

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

District: CHABOT-LAS POSITAS

District Code: 480

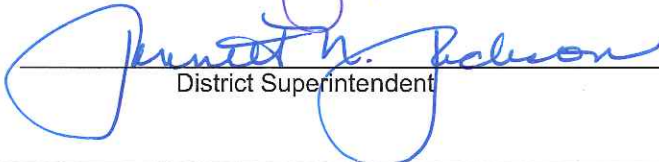
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10.8.14

Date



District Superintendent

10/10/2014

Date

Contact: Lorenzo Legaspi

(925) 485-5203

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 480

Name: CHABOT-LAS POSITAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		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	
Instructional Salaries					
Contract or Regular	1100	18,976,707	18,976,707		18,976,707
Other	1300	14,623,588	14,623,588	150,147	14,773,735
Total Instructional Salaries		33,600,295	33,600,295	150,147	33,750,442
Non-Instructional Salaries					
Contract or Regular	1200		6,278,308	5,133	6,283,441
Other	1400		434,044	24,123	458,167
Total Non-Instructional Salaries		0	6,712,352	29,256	6,741,608
Total Academic Salaries		33,600,295	40,312,647	179,403	40,492,050
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,073,423	708,403	15,781,826
Other	2300		987,768	413,880	1,401,648
Total Non-Instructional Salaries		0	16,061,191	1,122,283	17,183,474
Instructional Aides					
Regular Status	2200	734,390	734,390		734,390
Other	2400	80,635	80,635	87	80,722
Total Instructional Aides		815,025	815,025	87	815,112
Total Classified Salaries		815,025	16,876,216	1,122,370	17,998,586
Employee Benefits	3000	8,287,163	23,924,656	580,873	24,505,529
Supplies and Materials	4000		928,772	306,853	1,235,625
Other Operating Expenses	5000		6,045,326	5,327,949	11,373,275
Equipment Replacement	6420		126,492	9,013	135,505
Total Expenditures Prior to Exclusions		42,702,483	88,214,109	7,526,461	95,740,570

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 480

Name: CHABOT-LAS POSITAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	379,578	397,010		397,010
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		16,865		16,865
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		6,152,660		6,152,660
Objects to Exclude	Object Code				
Rents and Leases	5060		99,200	7,895	107,095
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		126,492	9,013	135,505
Equipment - Replacement	6420				0
Total Equipment		0	126,492	9,013	135,505
Total Capital Outlay		0	126,492	9,013	135,505
Other Outgo	7000				0
Total Exclusions		379,578	6,792,227	16,908	6,809,135
Total for ECS 84362, 50% Law		42,322,905	81,421,882	7,509,553	88,931,435
Percent of CEE (Instructional Salary Cost / Total CEE)		51.98%	100.00%		
50% of Current Expense of Education			40,710,941		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		42,322,905	81,421,882	7,509,553	88,931,435
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		42,702,483	88,214,109	7,526,461	95,740,570
Capital Expenditures	6000	3,956	126,493	9,013	135,506
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		42,706,439	88,340,602	7,535,474	95,876,076

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

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	3,633,391	(796,313)	2,837,078
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	17,357,669	3,993,544	21,351,213
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	860,623	13,946	874,569
TOTAL ASSETS		21,851,683	3,211,177	25,062,860
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,542,363	637,030	5,179,393
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	305,734	40,203	345,937
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,020,228	1,824,125	7,844,353
TOTAL LIABILITIES		10,868,325	2,501,358	13,369,683

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

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	10,983,358		10,983,358
Total Fund Balance		10,983,358	0	10,983,358
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		709,819	709,819
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	709,819	709,819
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		10,983,358	709,819	11,693,177
TOTAL LIABILITIES AND FUND EQUITY		21,851,683	3,211,177	25,062,860

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, 2014

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	16,496,346		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	6,536		
Due from Other Funds	9140			
TOTAL ASSETS		16,502,882	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, 2014

