

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2010-2011)

(Budget Report for Fiscal Year 2011-2012)

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, 2011. 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: 2010-2011

Budget Year: 2011-2012

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	20,462,410	20,462,410		20,462,410
Other	1300	14,542,626	14,542,626	125,585	14,668,211
Total Instructional Salaries		35,005,036	35,005,036	125,585	35,130,621
Non-Instructional Salaries					
Contract or Regular	1200		7,038,116	131,991	7,170,107
Other	1400		352,587	4,973	357,560
Total Non-Instructional Salaries		0	7,390,703	136,964	7,527,667
Total Academic Salaries		35,005,036	42,395,739	262,549	42,658,288
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,478,591	1,217,611	18,696,202
Other	2300		1,139,828	540,141	1,679,969
Total Non-Instructional Salaries		0	18,618,419	1,757,752	20,376,171
Instructional Aides					
Regular Status	2200	739,074	739,074		739,074
Other	2400	180,548	180,548		180,548
Total Instructional Aides		919,622	919,622	0	919,622
Total Classified Salaries		919,622	19,538,041	1,757,752	21,295,793
Employee Benefits	3000	8,365,459	23,934,904	565,941	24,500,845
Supplies and Materials	4000		921,667	133,640	1,055,307
Other Operating Expenses	5000	88,436	6,052,124	3,837,921	9,890,045
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		44,378,553	92,842,475	6,557,803	99,400,278

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	547,772	547,772		547,772
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		8,794		8,794
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,800,023		4,800,023
Objects to Exclude	Object Code				
Rents and Leases	5060		106,030	5,733	111,763
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		2,146,405		2,146,405

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		68,381	3,046	71,427
Equipment - Replacement	6420				0
Total Equipment		0	68,381	3,046	71,427
Total Capital Outlay		0	68,381	3,046	71,427
Other Outgo	7000			2,393,795	2,393,795
Total Exclusions		547,772	7,677,405	2,402,574	10,079,979
Total for ECS 84362, 50% Law		43,830,781	85,165,070	4,155,229	89,320,299
Percent of CEE (Instructional Salary Cost / Total CEE)		51.47%	100.00%		
50% of Current Expense of Education			42,582,535		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		43,830,781	85,165,070	4,155,229	89,320,299
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		44,378,553	92,842,475	6,557,803	99,400,278
Capital Expenditures	6000	286	68,381	3,046	71,427
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		44,378,839	92,910,856	6,560,849	99,471,705

For Year Ended June 30, 2011

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	(4,824)		(4,824)
In County Treasury	9112	(4,470,251)	1,040,950	(3,429,301)
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,650		30,650
Investments (at cost)	9120			0
Accounts Receivable	9130	20,533,327	2,735,876	23,269,203
Due from Other Funds	9140	311,949		311,949
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	639,536	10,085	649,621
TOTAL ASSETS		17,040,387	3,786,911	20,827,298
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,810,060	627,402	3,437,462
Accrued Salaries and Wages Payable	9520	2,683,108	192,962	2,876,070
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	61,764	51,375	113,139
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,784,670	1,519,719	6,304,389
TOTAL LIABILITIES		10,339,602	2,391,458	12,731,060

For Year Ended June 30, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711		1,395,453	1,395,453
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
Total Reserved Fund Balance		0	1,395,453	1,395,453
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	6,700,785		6,700,785
TOTAL FUND EQUITY		6,700,785	1,395,453	8,096,238
TOTAL LIABILITIES AND FUND EQUITY		17,040,387	3,786,911	20,827,298

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	14,859,028		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	12,012		
Due from Other Funds	9140			
TOTAL ASSETS		14,871,040	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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- 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, 2011

