

CHAPTER 8
FISCAL REQUIREMENTS AND USE OF STATE TIME
REVISED SEPTEMBER 2025
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CHAPTER 8

FISCAL REQUIREMENTS AND USE OF STATE TIME

1. GENERAL. The Explorer Program is an official program of the Department and, therefore, requires fiscal oversight.

2. FISCAL DOCUMENTATION. Area commanders are responsible for proper accounting of explorer post funds. Therefore, the following procedures shall be followed by explorer post coordinators and explorer post advisors regarding the management of explorer post bank accounts:
 - a. On a monthly basis, the explorer post advisor shall prepare the CHP 400T, Explorer Financial Statement, covering outgoing funds, incoming funds, cash on hand, and monthly cash balances.
 - b. Receipts or documentation for all explorer post expenditures shall be maintained for a period of three years. Small dollar items such as meals need only have the reason and number of explorers written on the reverse side. The Outgoing Funds section of the CHP 400T, captures explorer post expenditures.
 - c. Cash receipts or documentation shall be maintained for all incoming funds for a period of three years. A pre-numbered receipt with the explorer post name and number shall be used. The Incoming Funds section of the CHP 400T, captures explorer post cash receipts.
 - d. A summary of the cash receipts and disbursements shall be recorded each month. The Monthly Cash Balance Statement section of the CHP 400T, provides an overview of all fiscal transactions.
 - e. A summary of the cash on hand shall be recorded each month. The Cash on Hand section of the CHP 400T, provides an overview of cash on hand.
 - f. The CHP 400T should be completed by the explorer post advisor monthly. The monthly CHP 400Ts shall be reviewed and approved by the Area commander quarterly.
 - g. Once approved, the CHP 400T shall be maintained at the Area level for a period of three years and shall be available for Division review upon request.
 - h. Explorer posts that have gross receipts totaling equal to or less than \$50,000 for the year, shall prepare and file electronically the Internal Revenue Service (IRS)

Form 990-N, Electronic Notice (e-Postcard). Explorer posts that have gross receipts totaling greater than \$50,000 for the year, shall complete and file the IRS Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, or IRS Form 990, Return of Organization Exempt from Income Tax, with the IRS. The IRS Form 990-N, Form 990-EZ, or Form 990 is due every year by the 15th day of the 5th month after the close of the explorer post's IRS tax year. If the explorer post's tax year ends on June 30th, the return would be due November 15th. The due date may be extended for six months, without showing cause, by filing IRS Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return, before the due date. The requested six-month extension for the return by the explorer post will only be allowed for the requested tax year. A copy or receipt of the return shall be submitted to the appropriate Division and the statewide explorer coordinator.

i. Explorer posts are required to file with the California Franchise Tax Board (FTB) annually. If an explorer post has gross receipts totaling equal to or less than \$50,000 for the year, the FTB Form 199N, California e-Postcard, shall be electronically filed with the FTB. If an explorer post has gross receipts greater than \$50,000 for the year, the FTB Form 199, California Exempt Organization Annual Information Return, shall be filed with the FTB. The FTB Form 199N or Form 199 is due every year by the 15th day of the 5th month after the close of the explorer post's fiscal year. If the tax year ends on June 30th, the FTB Form 199N or Form 199 would be due November 15th. A copy or receipt of the return shall be submitted to the Division and the statewide explorer coordinator.

3. CHECKING ACCOUNTS.

a. Departmental mailing or street addresses shall be used for establishing explorer post bank accounts. When using the Area office address, mail shall be addressed to the explorer post at the Area office using the following format:

Explorer Post # c/o CHP Area
Area office address

b. When opening an account, or ordering printed materials, the above format shall be used.

c. All checks received (donations, etc.) shall be made out to the explorer post without reference to the Department (e.g., Explorer Post 535, not California Highway Patrol Explorer Post 535).

d. All checking accounts shall require dual signatures for disbursement of funds. The authorized signers on the explorer post checking account should be selected from the following committee members:

- (1) Area commander.
- (2) Area lieutenant, if applicable.
- (3) Explorer post coordinator.
- (4) Explorer post advisor.
- (5) Associate post advisor.

