

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

District: CHABOT-LAS POSITAS

District Code: 480

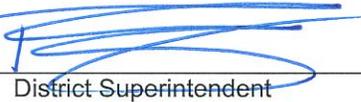
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

2/9/21

Date



District Superintendent

2-9-21

Date

Contact: Jonah Nicholas

(925) 485-5253

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	25,105,938	25,168,392		25,168,392
Other	1300	21,569,465	21,569,741		21,569,741
Total Instructional Salaries		46,675,403	46,738,133	0	46,738,133
Non-Instructional Salaries					
Contract or Regular	1200		8,434,000		8,434,000
Other	1400		394,699	150	394,849
Total Non-Instructional Salaries		0	8,828,699	150	8,828,849
Total Academic Salaries		46,675,403	55,566,832	150	55,566,982
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,305,145	723,722	22,028,867
Other	2300		971,453	204,203	1,175,656
Total Non-Instructional Salaries		0	22,276,598	927,925	23,204,523
Instructional Aides					
Regular Status	2200	804,250	872,242		872,242
Other	2400	92,288	92,288		92,288
Total Instructional Aides		896,538	964,530	0	964,530
Total Classified Salaries		896,538	23,241,128	927,925	24,169,053
Employee Benefits	3000	25,038,535	40,894,114	431,267	41,325,381
Supplies and Materials	4000		1,110,566	156,436	1,267,002
Other Operating Expenses	5000		10,430,778	308,563	10,739,341
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		72,610,476	131,243,418	1,824,341	133,067,759

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	7,377,725	7,377,725		7,377,725
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		111,107		111,107
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		67,600	8,358	75,958
Lottery Expenditures					
Academic Salaries	1000		2,212,214		2,212,214
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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		7,377,725	9,768,646	8,358	9,777,004
Total for ECS 84362, 50% Law		65,232,751	121,474,772	1,815,983	123,290,755
Percent of CEE (Instructional Salary Cost / Total CEE)		53.70%	100.00%		
50% of Current Expense of Education			60,737,386		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		65,232,751	121,474,772	1,815,983	123,290,755
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		72,610,476	131,243,418	1,824,341	133,067,759
Capital Expenditures	6000	12,041	235,645	145,887	381,532
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		72,622,517	131,479,063	1,970,228	133,449,291

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		1,090,030	1,090,030
In County Treasury	9112	16,124,393		16,124,393
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	11,953,361	7,233,500	19,186,861
Due from Other Funds	9140	2,000,787	72,412	2,073,199
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,695,960	81,607	1,777,567
TOTAL ASSETS		31,774,501	8,477,549	40,252,050
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,848,436	790,596	8,639,032
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	6,792,762	5,622,332	12,415,094
TOTAL LIABILITIES		14,641,198	6,412,928	21,054,126

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	17,133,303		17,133,303
Total Fund Balance		17,133,303	0	17,133,303
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,064,621	2,064,621
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	2,064,621	2,064,621
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		17,133,303	2,064,621	19,197,924
TOTAL LIABILITIES AND FUND EQUITY		31,774,501	8,477,549	40,252,050

- 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, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	49,739,568		
Investments (at cost)	9120			
Accounts Receivable	9130	224,555		
Due from Other Funds	9140			
TOTAL ASSETS		49,964,123	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	49,964,123		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		49,964,123	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		49,964,123	0	0
TOTAL LIABILITIES AND FUND EQUITY		49,964,123	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		28,371	7,013			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		1,553	30,730			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	29,924	37,743	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			37,593			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	37,593	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	29,924	0	0	0	0
Total Fund Balance		0	29,924	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	150	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	150	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	29,924	150	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	29,924	37,743	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,620,559		125,911,405
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,483,541		557,652
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			850,077
TOTAL ASSETS		10,104,100	0	127,319,134
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	48,774		5,788,743
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	136,796		652,923
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	40,230		
TOTAL LIABILITIES		225,800	0	6,441,666

