# California Community Colleges

# ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012) (Budget Report for Fiscal Year 2012-2013)

District: CHABOT-LAS POSITAS

District Code: 480

This is to certify that the Annual Financial and Budget Report has bein accordance with the California Code of Regulations, beginning wheel best of my knowledge, the data contained in this report are correct	vith Section 58300. Further, to the
District Chief Business Officer  District Superintendent	Date $\frac{10.10.12}{0.12}$ Date
Contact: Parhara Vannasky	y
Contact: Barbara Yesnosky	
(925) 485-5231	

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, 2012. Please submit the report to:

Chancellor's Office California Community Colleges Fiscal Services Unit 1102 Q Street, Suite 300 Sacramento, CA 95814-6511

# Analysis of compliance with the 50 Percent Law (ECS 84362)

### Annual Financial and Budget Report

# SUPPLEMENTAL DATA

#### The Current Expense of Education

#### S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		EC\$ 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,197,297	19,197,297		19,197,297
Other	1300	13,063,341	13,063,341	6,405	13,069,746
Total Instructional Salaries	- 1000000.00.00.00.00.00.00.00.00.00.00.00	32,260,638	32,260,638	6,405	32,267,043
Non-Instructional Salaries					
Contract or Regular	1200		6,366,856	137,151	6,504,007
Other	1400		337,227	28,726	365,953
Total Non-Instructional Salaries		0	6,704,083	165,877	6,869,960
Total Academic Salaries		32,260,638	38,964,721	172,282	39,137,003
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,385,971	964,189	17,350,160
Other	2300		805,642	404,732	1,210,374
Total Non-Instructional Salaries		0	17,191,613	1,368,921	18,560,534
Instructional Aides					
Regular Status	2200	701,094	701,094		701,094
Other	2400	129,959	129,959		129,959
Total Instructional Aides		831,053	831,053	0	831,053
Total Classified Salaries		831,053	18,022,666	1,368,921	19,391,587
Employee Benefits	3000	8,840,471	24,284,499	500,832	24,785,331
Supplies and Materials	4000		923,239	63,900	987,139
Other Operating Expenses	5000		5,888,094	1,416,708	7,304,802
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		41,932,162	88,083,219	3,522,643	91,605,862

# Analysis of compliance with the 50 Percent Law (ECS 84362)

### Annual Financial and Budget Report

### The Current Expense of Education

# SUPPLEMENTAL DATA

#### S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

		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	530,340	530,340		530,340
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		20,371		20,371
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,258,891		5,258,891
Objects to Exclude	Object Code				
Rents and Leases	5060		75,913	2,437	78,350
Lottery Expenditures				and the second s	
Academic Salaries	1000	as a reason to make the area of the same and	1,403,348		1,403,348
Classified Salaries	2000		514,164		514,164
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		195,020		195,020
Total Supplies and Materials		0	195,020	0	195,020
Other Operating Expenses and Services	5000		313,585		313,585

### Analysis of compliance with the 50 Percent Law (ECS 84362)

### Annual Financial and Budget Report

# SUPPLEMENTAL DATA

### The Current Expense of Education

#### **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

		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		<u> </u>		
Equipment - Additional	6410				0
Equipment - Replacement	6420			And the second s	0
Total Equipment	ter eg ete eest e ee e	0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			1,197,923	1,197,923
Total Exclusions	A.V. STEET O.V. STEET OF STEET OF STEET	530,340	8,311,632	1,200,360	9,511,992
Total for ECS 84362, 50% Law		41,401,822	79,771,587	2,322,283	82,093,870
Percent of CEE (Instructional Salary Cost / Total CEE)		51.90%	100.00%		
50% of Current Expense of Education			39,885,794	The State of the S	
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		41,401,822	79,771,587	2,322,283	82,093,870
Instructors					
Reconciliation to Unrestricted General Fund Expenditures					·
Total Expenditures Prior to Exclusions		41,932,162	88,083,219	3,522,643	91,605,862
Capital Expenditures	6000	5,630	69,438		69,438
Equipment Replacement (Back out)	6420	manua kedi antari kesaharan mere	0	0	0
Total Unrestricted General Fund Expenditures		41,937,792	88,152,657	3,522,643	91,675,300

#### COMBINED BALANCE SHEET

# Governmental Funds Group

### 10 General Fund — Combined

### (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 480

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund
ASSETS	(02)000	DiffCoalback	Reduioted	OUNDITED
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		390,970	390,970
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	19,390,309	2,700,611	22,090,920
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200		e de la companya de l	
Inventories and Stores	9210			0
Prepaid Items	9220	495,872	17,362	513,234
TOTAL ASSETS		19,886,181	3,108,943	22,995,124
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,789,713	508,915	5,298,628
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	75,769	44,642	120,411
Temporary Loans	9550	3,819,964		3,819,964
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,313,533	1,425,660	6,739,193
TOTAL LIABILITIES		13,998,979	1,979,217	15,978,196

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# **Governmental Funds Group**

#### 10 General Fund — Combined

# (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

COMBINED BALANCE SHEET

District ID: 480

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND EQUITY				
Fund Balance Reserved	9710	.,		0
NonCash Assets	9711			0
Amonts Restricted by Law for Specific Purposes	9712	The same of the sa	1,129,726	1,129,726
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance	A	0	1,129,726	1,129,726
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	es non exemplate con le sent esta el sent esta esta el sent esta el sent esta el sent el sent esta el sent el s		0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	5,887,202		5,887,202
TOTAL FUND EQUITY	30 0 0 130 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,887,202	1,129,726	7,016,928
TOTAL LIABILITIES AND FUND EQUITY		19,886,181	3,108,943	22,995,124

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2012

District ID: 480

		21	22	29
	į į	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awalting Deposit and in Banks	9111			
In County Treasury	9112	15,675,796	meets a consistency of the contract of the con	to a contract of the contract
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	17,804		
Due from Other Funds	9140	ta tan ini da a a ini ana di tan at a ini a ini a		
TOTAL ASSETS	AND CONTROL OF CO.	15,693,600	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		er alle e verte alle a verte a verte alle e verte a ve	
Temporary Loans	9550		and made made and an array of the same and a second	
Current Portion of Long-Term Debt	9560		The state of the s	
Deferred Revenues	9570			<b>.</b>
TOTAL LIABILITIES	er en men en med men men en an an en en en en en e	. 0	0	0

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

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2012

District ID: 480

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711	an e mare e la sella minima de el cerce.		to the second of
Amonts Restricted by Law for Specific Purposes	9712		The second secon	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	15,693,600	tanna ann a' th' tainn tan 1966 tha th' th' a la a	
Total Reserved Fund Balance		15,693,600	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752		x	<u></u>
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY	e-france (1991 - 1992) (1994) (1994) (1994) (1994)	15,693,600	0	0
TOTAL LIABILITIES AND FUND EQUITY		15,693,600	0	0

### Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds;

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2012

District ID: 480

· · · · · · · · · · · · · · · · · · ·		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112	·	18,637				
Cash With Fiscal Agents	9113			e qui e e e			
Revolving Cash Accounts	9114		ar a tarta taran				
Investments (at cost)	9120						
Accounts Receivable	9130		595	179,000			
Due from Other Funds	9140		10,678	286,170	, , , , , , , , , , , , , , , , , , ,		
Inventories, Stores, and Prepaid Items	9200						
inventories and Stores	9210						
Prepaid Items	9220	ant of atumbus of the two tales of the trainings	2 <b>3</b> 4 - 4 2 - 2 3 4 2 -		end with the sent of the transfer sent sent sent sent sent sent sent sent	The state of the s	
TOTAL ASSETS	***************************************	0	29,910	465,170	0	0	(
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			43,288			
Accrued Salaries and Wages Payable	9520			>			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			2			
Temporary Loans	9550			421,880	., ,		
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						Í
TOTAL LIABILITIES		0	0	465,170	0	0	C

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2012

District ID: 480

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712		_		· · · · · · · · · · · · · · · · · · ·		
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715	n ni u lugarin na kantura na masa na s			**************************************		
Total Reserved Fund Balance	Sand and a should be a should be now.	0	0	0	0	0	0
Designated Fund Balance	9750						İ
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753	- 91 - 5		,			
Specific Future Purposes	9754		un a antico de la casa de la companya de la company				
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790		29,910				
TOTAL FUND EQUITY	\$100 may 1 a 200 may 2, 200 a 201 a 2	0	29,910	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	29,910	465,170	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2012

District ID: 480

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	8,737,406	171,510,023
Cash With Fiscal Agents	9113		narrage et en le le en eur dans la leve et en
Revolving Cash Accounts	9114		· · · · · · · · · · · · · · · · · · ·
Investments (at cost)	9120		
Accounts Receivable	9130	1,990,967	3,091,319
Due from Other Funds	9140		1,032,409
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210	113,540	arrest to record a construit of the comment of a management
Prepaid Items	9220	3,828	2,501,828
TOTAL ASSETS		10,845,741	178,135,579
LIABILITIES			· · · · · · · · · · · · · · · · · · ·
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	41,871	10,028,377
Accrued Salaries and Wages Payable	9520	e a construir ann an eastair agus an ann an cheann an eastair agus an	e in the first annual and desired in the experience of the experie
Compensated Absences Payable Current	9530	The state of the terms of the second of the	
Due to Other Funds	9540	1,030,202	9,336
Temporary Loans	9550	er e karta ke ar e demit demer ert en er en men de er e	
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	38,116	the control of the second of the control of the second of
TOTAL LIABILITIES	***************************************	1,110,189	10,037,713

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2012

District ID: 480

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		168,097,866
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		Anna da anna da Chaireann ada ann an Chaireann ann an Aireann
Total Reserved Fund Balance		0	168,097,866
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		and the state of t
Specific Future Purposes	9754	9,735,552	
Total Designated Fund Balance		9,735,552	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY	7 10 10 10 10 10 10 10 10 10 10 10 10 10	9,735,552	168,097,866
TOTAL LIABILITIES AND FUND EQUITY		10,845,741	178,135,579

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 480

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash;					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113	675,413			
Revolving Cash Accounts	9114				,
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140	23,282			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	and the second s			
Prepaid Items	9220	and the second s			
Fixed Assets	9300	- X - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
Sites	9310	and the state of t			
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321	51. 1 A 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.			
Buildings	9330		era ar i salara i i ra i rasta a la tian a la i i as la i	ter an en en la	and the second section of the second section of
Accumulated Depreciation Buildings	9331			TO THE STATE OF TH	
Library Books	9340				
Equipment	9350	n nemeriasia maranten en es esti amerika azo ezo ezo.		20.020.0.0.00.0.000.0.000.0.000.0.0000.0.0000	120 V W.
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets	1 1011 1 10 10 11 10	0	0	0	0
TOTAL ASSETS		698,695	0	0	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 480

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	157			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	*			
Due to Other Funds	9540	501			
Temporary Loans	9550	t at the second of the second			
Current Portion of Long-Term Debt	9560				tana and a standard to the same and
Deferred Revenues	9570	21,853			
Total Current Liabilities and Deferred Revenue		22,511	0	0	0
Long-Term Liabilities	9600			and the control of th	, , , , , , , , , , , , , , , , , , , ,
Bonds Payable	9610		and the second s		
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		the water and water makes a constraint of		
Other Long-Term Liabilities	9670	er venere i en i en er vaz i en venere en viveriare anv	enne en lande en de des entres du men le de endu	t de la companya de l	to the second standard and the second and the second secon
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	22,511	0	0	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 480

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY			1		
Fund Balance Reserved	9710	entrante de la companya de la compa	amara di Salah di Araba da Salah di Sa		
NonCash Assets	9711	en e	the second second to the second secon		
Amonts Restricted by Law for Specific Purposes	9712		*** * * * * * * * * * * * * * * * * *		a e e e e e e e e e e e e e e e e e e e
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	Q	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				,
Specific Future Purposes	9754	and the state of the control of the	the transfer to a transfer of the second control of the second con	Contract of the contract of th	
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	676,184			
Other Equity	9800				
Contributed Capital	9810		,	territoria de la composición del la composición del composición de la composición del composición del composición de la composición del composición del composición del composición del composición dela composición del composición del composición del composición del	
Retained Earnings	9850				
Investment in General Fixed Assets	9890				e en egeloure la
TOTAL FUND EQUITY		676,184	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		698,695	0	0	0

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, 2012

District ID: 480

	,	61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	360,987	
Cash With Fiscal Agents	9113		en en la laterie de la remaia en entre dan ambandan de la le
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,991	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		and the second of the second of the second
Inventories and Stores	9210		
Prepaid Items	9220	a de constituir de la c	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320	eren, et gemeen geven en de det maar gewong -	. The second of
Accumulated Depreciation Site Improvements	9321	en wenne en	and the second of the second o
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350	ann i Caran Caran a an Aran an an Caran an an Aran an actair Ann ann actair	tentani i nik a intermenimbi nimbi ni Vin maritini
Accumulated Depreciation Equipment	9351		
Work in Progress	9360	***************************************	No. 14 - 14 - 14 - 14 - 14 - 14 - 14 - 14
Total Fixed Assets		0	
TOTAL ASSETS		367,978	

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, 2012

District ID: 480

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,472	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	472	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Deferred Revenues	9570	enter a contrata de la comunicación	
Total Current Liabilities and Deferred Revenue		1,944	C
Long-Term Liabilities	9600	CONTRACTOR AND A CONTRA	and the state of t
Bonds Payable	9610	The management of the second s	
Revenue Bonds Payable	9620		The second secon
Certificates of Participation	9630	and the second s	manana a sa a sa a sa a sa asa asa a sa ga ga ga gaya, s
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		the state of the second second
Total Long-Term Liabilities		0	C
TOTAL LIABILITIES	968	1,944	A read the second of the second secon