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	16,502,882		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		16,502,882	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		16,502,882	0	0
TOTAL LIABILITIES AND FUND EQUITY		16,502,882	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, 2014

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		106,176	(340,157)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		5,556	77,234			
Due from Other Funds	9140		10,676	403,117			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	122,408	140,194	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			49,863			
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			90,331			
TOTAL LIABILITIES		0	0	140,194	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	122,408	0	0	0	0
Total Fund Balance		0	122,408	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	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	122,408	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	122,408	140,194	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	10,186,831	102,664,121	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,408,056	44,240	
Due from Other Funds	9140		6,735	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		1,361,667	
TOTAL ASSETS		11,594,887	104,076,763	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	38,655	3,324,386	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	2,489,841		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	623,765		
TOTAL LIABILITIES		3,152,261	3,324,386	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		100,752,377	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	8,442,626		
Unassigned	9790			
Total Fund Balance		8,442,626	100,752,377	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		8,442,626	100,752,377	0
TOTAL LIABILITIES AND FUND EQUITY		11,594,887	104,076,763	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

- 51 Bookstore Fund
- 52 Cafeteria Fund

- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 480

Name: CHABOT-LAS POSITAS

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

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 480

Name: CHABOT-LAS POSITAS

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 480

Name: CHABOT-LAS POSITAS

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2014

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	1,776,387	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(8,063)	
Due from Other Funds	9140	2,489,841	
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		4,258,165	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		
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
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	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2014

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	4,258,165	
Unassigned	9790		
Total Reserved Fund Balance		4,258,165	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
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,258,165	0
TOTAL LIABILITIES AND FUND EQUITY		4,258,165	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	546,174							
In County Treasury	9112		7,888		(27,902)	311,922			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	652			496,681	86,017			
Due from Other Funds	9140				12,988				
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		546,826	7,888	0	481,767	397,939	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	43,440			229,351	11,315			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,878				85,701			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,137				
Total Current Liabilities and Deferred Revenue		45,318	0	0	231,488	97,016	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	45,318	0	0	231,488	97,016	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 480

Name: CHABOT-LAS POSITAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	501,508	7,888		250,279	300,923			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		501,508	7,888	0	250,279	300,923	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		501,508	7,888	0	250,279	300,923	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		546,826	7,888	0	481,767	397,939	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		522,132	522,132
Workforce Investment Act	8130		522,342	522,342
Temporary Assistance for Needy Families (TANF)	8140		104,314	104,314
Student Financial Aid	8150			0
Veterans Education	8160	6,414		6,414
Vocational and Technical Education Act (VATEA)	8170		876,139	876,139
Other Federal Revenues	8190		3,617,962	3,617,962
Total Federal Revenues	8100	6,414	5,642,889	5,649,303
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	155,853		155,853
State General Apportionment	8612	31,981,449		31,981,449
Other General Apportionment	8613	594,339		594,339
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		762,335	762,335
Disabled Students Programs and Services(DSPS)	8623		1,205,968	1,205,968
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		403,448	403,448
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	12,086,647		12,086,647
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,138,853	3,138,853
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	218,263		218,263
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,146,724	354,501	2,501,225
State Mandated Costs	8685	450,788		450,788
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	32,471		32,471
Total State Revenues	8600	47,666,534	5,865,105	53,531,639