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	9,878,300		120,877,468
Total Designated Fund Balance		9,878,300	0	120,877,468
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,878,300	0	120,877,468
TOTAL LIABILITIES AND FUND EQUITY		10,104,100	0	127,319,134

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				21,598,733
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				22,870,232
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				82,211
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	44,551,176

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				11,437,016
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				1,495,603
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				29,051,073
Total Current Liabilities and Deferred Revenue		0	0	0	41,983,692
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	41,983,692

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				2,567,484
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	2,567,484
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	2,567,484
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	44,551,176

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	7,888,399	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	16,842	
Due from Other Funds	9140	934,002	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		8,839,243	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	603	
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		603	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	603	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	8,838,640	
Total Designated Fund Balance		8,838,640	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,838,640	0
TOTAL LIABILITIES AND FUND EQUITY		8,839,243	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	523,943	35,757		152,391	477,997			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				972,072	(140,873)			
Due from Other Funds	9140					96,448			
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		523,943	35,757	0	1,124,463	433,572	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,099	8,533		288,907	(78,511)			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	31,397			832,287				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				51				
Total Current Liabilities and Deferred Revenue		32,496	8,533	0	1,121,245	(78,511)	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	32,496	8,533	0	1,121,245	(78,511)	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	491,447	27,224		3,218	512,083			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		491,447	27,224	0	3,218	512,083	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		491,447	27,224	0	3,218	512,083	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		523,943	35,757	0	1,124,463	433,572	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,194,625	1,194,625
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		85,493	85,493
Student Financial Aid	8150			0
Veterans Education	8160	3,570		3,570
Vocational and Technical Education Act (VATEA)	8170		961,459	961,459
Other Federal Revenues	8190		4,866,351	4,866,351
Total Federal Revenues	8100	3,570	7,107,928	7,111,498
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	40,415,273		40,415,273
Other General Apportionment	8613	834,214		834,214
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,081,556	1,081,556
Disabled Students Programs and Services(DSPS)	8623		1,713,974	1,713,974
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		455,690	455,690
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,071,971	10,071,971

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	9,198,544		9,198,544
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,414,120	1,414,120
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	213,402		213,402
Timber Yield Tax	8672	30		30
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,212,214	780,572	2,992,786
State Mandated Costs	8685	503,697		503,697
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,354,885	3,795,351	9,150,236
Total State Revenues	8600	58,732,259	19,313,234	78,045,493

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	32,292,342		32,292,342
Tax Allocation, Supplemental Roll	8812	1,117,903		1,117,903
Tax Allocation, Unsecured Roll	8813	1,754,855		1,754,855
Prior Years Taxes	8816	(129,209)		(129,209)
Education Revenues Augmentation Fund (ERAF)	8817	16,451,391		16,451,391
Redevelopment Agency Funds - Pass Through	8818	893,070		893,070
Redevelopment Agency Funds - Residual	8819	2,047,774		2,047,774
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	58,114	402,791	460,905
Contract Services	8830			
Contract Instructional Services	8831	90,612	9,399	100,011
Other Contract Services	8832		21,839	21,839
Sales and Commissions	8840	41,021		41,021
Rentals and Leases	8850	604,048		604,048
Interest and Investment Income	8860	596,209		596,209
Student Fees and Charges	8870			
Community Services Classes	8872	150,939		150,939
Dormitory	8873			0
Enrollment	8874	9,839,309		9,839,309
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-528477		-528477
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		748,032	748,032
Instructional Materials Fees and Sales of Materials	8877	10,481		10,481
Insurance	8878			0
Student Records	8879	198,312		198,312
Nonresident Tuition	8880	2,766,271		2,766,271
Parking Services and Public Transportation	8881		941,629	941,629
Other Student Fees and Charges	8885	127,748	127,943	255,691
Other Local Revenues	8890	839,658	356,704	1,196,362
Total Local Revenues	8800	69,222,371	2,608,337	71,830,708
Total Revenues		127,958,200	29,029,499	156,987,699

