

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

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.

Douglas Roberts for Douglas Roberts  
District Chief Business Officer

10/31/19  
Date

[Signature]  
District Superintendent

11/1/19  
Date

Contact: Doug Roberts

(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, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	23,413,795	23,413,795		23,413,795
Other	1300	20,912,256	20,912,256		20,912,256
<b>Total Instructional Salaries</b>		44,326,051	44,326,051	0	44,326,051
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		7,933,434	5,111	7,938,545
Other	1400		537,521		537,521
<b>Total Non-Instructional Salaries</b>		0	8,470,955	5,111	8,476,066
<b>Total Academic Salaries</b>		44,326,051	52,797,006	5,111	52,802,117
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		19,595,826	1,353,059	20,948,885
Other	2300		1,267,781	343,389	1,611,170
<b>Total Non-Instructional Salaries</b>		0	20,863,607	1,696,448	22,560,055
<b>Instructional Aides</b>					
Regular Status	2200	853,200	963,923		963,923
Other	2400	91,026	91,026		91,026
<b>Total Instructional Aides</b>		944,226	1,054,949	0	1,054,949
<b>Total Classified Salaries</b>		944,226	21,918,556	1,696,448	23,615,004
<b>Employee Benefits</b>	3000	23,413,452	41,210,801	914,108	42,124,909
<b>Supplies and Materials</b>	4000		886,697	430,938	1,317,635
<b>Other Operating Expenses</b>	5000		11,370,666	9,330,506	20,701,172
<b>Equipment Replacement</b>	6420			66,115	66,115
<b>Total Expenditures Prior to Exclusions</b>		68,683,729	128,183,726	12,443,226	140,626,952

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	5,383,021	5,383,021		5,383,021
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		177,730		177,730
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		64,906		64,906
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		100,518	162,952	263,470
Lottery Expenditures					
Academic Salaries	1000		3,338,491		3,338,491
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: 2018-2019

Budget Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		5,383,021	9,064,666	162,952	9,227,618
<b>Total for ECS 84362, 50% Law</b>		63,300,708	119,119,060	12,280,274	131,399,334
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.14%	100.00%		
<b>50% of Current Expense of Education</b>			59,559,530		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		63,300,708	119,119,060	12,280,274	131,399,334
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		68,683,729	128,183,726	12,443,226	140,626,952
<b>Capital Expenditures</b>	6000	22,148	256,853	66,115	322,968
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		68,705,877	128,440,579	12,509,341	140,949,920

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	9,487,353		9,487,353
In County Treasury	9112	28,145,815	(3,624)	28,142,191
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	8,544,909	38,665,727	47,210,636
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,957,813	20,944	1,978,757
<b>TOTAL ASSETS</b>		48,165,890	38,683,047	86,848,937
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,998,400	11,683,920	21,682,320
Accrued Salaries and Wages Payable	9520	2,016,564	216,454	2,233,018
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,065,761	40,812	3,106,573
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,936,096	23,503,047	30,439,143
<b>TOTAL LIABILITIES</b>		22,016,821	35,444,233	57,461,054

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	26,149,069		26,149,069
<b>Total Fund Balance</b>		26,149,069	0	26,149,069
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		3,238,814	3,238,814
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	3,238,814	3,238,814
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		26,149,069	3,238,814	29,387,883
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		48,165,890	38,683,047	86,848,937

- 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, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	51,739,911		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		51,739,911	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	51,739,911		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		51,739,911	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		51,739,911	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		51,739,911	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, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		44,482	(7,685)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		12,750	24,595			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	57,232	16,910	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,324			
Accrued Salaries and Wages Payable	9520			15,961			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	17,285	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, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	57,232	0	0	0	0
Total Fund Balance		0	57,232	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	(375)	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	(375)	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	57,232	(375)	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	57,232	16,910	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,427,345		156,421,347
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,211,835		9,766
Due from Other Funds	9140			1,604,165
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			949,575
<b>TOTAL ASSETS</b>		10,639,180	0	158,984,853
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	81,966		5,036,125
Accrued Salaries and Wages Payable	9520			1,447
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,605,199		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	32,920		
<b>TOTAL LIABILITIES</b>		1,720,085	0	5,037,572