4. TAX EXEMPTION.

- a. The Explorer Program is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). The program is also exempt under Section 23701(d) of the California Revenue and Taxation Code. All explorer posts are covered by a group exempt status under the statewide Explorer Program, provided they have obtained an Employer Identification Number (EIN) and submitted their EIN to the statewide explorer coordinator. Copies of the group exemption rulings are on file at the Departmental Affairs Division, Community Outreach and Marketing Section (COMS).
- b. Each explorer post shall apply for an EIN using the online EIN application on the IRS website (www.irs.gov). Contact COMS for additional information.
- c. Each explorer post shall apply for California tax exemption status using the California FTB Form 3500A, Submission of Exemption Request.
- d. Upon receipt of federal and state EINs, a copy of the IRS and FTB documentation shall be submitted to the Division and statewide explorer coordinator.
- e. Donations to explorer posts are tax deductible in accordance with Section 501(c)(3) of the Internal Revenue Code. All monetary donations may be accepted with the approval of the Area commander. Explorer posts are not permitted to accept donations of property items requiring maintenance or registration except for a utility/cargo trailer.

5. USE OF STATE TIME AND EQUIPMENT.

- a. Use of State Time. Area commanders are authorized to utilize the amount of regular state time and/or compensating time off (CTO) deemed necessary to ensure the successful operation of the Area's explorer post. The beat code for the Explorer Program is 914. The special code 60 is to be used for

CTO. Commanders shall ensure individual CTO banks do not exceed the maximum 480-hour limit.

b. Equipment. The use of state facilities may be utilized to conduct meetings, training, and other functions that are related to the mission of the Explorer Program.

6. FINANCIAL REPORTING RESPONSIBILITIES.

a. Post Advisor.

(1) The explorer post advisor should complete CHP 400T monthly as described in this chapter. The monthly financial report shall be completed and submitted through channels, (e.g., Area commander to the Division explorer coordinator) no later than the 15th calendar day following the end of the quarter.

(2) The financial report for January shall be submitted no later than the 10th calendar day of February, the financial report for February shall be submitted no later than the 10th calendar day of March, etc.

b. Division Explorer Coordinator.

(1) The Division explorer coordinator is responsible for collecting the explorer post financial report from the explorer post advisor on a quarterly basis.

(2) The Division explorer coordinator shall complete a CHP 400W, Explorer Quarterly Report/Division, and submit it to the statewide explorer coordinator through channels. The Division quarterly report shall include copies of the Area's CHP 400Ts and a current explorer post roster, including all post advisors. The quarterly financial report shall be submitted no later than the 30th calendar day following the end of the quarter on a CHP 400W.

NOTE: The quarterly financial report for the first quarter of the year shall be submitted no later than the 30th calendar day of April. The quarterly financial report for the second quarter of the year shall be submitted no later than the 30th calendar day of July, etc.

c. Statewide Explorer Coordinator.

(1) The statewide explorer coordinator shall compile the quarterly financial reports from each Division and complete a CHP 400Z, Statewide Explorer Report.

(2) The CHP 400Z shall outline the quarterly finances from each Division.

(3) The CHP 400Z shall be completed no later than 60 days following the end of the quarter.

d. Division Commander.

(1) The Division commander is responsible to ensure the CHP 400W, CHP 400Ts, CHP 400V, Explorer Quarterly Report, and current explorer post roster are reviewed, approved, and submitted to the statewide explorer coordinator as outlined in this chapter.

e. Area Commander.

(1) The Area commander shall review, approve, and sign the CHP 400T, and ensure they are submitted to the Division coordinator as outlined in this chapter.

7. CHECKING ACCOUNT PROCEDURES.

a. Each explorer post with an established bank account shall reconcile the account monthly.

b. Any monetary donations received by the explorer post shall be deposited to the explorer post checking account within 72 hours from receipt of donation.

(1) A deposit slip or mobile deposit shall be prepared, bank stamped and, if possible, a copy retained for documentation.