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, 2012

District ID: 480

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY		, ' '	,
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715	ta i a at i ta ita ita a a tito i a i ita ito a i i ta at	
Total Reserved Fund Balance	nervine uit ekilkriinst sekiren et ekilkriinst on oli ekilkriinst on	0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		The state of the s
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	366,034	
Other Equity	9800		
Contributed Capital	9810		and the state of the second of
Retained Earnings	9850		
Investment in General Fixed Assets	9890		ter en
TOTAL FUND EQUITY	MAPA ON THE PARTICULAR PARTICULAR STATES OF THE STATES OF	366,034	O
TOTAL LIABILITIES AND FUND EQUITY		367,978	0

# Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

### COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:	1								
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	506,662	7,977		538,854	153,958			918,542
Revolving Cash Accounts	9114								
Investments (at cost)	9120		to the second of	en esta de la companya del companya del companya de la companya de					
Accounts Receivable	9130				308,718	(12,315)			(14,084)
Due from Other Funds	9140	4,441			227,867	84,187			20,436
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								was ever ever at
Sites	9310	responding to the second					and a strain and are seen		transper de la companie
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	and the advertises of the second	and the second security of the second	,, , ,	. ,				lagare again a rayera sya
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS	***************************************	511,103	7,977	0	1,075,439	225,830	0	0	924,894

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

# COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500		*.* .* . *						
Accounts Payable	9510	38,218			429,896	15,798			9,411
Accrued Salaries and Wages Payable	9520							1	
Compensated Absences Payable Current	9530		es e e e e e e e e e e e e e e e e e e						
Due to Other Funds	9540	68,993			448,547	4,012			6,991
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		107,211	0	0	878,443	19,810	0	0	16,402
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	107,211	0	0	878,443	19,810	0	0	16,402

# Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

### COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 480

		71	72	73	74	75	76	77	79
	j j	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amonts Restricted by Law for Specific Purposes	9712	403,892	7,977		196,996	206,020			
Reserve for Encumbrances Credit	9713			,		· ·			
Reserve for Encumbrances Debit	9714								**
Reserve for Debt Services	9715		·						
Total Reserved Fund Balance		403,892	7,977	0	196,996	206,020	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751					t total and the sound of			908,492
Self Insurance Programs	9752		risers to a line term to the	t to the a large and a second	- "		200		
Payments Resulting from Court Orders	9753		alan merangan alam andara men						
Specific Future Purposes	9754						-		
Total Designated Fund Balance		0	0	0	0	0	0	0	908,492
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850	//							
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		403,892	7,977	0	196,996	206,020	0	0	908,492
TOTAL LIABILITIES AND FUND EQUITY		511,103	7,977	0	1,075,439	225,830	0	0	924,894

# Annual Financial and Budget Report

### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

		Fund S11	Fund \$12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	j		0
Higher Education Act	8120		669,886	669,886
Workforce Investment Act	8130		1,624,306	1,624,306
Temporary Assistance for Needy Families (TANF)	8140		102,732	102,732
Student Financial Aid	8150		,	0
Veterans Education	8160	1,225		1,225
Vocational and Technical Education Act (VATEA)	8170		1,071,335	1,071,335
Other Federal Revenues	8190		4,484,464	4,484,464
Total Federal Revnues	8100	1,225	7,952,723	7,953,948
State Revenues	8600			
General Apportionments	8610	İ		0
Apprenticeship Apportionment	8611	155,853		155,853
State General Apportionment	8612	43,259,400		43,259,400
Other General Apportionment	8613	41,272		41,272
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		635,262	635,262
Disabled Students Programs and Services(DSPS)	8623	*	982,491	982,491
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		345,703	345,703
Telecommunications and Technology Infrasturcture Program (TTiP)	8626			0
Other General Categorical Programs	8627	, POSTE E P. C. D. CR. SE SE MARKET P. E. B. A. E. B. C. E.	2,501,939	2,501,939

### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651	ĺ		0
Other Reimburseable Categorical Programs	8652		234,765	234,765
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	215,247		215,247
Timber Yield Tax	8672	15		15
Other State Tax Subventions	8673	İ		0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,237,827	460,972	2,698,799
State Mandated Costs	8685	a about a state of the base of the state of the	and the second of the second of the second of	0
Other State Non-Tax Revnues	8686		,	0
Other State Revenues	8690	and the second section of the sectio		0
Total State Revenues	8600	45,909,614	5,161,132	51,070,746

### Annual Financial and Budget Report

### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810	[		
Tax Allocation, Secured Roll	8811	19,985,191		19,985,191
Tax Allocation, Supplemental Roll	8812	197,574		197,574
Tax Allocation, Unsecured Roll	8813	1,283,216		1,283,216
Prior Years Taxes	8816	58,825		58,825
Education Revenues Augmentation Fund (ERAF)	8817	6,264,119		6,264,119
Redevelopment Agency Funds - Pass Through	8818	504,544		504,544
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	10,000	713,714	723,714
Contract Services	8830	****		
Contract Instructional Services	8831	1,481,644		1,481,644
Other Contranct Services	8832		137,875	137,875
Sales and Commissions	8840			0
Rentals and Leases	8850	696,164		696,164
Interest and Investment Income	8860	26,005		26,005
Student Fees and Charges	8870			
Community Services Classes	8872	663,978		663,978
Dormitory	8873	er er er er er	ar en en en en en en en en en	0
Enrollment	8874	6,641,307		6,641,307
Field Trips and Use of Nondistrict Facilities	8875			
Health Services	8876		556,629	556,629
Instructional Materials Fees and Sales of Materials	8877	47,617		47 <b>,</b> 617
Insurance	8878			0
Student Records	8879	115,705		115,705
Nonresident Tuition	8880	1,856,235		1,856,235
Parking Services and Public Transportation	8881		1,015,357	1,015,357
Other Student Fees and Charges	8885	173,502		173,502
Other Local Revenues	8890	1,317,201	(25,982)	1,291,219
Total Local Revenues	8800	41,322,827	2,397,593	43,720,420
Total Revenues	· veri (e. 170 - 170 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171 - 171	87,233,666	15,511,448	102,745,114

# Annual Financial and Budget Report

### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	·		C
Proceeds of Long-Term Debt	8940			C
Incoming Transfers (8981/8982/8983)	898#	4,825,971	257,140	5,083,111
Total Other Financing Sources	8900	4,825,971	257,140	5,083,111
Total Revenues and Other Financing Sources		92,059,637	15,768,588	107,828,225

