

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	24,627,092	24,658,419		24,658,419
Other	1300	23,629,357	23,634,979		23,634,979
Total Instructional Salaries		48,256,449	48,293,398	0	48,293,398
Non-Instructional Salaries					
Contract or Regular	1200		8,634,997	2,111	8,637,108
Other	1400		423,180	2,614	425,794
Total Non-Instructional Salaries		0	9,058,177	4,725	9,062,902
Total Academic Salaries		48,256,449	57,351,575	4,725	57,356,300
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,122,856	(23,015)	21,099,841
Other	2300		521,777	78,609	600,386
Total Non-Instructional Salaries		0	21,644,633	55,594	21,700,227
Instructional Aides					
Regular Status	2200	708,261	761,535		761,535
Other	2400	76,683	76,683		76,683
Total Instructional Aides		784,944	838,218	0	838,218
Total Classified Salaries		784,944	22,482,851	55,594	22,538,445
Employee Benefits	3000	16,807,270	33,969,775	12,271	33,982,046
Supplies and Materials	4000		862,230	74,224	936,454
Other Operating Expenses	5000		8,682,436	203,764	8,886,200
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		65,848,663	123,348,867	350,578	123,699,445

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		6,889		6,889
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		26,774	170	26,944
Lottery Expenditures					
Academic Salaries	1000		3,251,699		3,251,699
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: 2020-2021

Budget Year: 2021-2022

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	3,285,362	170	3,285,532
Total for ECS 84362, 50% Law		65,848,663	120,063,505	350,408	120,413,913
Percent of CEE (Instructional Salary Cost / Total CEE)		54.84%	100.00%		
50% of Current Expense of Education			60,031,752		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		65,848,663	120,063,505	350,408	120,413,913
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,848,663	123,348,867	350,578	123,699,445
Capital Expenditures	6000	10,595	50,883	5,981	56,864
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		65,859,258	123,399,750	356,559	123,756,309

For Year Ended June 30, 2021

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			0
In County Treasury	9112	14,969,641	(5,435,779)	9,533,862
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	15,849,739	18,910,494	34,760,233
Due from Other Funds	9140	1,209,954		1,209,954
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	119,629	114,033	233,662
TOTAL ASSETS		32,148,963	13,588,748	45,737,711
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,261,243	2,097,105	10,358,348
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540		219,266	219,266
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,074,881	9,236,342	15,311,223
TOTAL LIABILITIES		14,336,124	11,552,713	25,888,837

For Year Ended June 30, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	17,812,839	2,036,035	19,848,874
Total Fund Balance		17,812,839	2,036,035	19,848,874
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		17,812,839	2,036,035	19,848,874
TOTAL LIABILITIES AND FUND EQUITY		32,148,963	13,588,748	45,737,711

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

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

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	24,637,158		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		24,637,158	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

- 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, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	24,637,158		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		24,637,158	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		24,637,158	0	0
TOTAL LIABILITIES AND FUND EQUITY		24,637,158	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, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		30,591	(45,575)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			72,952			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	30,591	27,377	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			21,242			
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			5,985			
TOTAL LIABILITIES		0	0	27,227	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, 2021

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 BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	30,591	150	0	0	0
Total Fund Balance		0	30,591	150	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	30,591	150	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	30,591	27,377	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,510,310		76,878,960
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,694,981		9,766
Due from Other Funds	9140			4,495
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			2,089,656
TOTAL ASSETS		11,205,291	0	78,982,877
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	125,330		4,554,222
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	38,506		
TOTAL LIABILITIES		163,836	0	4,554,222

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	11,041,455		74,428,655
Total Designated Fund Balance		11,041,455	0	74,428,655
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,041,455	0	74,428,655
TOTAL LIABILITIES AND FUND EQUITY		11,205,291	0	78,982,877

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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				55,729,998
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				15,106,448
Due from Other Funds	9140				2,338
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				76,686
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				2,634,266
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	2,634,266
TOTAL ASSETS		0	0	0	73,549,736

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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				4,363,912
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				65,153,822
Total Current Liabilities and Deferred Revenue		0	0	0	69,517,734
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	69,517,734

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				4,032,002
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	4,032,002
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	4,032,002
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	73,549,736