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 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	14,871,040		
Total Reserved Fund Balance		14,871,040	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		14,871,040	0	0
TOTAL LIABILITIES AND FUND EQUITY		14,871,040	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, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		30,071	(142,353)			
Cash With Fiscal Agents	9113	(74,157)					
Revolving Cash Accounts	9114	13,035					
Investments (at cost)	9120	349,662					
Accounts Receivable	9130	2,634	814	152,459			
Due from Other Funds	9140	46,991		31,345			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	542,873					
Prepaid Items	9220	8,280					
TOTAL ASSETS		889,318	30,885	41,451	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	92,732		15,941			
Accrued Salaries and Wages Payable	9520			10,493			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	27,834		139			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	32,014					
TOTAL LIABILITIES		152,580	0	26,573	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, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711			14,878			
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	14,878	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754		30,885				
Total Designated Fund Balance		0	30,885	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	736,738					
TOTAL FUND EQUITY		736,738	30,885	14,878	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		889,318	30,885	41,451	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	6,942,829	1,311,205
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	434,721	229,131,950
Accounts Receivable	9130	481,881	672
Due from Other Funds	9140		15,991
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210	112,200	
Prepaid Items	9220	20,162	29,595
TOTAL ASSETS		7,991,793	230,489,413
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	125,009	8,218,194
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	36,616	
TOTAL LIABILITIES		161,625	8,218,194

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		222,271,219
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	222,271,219
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	7,830,168	
Total Designated Fund Balance		7,830,168	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		7,830,168	222,271,219
TOTAL LIABILITIES AND FUND EQUITY		7,991,793	230,489,413

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	2,993,082	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,282	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		2,996,364	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	2,278	
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		2,278	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	2,278	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	2,994,086	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		2,994,086	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,994,086	0
TOTAL LIABILITIES AND FUND EQUITY		2,996,364	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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					205			
In County Treasury	9112								
Cash With Fiscal Agents	9113	395,340	3,134		260,759	361,217			812,194
Revolving Cash Accounts	9114	600							405
Investments (at cost)	9120								
Accounts Receivable	9130				509,268	52,066			
Due from Other Funds	9140	1,943			328,624	10,070			14,431
Student Loans Receivable	9150								(5,430)
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		397,883	3,134	0	1,098,651	423,558	0	0	821,600

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	16,838			436,496	34,549			5,610
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	5,395			437,271	177,100			466
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		22,233	0	0	873,767	211,649	0	0	6,076
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	22,233	0	0	873,767	211,649	0	0	6,076

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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		3,134		224,884	211,909			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	3,134	0	224,884	211,909	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								815,524
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	375,650							
Total Designated Fund Balance		375,650	0	0	0	0	0	0	815,524
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		375,650	3,134	0	224,884	211,909	0	0	815,524
TOTAL LIABILITIES AND FUND EQUITY		397,883	3,134	0	1,098,651	423,558	0	0	821,600

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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		567,319	567,319
Workforce Investment Act	8130		1,597,160	1,597,160
Temporary Assistance for Needy Families (TANF)	8140		92,037	92,037
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,081,170	1,081,170
Other Federal Revenues	8190	(4,370)	1,249,630	1,245,260
Total Federal Revenues	8100	(4,370)	4,587,316	4,582,946
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	56,029,929		56,029,929
State General Apportionment	8612	18,060		18,060
Other General Apportionment	8613	487,257		487,257
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		649,253	649,253
Disabled Students Programs and Services(DSPS)	8623		949,685	949,685
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		316,325	316,325
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,559,852	2,559,852

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		737,332	737,332
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	215,531		215,531
Timber Yield Tax	8672	3		3
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,403,497	376,614	2,780,111
State Mandated Costs	8685	334,686		334,686
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	59,488,963	5,589,061	65,078,024