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	21,454,654		21,454,654
Tax Allocation, Supplemental Roll	8812	426,416		426,416
Tax Allocation, Unsecured Roll	8813	1,336,654		1,336,654
Prior Years Taxes	8816	(50,390)		(50,390)
Education Revenues Augmentation Fund (ERAF)	8817	6,120,390		6,120,390
Redevelopment Agency Funds - Pass Through	8818	480,095		480,095
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	3,914	383,058	386,972
Contract Services	8830			
Contract Instructional Services	8831	5,291,215	109,909	5,401,124
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850			0
Interest and Investment Income	8860	9,506		9,506
Student Fees and Charges	8870			
Community Services Classes	8872	1,136,515		1,136,515
Dormitory	8873			0
Enrollment	8874	8,177,374		8,177,374
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		706,933	706,933
Instructional Materials Fees and Sales of Materials	8877	23,501		23,501
Insurance	8878			0
Student Records	8879	113,355		113,355
Nonresident Tuition	8880	2,072,898		2,072,898
Parking Services and Public Transportation	8881		1,026,665	1,026,665
Other Student Fees and Charges	8885	149,433		149,433
Other Local Revenues	8890	3,645,166	43,988	3,689,154
Total Local Revenues	8800	50,390,696	2,270,553	52,661,249
Total Revenues		98,063,644	13,778,547	111,842,191

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 480

Name: CHABOT-LAS POSITAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	15,660		15,660
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	546,948	65,323	612,271
Total Other Financing Sources	8900	562,608	65,323	627,931
Total Revenues and Other Financing Sources		98,626,252	13,843,870	112,470,122

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	97,384	72,184	10,202	9,022		188,792
Architecture and Environmental Design	0200	215,206					215,206
Environmental Sciences and Technologies	0300	32,673					32,673
Biological Sciences	0400	2,252,897	222,881	73,938	5,478		2,555,194
Business and Management	0500	2,252,972	21,440	26,069	555		2,301,036
Communications	0600	591,606	101,032	366	311		693,315
Computer and Information Science	0700	1,909,826	124,951	6,900			2,041,677
Education	0800	3,438,476	428,013	126,905	3,388		3,996,782
Engineering and Related Industrial Technology	0900	2,001,785	360,479	155,984	67,049		2,585,297
Fine and Applied Arts	1000	2,683,231	135,043	55,286	4,019		2,877,579
Foreign language	1100	650,197		30,428			680,625
Health	1200	2,198,438	755,726	181,918	140,116		3,276,198
Consumer Education And Home Economics	1300	1,200,480	576,650	36,296			1,813,426
Law	1400						0
Humanities(Letters)	1500	7,463,025	402,590	13,651			7,879,266
Library Science	1600						0
Mathematics	1700	4,890,107	115,043	2,854			5,008,004
Military Studies	1800						0
Physical Sciences	1900	2,684,336	432,689	49,315			3,166,340
Psychology	2000	1,596,404	169,639				1,766,043
Public Affairs and Services	2100	1,109,920	104,160	24,889	2,493		1,241,462
Social Sciences	2200	3,656,971	107,765	26,259			3,790,995
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,429,542	368,812	462,143	18,146		2,278,643
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	379,578					379,578
Sub-Total Instructional Activites		42,735,054	4,499,097	1,283,403	250,577		48,768,131
Total Expenditures for GF Activities*		42,807,952	49,101,863	16,673,882	469,797	1,465,668	110,519,162

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		3,671,711	443,379	18,829		4,133,919
Course and Curriculum Development	6020		11,755				11,755
Academic / Faculty Senate	6030		244,822	4,423			249,245
Other Instructional Administration & Governance	6090			2,941			2,941
Total Instructional Admin. & Governance		0	3,928,288	450,743	18,829	0	4,397,860
Instructional Support Services	6100						
Learning Center	6110	70,349	316,798	2,189			389,336
Library	6120		1,834,697	17,558	1,116		1,853,371
Media	6130		499,825	64,971			564,796
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		263,410	11,377			274,787
Other Instructional Support Services	6190						0
Total Instructional Support Services		70,349	2,914,730	96,095	1,116	0	3,082,290
Admissions and Records	6200		1,995,117	236,522	14,427		2,246,066
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,241,406	739,551	4,210		4,985,167
Matriculation and Student Assessment	6320		55,551	18,125			73,676
Transfer Programs	6330		93,374	265			93,639
Career Guidance	6340		187,202	1,777			188,979
Other Student Counseling and Guidance	6390			498			498
Total Student Counseling and Guidance		0	4,577,533	760,216	4,210	0	5,341,959