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			153,947,281
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	153,947,281
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	8,919,095		
Total Designated Fund Balance		8,919,095	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		8,919,095	0	153,947,281
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,639,180	0	158,984,853

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,587,865	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	3,618,975	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		5,206,840	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	7,471	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	750	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		8,221	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	8,221	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	5,198,619	
Unassigned	9790		
Total Reserved Fund Balance		5,198,619	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		5,198,619	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,206,840	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	385,753	19,642		121,597	644,093			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				748,263	(68,756)			
Due from Other Funds	9140				357,735	314,242			
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		385,753	19,642	0	1,227,595	889,579	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				291,047	(55,514)			
Accrued Salaries and Wages Payable	9520	1,245							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	102			773,208	457,355			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		1,347	0	0	1,064,255	401,841	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	1,347	0	0	1,064,255	401,841	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	384,406	19,642		163,340	487,738			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		384,406	19,642	0	163,340	487,738	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		384,406	19,642	0	163,340	487,738	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		385,753	19,642	0	1,227,595	889,579	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,237,794	1,237,794
Workforce Investment Act	8130		147,242	147,242
Temporary Assistance for Needy Families (TANF)	8140		85,858	85,858
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		925,623	925,623
Other Federal Revenues	8190		4,811,396	4,811,396
<b>Total Federal Revenues</b>	8100	0	7,207,913	7,207,913
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,352,740		1,352,740
State General Apportionment	8612	39,630,773		39,630,773
Other General Apportionment	8613	648,445		648,445
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,036,487	1,036,487
Disabled Students Programs and Services(DSPS)	8623		1,730,638	1,730,638
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		449,108	449,108
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		11,002,682	11,002,682

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	15,580,960		15,580,960
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,345,519	1,345,519
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	213,238		213,238
Timber Yield Tax	8672	52		52
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,338,491	1,396,280	4,734,771
State Mandated Costs	8685	508,526		508,526
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,442,796	63,598,493	73,041,289
<b>Total State Revenues</b>	8600	70,716,021	80,559,207	151,275,228

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	30,598,549		30,598,549
Tax Allocation, Supplemental Roll	8812	1,264,160		1,264,160
Tax Allocation, Unsecured Roll	8813	1,613,698		1,613,698
Prior Years Taxes	8816	(366,821)		(366,821)
Education Revenues Augmentation Fund (ERAF)	8817	14,556,244		14,556,244
Redevelopment Agency Funds - Pass Through	8818	1,173,664		1,173,664
Redevelopment Agency Funds - Residual	8819	1,849,128		1,849,128
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	30,892	166,946	197,838
Contract Services	8830			
Contract Instructional Services	8831	8,629,803	6,937	8,636,740
Other Contract Services	8832		73,489	73,489
Sales and Commissions	8840	230,128		230,128
Rentals and Leases	8850	1,048,572		1,048,572
Interest and Investment Income	8860	187,521		187,521
Student Fees and Charges	8870			
Community Services Classes	8872	1,510,841		1,510,841
Dormitory	8873			0
Enrollment	8874	9,983,567		9,983,567
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		794,921	794,921
Instructional Materials Fees and Sales of Materials	8877	97,063		97,063
Insurance	8878			0
Student Records	8879	171,048		171,048
Nonresident Tuition	8880	2,511,400		2,511,400
Parking Services and Public Transportation	8881		1,087,903	1,087,903
Other Student Fees and Charges	8885	40,295	142,005	182,300
Other Local Revenues	8890	1,618,724	(344,707)	1,274,017
<b>Total Local Revenues</b>	8800	76,748,476	1,927,494	78,675,970
<b>Total Revenues</b>		147,464,497	89,694,614	237,159,111