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	8,425,333	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(11,386)	
Due from Other Funds	9140	998,991	
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		9,412,938	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	105	
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		105	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	105	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	9,412,833	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		9,412,833	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		9,412,833	0
TOTAL LIABILITIES AND FUND EQUITY		9,412,938	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	610,768	102,014		670,110	523,121		1,000,000	
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				929,167	(200,331)			
Due from Other Funds	9140	26,209				120,067			
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		636,977	102,014	0	1,599,277	442,857	0	1,000,000	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	23,591			312,122	(87,103)			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				1,123,760			1,000,000	
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		23,591	0	0	1,435,882	(87,103)	0	1,000,000	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	23,591	0	0	1,435,882	(87,103)	0	1,000,000	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	613,386	102,014		163,395	529,960			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		613,386	102,014	0	163,395	529,960	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		613,386	102,014	0	163,395	529,960	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		636,977	102,014	0	1,599,277	442,857	0	1,000,000	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		742,079	742,079
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		81,862	81,862
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,059,103	1,059,103
Other Federal Revenues	8190		18,722,418	18,722,418
Total Federal Revenues	8100	0	20,605,462	20,605,462
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	23,135,369		23,135,369
Other General Apportionment	8613	731,585		731,585
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,045,295	1,045,295
Disabled Students Programs and Services(DSPS)	8623		1,763,802	1,763,802
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		398,364	398,364
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,298,319	9,298,319

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	23,213,380		23,213,380
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,314,567	1,314,567
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	207,781		207,781
Timber Yield Tax	8672	4		4
Other State Tax Subventions	8673	1,692		1,692
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,251,699	565,879	3,817,578
State Mandated Costs	8685	523,754		523,754
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,650,743	4,356,930	9,007,673
Total State Revenues	8600	55,716,007	18,743,156	74,459,163

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	33,921,305		33,921,305
Tax Allocation, Supplemental Roll	8812	1,003,866		1,003,866
Tax Allocation, Unsecured Roll	8813	1,819,137		1,819,137
Prior Years Taxes	8816	(118,283)		(118,283)
Education Revenues Augmentation Fund (ERAF)	8817	19,210,579		19,210,579
Redevelopment Agency Funds - Pass Through	8818	891,294		891,294
Redevelopment Agency Funds - Residual	8819	2,134,734		2,134,734
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	14,611	576,461	591,072
Contract Services	8830			
Contract Instructional Services	8831	120,334	12,730	133,064
Other Contract Services	8832		81,568	81,568
Sales and Commissions	8840	532		532
Rentals and Leases	8850	183,346		183,346
Interest and Investment Income	8860	119,341		119,341
Student Fees and Charges	8870			
Community Services Classes	8872	157,014		157,014
Dormitory	8873			0
Enrollment	8874	9,334,022		9,334,022
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-545,394		-545,394
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		897,384	897,384
Instructional Materials Fees and Sales of Materials	8877	58,998		58,998
Insurance	8878			0
Student Records	8879	207,601		207,601
Nonresident Tuition	8880	2,244,725		2,244,725
Parking Services and Public Transportation	8881		54,084	54,084
Other Student Fees and Charges	8885	61,622	6,631	68,253
Other Local Revenues	8890	791,444	132,805	924,249
Total Local Revenues	8800	71,610,828	1,761,663	73,372,491
Total Revenues		127,326,835	41,110,281	168,437,116

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	27,676		27,676
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	10,619,396	762,342	11,381,738
Total Other Financing Sources	8900	10,647,072	762,342	11,409,414
Total Revenues and Other Financing Sources		137,973,907	41,872,623	179,846,530

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	176,680	82,946	28,594	5,406		293,626
Architecture and Environmental Design	0200	325,059	29,696	7,304	25,873		387,932
Environmental Sciences and Technologies	0300	81,440					81,440
Biological Sciences	0400	4,135,332	454,141	131,566	5,690		4,726,729
Business and Management	0500	3,321,198	164,977	212,353	602		3,699,130
Communications	0600	927,725	184,101	69,744	158,128		1,339,698
Computer and Information Science	0700	2,303,887	61,689	763			2,366,339
Education	0800	4,170,602	1,074,598	133,192	129,382		5,507,774
Engineering and Related Industrial Technology	0900	2,916,102	774,163	189,796	375,256		4,255,317
Fine and Applied Arts	1000	4,116,322	660,284	172,181	31,150		4,979,937
Foreign language	1100	935,541	13,491	4,250			953,282
Health	1200	2,691,577	595,843	161,310	114,526		3,563,256
Consumer Education And Home Economics	1300	1,700,878	360,540	21,473	38,060		2,120,951
Law	1400	61,217	9,423	3,345			73,985
Humanities(Letters)	1500	11,193,162	482,663	43,974	1,474		11,721,273
Library Science	1600		239				239
Mathematics	1700	6,856,611	254,021	1,141			7,111,773
Military Studies	1800						0
Physical Sciences	1900	4,078,881	381,676	52,127	21,188		4,533,872
Psychology	2000	2,873,330	34,219				2,907,549
Public Affairs and Services	2100	2,394,851	380,021	125,471	300,401		3,200,744
Social Sciences	2200	5,441,508	376,106	33,566			5,851,180
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,820,925	1,455,244	762,246			8,038,415
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		66,522,828	7,830,081	2,154,396	1,207,136		77,714,441
Total Expenditures for GF Activities*		66,609,935	71,056,626	16,207,530	2,783,591	22,537,894	179,195,576