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	634		634
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,654,313	(540,700)	2,113,613
Total Other Financing Sources	8900	2,654,947	(540,700)	2,114,247
Total Revenues and Other Financing Sources		130,613,147	28,488,799	159,101,946

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	137,156	149,425	32,504	834		319,919
Architecture and Environmental Design	0200	305,255		2,783			308,038
Environmental Sciences and Technologies	0300	72,338					72,338
Biological Sciences	0400	3,991,436	453,219	142,906	10,682		4,598,243
Business and Management	0500	3,212,155	299,138	187,368			3,698,661
Communications	0600	665,645	139,624	78,335	24,358		907,962
Computer and Information Science	0700	2,176,130	116,471	3,647			2,296,248
Education	0800	4,565,438	1,042,396	269,654			5,877,488
Engineering and Related Industrial Technology	0900	2,749,303	669,427	164,619	241,186		3,824,535
Fine and Applied Arts	1000	4,232,558	645,425	192,048	12,839		5,082,870
Foreign language	1100	805,712	2,326	3,569			811,607
Health	1200	2,659,653	555,242	161,835	242,490		3,619,220
Consumer Education And Home Economics	1300	1,461,189	489,728	40,817	209		1,991,943
Law	1400	11,578					11,578
Humanities(Letters)	1500	11,001,551	570,369	18,861			11,590,781
Library Science	1600						0
Mathematics	1700	6,826,181	181,630	18,104			7,025,915
Military Studies	1800						0
Physical Sciences	1900	3,748,843	464,273	72,593	7,031		4,292,740
Psychology	2000	2,570,212	54,026		319		2,624,557
Public Affairs and Services	2100	1,853,901	278,673	458,812	103,130		2,694,516
Social Sciences	2200	5,464,106	342,263	69,648	764		5,876,781
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,734,862	1,358,458	681,960	6,541		8,781,821
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		7,377,725				7,377,725
Sub-Total Instructional Activites		65,245,202	15,189,838	2,600,063	650,383		83,685,486
Total Expenditures for GF Activities*		66,113,779	74,210,662	18,194,799	1,503,326	4,097,128	164,119,694

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	40,939	5,985,044	433,740	194,945		6,654,668
Course and Curriculum Development	6020	523	116,348	92,747	387		210,005
Academic / Faculty Senate	6030	4,539	519,742	4,822			529,103
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		46,001	6,621,134	531,309	195,332	0	7,393,776
Instructional Support Services	6100						
Learning Center	6110	17,628	467,097	19,133			503,858
Library	6120	137,750	2,686,362	15,227			2,839,339
Media	6130		521,306	70,968	4,493		596,767
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		450,282	1,190			451,472
Other Instructional Support Services	6190						0
Total Instructional Support Services		155,378	4,125,047	106,518	4,493	0	4,391,436
Admissions and Records	6200		2,855,283	295,869	26,731		3,177,883
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	291,896	4,697,354	252,553	31,358		5,273,161
Matriculation and Student Assessment	6320		73,849	4,081			77,930
Transfer Programs	6330	12,476	25,179	6,916			44,571
Career Guidance	6340	22,730	200,743				223,473
Other Student Counseling and Guidance	6390	19,493	791,013	82,687	603		893,796
Total Student Counseling and Guidance		346,595	5,788,138	346,237	31,961	0	6,512,931

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	79,977	1,575,398	408,494			2,063,869
Extended Opportunity Programs and Services (EOPS)	6430	42,772	1,371,780	34,717	66		1,449,335
Health Services	6440	6,106	87,199	574,956	6,237		674,498
Student Personnel Administration	6450	853	1,159,923	261,786	11,583		1,434,145
Financial Aid Administration	6460	189	2,341,628	257,490	110,473		2,709,780
Job Placement Services	6470		580,355	1,707,550			2,287,905
Veterans Services	6480	17682	536,404	22,603			576,689
Miscellaneous Student Services	6490	121,593	4,052,362	356,685	28,664		4,559,304
Total Other Student Services		269,172	11,705,049	3,624,281	157,023	0	15,755,525
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,933,462	922,251	81,832		2,937,545
Custodial Services	6530		3,723,454	211,717	45,864		3,981,035
Grounds Maintenance and Repairs	6550		1,096,270	133,414	13,340		1,243,024
Utilities	6570			3,140,525			3,140,525
Other Operations and Maintenance of Plant	6590		433,835	206,830	14,146		654,811
Total Operation and Maintenance of Plant	6500	0	7,187,021	4,614,737	155,182	0	11,956,940
Planning, Policymaking and Coordinations	6600	51,501	3,861,882	783,804	420		4,697,607