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	3,951		3,951
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	5,322,079	441,448	5,763,527
<b>Total Other Financing Sources</b>	8900	5,326,030	441,448	5,767,478
<b>Total Revenues and Other Financing Sources</b>		152,790,527	90,136,062	242,926,589

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	119,624	109,003	22,847	5,553		257,027
Architecture and Environmental Design	0200	271,566	1,097	9,052	9,176		290,891
Environmental Sciences and Technologies	0300	30,795					30,795
Biological Sciences	0400	3,606,671	310,296	160,171	36,504		4,113,642
Business and Management	0500	2,893,203	75,996	128,856	48,576		3,146,631
Communications	0600	589,535	137,802	64,425	144,850		936,612
Computer and Information Science	0700	2,190,126	185,498	18,284			2,393,908
Education	0800	4,323,676	945,109	343,670	60,766		5,673,221
Engineering and Related Industrial Technology	0900	2,578,611	689,891	370,682	425,929		4,065,113
Fine and Applied Arts	1000	3,173,581	1,313,511	296,046	125,954		4,909,092
Foreign language	1100	756,530		12,727			769,257
Health	1200	2,576,974	544,382	133,043	110,723		3,365,122
Consumer Education And Home Economics	1300	1,434,580	519,724	28,585	11,604		1,994,493
Law	1400						0
Humanities(Letters)	1500	10,304,747	524,734	14,740	4,159		10,848,380
Library Science	1600						0
Mathematics	1700	6,559,602	100,227	27,144			6,686,973
Military Studies	1800						0
Physical Sciences	1900	3,640,386	428,807	60,478	13,583		4,143,254
Psychology	2000	2,334,108	113,022	341			2,447,471
Public Affairs and Services	2100	1,663,766	527,485	605,517	223,936		3,020,704
Social Sciences	2200	5,300,299	210,801	98,360	29,346		5,638,806
Commercial Services	3000						0
Interdisciplinary Studies	4900	8,089,858	1,419,800	659,239	14,180		10,183,077
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	80,613	5,302,408				5,383,021
<b>Sub-Total Instructional Activites</b>		62,518,851	13,459,593	3,054,207	1,264,839		80,297,490
<b>Total Expenditures for GF Activities*</b>		63,174,261	76,667,327	85,838,651	2,723,268	11,738,884	240,142,391

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		7,408,128	707,284	273,671		8,389,083
Course and Curriculum Development	6020		8,037				8,037
Academic / Faculty Senate	6030		481,112	5,679			486,791
Other Instructional Administration & Governance	6090			2,365			2,365
<b>Total Instructional Admin. &amp; Governance</b>		0	7,897,277	715,328	273,671	0	8,886,276
Instructional Support Services	6100						
Learning Center	6110	80,859	407,885	14,841	6,323		509,908
Library	6120	144,965	2,531,413	16,533	48,713		2,741,624
Media	6130		523,323	113,364			636,687
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		411,588	3,255			414,843
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		225,824	3,874,209	147,993	55,036	0	4,303,062
Admissions and Records	6200		2,690,112	319,469	2,359		3,011,940
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	269,236	4,845,959	364,366	4,337		5,483,898
Matriculation and Student Assessment	6320		136,869	11,997			148,866
Transfer Programs	6330		126,864	39,925			166,789
Career Guidance	6340		174,220				174,220
Other Student Counseling and Guidance	6390		494,525	78,544	1,862		574,931
<b>Total Student Counseling and Guidance</b>		269,236	5,778,437	494,832	6,199	0	6,548,704