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		6,913,488	770,411	519,423		8,203,322
Course and Curriculum Development	6020		92,250	91,481			183,731
Academic / Faculty Senate	6030		337,983	4,427			342,410
Other Instructional Administration & Governance	6090		65,387				65,387
Total Instructional Admin. & Governance		0	7,409,108	866,319	519,423	0	8,794,850
Instructional Support Services	6100						
Learning Center	6110	87,107	480,259	10,319			577,685
Library	6120		2,862,922	7,741	968		2,871,631
Media	6130		523,919	28,546			552,465
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		482,278	536			482,814
Other Instructional Support Services	6190						0
Total Instructional Support Services		87,107	4,349,378	47,142	968	0	4,484,595
Admissions and Records	6200		2,703,414	242,965			2,946,379
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,963,985	228,656	15,480		5,208,121
Matriculation and Student Assessment	6320		3,969	2,534			6,503
Transfer Programs	6330		37,576				37,576
Career Guidance	6340		232,816				232,816
Other Student Counseling and Guidance	6390		723,777	39,645			763,422
Total Student Counseling and Guidance		0	5,962,123	270,835	15,480	0	6,248,438

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,852,590	140,980			1,993,570
Extended Opportunity Programs and Services (EOPS)	6430		1,426,870	24,497	3,593		1,454,960
Health Services	6440		68,103	960,731			1,028,834
Student Personnel Administration	6450		1,220,361	329,933	5,799		1,556,093
Financial Aid Administration	6460		2,426,260	233,610	13,448		2,673,318
Job Placement Services	6470		448,545	1,284,801			1,733,346
Veterans Services	6480		626,386	7,923	5,245		639,554
Miscellaneous Student Services	6490		4,241,263	131,639	343		4,373,245
Total Other Student Services		0	12,310,378	3,114,114	28,428	0	15,452,920
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,371,045	1,089,285	21,141		3,481,471
Custodial Services	6530		3,912,194	105,628			4,017,822
Grounds Maintenance and Repairs	6550		1,154,129	54,588	709		1,209,426
Utilities	6570			2,398,392			2,398,392
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	7,437,368	3,647,893	21,850	0	11,107,111
Planning, Policymaking and Coordinations	6600		3,921,820	1,024,130	44		4,945,994

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		512,134	1,975,666			2,487,800
Fiscal Operations	6720		6,176,036	421,876	835,108		7,433,020
Human Resources Management	6730		1,283,499	193,442			1,476,941
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			5,925			5,925
Staff Diversity	6760						0
Logistical Services	6770		2,375,282	1,086,280	12,509		3,474,071
Management Information Systems	6780		5,479,563	784,570	135,627		6,399,760
Other General Institutional Support Services	6790		332,445	175			332,620
Total General Institutional Support Services	6700	0	16,158,959	4,467,934	983,244	0	21,610,137
Community Services & Economic Development	6800						
Community Recreation	6810		273,781				273,781
Community Service Classes	6820		123,313	93,887			217,200
Community Use of Facilities	6830		416,039	7,083			423,122
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	813,133	100,970	0	0	914,103

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		542,380				542,380
Child Development Centers	6920		558,393	9,893	1,037		569,323
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		912,082	90,631	5,981		1,008,694
Student and Co-Curricular Activities	6960		64,418	168,387			232,805
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,077,273	268,911	7,018	0	2,353,202
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		83,591				83,591
Total Auxiliary Operations	7000	0	83,591	0	0	0	83,591

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			1,921			1,921
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					19,629,050	19,629,050
Student Aid	7320					2,908,844	2,908,844
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	22,537,894	22,537,894
Sub-Total Non-Instructional Activites		87,107	63,226,545	14,053,134	1,576,455	22,537,894	101,481,135
Total Expenditures General Fund: activities *		66,609,935	71,056,626	16,207,530	2,783,591	22,537,894	179,195,576

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$156,434,035
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	16,951.00		
	2. 2020-2021 Second Period Actual FTES	15,279.00		
	3. 2020-2021 Population change factor (C2/C1)	0.9014		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$149,089,491
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$149,089,491
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$149,089,491
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			45,997,228
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			206,306
C.	Local Property taxes			59,030,740
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			349,895
H.	2021-2022 Appropriations Subject to Limit			\$104,884,379