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,485,359	47,603			1,532,962
Extended Opportunity Programs and Services (EOPS)	6430		686,395	29,825			716,220
Health Services	6440		42,038	215,559			257,597
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,358,327	93,113	11,317		1,462,757
Job Placement Services	6470		383,434	1,489,488	14,248		1,887,170
Veterans Services	6480		196,399	2,037			198,436
Miscellaneous Student Services	6490		1,301,251	164,786	52,813		1,518,850
Total Other Student Services		0	5,453,203	2,042,411	78,378	0	7,573,992
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,202,762	550,644	13,751		1,767,157
Custodial Services	6530		2,686,657	190,361	34,573		2,911,591
Grounds Maintenance and Repairs	6550		763,175	90,133	19,587		872,895
Utilities	6570			2,211,022			2,211,022
Other Operations and Maintenance of Plant	6590		321,096	35,987	3,202		360,285
Total Operation and Maintenance of Plant	6500	0	4,973,690	3,078,147	71,113	0	8,122,950
Planning, Policymaking and Coordinations	6600		2,396,884	714,333	2,477		3,113,694

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		309,767	236,900			546,667
Fiscal Operations	6720		2,116,829	282,363			2,399,192
Human Resources Management	6730		1,456,986	105,229			1,562,215
Noninstruct Staff Retirees' Benefits & Retirement *	6740		6,170,092				6,170,092
Staff Development	6750		25,317	5,607			30,924
Staff Diversity	6760						0
Logistical Services	6770		1,525,141	1,085,091			2,610,232
Management Information Systems	6780		3,738,995	474,642	19,657		4,233,294
Other General Institutional Support Services	6790		68,883	4,019			72,902
Total General Institutional Support Services	6700	0	15,412,010	2,193,851	19,657	0	17,625,518
Community Services & Economic Development	6800						
Community Recreation	6810		111,050	5,742			116,792
Community Service Classes	6820	2,549	238,679	130,935			372,163
Community Use of Facilities	6830		453,293	15,355	1,827		470,475
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	2,549	803,022	152,032	1,827	0	959,430

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		66,988				66,988
Child Development Centers	6920		14,628				14,628
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		990,336	200,885			1,191,221
Student and Co-Curricular Activities	6960		342,061	891,567	4,038		1,237,666
Student Housing	6970						0
Other Ancillary Services	6990		77				77
Total Ancillary Services	6900	0	1,414,090	1,092,452	4,038	0	2,510,580
Auxiliary Operations	7000						
Contract Education	7010		669,050	4,569,524			5,238,574
Other Auxiliary Operations	7090		65,149	4,153	3,148		72,450
Total Auxiliary Operations	7000	0	734,199	4,573,677	3,148	0	5,311,024

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: 2013-2014

Budget Year: 2014-2015

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						0
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					1,142,454	1,142,454
Student Aid	7320					323,214	323,214
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,465,668	1,465,668
Sub-Total Non-Instructional Activites		72,898	44,602,766	15,390,479	219,220	1,465,668	61,751,031
Total Expenditures General Fund: activities *		42,807,952	49,101,863	16,673,882	469,797	1,465,668	110,519,162

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$117,702,254
B.	2014-2015 Price Factor:			0.9977
C.	Population factor:			
	1.	2012-2013 Second Period Actual FTES	16,120.80	
	2.	2013-2014 Second Period Actual FTES	16,296.82	
	3.	2013-2014 Population change factor (C2/C1)	1.0109	
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$118,711,543
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)			\$118,711,543
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$118,711,543
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			43,930,391
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			218,263
C.	Local Property taxes			29,339,634
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			331,008
H.	2014-2015 Appropriations Subject to Limit			\$73,157,280