(2) A copy shall be made of every check deposited. The copy of the check shall be maintained with the bank's deposit receipt. If a copy was made of the deposit slip, the copy shall be attached to the bank's receipt. The deposit receipt along with the copy of the deposited check shall be maintained at the Area level for a period of three years.

c. When an explorer post receives a monetary donation, a numbered receipt with the name of the post (e.g., Explorer Post 535) shall be provided. Donations received via the United States Postal Service also require the explorer post to provide a receipt to the donor.

(1) The date of receipt, name of the donor, and the amount of monetary donation shall be recorded in the body of the receipt.

(2) A copy of the receipt shall be maintained at the Area level for a period of three years. If a monetary donation was received in the form of a check, the copy of the receipt shall be maintained with the copy of the deposited

check. If the monetary donation was in cash, the receipt shall be maintained with the bank's deposit receipt.

d. Authority to Disburse Funds.

(1) Disbursement of funds from the explorer post checking account in excess of \$1,000 requires authorization from the Area commander.

(2) Disbursement of funds from the explorer post checking account in excess of \$5,000 requires authorization from the Division commander.

(3) Disbursement of funds from the explorer post checking account in excess of \$10,000 requires authorization from the statewide explorer coordinator in concurrence with the COMS commander.

NOTE: Funds from the explorer post checking account shall only be disbursed if the expense will further the purpose and mission of the Explorer Program. The authorization to disburse funds in excess of \$1,000 shall be recorded on a CHP 51, Memorandum, and maintained with the copy of the disbursed check.

e. Cash Disbursement.

(1) All expenses should be paid by check or bank issued check card other than cash on hand expenses.

(2) A copy of every check written shall be maintained. A cancelled check or a carbon copy of the check is sufficient to meet this requirement.

(3) All invoices and receipts for purchased goods and services, as well as for payments of any other expenses shall be retained. Once invoices and receipts are paid, they should be marked "PAID" with the date and check number recorded on the invoice and receipts. Provide clear descriptions of all expenditures incurred.

(4) The Outgoing Funds section of the CHP 400T, shall reflect all checks issued. The checkbook records shall not be used as a substitute for the CHP 400T.

f. Cash on Hand Transactions.

(1) Any time cash is disbursed from the checking account for the purpose of paying cash for expenditures, the explorer post advisor, as issuer, shall complete and sign a receipt.

(2) The receipt shall reflect the date, the amount, the reason for the cash disbursement, and the recipient.

(3) The cash recipient shall also sign the receipt. If the explorer post advisor is both issuer and recipient, then a member of the Explorer Post Advisory Committee, as outlined in Chapter 3, Organization and Responsibilities, shall provide the second signature as witness.

(4) The cash recipient is responsible for the cash on hand until it is expended or returned to the explorer post advisor. Care shall be taken to safeguard the cash.

(5) All cash expenditures shall be supported by an invoice or cash register tape fully explaining the purpose. All documents and remaining funds shall be returned to the explorer post advisor within five days of final disbursement.

(6) Maintaining cash on hand for an extended period is not recommended. Cash should be returned to the checking account as soon as practical.

(7) All receipts for the issuing of cash from the checking account, and invoices for the disbursing of cash, shall be maintained at the Area level for three years.

(8) Any cash received intended as incoming funds shall be deposited to the checking account within 72 hours from receipt of donation.

