





California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2017-2018)  
(Budget Report for Fiscal Year 2018-2019)

District: CHABOT-LAS POSITAS

District Code: 480

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

 _____ District Chief Business Officer	 _____ Date
 _____ District Superintendent	 _____ Date

Contact:

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, 2018. Please submit the report to :

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

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CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

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

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**DISTRICT: CHABOT-LAS POSITAS**

Actual Year: **2017-2018**

Budget Year: **2018-2019**

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

Chief Business Officer

Last Name:  First Name:   
Area code:  Phone Number:  Ext:   
Electronic Cert Date: **Oct 9 2018 11:28AM** **Data is certified**

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California Community Colleges, Chancellor's Office  
1102 Q Street Sacramento, California 95814-6511  
Send questions to Fiscal Services | [CCFS311Admin@cccco.edu](mailto:CCFS311Admin@cccco.edu)  
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For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 480

Name: CHABOT-LAS POSITAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	22,545,087	22,724,534		22,724,534
Other	1300	20,516,691	20,517,096		20,517,096
<b>Total Instructional Salaries</b>		43,061,778	43,241,630	0	43,241,630
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		8,718,513	6,287	8,724,800
Other	1400		391,125	1,032	392,157
<b>Total Non-Instructional Salaries</b>		0	9,109,638	7,319	9,116,957
<b>Total Academic Salaries</b>		43,061,778	52,351,268	7,319	52,358,587
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		19,535,663	1,051,169	20,586,832
Other	2300		1,353,606	388,980	1,742,586
<b>Total Non-Instructional Salaries</b>		0	20,889,269	1,440,149	22,329,418
<b>Instructional Aides</b>					
Regular Status	2200	1,038,703	1,128,791		1,128,791
Other	2400	80,116	90,098		90,098
<b>Total Instructional Aides</b>		1,118,819	1,218,889	0	1,218,889
<b>Total Classified Salaries</b>		1,118,819	22,108,158	1,440,149	23,548,307
<b>Employee Benefits</b>	3000	21,491,146	38,510,973	682,509	39,193,482
<b>Supplies and Materials</b>	4000		979,306	367,573	1,346,879
<b>Other Operating Expenses</b>	5000		9,919,997	8,613,205	18,533,202
<b>Equipment Replacement</b>	6420		425,167	43,901	469,068
<b>Total Expenditures Prior to Exclusions</b>		65,671,743	124,294,869	11,154,656	135,449,525

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	7,174,339	7,174,339		7,174,339
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		115,345		115,345
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,826,470		1,826,470
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		34,469	171,222	205,691
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

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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>		7,174,339	9,150,623	171,222	9,321,845
<b>Total for ECS 84362, 50% Law</b>		58,497,404	115,144,246	10,983,434	126,127,680
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.80%	100.00%		
<b>50% of Current Expense of Education</b>			57,572,123		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		58,497,404	115,144,246	10,983,434	126,127,680
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		65,671,743	124,294,869	11,154,656	135,449,525
<b>Capital Expenditures</b>	6000	46,332	425,170	43,901	469,071
<b>Equipment Replacement (Back out)</b>	6420		(425,170)	(43,901)	(469,071)
<b>Total Unrestricted General Fund Expenditures</b>		65,718,075	124,294,869	11,154,656	135,449,525

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

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	10,469,761		10,469,761
In County Treasury	9112	18,947,264	2,625,968	21,573,232
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,275,137	20,562,027	31,837,164
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,858,388	92,542	1,950,930
<b>TOTAL ASSETS</b>		<b>42,580,550</b>	<b>23,280,537</b>	<b>65,861,087</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,151,489	9,817,031	20,968,520
Accrued Salaries and Wages Payable	9520	1,767,656	260,237	2,027,893
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	61,570	54,458	116,028
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,026,523	9,118,429	16,144,952
<b>TOTAL LIABILITIES</b>		<b>20,007,238</b>	<b>19,250,155</b>	<b>39,257,393</b>

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2018

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	22,573,312		22,573,312
<b>Total Fund Balance</b>		<b>22,573,312</b>	<b>0</b>	<b>22,573,312</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		4,030,382	4,030,382
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	4,030,382	4,030,382
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>22,573,312</b>	<b>4,030,382</b>	<b>26,603,694</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>42,580,550</b>	<b>23,280,537</b>	<b>65,861,087</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, 2018