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	56,319	1,743,039	449,722	27,608		2,276,688
Extended Opportunity Programs and Services (EOPS)	6430	44,994	1,255,664	48,608	31,907		1,381,173
Health Services	6440		46,052	904,950	5,136		956,138
Student Personnel Administration	6450	676	1,269,611	238,132			1,508,419
Financial Aid Administration	6460		1,850,043	107,260	6,856		1,964,159
Job Placement Services	6470		553,007	2,405,579	1,093		2,959,679
Veterans Services	6480	19605	470,764	40,331	9,419		540,119
Miscellaneous Student Services	6490		3,117,217	527,847	10,130		3,655,194
<b>Total Other Student Services</b>		121,594	10,305,397	4,722,429	92,149	0	15,241,569
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,761,791	986,485	14,483		2,762,759
Custodial Services	6530		3,286,930	204,562			3,491,492
Grounds Maintenance and Repairs	6550		1,496,559	235,313	1,073		1,732,945
Utilities	6570			3,259,057			3,259,057
Other Operations and Maintenance of Plant	6590				29,538		29,538
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,545,280	4,685,417	45,094	0	11,275,791
<b>Planning, Policymaking and Coordinations</b>	6600	38,756	3,231,695	1,207,645	11,776		4,489,872

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		562,979	1,547,858	21		2,110,858
Fiscal Operations	6720		7,745,498	648,279	19,448		8,413,225
Human Resources Management	6730		3,232,541	246,829	2,866		3,482,236
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		133,482	20,744			154,226
Staff Diversity	6760						0
Logistical Services	6770		1,952,842	1,173,240	2,268		3,128,350
Management Information Systems	6780		4,859,406	1,611,416	29,717		6,500,539
Other General Institutional Support Services	6790		241,724	2,006			243,730
<b>Total General Institutional Support Services</b>	6700	0	18,728,472	5,250,372	54,320	0	24,033,164
Community Services & Economic Development	6800						
Community Recreation	6810		138,736	750			139,486
Community Service Classes	6820		97,025	105,992			203,017
Community Use of Facilities	6830		569,444	3,544			572,988
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	805,205	110,286	0	0	915,491

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		224,222				224,222
Child Development Centers	6920		36,654				36,654
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		991,355	247,661			1,239,016
Student and Co-Curricular Activities	6960		31,483	459,553	9,474		500,510
Student Housing	6970						0
Other Ancillary Services	6990		1,286				1,286
<b>Total Ancillary Services</b>	6900	0	1,285,000	707,214	9,474	0	2,001,688
Auxiliary Operations	7000						
Contract Education	7010		1,941,888	64,315,049	75,844	2,286,452	68,619,233
Other Auxiliary Operations	7090		124,762				124,762
<b>Total Auxiliary Operations</b>	7000	0	2,066,650	64,315,049	75,844	2,286,452	68,743,995

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100			108,410	832,507		940,917
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					8,707,495	8,707,495
Student Aid	7320					744,937	744,937
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	9,452,432	9,452,432
<b>Sub-Total Non-Instructional Activites</b>		655,410	63,207,734	82,784,444	1,458,429	11,738,884	159,844,901
<b>Total Expenditures General Fund: activities *</b>		63,174,261	76,667,327	85,838,651	2,723,268	11,738,884	240,142,391

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$149,134,455
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	17,409.00		
	2. 2018-2019 Second Period Actual FTES	15,419.00		
	3. 2018-2019 Population change factor (C2/C1)	0.8857		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$137,173,790
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)			\$137,173,790
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$137,173,790
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			49,846,640
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			209,988
C.	Local Property taxes			51,435,417
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			394,315
H.	2019-2020 Appropriations Subject to Limit			\$101,097,730