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		267,000	20,605,462	22,207,681	20,605,462	22,474,681
State Revenues	8600	55,716,007	54,916,496	18,743,156	23,614,224	74,459,163	78,530,720
Local Revenues	8800	71,610,828	73,290,494	1,761,663	2,355,966	73,372,491	75,646,460
Total Revenues		127,326,835	128,473,990	41,110,281	48,177,871	168,437,116	176,651,861
EXPENDITURES:							
Academic Salaries	1000	57,356,301	57,334,316	5,749,436	4,621,508	63,105,737	61,955,824
Classified Salaries	2000	22,538,441	25,456,111	11,350,318	11,341,288	33,888,759	36,797,399
Employee Benefits	3000	33,982,042	29,544,302	6,690,023	7,108,350	40,672,065	36,652,652
Supplies and Materials	4000	936,457	1,353,329	1,168,822	1,246,852	2,105,279	2,600,181
Other Operating Expenses and Services	5000	8,886,198	9,551,706	5,216,053	15,475,288	14,102,251	25,026,994
Capital Outlay	6000	56,864	154,302	2,726,727	849,464	2,783,591	1,003,766
Total Expenditures		123,756,303	123,394,066	32,901,379	40,642,750	156,657,682	164,036,816
Excess /(Deficiency) of Revenues over Expenditures		3,570,532	5,079,924	8,208,902	7,535,121	11,779,434	12,615,045
Other Financing Sources	8900	10,647,072	11,979,531	762,342		11,409,414	11,979,531
Other Outgo	7000	13,538,061	10,553,720	8,999,833	7,535,121	22,537,894	18,088,841
Net Increase/(Decrease) in Fund Balance		679,543	6,505,735	(28,589)	0	650,954	6,505,735
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,948,704	17,812,841	2,064,612	2,036,023	19,013,316	19,848,864
Prior Years Adjustments	9020	184,594				184,594	
Adjusted Beginning Balance	9030	17,133,298		2,064,612		19,197,910	
Ending Fund Balance, June 30		17,812,841	24,318,576	2,036,023	2,036,023	19,848,864	26,354,599

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	170,333	25,971,744				
Local Revenues	8800	33,919,852	33,630,000				
Total Revenues		34,090,185	59,601,744	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	184,594					
Other Incoming Transfers	8983						
Total Other Financing Sources		184,594	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	33,630,000	33,630,000				
Debt Interest and Other Service Charges	7120	25,971,744	25,971,744				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	59,601,744	59,601,744	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(59,417,150)	(59,601,744)	0	0	0	0
Net Increase/Decrease in Fund Balance		(25,326,965)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	49,964,123	24,637,158		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	49,964,123		0		0	
Ending Fund Balance, June 30		24,637,158	24,637,158	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					56,344	475,426
State Revenues	8600					890,228	732,823
Local Revenues	8800			4,000	47,743	249,985	588,536
Total Income		0	0	4,000	47,743	1,196,557	1,796,785
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			26,648	30,001	808,066	1,088,870
Employee Benefits	3000			19,342	17,742	450,420	666,171
Supplies and Materials	4000					9,758	77,050
Other Operating Expenses and Services	5000					30,388	28,634
Capital Outlay	6000						
Total Expenditures		0	0	45,990	47,743	1,298,632	1,860,725
Excess /(Deficiency) of Revenues over Expenditures		0	0	(41,990)	0	(102,075)	(63,940)
Other Financing Sources	8900			42,657		102,075	63,939
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	667	0	0	(1)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	29,924	30,591	152	152
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		29,924		152	
Ending Fund Balance, June 30		0	0	30,591	30,591	152	151

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,049,383	2,921,475			1,250,907	
Total Income		2,049,383	2,921,475	0	0	1,250,907	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,052,603	1,114,407
Employee Benefits	3000					512,950	602,516
Supplies and Materials	4000	5,702	6,000			4,283	
Other Operating Expenses and Services	5000	756,817	755,189			2,630,561	
Capital Outlay	6000	123,709	586,475			43,499,325	
Total Expenditures		886,228	1,347,664	0	0	47,699,722	1,716,923
Excess /(Deficiency) of Revenues over Expenditures		1,163,155	1,573,811	0	0	(46,448,815)	(1,716,923)
Other Financing Sources	8900						
Other Outgo	7000		1,250,000				
Net Increase/(Decrease) in Fund Balance		1,163,155	323,811	0	0	(46,448,815)	(1,716,923)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,062,894	11,041,455	0	0	120,877,467	74,428,652
Prior Years Adustments	9020	(184,594)					
Adjusted Beginning Balance	9030	9,878,300		0		120,877,467	
Ending Fund Balance, June 30		11,041,455	11,365,266	0	0	74,428,652	72,711,729