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	19,828,719		19,828,719
Tax Allocation, Supplemental Roll	8812	216,433		216,433
Tax Allocation, Unsecured Roll	8813	1,303,053		1,303,053
Prior Years Taxes	8816	4,227		4,227
Education Revenues Augmentation Fund (ERAF)	8817	2,014,183		2,014,183
Redevelopment Agency Funds	8818	100,341		100,341
Contributions, Gifts, Grants, and Endowments	8820		1,501,319	1,501,319
Contract Services	8830			
Contract Instructional Services	8831	198,326		198,326
Other Contranct Services	8832	4,612,255	121,652	4,733,907
Sales and Commissions	8840			0
Rentals and Leases	8850	620,111		620,111
Interest and Investment Income	8860	6,909		6,909
Student Fees and Charges	8870			
Community Services Classes	8872	848,414		848,414
Dormitory	8873			0
Enrollment	8874	5,782,157		5,782,157
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		652,102	652,102
Instructional Materials Fees and Sales of Materials	8877	41,116		41,116
Insurance	8878			0
Student Records	8879	116,541		116,541
Nonresident Tuition	8880	1,704,944		1,704,944
Parking Services and Public Transportation	8881		1,115,867	1,115,867
Other Student Fees and Charges	8885	195,859		195,859
Other Local Revenues	8890	1,702,265	15,734	1,717,999
Total Local Revenues	8800	39,295,853	3,406,674	42,702,527
Total Revenues		98,780,446	13,583,051	112,363,497

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	14,931		14,931
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	2,590,521	393,190	2,983,711
Total Other Financing Sources	8900	2,605,452	393,190	2,998,642
Total Revenues and Other Financing Sources		101,385,898	13,976,241	115,362,139

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	100,064	47,035	10,826	1,333		159,258
Architecture and Environmental Design	0200	181,068			1,694		182,762
Environmental Sciences and Technologies	0300	55,322					55,322
Biological Sciences	0400	2,204,984	169,395	66,512	8,569		2,449,460
Business and Management	0500	2,351,312	122,449	13,677	1,062		2,488,500
Communications	0600	572,877	52,568	22,649			648,094
Computer and Information Science	0700	1,927,957	47,151	10,371			1,985,479
Education	0800	4,301,346	294,721	77,257	2,086		4,675,410
Engineering and Related Industrial Technology	0900	1,937,621	353,879	193,696	122,065		2,607,261
Fine and Applied Arts	1000	2,940,149	147,618	31,544			3,119,311
Foreign language	1100	643,316		85			643,401
Health	1200	1,980,487	550,901	173,008	101,847		2,806,243
Consumer Education And Home Economics	1300	1,218,424	914,864	43,975			2,177,263
Law	1400	373					373
Humanities(Letters)	1500	7,434,432	270,167	12,690			7,717,289
Library Science	1600	2,096					2,096
Mathematics	1700	5,070,297	125,281	741			5,196,319
Military Studies	1800						0
Physical Sciences	1900	2,586,065	315,317	32,049	3,327		2,936,758
Psychology	2000	1,569,872	122,133				1,692,005
Public Affairs and Services	2100	964,957	79,144	43,632	17,046		1,104,779
Social Sciences	2200	2,475,203	1,302,238	47,299			3,824,740
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,322,486	404,357	379,751	159,844		3,266,438
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	530,340	4,414,361				4,944,701
Sub-Total Instructional Activites		43,371,048	9,733,579	1,159,762	418,873		54,683,262
Total Expenditures for GF Activities*		43,550,869	54,583,776	14,025,903	724,312	3,710,167	116,595,027

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	2,595	4,635,118	552,902			5,190,615
Course and Curriculum Development	6020	1,091	115,468				116,559
Academic / Faculty Senate	6030		146,057	3,621			149,678
Other Instructional Administration & Governance	6090			977			977
Total Instructional Admin. & Governance		3,686	4,896,643	557,500	0	0	5,457,829
Instructional Support Services	6100						
Learning Center	6110	85,760	436,148	4,447			526,355
Library	6120	2,642	1,858,238	32,658	8,199		1,901,737
Media	6130		643,326	748			644,074
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		355,929	8,978			364,907
Other Instructional Support Services	6190						0
Total Instructional Support Services		88,402	3,293,641	46,831	8,199	0	3,437,073
Admissions and Records	6200		2,153,669	233,180			2,386,849
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	4,278	5,337,466	378,070	17,545		5,737,359
Matriculation and Student Assessment	6320		51,788	10,729			62,517
Transfer Programs	6330		73,603	110			73,713
Career Guidance	6340		280,467	658			281,125
Other Student Counseling and Guidance	6390	221	111,343	465			112,029
Total Student Counseling and Guidance		4,499	5,854,667	390,032	17,545	0	6,266,743