* 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: 2019-2020

Budget Year: 2020-2021

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		624,151	1,642,030			2,266,181
Fiscal Operations	6720		5,131,459	649,729	17,801		5,798,989
Human Resources Management	6730		698,044	178,027	294		876,365
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	(70)	28,832	12,314			41,076
Staff Diversity	6760						0
Logistical Services	6770		2,135,611	1,329,109	7,211		3,471,931
Management Information Systems	6780		5,294,212	904,036	110,608		6,308,856
Other General Institutional Support Services	6790		310,229	842			311,071
Total General Institutional Support Services	6700	(70)	14,222,538	4,716,087	135,914	0	19,074,469
Community Services & Economic Development	6800						
Community Recreation	6810		145,019				145,019
Community Service Classes	6820		83,771	67,169			150,940
Community Use of Facilities	6830		605,085	15,278			620,363
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	833,875	82,447	0	0	916,322

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		398,934				398,934
Child Development Centers	6920		179,373	993			180,366
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,116,444	142,888	135,833		1,395,165
Student and Co-Curricular Activities	6960		22,480	346,440	10,054		378,974
Student Housing	6970						0
Other Ancillary Services	6990		5,609	559			6,168
Total Ancillary Services	6900	0	1,722,840	490,880	145,887	0	2,359,607
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		98,017				98,017
Total Auxiliary Operations	7000	0	98,017	0	0	0	98,017

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			2,567			2,567
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,621,726	3,621,726
Student Aid	7320					475,402	475,402
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,097,128	4,097,128
Sub-Total Non-Instructional Activites		868,577	59,020,824	15,594,736	852,943	4,097,128	80,434,208
Total Expenditures General Fund: activities *		66,113,779	74,210,662	18,194,799	1,503,326	4,097,128	164,119,694

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$137,173,790
B.	2020-2021 Price Factor:			1.0373
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES			15,418.69
	2. 2019-2020 Second Period Actual FTES			16,950.93
	3. 2019-2020 Population change factor (C2/C1)			1.0994
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$156,434,035
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)			\$156,434,035
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$156,434,035
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,862,544
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			210,403
C.	Local Property taxes			55,852,020
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			365,138
H.	2020-2021 Appropriations Subject to Limit			\$100,559,829

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	3,570		7,107,928	10,596,395	7,111,498	10,596,395
State Revenues	8600	58,732,259	51,465,180	19,313,234	24,274,349	78,045,493	75,739,529
Local Revenues	8800	69,222,371	71,025,187	2,608,337	3,131,825	71,830,708	74,157,012
Total Revenues		127,958,200	122,490,367	29,029,499	38,002,569	156,987,699	160,492,936
EXPENDITURES:							
Academic Salaries	1000	55,566,984	54,333,649	4,639,692	4,922,498	60,206,676	59,256,147
Classified Salaries	2000	24,169,052	25,370,652	9,624,413	9,182,618	33,793,465	34,553,270
Employee Benefits	3000	41,325,382	36,708,007	4,998,918	5,392,384	46,324,300	42,100,391
Supplies and Materials	4000	1,267,004	1,299,669	1,099,423	1,466,330	2,366,427	2,765,999
Other Operating Expenses and Services	5000	10,739,341	9,852,346	5,089,031	11,557,902	15,828,372	21,410,248
Capital Outlay	6000	381,532	218,303	1,121,794	1,104,384	1,503,326	1,322,687
Total Expenditures		133,449,295	127,782,626	26,573,271	33,626,116	160,022,566	161,408,742
Excess /(Deficiency) of Revenues over Expenditures		(5,491,095)	(5,292,259)	2,456,228	4,376,453	(3,034,867)	(915,806)
Other Financing Sources	8900	2,654,947	6,158,051	(540,700)	594,445	2,114,247	6,752,496
Other Outgo	7000	1,007,398	519,912	3,089,730	5,019,497	4,097,128	5,539,409
Net Increase/(Decrease) in Fund Balance		(3,843,546)	345,880	(1,174,202)	(48,599)	(5,017,748)	297,281
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,149,069	17,133,298	3,238,814	2,064,612	29,387,883	19,197,910
Prior Years Adjustments	9020	(5,172,225)				(5,172,225)	
Adjusted Beginning Balance	9030	20,976,844		3,238,814		24,215,658	
Ending Fund Balance, June 30		17,133,298	17,479,178	2,064,612	2,016,013	19,197,910	19,495,191