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	45,496,266		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		45,496,266	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, 2018

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	45,496,266		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		45,496,266	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>		45,496,266	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		45,496,266	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, 2018

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		46,804	166,487			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			215,275			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	46,804	381,762	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,203			
Accrued Salaries and Wages Payable	9520			16,978			
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	21,181	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, 2018

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	46,804	0	0	0	0
<b>Total Fund Balance</b>		0	46,804	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	360,581	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	360,581	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	46,804	360,581	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	46,804	381,762	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, 2018

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	8,592,140		190,974,145
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,369,852		9,766
Due from Other Funds	9140	360,226		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			627,831
<b>TOTAL ASSETS</b>		10,322,218	0	191,611,742
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	106,747		5,142,745
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			360,226
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,635,086		
<b>TOTAL LIABILITIES</b>		1,741,833	0	5,502,971

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, 2018

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			186,108,771
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	0	186,108,771
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	8,580,385		
Total Designated Fund Balance		8,580,385	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		8,580,385	0	186,108,771
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,322,218	0	191,611,742

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, 2018

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	3,339,359	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(9,908)	
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>		3,329,451	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, 2018

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	603	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	563	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,166	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	1,166	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, 2018

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	3,328,285	
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		<b>3,328,285</b>	<b>0</b>
<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
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		<b>3,328,285</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>3,329,451</b>	<b>0</b>



COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	450,462	14,767		(51,563)	281,099			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				541,963	79,460			
Due from Other Funds	9140					79,977			
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>		450,462	14,767	0	490,400	440,536	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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				296,122	(3,189)			
Accrued Salaries and Wages Payable	9520	2,433							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	22,074			26,414				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		24,507	0	0	322,536	(3,189)	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	24,507	0	0	322,536	(3,189)	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	425,955	14,767		167,864	443,725			
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>		425,955	14,767	0	167,864	443,725	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	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>		425,955	14,767	0	167,864	443,725	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		450,462	14,767	0	490,400	440,536	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,635,667	1,635,667
Workforce Investment Act	8130		399,097	399,097
Temporary Assistance for Needy Families (TANF)	8140		87,078	87,078
Student Financial Aid	8150			0
Veterans Education	8160	8,010		8,010
Vocational and Technical Education Act (VATEA)	8170		950,591	950,591
Other Federal Revenues	8190		4,118,331	4,118,331
<b>Total Federal Revenues</b>	8100	8,010	7,190,764	7,198,774
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,050,824		1,050,824
State General Apportionment	8612	31,375,472		31,375,472
Other General Apportionment	8613	656,243		656,243
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		998,658	998,658
Disabled Students Programs and Services(DSPS)	8623		1,769,973	1,769,973
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		446,004	446,004
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,627,158	9,627,158

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

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	13,360,444		13,360,444
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		761,929	761,929
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	213,527		213,527
Timber Yield Tax	8672	37		37
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,242,065	882,466	3,124,531
State Mandated Costs	8685	876,055		876,055
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,180,850	46,213,845	49,394,695
<b>Total State Revenues</b>	8600	52,955,517	60,700,033	113,655,550

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	28,271,385		28,271,385
Tax Allocation, Supplemental Roll	8812	1,069,852		1,069,852
Tax Allocation, Unsecured Roll	8813	1,469,979		1,469,979
Prior Years Taxes	8816	(147,241)		(147,241)
Education Revenues Augmentation Fund (ERAF)	8817	15,669,109		15,669,109
Redevelopment Agency Funds - Pass Through	8818	554,928		554,928
Redevelopment Agency Funds - Residual	8819	1,724,061		1,724,061
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	86,075	122,960	209,035
Contract Services	8830			
Contract Instructional Services	8831	8,003,626		8,003,626
Other Contract Services	8832		397,876	397,876
Sales and Commissions	8840	52,134		52,134
Rentals and Leases	8850	844,053	349	844,402
Interest and Investment Income	8860	138,354		138,354
Student Fees and Charges	8870			
Community Services Classes	8872	1,675,936		1,675,936
Dormitory	8873			0
Enrollment	8874	9,967,230		9,967,230
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		756,644	756,644
Instructional Materials Fees and Sales of Materials	8877	62,962	3,647	66,609
Insurance	8878			0
Student Records	8879	128,790		128,790
Nonresident Tuition	8880	2,393,324		2,393,324
Parking Services and Public Transportation	8881		863,235	863,235
Other Student Fees and Charges	8885	44,959		44,959
Other Local Revenues	8890	2,527,196	596,956	3,124,152
<b>Total Local Revenues</b>	8800	74,536,712	2,741,667	77,278,379
<b>Total Revenues</b>		127,500,239	70,632,464	198,132,703