### Annual Financial and Budget Report

# SUPPLEMENTAL DATA

### **Expend by Instructional Activity**

### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 480

		Salaries and	Benefits	Operating	Capital	Other	Total	
	Activity		Non	Expenses	Outlay	Outgo		
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)		
Agriculture and Natual Resources	0100	102,647	61,921	11,506	2,275		178,349	
Architecture and Environmental Design	0200	195,407		43,123			238,530	
Environmental Sciences and Technologies	0300	54,100	152			Control of the Contro	54,252	
Biological Sciences	0400	2,150,691	151,420	61,530	time time to the transfer of the second second second second		2,363,641	
Business and Management	0500	2,233,922	82,823	18,569	en surentarios sa successión es contrar es pasenes en bellen en les en	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,335,314	
Communications	0600	557,576	98,153	4,678	3,542		663,949	
Computer and Information Science	0700	1,878,934	36,162	12,329	3,886		1,931,311	
Education	0800	3,812,973	298,717	80,248	ere a le la constant de la constant de la constant de la constant de la constant de la constant de la constant		4,191,938	
Engineering and Related Industrial Technology	0900	2,164,721	381,070	199,733	44,342		2,789,866	
Fine and Applied Arts	1000	2,770,172	99,908	45,565			2,915,645	
Foreign language	1100	612,132					612,132	
Health	1200	1,915,076	629,662	85,503	32,946	respondent (1990) en en en en en en en en en en en en en	2,663,187	
Consumer Education And Home Economics	1300	1,140,182	586,712	59,141			1,786,035	
Law	1400						C	
Humanities(Letters)	1500	6,997,759	114,814	11,650	8,110		7,132,333	
Library Science	1600				en en en en en en en en en en en en en e	** * * * * * * * * * * * * * * * * * *		
Mathematics	1700	4,901,250	42,915	1,456			4,945,621	
Military Studies	1800	į					C	
Physical Sciences	1900	2,663,918	279,679	35,293			2,978,890	
Psychology	2000	1,487,705	61,391				1,549,096	
Public Affairs and Services	2100	978,942	69,804	35,505		·	1,084,251	
Social Sciences	2200	3,544,112	39,063	23,843			3,607,018	
Commercial Services	3000		į	·			0	
Interdisciplinary Studies	4900	2,206,703	354,444	317,687			2,878,834	
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	530,340	4,855,797	* *			5,386,137	
Sub-Total Instructional Activites		42,899,262	8,244,607	1,047,359	95,101		52,286,329	
Total Expenditures for GF Activities*	<del>                                     </del>	43,050,190	49,204,592	13,401,628	189,236	3,061,889	108,907,535	

### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

# Expend by Non-Instructional Activity

### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 480

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010	a converse of the converse of	4,343,215	564,723	15,693	en en en en en en en en en en en en en e	4,923,631
Course and Curriculum Development	6020		160,543	6,606		e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de l	167,149
Academic / Faculty Senate	6030		247,484				247,484
Other Instructional Administration & Governance	6090			**************************************	SESSEMBLE CONTRACTOR C	1566 - 55 5 7 5 7 6 7 5 7 6 7 5 7 6 7 5 7 6 7 7 7 7	0
Total Instructional Admin. & Governance		0	4,751,242	571,329	15,693	0	5,338,264
Instructional Support Services	6100						
Learning Center	6110	124,017	447,900	2,979			574,896
Library	6120		1,838,333	11,838	3,008		1,853,179
Media	6130		461,200	87,528			548,728
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150	en personale de la company de la company de la company de la company de la company de la company de la company	280,400	3,712			284,112
Other Instructional Support Services	6190						0
Total Instructional Support Services		124,017	3,027,833	106,057	3,008	0	3,260,915
Admissions and Records	6200	98   119 d a 1984 a 1984 a 1 a 1 a 1 a 1994 a 1886 a 19 a 19 a 19 a 19 a 19 a 19 a 19 a 1	1,903,230	272,445		*- gegenerate o mangarine o mananag , , . , . , . , . ,	2,175,675
Student Counseling and Guidance	6300						and the second second second second
Counseling and Guldance	6310		4,645,112	575,876	10,197		5,231,185
Matriculation and Student Assessment	6320		92,407	18,385			110,792
Transfer Programs	6330		94,992				94,992
Career Guldance	6340	me mee sa la sar a	274,962	771			275,733
Other Student Counseling and Guidance	6390		er er ersen i i i i i i i i i i i i i i i i i i i				0
Total Student Couseling and Guidance		0	5,107,473	595,032	10,197	0	5,712,702

# Annual Financial and Budget Report

# SUPPLEMENTAL DATA

### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013 District ID: 480

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400					<del></del>	
Cal Work Opportunity and Responsibility to Kids *	6410	2,834	419,711	14,946			437,491
Disabled Student Programs and Services (DSPS)	6420	erre case a green regardence.	1,303,126	97,795		e engly age of persons persons	1,400,921
Extended Opportunity Programs and Services (EOPS)	6430		810,551	32,353	and the second control of a great	4,592	847,496
Health Services	6440		176,242	526,261		errande (no estado estado estado estado estado estado estado estado estado estado estado estado estado estado e	702,503
Student Personnel Administration	6450						о
Financial Aid Administration	6460		1,443,273	66,760	6,548		1,516,581
Job Placement Services	6470						0
Veterans Services	6480	e e e	68,513	4,953			73,466
Miscellaneous Student Services	6490	· · · · · · · · · · · · · · · · · · ·	838,343	57,923			896,266
Total Other Student Services		2,834	5,059,759	800,991	6,548	4,592	5,874,724
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,325,816	303,698	2,553		1,632,067
Custodial Services	6530		3,041,695	224,684	42,604		3,308,983
Grounds Maintenance and Repairs	6550		834,222	57,289		non-	891,511
Utilities	6570	er oggette et gettegt		2,043,420			2,043,420
Other Operations and Maintenance of Plant	6590		428,568	179,843		*****	608,411
Total Operation and Maintenance of Plant	6500	0	5,630,301	2,808,934	45,157	0	8,484,392
Planning, Policymaking and Coordinations	6600		1,972,809	789,363			2,762,172

<sup>\*</sup> California Work Opportunity and Responsibility to Kids (CalWORKs).