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ANNEX A

SAMPLE CHP 400Z, STATEWIDE EXPLORER REPORT

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL		QUARTER	YEAR
STATEWIDE EXPLORER REPORT		Q4	2015
CHP 400Z (Rev. 1-16) OPI 094			
EXPLORER POST STATUS			
Current Number of Posts Statewide		52	
Posts by Division: Northern		5	
Valley		9	
Golden Gate		8	
Central		7	
Southern		8	
Border		5	
Coastal		7	
Inland		3	
Current Ages of Explorers: 21 year old(s)		20	
	20 year old(s)	63	
	19 year old(s)	86	
	18 year old(s)	73	
	17 year old(s)	75	
	16 year old(s)	48	
	15 year old(s)	22	
Current Number of Explorers:		286	Male(s)
		101	Female(s)
Current Number of Explorer Advisors and Associate Advisors		279	
Number of Explorers who have Completed No Training		82	
Number of Explorers who have Completed Level I Training		48	
Number of Explorers who have Completed Level II Training		79	
Number of Explorers who have Completed Level III Training		101	
Number of Explorers who have Completed Level IV Training		37	
Number of Explorers who are also Student Assistants		2	
Number of Post Meetings Held this Quarter		286	
Number of Competitions Attended		6	
STATEWIDE EXPLORER RESOURCES			
Recruitment Hours		656.00	
Meeting Hours		3,384.00	
Administrative Support Hours		895.83	
Ride-Along Hours		918.05	
Training Hours		1,301.00	
Community Service Hours		1,862.00	
Social Event Hours		612.00	
Fund-Raising Hours (Not indicated in community service)		430.00	
		TOTAL EXPLORER HOURS: 10,058.88	
DEPARTMENTAL RESOURCES			
		Uniformed	Nonuniformed
Regular Time		2815.98	57.00
Compensating Time Off		2391.50	113.50
Paid Overtime		0.00	0.00
Volunteer Time		648.00	129.00
		TOTAL STAFF HOURS: 5855.48 299.50	
STATEWIDE EXPLORER COORDINATOR SIGNATURE	I.D. NUMBER	DATE	DIVISION COMMANDER SIGNATURE

ANNEX A

SAMPLE CHP 400Z, STATEWIDE EXPLORER REPORT (*continued*)

STATEWIDE POST ACTIVITIES

1. Key events during the past quarter.

Quarter 4:

Northern: All five posts participated in Community Events such as Veterans Day flag placement as well as Christmas Parades in their respective communities. All five posts conducted training in tactical scenarios.

Valley: East Sacramento explorers assisted with Chips for Kids events, attended the Capital Airshow, and participated in Christmas in Cordova. South Sacramento explorers assisted with various Chips for Kids events, assisted with Cadet scenarios at the Academy, and participated in recruitment interviews for Univision. San Andreas explorers attended the funeral for Calaveras County Sheriff, held a Bake Sale, and assisted during PMA certifications. Chico welcomed 3 new explorer cadets, conducted a boot shining fundraiser event, and conducted a Level I Academy at the Fairgrounds. Placerville explorers assisted at Chips for Kids, Toys for Tots, and a DUI checkpoint. Yuba Sutter explorers participated in several fall festivals, participated in Chips for Kids events, and participated in a career fair at Yuba Community College. Yuba Sutter explorer Contreras completed Level I training. Stockton post conducted a Level I Academy at Valley Division. Stockton explorers also assisted at various Chips for Kids events, a smog event fund raiser, and a tupperware fundraiser. Amador explorer Root resigned, the post welcomed Officer Archer and Officer Clark from Jackson PD as associate advisors. Oroville attended Level I training at the Fairgrounds with Chico.

Golden Gate: All post advisors received training provided by HQ Recruitment on November 11th and 12th. Napa, Redwood City, Contra Costa, and San Francisco have started new Posts. San Francisco explorers assisted with a DUI checkpoint. Solano Explorer Post attended several high schools within the area to recruit for new explorers. They were also in charge of running two different ROTC drill days.

Central: Central Division Explorer posts continue to participate in volunteer services, car seat events, Head Start programs and Tips for Chips which benefits Widows and Orphans fund.

Southern: Southern Division explorers participated in the Fred Jordan Mission Turkey Dinner in downtown Los Angeles. The explorers were instrumental during Chip's for Kids at all of the Southern Division locations.

South LA explorers participated in a MADD 5K walk in Long Beach, Taste of Soul in South Central L.A., and a turkey give away at the MLB Urban Youth Academy. East LA explorers participated in a Tip-A-Chip event for Special Olympics, participated in a parade in San Dimas, assisted with the PAT and the L.A. Auto Show. Newhall explorers painted and cleaned a medical clinic in Val Verde and assisted with the Annual Jacob Zamora Memorial Shootout at Oak Tree. Santa Fe Springs explorers assisted with an SRT exercise as demonstrators, and the commander participated in a Lip Sync Battle for a battered women's shelter. West LA explorers participated in the Latino College Expo in Carson, Taste of Soul event, and COPSWEST training and expo BBQ. West Valley explorers participated in the East Valley Animal Shelter clean-up, and a Tip-A-Cop event at their local Red Robin.