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	6,414		5,642,889	6,368,079	5,649,303	6,368,079
State Revenues	8600	47,666,534	47,610,036	5,865,105	9,144,125	53,531,639	56,754,161
Local Revenues	8800	50,390,696	53,432,320	2,270,553	2,388,478	52,661,249	55,820,798
Total Revenues		98,063,644	101,042,356	13,778,547	17,900,682	111,842,191	118,943,038
EXPENDITURES:							
Academic Salaries	1000	40,492,052	41,477,653	2,362,725	1,246,480	42,854,777	42,724,133
Classified Salaries	2000	17,998,585	19,138,385	4,714,684	4,548,553	22,713,269	23,686,938
Employee Benefits	3000	24,505,532	25,600,324	1,836,237	1,867,258	26,341,769	27,467,582
Supplies and Materials	4000	1,235,622	1,417,295	813,147	793,628	2,048,769	2,210,923
Other Operating Expenses and Services	5000	11,373,275	12,774,352	3,251,838	9,028,611	14,625,113	21,802,963
Capital Outlay	6000	135,506	84,276	334,291	271,108	469,797	355,384
Total Expenditures		95,740,572	100,492,285	13,312,922	17,755,638	109,053,494	118,247,923
Excess /(Deficiency) of Revenues over Expenditures		2,323,072	550,071	465,625	145,044	2,788,697	695,115
Other Financing Sources	8900	562,608	2,385,506	65,323	80,000	627,931	2,465,506
Other Outgo	7000	666,978	2,386,370	798,690	631,337	1,465,668	3,017,707
Net Increase/(Decrease) in Fund Balance		2,218,702	549,207	(267,742)	(406,293)	1,950,960	142,914
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,559,878	10,983,356	977,560	709,818	8,537,438	11,693,174
Prior Years Adjustments	9020	1,204,776				1,204,776	
Adjusted Beginning Balance	9030	8,764,654		977,560		9,742,214	
Ending Fund Balance, June 30		10,983,356	11,532,563	709,818	303,525	11,693,174	11,836,088