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: 2010-2011

Budget Year: 2011-2012

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	2,374	356,015	34,026	1,364	261	394,040
Disabled Student Programs and Services (DSPS)	6420	5,351	1,567,865	64,122			1,637,338
Extended Opportunity Programs and Services (EOPS)	6430	473	924,916	18,278			943,667
Health Services	6440		86,327	541,528			627,855
Student Personnel Administration	6450	1,136	692,595	76,036			769,767
Financial Aid Administration	6460		1,553,028	21,827			1,574,855
Job Placement Services	6470						0
Veterans Services	6480		98,894	3,821			102,715
Miscellaneous Student Services	6490		73,892	22,141			96,033
Total Other Student Services		9,334	5,353,532	781,779	1,364	261	6,146,270
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,340,632	297,995	12,001		1,650,628
Custodial Services	6530		3,230,350	244,230	11,195		3,485,775
Grounds Maintenance and Repairs	6550		880,364	77,551			957,915
Utilities	6570			2,004,647			2,004,647
Other Operations and Maintenance of Plant	6590		443,325	210,528	7,246		661,099
Total Operation and Maintenance of Plant	6500	0	5,894,671	2,834,951	30,442	0	8,760,064
Planning, Policymaking and Coordinations	6600		2,216,265	838,296	2,558		3,057,119

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		317,237	45,860			363,097
Fiscal Operations	6720		2,364,444	251,173	14,581		2,630,198
Human Resources Management	6730		2,004,897	176,208	424		2,181,529
Noninstruct Staff Retirees' Benefits & Retirement *	6740	17,432	385,662				403,094
Staff Development	6750			7,876			7,876
Staff Diversity	6760						0
Logistical Services	6770		1,543,370	1,287,936	1,528		2,832,834
Management Information Systems	6780		3,896,222	802,264	17,525		4,716,011
Other General Institutional Support Services	6790		463,420	45,281			508,701
Total General Institutional Support Services	6700	17,432	10,975,252	2,616,598	34,058	0	13,643,340
Community Services & Economic Development	6800						
Community Recreation	6810		105,251				105,251
Community Service Classes	6820	7,038	446,612	175,562			629,212
Community Use of Facilities	6830		418,873	11,580			430,453
Economic Development	6840						0
Other Community Services & Economic Development	6880		4,120				4,120
Total Community Services	6800	7,038	974,856	187,142	0	0	1,169,036

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		3,632	129,606			133,238
Child Development Centers	6920		9,947	17			9,964
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,177,509	195,376	228		1,373,113
Student and Co-Curricular Activities	6960		443,019	168,403	12,533		623,955
Student Housing	6970						0
Other Ancillary Services	6990		12,453				12,453
Total Ancillary Services	6900	0	1,646,560	493,402	12,761	0	2,152,723
Auxiliary Operations	7000						
Contract Education	7010	49,430	1,529,030	3,883,753	8,490		5,470,703
Other Auxiliary Operations	7090		52,243				52,243
Total Auxiliary Operations	7000	49,430	1,581,273	3,883,753	8,490	0	5,522,946

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		9,168	2,677	190,022		201,867
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					3,246,375	3,246,375
Student Aid	7320					463,531	463,531
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,709,906	3,709,906
Sub-Total Non-Instructional Activites		179,821	44,850,197	12,866,141	305,439	3,710,167	61,911,765
Total Expenditures General Fund: activities *		43,550,869	54,583,776	14,025,903	724,312	3,710,167	116,595,027

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$122,895,946
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	18,821.87		
	2. 2010-2011 Second Period Actual FTES	18,467.16		
	3. 2010-2011 Population change factor (C2/C1)	0.9812		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$123,612,198
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)			\$123,612,198
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$123,612,198
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			55,639,837
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			215,534
C.	Local Property taxes			23,949,143
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			354,364
H.	2011-2012 Appropriations Subject to Limit			\$79,450,150