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	5,033		5,033
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	5,465,048	350,037	5,815,085
<b>Total Other Financing Sources</b>	8900	5,470,081	350,037	5,820,118
<b>Total Revenues and Other Financing Sources</b>		132,970,320	70,982,501	203,952,821

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	117,882	101,160	43,322	2,158		264,522
Architecture and Environmental Design	0200	316,734	8,300	4,846	57,677		387,557
Environmental Sciences and Technologies	0300	35,615					35,615
Biological Sciences	0400	3,585,700	292,876	154,317	6,269		4,039,162
Business and Management	0500	2,883,808	109,916	22,560	41,588		3,057,872
Communications	0600	559,314	165,115	54,900	48,306		827,635
Computer and Information Science	0700	2,394,283	183,526	17,197	15,447		2,610,453
Education	0800	4,121,528	1,170,416	304,885	59,909		5,656,738
Engineering and Related Industrial Technology	0900	2,452,102	666,223	463,343	748,236		4,329,904
Fine and Applied Arts	1000	3,875,755	470,182	216,040	653,763		5,215,740
Foreign language	1100	768,692	280	5,095			774,067
Health	1200	2,486,523	730,821	156,648	226,990		3,600,982
Consumer Education And Home Economics	1300	1,469,276	487,962	74,907	17,181		2,049,326
Law	1400						0
Humanities(Letters)	1500	10,028,211	689,485	24,963	6,449		10,749,108
Library Science	1600						0
Mathematics	1700	6,727,841	278,104	16,976	2,482		7,025,403
Military Studies	1800						0
Physical Sciences	1900	3,555,873	486,844	60,799	48,187		4,151,703
Psychology	2000	2,298,775	177,102				2,475,877
Public Affairs and Services	2100	1,656,251	302,881	348,795	274,862		2,582,789
Social Sciences	2200	5,132,406	203,614	105,371	9,778		5,451,169
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,674,831	1,325,621	656,380	2,049		6,658,881
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,030,417	5,143,922				7,174,339
<b>Sub-Total Instructional Activites</b>		61,171,817	12,994,350	2,731,344	2,221,331		79,118,842
<b>Total Expenditures for GF Activities*</b>		61,498,769	71,669,530	66,972,891	3,041,885	5,368,068	208,551,143

\*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: 2017-2018

Budget Year: 2018-2019

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		6,638,539	532,378	217,656		7,388,573
Course and Curriculum Development	6020		81,780				81,780
Academic / Faculty Senate	6030		479,018	9,226			488,244
Other Instructional Administration & Governance	6090			7,325			7,325
<b>Total Instructional Admin. &amp; Governance</b>		0	7,199,337	548,929	217,656	0	7,965,922
Instructional Support Services	6100						
Learning Center	6110	265,113	391,323	12,373	571		669,380
Library	6120		2,455,877	51,621	138,945		2,646,443
Media	6130		493,060	120,194	666		613,920
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		388,204	18,657			406,861
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		265,113	3,728,464	202,845	140,182	0	4,336,604
Admissions and Records	6200		2,594,047	309,174			2,903,221
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,491,429	304,111	5,441		6,800,981
Matriculation and Student Assessment	6320		143,949	12,093			156,042
Transfer Programs	6330		353,263	24,956			378,219
Career Guidance	6340		170,644	5,198			175,842
Other Student Counseling and Guidance	6390		580,613	57,259			637,872
<b>Total Student Counseling and Guidance</b>		0	7,739,898	403,617	5,441	0	8,148,956