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	166,816	165,000				
Local Revenues	8800	19,962,144	20,000,000				
Total Revenues		20,128,960	20,165,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,856,011	6,900,000				
Debt Interest and Other Service Charges	7120	13,062,699	13,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,918,710	19,900,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,918,710)	(19,900,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		210,250	265,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,292,632	16,502,882		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,292,632		0		0	
Ending Fund Balance, June 30		16,502,882	16,767,882	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					345,697	275,000
State Revenues	8600					254,516	433,854
Local Revenues	8800			92,161	79,844	284,831	254,709
Total Income		0	0	92,161	79,844	885,044	963,563
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			19,073	19,498	820,007	793,298
Employee Benefits	3000			6,992	11,236	408,986	362,547
Supplies and Materials	4000					48,246	61,700
Other Operating Expenses and Services	5000			36		8,996	13,000
Capital Outlay	6000						
Total Expenditures		0	0	26,101	30,734	1,286,235	1,230,545
Excess /(Deficiency) of Revenues over Expenditures		0	0	66,060	49,110	(401,191)	(266,982)
Other Financing Sources	8900					401,191	266,982
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	66,060	49,110	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	56,349	122,409	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		56,349		0	
Ending Fund Balance, June 30		0	0	122,409	171,519	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	(2,486)	1,341,134				
Local Revenues	8800	2,303,524	1,979,485	277,743	141,427		
Total Income		2,301,038	3,320,619	277,743	141,427	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			562,697	461,356		
Employee Benefits	3000			204,845	206,671		
Supplies and Materials	4000	16,421	16,000	4,602	5,000		
Other Operating Expenses and Services	5000	523,160	550,000	1,319,880	1,200,000		
Capital Outlay	6000	3,295,545	1,854,456	18,939,926	22,126,973		
Total Expenditures		3,835,126	2,420,456	21,031,950	24,000,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,534,088)	900,163	(20,754,207)	(23,858,573)	0	0
Other Financing Sources	8900	308,218					
Other Outgo	7000	2,798,059		(10,964)			
Net Increase/(Decrease) in Fund Balance		(4,023,929)	900,163	(20,743,243)	(23,858,573)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,791,501	8,442,626	121,495,621	100,752,378		0
Prior Years Adustments	9020	675,054					
Adjusted Beginning Balance	9030	12,466,555		121,495,621		0	
Ending Fund Balance, June 30		8,442,626	9,342,789	100,752,378	76,893,805	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		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	675,054	0		0		0
Prior Years Adjustments	9020	(675,054)					
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: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,803,346	6,093,992				
Other Financing Sources	8900	2,489,841					
Total Income		8,293,187	6,093,992	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,877,087	6,089,992				
Capital Outlay	6000						
Total Expenditures		4,877,087	6,089,992	0	0		
Net Profit or Loss		3,416,100	4,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,416,100	4,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	842,065	4,258,165		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	842,065		0			
Ending Fund Balance, June 30		4,258,165	4,262,165	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	525,526		18,343			
Total Income		525,526	0	18,343	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	45,775					
Employee Benefits	3000	12,776					
Supplies and Materials	4000	88,320		158			
Other Operating Expenses and Services	5000	70,241		20,550			
Capital Outlay	6000	141,259					
Total Expenditures		358,371	0	20,708	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		167,155	0	(2,365)	0	0	0
Other Financing Sources	8900	161,590		5,000			
Other Outgo	7000	364,891					
Net Increase/(Decrease) in Fund Balance		(36,146)	0	2,635	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	542,095	501,508	5,253	7,888		0
Prior Years Adjustments	9020	(4,441)					
Adjusted Beginning Balance	9030	537,654		5,253		0	
Ending Fund Balance, June 30		501,508	501,508	7,888	7,888	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,087,605	20,000,000				
State Revenues	8600	981,142	1,000,000				
Local Revenues	8800			68,212			
Total Income		21,068,747	21,000,000	68,212	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	22,352	20,000	11			
Capital Outlay	6000						
Total Expenditures		22,352	20,000	11	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,046,395	20,980,000	68,201	0	0	0
Other Financing Sources	8900	256,594					
Other Outgo	7000	21,284,699	20,980,000				
Net Increase/(Decrease) in Fund Balance		18,290	0	68,201	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	231,988	250,278	232,720	300,921		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	231,988		232,720		0	
Ending Fund Balance, June 30		250,278	250,278	300,921	300,921	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		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	1,200,334	0
Prior Years Adjustments	9020			(1,200,334)	
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: 2013-2014

District ID: 480

Name: CHABOT-LAS POSITAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	401,191
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	166,144
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	271,449
61	SELF-INSURANCE FUND	41	CAPITAL OUTLAY PROJECTS FUND	2,489,841
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	285,112
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	9,079

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					518,816	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			518,816	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,146,724			354,501	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	305,494	305,494
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	305,494	305,494
Other Operating Expenses and Services	5000				0	62,239	62,239
Capital Outlay	6000						
Library Books	6300				0	15,254	15,254
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	15,254	15,254
Other Outgo	7000				0		0
Total Expenditures		0	0	0	0	382,987	382,987
Ending Balance					2,146,724	490,330	2,637,054

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 480

Name: CHABOT-LAS POSITAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		2,146,724			490,330	
Adjustments	9020						
Adjusted Beginning Balance	9030		2,146,724			490,330	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,105,695			350,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,500,000		1,500,000		1,500,000
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	300,000	300,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	300,000	300,000
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,500,000	0	1,500,000	300,000	1,800,000
Ending Balance					2,752,419	540,330	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 480

Name: CHABOT-LAS POSITAS

EPA Revenue	12,086,647
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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	11,953,693	0	0	11,953,693
TOTAL		11,953,693	0	0	11,953,693