Border: There was division wide participation in the following events:

- CHiPs for Kids toy drives
- 11-99 Golf Tournaments
- Law Enforcement National Night Out Events
- CHP Back to School Safety Events
- CHP Car Seat Safety Events
- DUI Check Points
- Multiple holiday parades
- CHP Lt. Joe Reye's funeral

Coastal: Hollister -Gilroy explorers participated in two explorer recruiting events and an open house at the Area Office. Monterey explorers attended meetings every other Monday and one Saturday each month this quarter. Ventura explorers participated in a parking fund raiser, and CHiPs for Kids toy give away service events. Moorpark welcomed a new post advisor and held an all parent conference with the Area Commander.

Inland: Riverside explorers attended an El Protector Clinic, "Living it Up" career fair, and various CHiPs for Kids events. Arrowhead explorers participated in a CHP Open House, Fall Festival, Chips for Kids events, and Skate Night.

2. Competitions attended by explorer posts during the past quarter.

Quarter 4:

N/A

ANNEX A

SAMPLE CHP 400Z, STATEWIDE EXPLORER REPORT (*continued*)

STATEWIDE POST ACTIVITIES	
3.	<p>List Explorers who are participating in the CHP hiring process or allied agency.</p> <p>Quarter 4: Northern: Explorer Dillon McGrath (Post 135) is currently in backgrounds for CHP.</p> <p>Valley: Former Explorer Kilee Lindsay (Amador) is at the CHP Academy (CTC III-15). Explorers Timothy Vitt and Kurtis Thompson (Placerville), Explorers Martha Navarette and Gomez (Stockton), and explorers Lee, Gonzalez, Mattos, and Becker (south Sac) all began the hiring process.</p> <p>Golden Gate: Johnathan Guevara (San Francisco) failed the written exam but will be testing again in January 2016. Jessica Espinosa (San Jose) passed the written exam and is starting the background process. Klayton Phillips and Andrew Morehead (Solano) are both in the Academy and will graduate 1/15/16. Anthony Wheeler, Helen Woods, Shane Wright, and Matthew Mitchell (Solano) have all passed the PAT and written exam. Jayson Sponsler and Mike Kimmel (Solano) are in backgrounds. Karl Luhman was hired by Marin PD as a community officer.</p> <p>Central: Explorer Jose Inzunza (Bakersfield) is in the hiring process, Explorer Manuel Luna (Fresno) is presently in the Academy, Explorers Benjamin Garcia and Gaganpreet Billings (Merced) are in the hiring process, Explorers Maricarmen Meza and Daniel Vallejo (Los Banos) are in the hiring process, and Explorer Cody Brackett (Modesto) is in the hiring process.</p> <p>Southern: Explorers Genovevo Alfaro (South LA) is currently in the CHP hiring process. Explorer Bryan Hernandez (East LA) is reporting to the Academy 2/1/16 and Valentine Contreras (East LA) is currently in the hiring process. Explorer Adan Ordaz (Newhall) is currently in the hiring process. Explorer Paola Trinidad (West LA) is currently in the CHP hiring process. Explorer Justin Garcia (West LA) is in the hiring process with CHP, El Camino College Parking Enforcement, and LAPD. Explorer Marvin Rejon (West LA) is in the hiring process with CHP, El Camino College Parking Enforcement. Explorer Bijan Pirsaheli (West LA) is participating in the Burbank PD Cadet Program. Explorer Kevin Caballa (West Valley) is currently in the hiring process. Explorer Hector Lobos is currently in the hiring process for LAPD.</p> <p>Border: Explorers C. Jauregui and J. Mojica (El Centro), Explorers B. Search and P. Ferguson (Oceanside), Explorer J. Doan (Westminster), Explorer J. Ortiz (Santa Ana), and Explorer K. Vasquez (San Geronio Pass) are in the CHP hiring process.</p> <p>Coastal: Four explorers from Ventura submitted CHP applications and will be testing in March 2016. Moorpark explorer Taylor Holt is in the hiring process for CHP.</p> <p>Inland: Donny Anastasi (Riverside) graduated the CHP Academy 1/15/16. Explorer Dion Beckton and former explorer Richard Barnett (Riverside) start the CHP Academy on 2/1/16</p>
4.	<p>List the CHP Explorer posts producing cadets to the CHP Academy (<i>list by Division and post</i>).</p> <p>Quarter 4: Northern: Amador Valley: South Sacramento Golden Gate: Solano (2) Central: Modesto, Visalia Southern: East LA Border: El Centro Inland: Riverside (3)</p>
5.	<p>Pertinent information for the past quarter (<i>awards, special recognition and other commendations</i>).</p> <p>Quarter 4: Northern: Red Bluff explorers Killum and Madrigal promoted to the rank of Sergeant.</p> <p>Valley: East Sacramento promoted Explorer Rodgers to Captain and Explorers Williams and Rios to Sergeant. South Sacramento Explorers Salazar and Barajas received commendable Form 2's for their Univision interview, Explorer Becker received a commendable Form 2 for his dedication as Captain of the Explorer Post. San Andreas Explorer Frey promoted to Lieutenant and Explorer Griffith was assigned as Post guide on. Yuba Sutter Explorers Contreras and Kim are qualified for community service pin. Contreras qualified for the silver Presidential Volunteer Service Award, Kim qualified for the bronze Presidential Volunteer Service Award.</p> <p>Golden Gate: None to report</p> <p>Central:</p> <p>Southern: West LA selected Explorer Captain Trinidad as the 2015 Explorer of the Year.</p>