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: 2017-2018

Budget Year: 2018-2019

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	43,450	396,179	6,143			445,772
Disabled Student Programs and Services (DSPS)	6420		1,713,703	333,986	37,523		2,085,212
Extended Opportunity Programs and Services (EOPS)	6430		1,220,385	66,313			1,286,698
Health Services	6440		52,873	523,182			576,055
Student Personnel Administration	6450		1,261,326	159,081	1,912		1,422,319
Financial Aid Administration	6460	383	1,649,027	64,513			1,713,923
Job Placement Services	6470		564,757	1,978,232			2,542,989
Veterans Services	6480	18006	411,392	20,178	1,361		450,937
Miscellaneous Student Services	6490		355,145	38,395	6,268	1,076	400,884
<b>Total Other Student Services</b>		61,839	7,624,787	3,190,023	47,064	1,076	10,924,789
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,563,452	916,517	152,021		2,631,990
Custodial Services	6530		3,453,553	255,735	7,154		3,716,442
Grounds Maintenance and Repairs	6550		999,104	96,176	4,979		1,100,259
Utilities	6570			3,045,489			3,045,489
Other Operations and Maintenance of Plant	6590		371,709	198,766	39,682		610,157
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,387,818	4,512,683	203,836	0	11,104,337
<b>Planning, Policymaking and Coordinations</b>	6600		3,358,057	546,816	6,088		3,910,961

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		594,654	1,373,687			1,968,341
Fiscal Operations	6720		4,493,378	439,351	11,376		4,944,105
Human Resources Management	6730		2,506,801	354,244	4,868		2,865,913
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,826,470				1,826,470
Staff Development	6750		65,783	23,303			89,086
Staff Diversity	6760						0
Logistical Services	6770		2,037,096	1,308,153	2,997		3,348,246
Management Information Systems	6780		4,712,921	1,108,118	18,369		5,839,408
Other General Institutional Support Services	6790		158,061	30,185			188,246
<b>Total General Institutional Support Services</b>	6700	0	16,395,164	4,637,041	37,610	0	21,069,815
Community Services & Economic Development	6800						
Community Recreation	6810		127,130	826			127,956
Community Service Classes	6820		128,062	83,275			211,337
Community Use of Facilities	6830		525,241	4,096			529,337
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	780,433	88,197	0	0	868,630

\* 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: 2017-2018

Budget Year: 2018-2019

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		303,967				303,967
Child Development Centers	6920		105,352	4,425	560		110,337
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		777,407	145,953			923,360
Student and Co-Curricular Activities	6960		20,865	522,044	5,409		548,318
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,207,591	672,422	5,969	0	1,885,982
Auxiliary Operations	7000						
Contract Education	7010		1,596,930	49,060,037	42,768	1,072,226	51,771,961
Other Auxiliary Operations	7090		62,654				62,654
<b>Total Auxiliary Operations</b>	7000	0	1,659,584	49,060,037	42,768	1,072,226	51,834,615

**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: 2017-2018

Budget Year: 2018-2019

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			69,763	113,940		183,703
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					3,672,942	3,672,942
Student Aid	7320					621,824	621,824
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,294,766	4,294,766
<b>Sub-Total Non-Instructional Activites</b>		326,952	58,675,180	64,241,547	820,554	5,368,068	129,432,301
<b>Total Expenditures General Fund: activities *</b>		61,498,769	71,669,530	66,972,891	3,041,885	5,368,068	208,551,143

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$128,419,012
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	15,541.21		
	2. 2017-2018 Second Period Actual FTES	17,409.31		
	3. 2017-2018 Population change factor (C2/C1)	1.1202		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$149,134,455
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)			\$149,134,455
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$149,134,455
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			37,126,201
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			208,481
C.	Local Property taxes			54,761,112
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			394,150
H.	2018-2019 Appropriations Subject to Limit			\$91,701,644