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	74,750,928	21,988,352				
Other Financing Sources	8900	2,514,698	460,000				
Total Income		77,265,626	22,448,352				
Cost of Sales	5890						
Gross Profit or Loss		77,265,626	22,448,352				
Expenditures							
Academic Salaries	1000	847					
Classified Salaries	2000	1,638,385	2,102,928				
Employee Benefits	3000	1,333,589	1,203,237				
Supplies and Materials	4000	2,317,689	193,502				
Other Operating Expenses and Services	5000	66,967,716	18,589,716				
Capital Outlay	6000	786,900					
Total Expenditures		73,045,126	22,089,383				
Net Profit or Loss		4,220,500	358,969				
Other Outgo	7000	2,755,982	265,377				
Net Increase/(Decrease) in Fund Balance		1,464,518	93,592				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,567,483	4,032,001				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,567,483					
Ending Fund Balance, June 30		4,032,001	4,125,593				

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	94,298	80,000				
Other Financing Sources	8900	7,847,691	10,242,506				
Total Income		7,941,989	10,322,506	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	7,367,797	7,742,506				
Capital Outlay	6000						
Total Expenditures		7,367,797	7,742,506	0	0		
Net Profit or Loss		574,192	2,580,000	0	0		
Other Outgo	7000		4,000,000				
Net Increase/(Decrease) in Fund Balance		574,192	(1,420,000)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,838,641	9,412,833		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,838,641		0			
Ending Fund Balance, June 30		9,412,833	7,992,833	0	0		

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	341,684		74,790			
Total Income		341,684	0	74,790	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	37,726	44,049				
Employee Benefits	3000	8,545	21,067				
Supplies and Materials	4000	55,396					
Other Operating Expenses and Services	5000	25,955					
Capital Outlay	6000	2,744					
Total Expenditures		130,366	65,116	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		211,318	(65,116)	74,790	0	0	0
Other Financing Sources	8900	70,768					
Other Outgo	7000	160,145					
Net Increase/(Decrease) in Fund Balance		121,941	(65,116)	74,790	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	491,443	613,384	27,224	102,014		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	491,443		27,224		0	
Ending Fund Balance, June 30		613,384	548,268	102,014	102,014	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	15,255,710	17,233,763				
State Revenues	8600	1,546,092					
Local Revenues	8800	89		18,190			
Total Income		16,801,891	17,233,763	18,190	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	28,281		313			
Capital Outlay	6000						
Total Expenditures		28,281	0	313	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,773,610	17,233,763	17,877	0	0	0
Other Financing Sources	8900	394,999					
Other Outgo	7000	17,008,431	17,233,763				
Net Increase/(Decrease) in Fund Balance		160,178	0	17,877	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,219	163,397	512,082	529,959		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,219		512,082		0	
Ending Fund Balance, June 30		163,397	163,397	529,959	529,959	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	517,526
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	12,734
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	131,999
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	7,847,691
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	1,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	5,727,927
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	396,350
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	53,800
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	24,250

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					2,063,919		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			2,063,919		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,251,699			565,879		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		3,251,699		3,251,699			3,251,699
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	498,122		498,122
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	498,122		498,122
Other Operating Expenses and Services	5000				0	67,514		67,514
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	243		243
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	243		243
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,251,699	0	3,251,699	565,879		3,817,578
Ending Balance					0	2,063,919		2,063,919

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,348,550			731,464		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000			2,348,550	2,348,550			2,348,550
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	477,174		477,174
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	477,174		477,174
Other Operating Expenses and Services	5000				0	254,080		254,080
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	210		210
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	210		210
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	0	2,348,550	2,348,550	731,464		3,080,014
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	23,213,380
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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	23,213,380	0	0	23,213,380
TOTAL		23,213,380	0	0	23,213,380

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 480

Name: CHABOT-LAS POSITAS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	8,326,192	7,255,044	15,581,236	N/A	N/A
2021-22	8,897,632	8,190,209	17,087,841	1,506,605	9.67%
2022-23	9,762,153	9,517,230	19,279,383	2,191,542	12.83%
2023-24	9,957,396	10,079,512	20,036,908	757,525	3.93%
2024-25	10,156,544	10,508,728	20,665,272	628,364	3.14%
2025-26	10,359,675	10,757,599	21,117,274	452,002	2.19%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
District budgets ongoing dollars in its operating budget for these expenditures.