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	331,651					
Local Revenues	8800	59,700,230					
Total Revenues		60,031,881	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	34,490,000	34,500,000				
Debt Interest and Other Service Charges	7120	27,317,669	27,318,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	61,807,669	61,818,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(61,807,669)	(61,818,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,775,788)	(61,818,000)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	51,739,911	49,964,123		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	51,739,911			0		0
Ending Fund Balance, June 30		49,964,123	(11,853,877)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					238,396	288,477
State Revenues	8600					698,592	768,210
Local Revenues	8800			20,362	45,207	556,996	827,725
Total Income		0	0	20,362	45,207	1,493,984	1,884,412
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			25,289	26,895	1,237,523	1,142,036
Employee Benefits	3000			22,381	24,507	622,448	720,954
Supplies and Materials	4000					60,070	85,000
Other Operating Expenses and Services	5000					35,242	22,367
Capital Outlay	6000						
Total Expenditures		0	0	47,670	51,402	1,955,283	1,970,357
Excess /(Deficiency) of Revenues over Expenditures		0	0	(27,308)	(6,195)	(461,299)	(85,945)
Other Financing Sources	8900					597,519	85,794
Other Outgo	7000					135,694	
Net Increase/(Decrease) in Fund Balance		0	0	(27,308)	(6,195)	526	(151)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	57,232	29,924	(374)	152
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		57,232		(374)	
Ending Fund Balance, June 30		0	0	29,924	23,729	152	1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	93,805					
Local Revenues	8800	1,897,997	1,045,000			3,034,357	2,071,356
Total Income		1,991,802	1,045,000	0	0	3,034,357	2,071,356
Expenditures							
Academic Salaries	1000					7,460	
Classified Salaries	2000					1,039,118	1,195,544
Employee Benefits	3000					472,766	623,296
Supplies and Materials	4000	13,046	14,000			7,092	10,000
Other Operating Expenses and Services	5000	797,108	890,000			2,099,841	1,500,000
Capital Outlay	6000	1,139,750				35,521,919	45,480,991
Total Expenditures		1,949,904	904,000	0	0	39,148,196	48,809,831
Excess /(Deficiency) of Revenues over Expenditures		41,898	141,000	0	0	(36,113,839)	(46,738,475)
Other Financing Sources	8900	917,307				3,044,025	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		959,205	141,000	0	0	(33,069,814)	(46,738,475)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,919,095	9,878,300	0	0	153,947,281	120,877,467
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	8,919,095		0		153,947,281	
Ending Fund Balance, June 30		9,878,300	10,019,300	0	0	120,877,467	74,138,992