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			7,207,913	6,818,538	7,207,913	6,818,538
State Revenues	8600	70,716,021	66,907,398	80,559,207	141,273,573	151,275,228	208,180,971
Local Revenues	8800	76,748,476	71,812,203	1,927,494	15,913,714	78,675,970	87,725,917
<b>Total Revenues</b>		147,464,497	138,719,601	89,694,614	164,005,825	237,159,111	302,725,426
<b>EXPENDITURES:</b>							
Academic Salaries	1000	52,802,122	49,422,461	4,990,564	4,326,602	57,792,686	53,749,063
Classified Salaries	2000	23,615,005	26,115,797	8,982,518	9,220,372	32,597,523	35,336,169
Employee Benefits	3000	43,497,700	36,134,086	5,953,679	5,538,341	49,451,379	41,672,427
Supplies and Materials	4000	1,317,636	1,558,174	1,688,645	3,488,743	3,006,281	5,046,917
Other Operating Expenses and Services	5000	21,142,368	21,938,472	61,690,002	132,247,770	82,832,370	154,186,242
Capital Outlay	6000	322,968	391,562	2,400,300	484,704	2,723,268	876,266
<b>Total Expenditures</b>		142,697,799	135,560,552	85,705,708	155,306,532	228,403,507	290,867,084
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		4,766,698	3,159,049	3,988,906	8,699,293	8,755,604	11,858,342
<b>Other Financing Sources</b>	8900	5,326,030	4,262,353	441,448	84,810	5,767,478	4,347,163
<b>Other Outgo</b>	7000	6,516,971	211,011	5,221,913	8,062,237	11,738,884	8,273,248
<b>Net Increase/(Decrease) in Fund Balance</b>		3,575,757	7,210,391	(791,559)	721,866	2,784,198	7,932,257
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	22,573,312	26,149,069	4,030,373	3,238,814	26,603,685	29,387,883
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	22,573,312		4,030,373		26,603,685	
<b>Ending Fund Balance, June 30</b>		26,149,069	33,359,460	3,238,814	3,960,680	29,387,883	37,320,140

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	346,224	350,000				
Local Revenues	8800	59,086,562	59,000,000				
<b>Total Revenues</b>		59,432,786	59,350,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	32,185,000					
Debt Interest and Other Service Charges	7120	28,462,263					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	60,647,263	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(60,647,263)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,214,477)	59,350,000	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	45,496,265	51,739,911		0		0
Prior Years Adjustments	9020	7,458,123					
Adjusted Beginning Balance	9030	52,954,388			0		0
<b>Ending Fund Balance, June 30</b>		51,739,911	111,089,911	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100					298,769	260,000
State Revenues	8600					468,451	629,448
Local Revenues	8800			57,336	53,753	671,258	665,000
<b>Total Income</b>		0	0	57,336	53,753	1,438,478	1,554,448
<b>Expenditures</b>							
Academic Salaries	1000					3,157	
Classified Salaries	2000			24,654	30,784	1,189,957	1,161,274
Employee Benefits	3000			22,005	18,666	625,311	605,301
Supplies and Materials	4000					53,766	30,517
Other Operating Expenses and Services	5000					27,821	94,013
Capital Outlay	6000					1,159	2,000
<b>Total Expenditures</b>		0	0	46,659	49,450	1,901,171	1,893,105
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	10,677	4,303	(462,693)	(338,657)
<b>Other Financing Sources</b>	8900			(248)		249,400	165,072
<b>Other Outgo</b>	7000					147,664	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	10,429	4,303	(360,957)	(173,585)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	46,803	57,232	360,583	(374)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		46,803		360,583	
<b>Ending Fund Balance, June 30</b>		0	0	57,232	61,535	(374)	(173,959)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,016,046					
Local Revenues	8800	927,257	930,000			2,901,913	2,336,641
<b>Total Income</b>		2,943,303	930,000	0	0	2,901,913	2,336,641
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					896,859	1,046,271
Employee Benefits	3000					386,022	520,387
Supplies and Materials	4000	10,298	12,000			12,360	15,000
Other Operating Expenses and Services	5000	766,538	890,000			1,628,674	2,400,000
Capital Outlay	6000	1,827,756	75,000			24,913,974	71,497,204
<b>Total Expenditures</b>		2,604,592	977,000	0	0	27,837,889	75,478,862
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		338,711	(47,000)	0	0	(24,935,976)	(73,142,221)
<b>Other Financing Sources</b>	8900					232,608	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		338,711	(47,000)	0	0	(24,703,368)	(73,142,221)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,579,753	8,919,095	0	0	186,108,772	153,947,281
Prior Years Adustments	9020	631				(7,458,123)	
Adjusted Beginning Balance	9030	8,580,384		0		178,650,649	
<b>Ending Fund Balance, June 30</b>		8,919,095	8,872,095	0	0	153,947,281	80,805,060