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	(4,370)	1,200	4,587,316	4,543,288	4,582,946	4,544,488
State Revenues	8600	59,488,963	81,977,183	5,589,061	5,189,000	65,078,024	87,166,183
Local Revenues	8800	39,295,853	6,315,130	3,406,674	2,289,093	42,702,527	8,604,223
Total Revenues		98,780,446	88,293,513	13,583,051	12,021,381	112,363,497	100,314,894
EXPENDITURES:							
Academic Salaries	1000	42,658,288	38,223,533	2,200,086	588,173	44,858,374	38,811,706
Classified Salaries	2000	21,295,793	20,040,026	5,533,357	2,420,904	26,829,150	22,460,930
Employee Benefits	3000	24,500,846	24,251,292	1,946,275	1,438,917	26,447,121	25,690,209
Supplies and Materials	4000	1,055,308		1,086,270	762,332	2,141,578	762,332
Other Operating Expenses and Services	5000	9,890,044	9,658,431	1,994,281	6,534,416	11,884,325	16,192,847
Capital Outlay	6000	71,427		652,885	60,627	724,312	60,627
Total Expenditures		99,471,706	92,173,282	13,413,154	11,805,369	112,884,860	103,978,651
Excess /(Deficiency) of Revenues over Expenditures		(691,260)	(3,879,769)	169,897	216,012	(521,363)	(3,663,757)
Other Financing Sources	8900	2,605,452	957,970	393,190		2,998,642	957,970
Other Outgo	7000	2,393,795	641,410	1,316,372	216,012	3,710,167	857,422
Net Increase/(Decrease) in Fund Balance		(479,603)	(3,563,209)	(753,285)	0	(1,232,888)	(3,563,209)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,180,388	6,700,785	2,148,738	1,395,453	9,329,126	8,096,238
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,180,388		2,148,738		9,329,126	
Ending Fund Balance, June 30		6,700,785	3,137,576	1,395,453	1,395,453	8,096,238	4,533,029

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	165,286					
Local Revenues	8800	18,453,146	18,030,000				
Total Revenues		18,618,432	18,030,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,601,400	18,273,463				
Debt Interest and Other Service Charges	7120	1,785	2,500				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,603,185	18,275,963	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,603,185)	(18,275,963)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,015,247	(245,963)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,855,793	14,871,040		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,855,793		0		0	
Ending Fund Balance, June 30		14,871,040	14,625,077	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					661,183	559,000
State Revenues	8600					677,567	600,000
Local Revenues	8800	3,439,119	3,271,000	33,909	33,790	24,055	35,000
Total Income		3,439,119	3,271,000	33,909	33,790	1,362,805	1,194,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	709,542	700,000	26,163	29,967	1,106,532	846,000
Employee Benefits	3000	251,761	250,000	17,056	17,842	469,080	428,000
Supplies and Materials	4000	2,293,112	2,200,000			95,063	84,000
Other Operating Expenses and Services	5000	121,830	121,000			6,771	6,000
Capital Outlay	6000					465	
Total Expenditures		3,376,245	3,271,000	43,219	47,809	1,677,911	1,364,000
Excess /(Deficiency) of Revenues over Expenditures		62,874	0	(9,310)	(14,019)	(315,106)	(170,000)
Other Financing Sources	8900					359,984	200,000
Other Outgo	7000					30,000	30,000
Net Increase/(Decrease) in Fund Balance		62,874	0	(9,310)	(14,019)	14,878	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		62,874	40,195	30,885		14,878
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		40,195		0	
Ending Fund Balance, June 30		62,874	62,874	30,885	16,866	14,878	14,878