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	71,510,913	112,891,486				
Other Financing Sources	8900	2,593,755	3,145,480				
Total Income		74,104,668	116,036,966				
Cost of Sales	5890						
Gross Profit or Loss		74,104,668	116,036,966				
Expenditures							
Academic Salaries	1000	1,133					
Classified Salaries	2000	1,413,160	2,082,691				
Employee Benefits	3000	1,260,031	1,180,535				
Supplies and Materials	4000	813,860	203,700				
Other Operating Expenses and Services	5000	65,818,331	107,251,260				
Capital Outlay	6000	45,677	3,050,000				
Total Expenditures		69,352,192	113,768,186				
Net Profit or Loss		4,752,476	2,268,780				
Other Outgo	7000	7,357,218	4,401,821				
Net Increase/(Decrease) in Fund Balance		(2,604,742)	(2,133,041)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		2,567,483				
Prior Years Adjustments	9020	5,172,225					
Adjusted Beginning Balance	9030	5,172,225					
Ending Fund Balance, June 30		2,567,483	434,442				

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	7,489,762	7,927,691				
Other Financing Sources	8900	2,797,070					
Total Income		10,286,832	7,927,691	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,646,810	7,847,691				
Capital Outlay	6000						
Total Expenditures		6,646,810	7,847,691	0	0		
Net Profit or Loss		3,640,022	80,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,640,022	80,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,198,619	8,838,641		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,198,619		0			
Ending Fund Balance, June 30		8,838,641	8,918,641	0	0		

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	371,217	375,000	16,115	20,000		
Total Income		371,217	375,000	16,115	20,000	0	0
Expenditures							
Academic Salaries	1000	7,699	7,700				
Classified Salaries	2000	70,138	70,000				
Employee Benefits	3000	20,411	20,000				
Supplies and Materials	4000	41,956	42,000				
Other Operating Expenses and Services	5000	43,462	40,000	8,533	9,000		
Capital Outlay	6000	469	500				
Total Expenditures		184,135	180,200	8,533	9,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		187,082	194,800	7,582	11,000	0	0
Other Financing Sources	8900	182,719	190,000				
Other Outgo	7000	262,763	270,000				
Net Increase/(Decrease) in Fund Balance		107,038	114,800	7,582	11,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	384,405	491,443	19,642	27,224		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	384,405		19,642		0	
Ending Fund Balance, June 30		491,443	606,243	27,224	38,224	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
REVENUES:							
Federal Revenues	8100	21,488,625	22,000,000				
State Revenues	8600	1,525,870	1,500,000				
Local Revenues	8800	78		24,385	25,000		
Total Income		23,014,573	23,500,000	24,385	25,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	7,670	7,700	41	50		
Capital Outlay	6000						
Total Expenditures		7,670	7,700	41	50	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,006,903	23,492,300	24,344	24,950	0	0
Other Financing Sources	8900	2,122,615	2,100,000				
Other Outgo	7000	25,289,639	25,300,000				
Net Increase/(Decrease) in Fund Balance		(160,121)	292,300	24,344	24,950	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	163,340	3,219	487,738	512,082		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	163,340		487,738		0	
Ending Fund Balance, June 30		3,219	295,519	512,082	537,032	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	136,337
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	220,979
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	4,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	513,761
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	2,117,211
11	UNRESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	1,678,242
61	SELF-INSURANCE FUND	59	OTHER ENTERPRISE FUND	2,797,070
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	44,854
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	25,052

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,004,250	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,004,250	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,212,214			780,572	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		2,212,214		2,212,214		2,212,214
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	644,026	644,026
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	644,026	644,026
Other Operating Expenses and Services	5000				0	76,877	76,877
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,212,214	0	2,212,214	720,903	2,933,117
Ending Balance					0	2,063,919	2,063,919

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,063,919	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,063,919	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,662,148			731,464	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		2,662,148		2,662,148		2,662,148
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	731,254	731,254
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	731,254	731,254
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,662,148	0	2,662,148	731,254	3,393,402
Ending Balance					0	2,064,129	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	9,198,544
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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	9,198,544	0	0	9,198,544
TOTAL		9,198,544	0	0	9,198,544

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	7,402,589	5,419,198	12,821,787	1,093,821	9.33%
2019-20	8,252,295	6,750,902	15,003,197	2,181,410	17.01%
2020-21	7,051,170	7,486,452	14,537,622	-465,575	-3.10%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The dollars are included in the operating budget.