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	8,010	2,000	7,190,764	7,407,118	7,198,774	7,409,118
State Revenues	8600	52,955,517	62,107,780	60,700,033	58,877,258	113,655,550	120,985,038
Local Revenues	8800	74,536,712	65,736,836	2,741,667	15,397,138	77,278,379	81,133,974
<b>Total Revenues</b>		127,500,239	127,846,616	70,632,464	81,681,514	198,132,703	209,528,130
<b>EXPENDITURES:</b>							
Academic Salaries	1000	52,358,594	49,056,380	5,629,602	3,383,702	57,988,196	52,440,082
Classified Salaries	2000	23,548,310	25,080,247	7,864,167	7,918,624	31,412,477	32,998,871
Employee Benefits	3000	39,193,479	32,821,807	4,574,147	5,376,404	43,767,626	38,198,211
Supplies and Materials	4000		1,412,335		1,202,401	0	2,614,736
Other Operating Expenses and Services	5000	19,880,087	18,538,626	47,092,804	58,761,091	66,972,891	77,299,717
Capital Outlay	6000	469,071	360,362	2,572,814	1,588,048	3,041,885	1,948,410
<b>Total Expenditures</b>		135,449,541	127,269,757	67,733,534	78,230,270	203,183,075	205,500,027
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(7,949,302)	576,859	2,898,930	3,451,244	(5,050,372)	4,028,103
<b>Other Financing Sources</b>	8900	5,470,081	4,205,570	350,037	35,000	5,820,118	4,240,570
<b>Other Outgo</b>	7000	2,045,383	1,536,498	3,322,685	3,484,006	5,368,068	5,020,504
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,524,604)	3,245,931	(73,718)	2,238	(4,598,322)	3,248,169
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	27,097,916	22,573,312	4,104,091	4,030,373	31,202,007	26,603,685
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	27,097,916		4,104,091		31,202,007	
<b>Ending Fund Balance, June 30</b>		22,573,312	25,819,243	4,030,373	4,032,611	26,603,685	29,851,854

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	345,511	350,000				
Local Revenues	8800	53,201,865	53,000,000				
<b>Total Revenues</b>		53,547,376	53,350,000	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	2,870,000					
Debt Interest and Other Service Charges	7120	22,844,579					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	25,714,579	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(25,714,579)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		27,832,797	53,350,000	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,663,468	45,496,265		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,663,468		0		0	
<b>Ending Fund Balance, June 30</b>		45,496,265	98,846,265	0	0	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					304,625	260,000
State Revenues	8600					753,239	629,448
Local Revenues	8800			50,214	49,449	596,896	665,000
<b>Total Income</b>		0	0	50,214	49,449	1,654,760	1,554,448
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			23,580	30,784	1,079,426	1,237,641
Employee Benefits	3000			19,544	18,666	529,674	585,078
Supplies and Materials	4000					52,744	85,842
Other Operating Expenses and Services	5000					20,866	29,688
Capital Outlay	6000					3,421	8,000
<b>Total Expenditures</b>		0	0	43,124	49,450	1,686,131	1,946,249
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	7,090	(1)	(31,371)	(391,801)
<b>Other Financing Sources</b>	8900					46,051	165,072
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	7,090	(1)	14,680	(226,729)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	39,713	46,803	345,903	360,583
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		39,713		345,903	
<b>Ending Fund Balance, June 30</b>		0	0	46,803	46,802	360,583	133,854

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year 2017-2018

Budget Year: 2018-2019

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	488,298	1,883,241				
Local Revenues	8800	1,653,600	925,000			1,727,399	1,877,214
<b>Total Income</b>		2,141,898	2,808,241	0	0	1,727,399	1,877,214
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	175				934,882	1,016,064
Employee Benefits	3000	15				374,034	460,342
Supplies and Materials	4000	15,916	16,000			5,536	8,000
Other Operating Expenses and Services	5000	789,768	925,000			2,547,072	2,400,000
Capital Outlay	6000	488,108	2,075,136			28,483,003	57,988,885
<b>Total Expenditures</b>		1,293,982	3,016,136	0	0	32,344,527	61,873,291
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		847,916	(207,895)	0	0	(30,617,128)	(59,996,077)
<b>Other Financing Sources</b>	8900					170,147,777	
<b>Other Outgo</b>	7000	1,756,000				1,737,046	
<b>Net Increase/(Decrease) in Fund Balance</b>		(908,084)	(207,895)	0	0	137,793,603	(59,996,077)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	9,487,837	8,579,753	48,315,169	0		186,108,772
Prior Years Adustments	9020			(48,315,169)		48,315,169	
Adjusted Beginning Balance	9030	9,487,837		0		48,315,169	
<b>Ending Fund Balance, June 30</b>		8,579,753	8,371,858	0	0	186,108,772	126,112,695