For Actual Year: 2010-2011

Budget Year: 2011-2012

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: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	315,143	4,236,297		
Local Revenues	8800	1,659,027	1,231,500	11,879,288	5,316,195
Total Income		1,974,170	5,467,797	11,879,288	5,316,195
Expenditures					
Academic Salaries	1000	8,159			
Classified Salaries	2000			851,677	834,119
Employee Benefits	3000	782		308,258	335,142
Supplies and Materials	4000	4,728		9,498	15,000
Other Operating Expenses and Services	5000	315,426	26,335	1,270,143	1,000,000
Capital Outlay	6000	255,703	4,982,718	50,896,552	55,425,739
Total Expenditures		584,798	5,009,053	53,336,128	57,610,000
Excess /(Deficiency) of Revenues over Expenditures		1,389,372	458,744	(41,456,840)	(52,293,805)
Other Financing Sources	8900	4			
Other Outgo	7000	10,000		389,325	390,000
Net Increase/(Decrease) in Fund Balance		1,379,376	458,744	(41,846,165)	(52,683,805)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	6,405,494	7,830,168	264,117,384	222,271,219
Prior Years Adjustments	9020	45,298			
Adjusted Beginning Balance	9030	6,450,792		264,117,384	
Ending Fund Balance, June 30		7,830,168	8,288,912	222,271,219	169,587,414

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	673,865	673,865		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	673,865		0		0	
Ending Fund Balance, June 30		673,865	673,865	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	4,425,826	4,865,797				
Other Financing Sources	8900						
Total Income		4,425,826	4,865,797	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,498,624	4,855,797				
Capital Outlay	6000						
Total Expenditures		4,498,624	4,855,797	0	0		
Net Profit or Loss		(72,798)	10,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(72,798)	10,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,066,883	2,994,085		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,066,883		0			
Ending Fund Balance, June 30		2,994,085	3,004,085	0	0		

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	325,833		19,163			
Total Income		325,833	0	19,163	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	49,934					
Employee Benefits	3000	16,979					
Supplies and Materials	4000	85,577		4,368			
Other Operating Expenses and Services	5000	76,189		33,617			
Capital Outlay	6000	107					
Total Expenditures		228,786	0	37,985	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		97,047	0	(18,822)	0	0	0
Other Financing Sources	8900	148,978		20,000			
Other Outgo	7000	245,490	375,650		3,134		
Net Increase/(Decrease) in Fund Balance		535	(375,650)	1,178	(3,134)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	375,115	375,650	1,956	3,134		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	375,115		1,956		0	
Ending Fund Balance, June 30		375,650	0	3,134	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	25,573,894					
State Revenues	8600	933,529					
Local Revenues	8800	(46)		142,887			
Total Income		26,507,377	0	142,887	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	35,607		33			
Capital Outlay	6000						
Total Expenditures		35,607	0	33	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		26,471,770	0	142,854	0	0	0
Other Financing Sources	8900	1,083,286		3,287			
Other Outgo	7000	27,579,968	224,884	143,044	211,909		
Net Increase/(Decrease) in Fund Balance		(24,912)	(224,884)	3,097	(211,909)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	249,796	224,884	208,812	211,909		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	249,796		208,812		0	
Ending Fund Balance, June 30		224,884	0	211,909	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			541,186	
Total Income		0	0	541,186	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			1,050	
Employee Benefits	3000			51	
Supplies and Materials	4000			121,240	
Other Operating Expenses and Services	5000			236,335	
Capital Outlay	6000				
Total Expenditures		0	0	358,676	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	182,510	0
Other Financing Sources	8900			197,508	
Other Outgo	7000			272,607	815,525
Net Increase/(Decrease) in Fund Balance		0	0	107,411	(815,525)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	708,114	815,525
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		708,114	
Ending Fund Balance, June 30		0	0	815,525	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 480

Name: CHABOT-LAS POSITAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	330,000
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	15
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	310,035
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	29,984
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	153,802
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	3,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	10,000
72	STUDENT REPRESENTATION FEE TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	20,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	29,038
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	4,460
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	100,000

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					437,344	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			437,344	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,403,497			376,614	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	289,695	289,695
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	289,695	289,695
Other Operating Expenses and Services	5000		2,146,405		2,146,405	50,898	2,197,303
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	2,146,405	0	2,146,405	340,593	2,486,998
Ending Balance					257,092	473,365	730,457

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		257,092			473,365	
Adjustments	9020						
Adjusted Beginning Balance	9030		257,092			473,365	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,160,639			424,741	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	424,741	424,741
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	424,741	424,741
Other Operating Expenses and Services	5000		2,160,639		2,160,639		2,160,639
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	2,160,639	0	2,160,639	424,741	2,585,380
Ending Balance					257,092	473,365	