### Annual Financial and Budget Report

# SUPPLEMENTAL DATA

### Expend by Non-Instructional Activity

#### \$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710		475,164	56,803			531,967
Fiscal Operations	6720		2,277,272	315,585	1,408	And the second section of the second	2,594,265
Human Resourses Management	6730	a e a management with an annuar i i i i i i i i i i i i i i i i i i i	1,809,900	150,323	2,267	\$\forall \tau \cdot \cdo	1,962,490
Noninstruct Staff Retirees' Benefits & Retirement *	6740	17,432	385,662			i a mit - Vinat - Etin timbo Viniko i i i i i i i	403,094
Staff Development	6750			3,627			3,627
Staff Diversity	6760						0
Logistical Services	6770		1,518,397	1,214,501	1,770		2,734,668
Management Information Systems	6780		3,849,357	430,313	8,087		4,287,757
Other General Institutional Support Services	6790		103,621	199,364			302,985
Total General Institutional Support Services	6700	17,432	10,419,373	2,370,516	13,532	0	12,820,853
Community Services & Economic Development	6800						
Community Recreation	6810		116,753	19,045			135,798
Community Service Classes	6820	6,598	255,728	125,158			387,484
Community Use of Facilities	6830		441,566	5,438			447,004
Economic Development	6840			,			
Other Community Services & Economic Development	6880		20,381				20,381
Total Community Services	6800	6,598	834,428	149,641	0	0	990,667

<sup>\*</sup> Noninstructional Staff Retirees' Benefits & Retirement Incentives.

### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

# **Expend by Non-Instructional Activity**

#### \$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013 District ID: 480

		Salaries ar	d Benefits	Operating	Capital	Other	Total
·	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910	and the street of the second section of the	26,213	42,277	e e a cera como estableca e alcada alexador.	eraser i e er e era i vasti er e ere e	68,490
Child Development Centers	6920		21,796	**************************************			21,796
Farm Operations	6930			The state of the second section of the second secon	TO THE RESIDENCE OF THE STATE	take as the establishmen at a second	0
Food Services	6940						0
Parking	6950		957,884	207,622			1,165,506
Student and Co-Curricular Activities	6960		1,620	438			2,058
Student Housing	6970						0
Other Ancillary Services	6990		409,864	158,343			568,207
Total Ancillary Services	6900	0	1,417,377	408,680	0	0	1,826,057
Auxiliary Operations	7000						
Contract Education	7010	47	774,713	3,480,947	den ay den end ybbb (ggl), big de lig dy't den yyd abeng ay't deith big anb " o	у е изволу у интернетення у честите не есне о честу пусу дусу (	4,255,707
Other Auxiliary Operations	7090		61,447		,		61,447
Total Auxiliary Operations	7000	47	836,160	3,480,947	0	0	4,317,154

### Annual Financial and Budget Report

# SUPPLEMENTAL DATA

### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

		Salaries ar	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100			334			334
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					2,719,393	2,719,393
Student Ald	7320					81,915	81,915
Other Outgo	7390					255,989	255,989
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,057,297	3,057,297
Sub-Total Non-Instructional Activites		150,928	40,959,985	12,354,269	94,135	3,061,889	56,621,206
Total Expenditures General Fund: activities *	900	43,050,190	49,204,592	13,401,628	189,236	3,061,889	108,907,535

<sup>\*</sup> Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Budget Year: 2012-2013

**Gann Appropriations Limit** 

**GANN Report** 

DISTRICT NAME: CHABOT-LAS POSITAS

I.	2012	2-2013 Appropriations Limit:	
	Α.	2011-2012 Appropriations Limit:	\$123,606,450
	В.	2012-2013 Price Factor: 1.0377	
	C.	Population factor:	
		1. 2010-2011 Second Period Actual FTES 18,467.16	
		2. 2011-2012 Second Period Actual FTES 16,732.38	
***		3. 2011-2012 Population change factor (C2/C1) 0.9061	
	D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)	\$116,222,197
	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)	\$116,222,197
	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.	2012-2013 Appropriations Limit (D + E.3 - F.3)	\$116,222,197
U.	2011	2-2013 Appropriations Subject to Limit:	
"	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	43,089,196
	Г. В.		
		State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	215,262
	C.	Local Property taxes	28,207,513
	D.	Estimated excess Debt Service taxes	
	E.	Estimated Parcel taxes, Square Foot taxes, etc.	0
	F.	Interest on proceeds of taxes	
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	291,988
	H.	2012-2013 Appropriations Subject to Limit	\$71,219,983

### Governmental Funds Group

Annual Financial and Budget Report

#### 10 General Fund

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

#### 480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

# General Fund

	Object	Fund:	11	Fund:	12	Fund: 10 TOTAL	
	Code	UNRESTRICTED	SUBFUND	RESTRICTED	SUBFUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,225	1,200	7,952,723	4,274,688	7,953,948	4,275,888
State Revenues	8600	45,909,614		5,161,132	4,256,052	51,070,746	4,256,052
Local Revenues	8800	41,322,827		2,397,593	2,209,772	43,720,420	2,209,772
Total Revenues	ANCTES ATOMIC DE A COD ATOM	87,233,666	1,200	15,511,448	10,740,512	102,745,114	10,741,712
EXPENDITURES:							
Academic Salaries	1000	39,137,003	38,753,422	2,504,611	1,111,779	41,641,614	39,865,201
Classified Salaries	2000	19,391,585	19,987,989	4,514,603	2,859,093	23,906,188	22,847,082
Employee Benefits	3000	24,785,331	25,880,601	1,921,649	1,829,507	26,706,980	27,710,108
Supplies and Materials	4000	987,139	972,826	784,607	380,720	1,771,746	1,353,546
Other Operating Expenses and Services	5000	7,304,801	3,691,561	4,325,081	4,167,153	11,629,882	7,858,714
Capital Outlay	6000	69,438	4,297	119,798	13,811	189,236	18,108
Total Expenditures	Save Santon Monte Saturd	91,675,297	89,290,696	14,170,349	10,362,063	105,845,646	99,652,759
Excess /(Deficiency) of Revenues over Expenditures		(4,441,631)	(89,289,496)	1,341,099	378,449	(3,100,532)	(88,911,047)
Other Financing Sources	8900	4,825,971		257,140		5,083,111	0
Other Outgo	7000	1,197,923	256,591	1,863,966	378,449	3,061,889	635,040
Net Increase/(Decrease) in Fund Balance		(813,583)	(89,546,087)	(265,727)	0	(1,079,310)	(89,546,087)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,700,785	5,887,202	1,395,453	1,129,726	8,096,238	7,016,928
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	6,700,785	7.1950.4.17.008.01.00.50.74.00.00.41.57.01.18.00.00.	1,395,453	01 4 4 5 5 1 1 1 2 4 1 4 1 4 1 1 1 1 1 1 1 1 1 1 1	8,096,238	
Ending Fund Balance, June 30		5,887,202	(83,658,885)	1,129,726	1,129,726	7,016,928	(82,529,159)