ANNEX A

SAMPLE CHP 400Z, STATEWIDE EXPLORER REPORT (*continued*)

STATEWIDE POST ACTIVITIES	
5.	<p>Pertinent information for the past quarter (<i>awards, special recognition and other commendations</i>).</p> <p>Border: None to report</p> <p>Coastal: Ventura explorer Brooke Pimintel was awarded the Outstanding Explorer Award and two Physical Fitness Awards at the LEvel III Academy.</p> <p>Inland: Riverside Explorers Dion Beckton, Xavier Aguirre, and Miguel Lara were presented recognition plaques at the annual Holiday Party for their commitment and accomplishments with the Post. All three Explorers will be aging out of the program. Explorer Captain Dion Beckton was voted by his peers as Explorer of the Year for 2015.</p>
6.	<p>List the CHP Explorer posts in need of assistance (<i>list post and reason</i>).</p> <p>Coastal: Monterey is still working on Tax issues. They took their information to an accountant.</p> <p>***East Sacramento beginning balance of Quarter 4 does not match the ending balance Quarter 3. The discrepancy is the result of the post using the bank statement balance instead of the total funds as the starting balance for the month. The post has \$28.00 in savings causing the balances to be off by that amount. The post has been advised of the error and will input the information correctly moving forward.</p>

ANNEX A

SAMPLE CHP 400Z, STATEWIDE EXPLORER REPORT (continued)