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	5,182,247	5,332,408				
Other Financing Sources	8900						
<b>Total Income</b>		5,182,247	5,332,408	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,140,696	5,302,408				
Capital Outlay	6000						
<b>Total Expenditures</b>		6,140,696	5,302,408	0	0		
<b>Net Profit or Loss</b>		(958,449)	30,000	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(958,449)	30,000	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,286,735	3,328,286		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,286,735		0			
<b>Ending Fund Balance, June 30</b>		3,328,286	3,358,286	0	0		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	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	473,369	475,000	17,573	20,000		
<b>Total Income</b>		473,369	475,000	17,573	20,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000	15,399	15,000				
Classified Salaries	2000	66,119	70,000				
Employee Benefits	3000	18,112	20,000				
Supplies and Materials	4000	142,096	140,000	2,994	3,000		
Other Operating Expenses and Services	5000	148,750	150,000	8,986	9,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		390,476	395,000	11,980	12,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		82,893	80,000	5,593	8,000	0	0
<b>Other Financing Sources</b>	8900	178,464	175,000				
<b>Other Outgo</b>	7000	292,373	300,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(31,016)	(45,000)	5,593	8,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	456,971	425,955	9,174	14,767		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	456,971		9,174		0	
<b>Ending Fund Balance, June 30</b>		425,955	380,955	14,767	22,767	0	0



CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	17,691,827	18,000,000				
State Revenues	8600	1,457,798	1,500,000				
Local Revenues	8800	43		20,478	20,000		
<b>Total Income</b>		19,149,668	19,500,000	20,478	20,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	44,601	45,000	14			
Capital Outlay	6000						
<b>Total Expenditures</b>		44,601	45,000	14	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		19,105,067	19,455,000	20,464	20,000	0	0
<b>Other Financing Sources</b>	8900	1,013,087	1,000,000				
<b>Other Outgo</b>	7000	20,219,628	20,200,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(101,474)	255,000	20,464	20,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	269,338	167,864	423,262	443,726		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	269,338		423,262		0	
<b>Ending Fund Balance, June 30</b>		167,864	422,864	443,726	463,726	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	37,156
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	46,051
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	100
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,702,396
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	942,045
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,756,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	57,227
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	14,545

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: 2017-2018

Budget Year: 2018-2019

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			9,265,096		1,494,640	
Adjustments	9020						
Adjusted Beginning Balance	9030			9,265,096		1,494,640	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			2,242,065		882,466	
		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	766,980	766,981
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		1	0	0	1	766,980	766,981
Other Operating Expenses and Services	5000				0	270,157	270,157
Capital Outlay	6000						
Library Books	6300				0	68,916	68,916
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	68,916	68,916
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1	0	0	1	1,106,053	1,106,054
<b>Ending Balance</b>					11,507,160	1,271,053	12,778,213

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: 2017-2018

Budget Year: 2018-2019

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			11,507,160			1,271,053
Adjustments	9020						
Adjusted Beginning Balance	9030			11,507,160			1,271,053
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			2,540,400			900,000
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (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	2,540,400			2,540,400	900,000	3,440,400
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		2,540,400	0	0	2,540,400	900,000	3,440,400
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		2,540,400	0	0	2,540,400	900,000	3,440,400
<b>Ending Balance</b>					11,507,160	1,271,053	



Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	13,360,444
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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	13,360,444	0	0	13,360,444
TOTAL		13,360,444	0	0	13,360,444

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**Pension Costs**

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	6,874,668	4,853,298	11,727,966	2,325,274	24.73%
2018-19	7,756,036	5,644,213	13,400,249	1,672,283	14.26%
2019-20	8,637,403	6,499,813	15,137,216	1,736,967	12.96%
2020-21	9,099,526	7,343,539	16,443,065	1,305,849	8.63%

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

Yes

**Explain Yes or No**

These costs will be included in the general operating budget.