### Governmental Funds Group

# Annual Financial and Budget Report

### 20 Debt service Funds

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

### **DEBT SERVICE FUNDS**

	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	167,484					
Local Revenues	8800	18,928,539				,,	
Total Revenues		19,096,023	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983			entre en en et en entre en et en energie en en en en en			
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,900,451					
Debt Interest and Other Service Charges	7120	9,373,012					and the second of the second o
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900					to the contract of the contract of	
Total Other Outgo	7000	18,273,463	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(18,273,463)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		822,560	0	0	0	0	0
BEGINNING FUND BALANCE:					-		
Net Beginning Balance, July 1	9010	14,871,040	15,693,600		0	ere ar a company of the area and a	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	14,871,040	A 7307 S. A. 3 - So 2015 A 7 - A 5 So A 5 A 6 A 7 - A 6 A 7 - A 7 A 7 A 7 A 7 A 7 A 7 A 7 A 7 A	0	***************************************	0	er e er week i Newson vir Newson i general vir vir vir vir i vir i vir vir vir vir
Ending Fund Balance, June 30		15,693,600	15,693,600	0	0	0	0

### Governmental Funds Group

### Annual Financial and Budget Report

# 30 Special Revenue Funds -- Part 1

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

# Special Revenue Funds

	Object	FUND: 31		FUND	32	FUND 33		
	Code	BOOKSTOR	E FUND	CAFETERIA	FUND	CHILD DEVELOP	MENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100					586,119	232,340	
State Revenues	8600	e e la la la la la la la la la la la la la				474,430	410,970	
Local Revenues	8800			38,319	44,598	162,399	213,290	
Total Income		0	0	38,319	44,598	1,222,948	856,600	
Expenditures	1 1							
Academic Salaries	1000		E .					
Classified Salaries	2000			28,863	31,275	1,047,931	1,012,867	
Employee Benefits	3000			21,107	19,649	557,800	665,918	
Supplies and Materials	4000					74,168	5,000	
Other Operating Expenses and Services	5000					44,098	(213,002)	
Capital Outlay	6000							
Total Expenditures		0	, o	49,970	50,924	1,723,997	1,470,783	
Excess /(Deficiency) of Revenues over Expenditures		0	0	(11,651)	(6,326)	(501,049)	(614,183)	
Other Financing Sources	8900			10,676		4,244,462	368,225	
Other Outgo	7000					3,758,291	30,000	
Net Increase/(Decrease) in Fund Balance		0	0	(975)	(6,326)	(14,878)	(275,958)	
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	62,874	0	30,885	29,910	14,878	0	
Prior Years Adustments	9020	(62,874)						
Adjusted Beginning Balance	9030	0	Andre de disperse à Carada, à contra de la Arthur de la Contra de Carada de	30,885		14,878		
Ending Fund Balance, June 30		0	0	29,910	23,584	0	(275,958)	

# Governmental Funds Group

### Annual Financial and Budget Report

# 30 Special Revenue Funds -- Part 2

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

# Special Revenue Funds

	Object	FUND:	34	FUND	35	FUND 39		
	Code	FARM OPERAT	ION FUND	REVENUE BOND	PROJECT FUND	OTHER SPECIAL I	REVENUE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:					<del></del>		<u> </u>	
Federal Revenues	8100							
State Revenues	8600	and the same of th			e di compresso de la construita de la co			
Local Revenues	8800		er en grant er er en en en en en en en en en en en en en		. An an atam talanda a lata a temperatu		other control of the	
Total Income		0	0	0	0	0	er ( ) - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	
Expenditures			·····		,			
Academic Salaries	1000							
Classified Salaries	2000				the second			
Employee Benefits	3000						Action of the second	
Supplies and Materials	4000							
Other Operating Expenses and Services	5000							
Capital Outlay	6000					l		
Total Expenditures		0	0	0	0	0		
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	(	
Other Financing Sources	8900							
Other Outgo	7000				•			
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	(	
Begining Fund Balance:					,			
Net Beginning Balance, July 1	9010		0		0		C	
Prior Years Adustments	9020				er er everer i vende de di di di			
Adjusted Beginning Balance	9030	0	Br. v.a	0	**************************************	0	de la case accessa e e escava e a case accessa e e e e e e e e e e e e e e e e e e	
Ending Fund Balance, June 30		0	0	0	0	, 0	(	

# **Governmental Funds Group**

### Annual Financial and Budget Report

# 40 Capital Projects Funds

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

# Capital Projects Funds

	Object	FUND: 41	FUND 42			
	Code	CAPITAL QUTLAY PRO	DJECTS FUND	REVENUE BOND CONSTRUCTION FUND		
Description		Actual	Budget	Actual	Budget	
REVENUES:						
Federal Revenues	8100					
State Revenues	8600	3,973,000	4,478,400			
Local Revenues	8800	2,138,277	1,794,247	5,136,562	365,350	
Total Income	e e e e e e e e e e e e e e e e e e e	6,111,277	6,272,647	5,136,562	365,350	
Expenditures						
Academic Salaries	1000	16,424				
Classified Salaries	2000			764,732	822,012	
Employee Benefits	3000	2,060		287,566	335,326	
Supplies and Materials	4000	6,633	5,885	13,534	15,000	
Other Operating Expenses and Services	5000	391,910	374,873	2,228,080	1,200,000	
Capital Outlay	6000	3,288,866	5,475,670	56,016,003	60,236,187	
Total Expenditures		3,705,893	5,856,428	59,309,915	62,608,525	
Excess /(Deficiency) of Revenues over Expenditures		2,405,384	416,219	(54,173,353)	(62,243,175)	
Other Financing Sources	8900					
Other Outgo	7000	500,000			391,475	
Net Increase/(Decrease) in Fund Balance		1,905,384	416,219	(54,173,353)	(62,634,650)	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	7,830,168	9,735,552	222,271,219	168,097,866	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	7,830,168		222,271,219	STATE A PROPER PRODUCTION OF THE STATE OF TH	
Ending Fund Balance, June 30		9,735,552	10,151,771	168,097,866	105,463,216	
		L				

# Proprietary Funds Group

### Annual Financial and Budget Report

# 50 Enterprise Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

**Enterprise Funds** 

	Object	FUND: 5	52	FUND 53			
	Code	BOOKSTORE		CAFETERIA FUND		FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	1,416,969					
Other Financing Sources	8900	en e e e e e e e e e e e e e e e e e e					e elleritari i e der tetari alla di te
Total Income		1,416,969	0	Control of the state of the trade of the control of	0	0	a er was a i a i in sina an a san a was a i C s Si a ( \ V Si si si i V )
Cost of Sales	5890					VA	
Gross Profit or Loss		1,416,969	0	0	0	0	
Expenditures							
Academic Salaries	1000		į		İ		
Classified Salaries	2000	240,210					
Employee Benefits	3000	96,490					
Supplies and Materials	4000	953,211					
Other Operating Expenses and Services	5000	187,613					
Capital Outlay	6000						
Total Expenditures		1,477,524	0	0	0	0	o zasa anuzonus zonena peroene esten ekspapa nub
Net Profit or Loss		(60,555)	0	0	0	0	(
Other Outgo	7000					<u> </u>	
Net Increase/(Decrease) in Fund Balance		(60,555)	0	0	0	Ö	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	673,865	676,184		0		ı
Prior Years Adustments	9020	62,874	,	and the second second second second second			
Adjusted Beginning Balance	9030	736,739		0	OPTOTORISMO TOTOTO O TRESTO TOMAS, OPTOTOS DATA	0	, an null on a command on a command on the second
Ending Fund Balance, June 30		676,184	676,184	0	0	0	