STATE OF THE EXPLORER PROGRAM REPORT FINANCIAL DOCUMENT FOR Q4, 2015					
POST LOCATION	BEGINNING BALANCE	INCOMING FUNDS	OUTGOING FUNDS	ENDING BALANCE	
NORTHERN DIVISION					
Red Bluff (130)	1,826.34	1,160.23	649.01	2,337.56	
Redding (135)	813.75	3,303.22	168.51	3,948.46	
Ukiah (150)	0.00	0.00	0.00		
Clear Lake (151)	5,396.91	425.00	575.81	5,246.10	
Alturas (170)	0.00	0.00	0.00		
			Total	11,532.12	
VALLEY DIVISION					
Oroville (240)	0.00	0.00	0.00		
Chico (241)	2,539.60	393.00	601.17	2,331.43	
Placerville (245)	3,322.66	0.00	0.00	3,322.66	
South Sacramento (252)	3,998.65	1,760.30	2,418.26	3,340.69	
San Andreas (255)	1,832.83	340.00	208.00	1,964.83	
East Sacramento (260)	4,838.70	926.78	1,664.72	4,100.76	
Stockton (265)	9,892.81	2,170.75	678.14	11,385.42	
Yuba-Sutter (285)	200.00	300.00	437.62	62.38	
Amador (295)	5,889.85	339.49	397.24	5,832.10	
			Total	32,340.27	
GOLDEN GATE DIVISION					
Contra Costa (320)	144.01	0.00	0.00	144.01	
Napa (325)	0.00	0.00	0.00		
Redwood City (330)	0.00	0.00	0.00		
San Francisco (335)	0.00	0.00	0.00		
San Jose (340)	3,688.26	0.03	648.89	3,039.40	
Santa Rosa (360)	2,137.41	0.00	0.00	2,137.41	
Solano (365)					
Oakland (370)	799.31	1,715.00	240.42	2,273.89	
			Total	7,594.71	
CENTRAL DIVISION					
Bakersfield (420)	564.93	0.00	0.00	564.93	
Fresno (435)	7,282.75	450.07	996.11	6,736.71	
Madera (450)	0.00	0.00	0.00		
Merced (460)	790.82	525.06	578.80	737.08	
Los Banos (461)	557.46	0.00	0.00	557.46	
Modesto (465)	2,441.98	1,200.68	641.83	3,000.83	
Visalia (480)	4,516.36	87.02	849.70	3,753.68	
			Total	15,350.69	

ANNEX A

SAMPLE CHP 400Z, STATEWIDE EXPLORER REPORT *(continued)*

STATE OF THE EXPLORER PROGRAM REPORT FINANCIAL DOCUMENT FOR Q4, 2015				
POST LOCATION	BEGINNING BALANCE	INCOMING FUNDS	OUTGOING FUNDS	ENDING BALANCE
SOUTHERN DIVISION				
South Los Angeles (530)	1,750.91	552.23	130.68	2,172.46
East Los Angeles (535)	13,150.35	20,527.24	3,457.69	30,219.90
Newhall (540)	6,564.57	0.00	469.78	6,094.79
Santa Fe Springs (550)	5,299.16	4,088.93	3,626.77	5,761.32
West Los Angeles (565)	2,323.28	5,170.02	2,403.82	5,089.48
Altadena (575)	6,717.77	0.00	0.00	6,717.77
West Valley (580)	772.47	0.00	0.00	772.47
Central Los Angeles (590)	339.19	0.00	0.00	339.19
			Total	57,167.38
BORDER DIVISION				
El Centro (625)	1.10	0.00	0.00	1.10
Oceanside (650)	4,779.91	0.01	1,188.80	3,591.12
San Geronio Pass (655)	1,022.99	2,339.00	1,338.52	2,023.47
Westminster (670)	584.13	0.00	0.00	584.13
Santa Ana (675)	100.06	0.00	0.00	100.06
			Total	6,299.88
COASTAL DIVISION				
Santa Cruz (720)	176.71	0.00	0.00	176.71
Hollister-Gilroy (725)	458.50	45.00	127.41	376.09
Monterey (730)	0.00	0.00	0.00	
San Luis Obispo (745)	1,384.66	1,653.03	1,662.52	1,375.17
Santa Barbara (760)	569.05	0.00	0.00	569.05
Ventura (765)	254.50	1,702.30	26.20	1,930.60
Moorpark (770)	9,788.69	0.00	477.08	9,311.61
			Total	13,739.23
INLAND DIVISION				
Riverside (840)	5,576.37	968.40	1,706.32	4,838.45
Rancho Cucamonga (855)	6,944.93	0.00	699.55	6,245.38
Arrowhead (865)	4,387.84	1,823.78	1,045.97	5,165.65
			Total	16,249.48
Totals	136,422.53	53,966.57	30,115.34	160,273.76