		0		0	
<b>Ending Fund Balance, June 30</b>		17,663,468	16,463,468	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					188,060	318,000
State Revenues	8600					649,571	519,448
Local Revenues	8800			39,450	57,500	448,947	523,250
<b>Total Income</b>		0	0	39,450	57,500	1,286,578	1,360,698
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			26,096	15,000	932,433	1,163,102
Employee Benefits	3000			19,155	5,000	446,572	599,478
Supplies and Materials	4000					50,463	63,000
Other Operating Expenses and Services	5000					40,538	46,030
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	45,251	20,000	1,470,006	1,871,610
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(5,801)	37,500	(183,428)	(510,912)
<b>Other Financing Sources</b>	8900					151,692	175,855
<b>Other Outgo</b>	7000			198,031			
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(203,832)	37,500	(31,736)	(335,057)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	243,545	39,713	377,639	345,903
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		243,545		377,639	
<b>Ending Fund Balance, June 30</b>		0	0	39,713	77,213	345,903	10,846

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	387,260	1,883,042				
Local Revenues	8800	1,540,067	805,000	439,641	1,800,000		
<b>Total Income</b>		1,927,327	2,688,042	439,641	1,800,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			491,874	1,014,646		
Employee Benefits	3000			179,359	402,632		
Supplies and Materials	4000	15,030	15,000	2,739	4,000		
Other Operating Expenses and Services	5000	659,034	634,000	1,135,381	1,200,000		
Capital Outlay	6000	583,331	2,083,042	15,375,342	24,889,445		
<b>Total Expenditures</b>		1,257,395	2,732,042	17,184,695	27,510,723	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		669,932	(44,000)	(16,745,054)	(25,710,723)	0	0
<b>Other Financing Sources</b>	8900			281,255,415	160,232,608		
<b>Other Outgo</b>	7000	1,000,000	1,756,000	281,022,807			
<b>Net Increase/(Decrease) in Fund Balance</b>		(330,068)	(1,800,000)	(16,512,446)	134,521,885	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	9,817,905	9,487,837	64,827,615	48,315,169		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	9,817,905		64,827,615		0	
<b>Ending Fund Balance, June 30</b>		9,487,837	7,687,837	48,315,169	182,837,054	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	5,360,598	5,168,922				
Other Financing Sources	8900						
<b>Total Income</b>		5,360,598	5,168,922	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,653,785	5,143,922				
Capital Outlay	6000						
<b>Total Expenditures</b>		5,653,785	5,143,922	0	0		
<b>Net Profit or Loss</b>		(293,187)	25,000	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(293,187)	25,000	0	0		
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,579,922	4,286,735		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,579,922		0			
<b>Ending Fund Balance, June 30</b>		4,286,735	4,311,735	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	473,583	475,000	21,546	22,000		
<b>Total Income</b>		473,583	475,000	21,546	22,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	68,320	70,000				
Employee Benefits	3000	15,322	20,000				
Supplies and Materials	4000	124,291	125,000	230	250		
Other Operating Expenses and Services	5000	175,847	175,000	24,516	25,000		
Capital Outlay	6000	17,786	20,000				
<b>Total Expenditures</b>		401,566	410,000	24,746	25,250	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		72,017	65,000	(3,200)	(3,250)	0	0
<b>Other Financing Sources</b>	8900	213,623	215,000	10,000	10,000		
<b>Other Outgo</b>	7000	350,359	350,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(64,719)	(70,000)	6,800	6,750	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	521,690	456,971	2,374	9,174		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	521,690		2,374		0	
<b>Ending Fund Balance, June 30</b>		456,971	386,971	9,174	15,924	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	17,950,022	18,000,000				
State Revenues	8600	1,318,881	1,500,000				
Local Revenues	8800			41,871	42,000		
<b>Total Income</b>		19,268,903	19,500,000	41,871	42,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	18,058	20,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		18,058	20,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		19,250,845	19,480,000	41,871	42,000	0	0
<b>Other Financing Sources</b>	8900	420,990	500,000				
<b>Other Outgo</b>	7000	19,673,068	20,000,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,233)	(20,000)	41,871	42,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	270,571	269,338	381,391	423,262		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	270,571		381,391		0	
<b>Ending Fund Balance, June 30</b>		269,338	249,338	423,262	465,262	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	258,786
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	151,692
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	280
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,153,303
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	420,990
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	198,031
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	55,605
72	STUDENT REPRESENTATION FEE TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	10,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	6,122

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: 2016-2017

Budget Year: 2017-2018

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		6,503,116			974,178	
Adjustments	9020						
Adjusted Beginning Balance	9030		6,503,116			974,178	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,761,981			1,419,219	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	1			1	798,161	798,162
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		1	0	0	1	798,161	798,162
Other Operating Expenses and Services	5000				0	38,208	38,208
Capital Outlay	6000						
Library Books	6300				0	62,388	62,388
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>			0	0	0	62,388	62,388
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1	0	0	1	898,757	898,758
<b>Ending Balance</b>					9,265,096	1,494,640	10,759,736

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: 2016-2017

Budget Year: 2017-2018

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			9,265,096		1,494,640	
Adjustments	9020						
Adjusted Beginning Balance	9030			9,265,096		1,494,640	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			2,269,017		525,000	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	1			1	526,000	526,001
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		1	0	0	1	526,000	526,001
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>			0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1	0	0	1	526,000	526,001
<b>Ending Balance</b>					11,534,112	1,493,640	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	13,519,570
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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	13,519,570	0	0	13,519,570
TOTAL		13,519,570	0	0	13,519,570

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 480

Name: CHABOT-LAS POSITAS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,124,466	3,127,817	7,252,283	N/A	N/A
2016-17	5,486,952	3,915,740	9,402,692	2,150,409	29.65%
2017-18	6,293,857	4,378,074	10,671,931	1,269,239	13.50%
2018-19	7,100,761	5,102,584	12,203,345	1,531,414	14.35%
2019-20	7,907,666	5,863,743	13,771,409	1,568,064	12.85%
2020-21	8,330,746	6,709,475	15,040,221	1,268,812	9.21%

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.