### Proprietary Funds Group

### Annual Financial and Budget Report

# 50 Enterprise Funds Group -- Part 2

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

# **Enterprise Funds**

	Object	FUND	: 59		· · · · · · · · · · · · · · · · · · ·		
	Code	OTHER ENTER	OTHER ENTERPRISE FUND				
Description		Actual Budget					
REVENUES:							
Local Revenues	8800	and the second s					
Other Financing Sources	8900		Commence of the Control of the Contr		era e e e e e e e e e e e e e e e e e e	e de la companya de l	
Total Income		0	642 407 97 887 8 400 888 8 4 968 5 7 00 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	0	100 1110 V 1 800 11 1 1 1 100 100 101 10 10 10 10 10 1	A. CALLAS AS 1111 A. S. A. A. A. SANS, MAY A PASSA A M. SINGMA A MATALLAS SANS	
Cost of Sales	5890						diament in manufacture and a language and a language control of th
Gross Profit or Loss		0		0			
Expenditures				<u>ii</u>			
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	ering gang digitals yan sergita in dega tani di de diaga say sagaman ta menjata sede ta it saya di s		an ang ang ang ang ang ang ang ang ang a
Net Profit or Loss		0		0			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0		0			
Begining Fund Balance:							
Net Beginning Balance, July 1	9010			0			
Prior Years Adustments	9020	and the second second					
Adjusted Beginning Balance	9030	0			***************************************		er og kant er en er en en en en en en en en en en en en en
Ending Fund Balance, June 30	<b> </b>	0	<del> </del>	0			

### Proprietary Funds Group

### Annual Financial and Budget Report

### 60 Enterprise Funds Group

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### Internal Service Funds

	Object	FUND: 61		FUN	D 69		
	Code	SELF-INSURA	NCE FUND	OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	4,866,203	5,306,797		TOO TO CONCERNATE TO ATTEMPT OF THE CO.		a er a da da da da de escara da da de
Other Financing Sources	8900		er er vere er være ver er er er er er er er	English sand and a second of the more revenue		eran er en metar er ett er er	a construction of the cons
Total Income		4,866,203	5,306,797	0	0	\$44.00 00 00 00 00 00 00 00 00 00 00 00 00	
Expenditures							
Academic Salaries	1000			}			
Classified Salaries	2000		and the second				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,004,413	5,296,797		5		
Capital Outlay	6000						
Total Expenditures	\$11 mm 24 24 24 24 24 mm 20 mm 10	5,004,413	5,296,797	0	0	114489414444444444444444444444444444444	
Net Profit or Loss		(138,210)	10,000	0	0		
Other Outgo	7000	2,489,841	10,000				
Net Increase/(Decrease) in Fund Balance		(2,628,051)	0	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,994,085	366,034		0		
Prior Years Adustments	9020	······································			g,,		
Adjusted Beginning Balance	9030	2,994,085	. ADMINIA VI E. S	0	KARAMAT PARTAT TATABA PANTITAN MINISTRA TATIBITAN MINISTRA MANTAN MANTAN MANTAN MANTAN MANTAN MANTAN MANTAN MA		***************************************
Ending Fund Balance, June 30		366,034	366,034	0	0		

# Fiduciary Funds Group

### Annual Financial and Budget Report

# 70 Fiduciary Funds Group -- Part 1

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

# **Fiduciary Funds Group**

	Object	FUND:	71	FUND	72	FUND 73		
	Code	ASSOCIATED STUDE	NTS TRUST FUND	REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100		ŗ					
State Revenues	8600	***************************************		en kan di kanana kanana kanana di kanana di kanana di kanana di kanana di kanana di kanana di kanana di kanana	·		the terminal continuous	
Local Revenues	8800	373,893	250,000	20,620			eta eta eta eta eta eta eta eta eta eta	
Total Income		373,893	250,000	20,620	0	0	* WHERE AND THE STATE OF COLUMN TO STATE OF THE STATE OF	
Expenditures								
Academic Salaries	1000		į					
Classified Salaries	2000	57,501	59,100		er er i de er er er er er er er er er er er er er			
Employee Benefits	3000	17,447	18,900					
Supplies and Materials	4000	75,977	65,850		** ** ** *** *** ***			
Other Operating Expenses and Services	5000	78,090	22,150	25,777				
Capital Outlay	6000	1,401	1,000					
Total Expenditures		230,416	167,000	25,777	0	0	(4 (X 200 4 (X 2 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400 4 400	
Excess /(Deficiency) of Revenues over Expenditures		143,477	83,000	(5,157)	0	0	(	
Other Financing Sources	8900	140,755	37,707	30,000				
Other Outgo	7000	255,990	83,000	20,000				
Net Increase/(Decrease) in Fund Balance		28,242	37,707	4,843	0	0	{	
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	375,650	403,892	3,134	7,977		(	
Prior Years Adustments	9020			,				
Adjusted Beginning Balance	9030	375,650	e man we we we man a men a men a men a men a men a men a men a men a men a men a men a men a men a men a men a	3,134	AND ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST. OF ST.	0	i david fil dividu do firendi e fil e e e e e e e e e e e e e e e e e e e	
Ending Fund Balance, June 30		403,892	441,599	7,977	7,977	0		

# Fiduciary Funds Group

### Annual Financial and Budget Report

# 70 Fiduciary Funds Group -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

	Object	FUND	74	FUND	75	FUND 76		
	Code	Code FINANCIAL AID TRUST FUND SCHOLARSHIP & LOAN TRUST FUND				INVESTMENT TRUST FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:						· · · · · · · · · · · · · · · · · · ·		
Federal Revenues	8100	23,417,567						
State Revenues	8600	903,587	, until attur (1995) alle attur (1995) et e					
Local Revenues	8800		*** * ** ** ** ****	32,571				
Total Income		24,321,154	0	32,571	0	0	an a camerina memor camera camerina en la comercia en la comercia en la comercia en la comercia en la comercia	
Expenditures								
Academic Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies and Materials	4000							
Other Operating Expenses and Services	5000	40,251		3,959				
Capital Outlay	6000				,			
Total Expenditures		40,251	0	3,959	0	0		
Excess /(Deficiency) of Revenues over Expenditures		24,280,903	0	28,612	0	0	<del></del>	
Other Financing Sources	8900	186,676	289,329					
Other Outgo	7000	24,495,467		34,501				
Net Increase/(Decrease) in Fund Balance		(27,888)	289,329	(5,889)	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	224,884	196,996	211,909	206,020			
Prior Years Adustments	9020						to an it is at a constant of	
Adjusted Beginning Balance	9030	224,884	VAR************************************	211,909	ez ez kilandek ez enzenkolen enzenkez ketalan ez elektroketak ez enzenkez	0	A 18 Sala da Marin - Arla Anda Lucia da Anda Anda Anda Anda Anda Anda Anda	
Ending Fund Balance, June 30		196,996	486,325	206,020	206,020	0		