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	5,343,152	7,417,725				
Other Financing Sources	8900	3,618,975					
<b>Total Income</b>		8,962,127	7,417,725	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	7,091,794	7,377,725				
Capital Outlay	6000						
<b>Total Expenditures</b>		7,091,794	7,377,725	0	0		
<b>Net Profit or Loss</b>		1,870,333	40,000	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,870,333	40,000	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,328,286	5,198,619		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,328,286		0			
<b>Ending Fund Balance, June 30</b>		5,198,619	5,238,619	0	0		

For Actual Year: 2018-2019

Budget Year: 2019-2020

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	378,764	380,000	18,529	20,000		
<b>Total Income</b>		378,764	380,000	18,529	20,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000	25,016	15,000				
Classified Salaries	2000	66,140	75,000				
Employee Benefits	3000	20,270	21,000				
Supplies and Materials	4000	83,986	85,000				
Other Operating Expenses and Services	5000	133,151	135,000	13,654	15,000		
Capital Outlay	6000	1,870	2,000				
<b>Total Expenditures</b>		330,433	333,000	13,654	15,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		48,331	47,000	4,875	5,000	0	0
<b>Other Financing Sources</b>	8900	200,245	190,000				
<b>Other Outgo</b>	7000	290,126	285,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(41,550)	(48,000)	4,875	5,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	425,955	384,405	14,767	19,642		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	425,955		14,767		0	
<b>Ending Fund Balance, June 30</b>		384,405	336,405	19,642	24,642	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	17,538,035	17,500,000				
State Revenues	8600	1,473,374	1,500,000				
Local Revenues	8800	134	200	44,012	45,000		
<b>Total Income</b>		19,011,543	19,000,200	44,012	45,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	23,874	25,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		23,874	25,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		18,987,669	18,975,200	44,012	45,000	0	0
<b>Other Financing Sources</b>	8900	1,363,210	1,400,000				
<b>Other Outgo</b>	7000	20,355,403	20,000,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,524)	375,200	44,012	45,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	167,864	163,340	443,726	487,738		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	167,864		443,726		0	
<b>Ending Fund Balance, June 30</b>		163,340	538,540	487,738	532,738	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

**Fiduciary Funds Group**

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	7,515
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	101,737
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	3,618,975
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	1,500
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	2,893,223
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,363,210
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	34,262
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	16,025

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		9,265,096			1,494,640	
Adjustments	9020		(9,265,096)				
Adjusted Beginning Balance	9030		0			1,494,640	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,338,491			1,396,280	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		3,338,491		3,338,491		3,338,491
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	748,316	748,316
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	748,316	748,316
Other Operating Expenses and Services	5000				0	138,180	138,180
Capital Outlay	6000						
Library Books	6300				0	174	174
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	174	174
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,338,491	0	3,338,491	886,670	4,225,161
<b>Ending Balance</b>					0	2,004,250	2,004,250

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Propostition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,004,250	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,004,250	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,737,328			1,356,700	
<b>Expenditures</b>							
Academic Salaries	1000		2,737,328		2,737,328		2,737,328
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,356,700	1,356,700
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,356,700	1,356,700
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,737,328	0	2,737,328	1,356,700	4,094,028
<b>Ending Balance</b>					0	2,004,250	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 480

Name: CHABOT-LAS POSITAS

<b>EPA Revenue</b>	15,580,960
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	15,580,960	0	0	15,580,960
<b>TOTAL</b>		15,580,960	0	0	15,580,960

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	8,166,856	6,569,603	14,736,459	1,914,672	14.93%
2020-21	8,963,483	7,713,228	16,676,711	1,940,252	13.17%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
These costs will be included in the general operating budget.