# Fiduciary Funds Group

### Annual Financial and Budget Report

# 70 Fiduciary Funds Group -- Part 3

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

480 CHABOT-LAS POSITAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

# **Fiduciary Funds Group**

	Object	FUND:	77	FUND 79			
	Code	DEFERRED COMPENSA	TION TRUST FUND	OTHER TRUST FUNDS			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Federal Revenues	8100			! [			
State Revenues	8600						
Local Revenues	8800		e de ser de la companya de la companya de la companya de la companya de la companya de la companya de la compa	659,029			
Total Income	· · · seestavaaaaaaaaa.	CONTRACTOR CONTRACTOR	0	659,029	(		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			2,850			
Employee Benefits	3000			125			
Supplies and Materials	4000			132,553			
Other Operating Expenses and Services	5000			448,790			
Capital Outlay	6000			2,540			
Total Expenditures		0	0	586,858	)		
Excess /(Deficiency) of Revenues over Expenditures		0	0	72,171	0		
Other Financing Sources	8900			176,165			
Other Outgo	7000			155,369			
Net Increase/(Decrease) in Fund Balance		0	0	92,967	(		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	815,525	908,492		
Prior Years Adustments	9020	and a second second second second second second second second second second second second second second second					
Adjusted Beginning Balance	9030	MANA 2-262-2-2-262-2-2-2-2-2-2-2-2-2-2-2-2-2		815,525	A. A. C. C. C. C. C. C. C. C. C. C. C. C. C.		
Ending Fund Balance, June 30		0	0	908,492	908,492		

### Annual Financial and Budget Report

### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 480

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	196,390
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	10,676
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	486,171
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,279,016
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	186,676
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	500,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	2,489,841
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	15,798
72	STUDENT REPRESENTATION FEE TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	30,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	33,800
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	350,234
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	15,798

# CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

# Receipt and Expenditures of Lottery Proceeds Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2011-2012

SUPPLEMENTAL DATA

Budget Year: 2012-2013

District ID: 480

Activity Classification	Activity Code	Unrestricted			Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			* ** - * * ** - * - * - · · · · · · · ·		473,365	
Adjustments	9020	the state with a second		the transfer of the second of the second		and the same of the contract o	
Adjusted Beginning Balance	9030	* * . * . *	0	. 11		473,365	
Actual Fiscal Year Data				and the second of the second of the second	,	ere i manie i manie i zame	
State Lottery Proceeds:	8681	e e e e	2,237,827		and the second second second	460,972	
						Instructional	
	j	Instructional &	& Institutional			Materials	
	i	Unres	tricted			Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures			· · · · · · · · · · · · · · · · · · ·				
Academic Salaries	1000	erini inini kun erinkatee ilikeetii erin eriyek ye.		and the state of the street of the street of the street	0		0
Classified Salaries	2000	The set to the consequences		201 sec	0		0
Employee Benefits	3000	entre estre den estat estat estat estat estat estat estat estat estat estat estat estat estat estat estat esta	de commence en contrato en contrato en contrato en contrato en contrato en contrato en contrato en contrato en	The state of the state of the same constraints	0		0
Supplies & Materials	4000						
Software	4100	inda ademis ari ladicu ladikada adama iz faneraz az az az nomes e e e e e	Sams and Standagon deday Sarsta (Male Wedler (1982) 198	s stute: hy colled by salar abdray as your map #h ny memori doesn	0	***************************************	0
Books, Magazines, & Periodicals	4200		*	* * ** ** * * * * * * * * * * * * * * *	0		
Instructional Supplies & Materials	4300	TT 07 07 TT 07 NORT TO 107 026 / N 14 PR 1000 1 PF 2000 / R AA 1860 AA 1860 AA 1860	74 games p. 100 to 100 constructions on 100 construction for 100 disc. 100 disc. 100 disc. 100 disc. 100 disc.	THEORY TOUTON OF SAYS OF SO SAFEMAN SAMES, A AMERICA AND AN AMERICA.	0	308,390	308,390
Noninstructional Supplies & Mtrls	4400		er servici er ormaniska og som og som er servici	Ann as married and a second	0		ol
Total Supplies and Materials	ZSZSZNAZSZNAZNASZNANONONONONONONONONONONONONONONONONONON	0	743.454.	0	0	308,390	308,390
Other Operating Expenses and Services	5000		2,012,761	omore, or the 100 topological in a 100 per top the top to the	2,012,761	102,172	2,114,933
Capital Outlay	6000				ŕ		
Library Books	6300	** *. * *			0	4,959	4,959
Equipment	6400		enter entre de la companya de la companya de la companya de la companya de la companya de la companya de la co		er ares a cesses of article actions and a		es es es es en el sancio es acumula en el el
Equipment - Additional	6410		and the first and assessment of the second		0		
Equipment - Replacement	6420	e verkey weeks an in his ask an in Al (18 An II ) A An (18 An II ) Al (18 An II ) (18 An II ) (18 An II ) (18 An II )	PP ST COMMON COM CONTROL OF STANDARD AND COMMON AND AND AND AND AND AND AND AND AND AN	*** ***** *** ** ***** ** ***** ** *****	0		0
Total Capital Outlay		0	0	0	0	4,959	4,959
Other Outgo	7000	A			0	4 (4)	0
Total Expenditures		0	2,012,761	0	2,012,761	415,521	2,428,282
Ending Balance					225,066	518,816	743,882

# Annual Financial and Budget Report SUPPLEMENTAL DATA

# Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 480

Activity Classification	Activity Code	Unres	tricted		Restricte	ed Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		225,066			518,816	
Adjustments	9020	The second secon					
Adjusted Beginning Balance	9030		225,066	ay and an agency ay ayon years are agency gen	\$ \$ \$	518,816	
Budget Fiscal Year Data		gen and annual services of the services of the	· · · · · · · · · · · · · · · · · · ·				The transfer to the art of the second of the second
State Lottery Proceeds:	8681		1,882,595			313,766	
						Instructional	
		Instructional	& Institutional			Materials	
		Unres	tricted			Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100	7,7,7,		***************************************	0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	A 1 TO 1 TO 1 TO 1 TO 1 TO 1 TO 1 TO 1 T	***************************************		0	136,997	136,997
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials	***************************************	0	0	0	0	136,997	136,997
Other Operating Expenses and Services	5000		2,107,661		2,107,661	176,769	2,284,430
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,107,661	0	2,107,661	313,766	2,421,427
Ending Balance					0	518,816	