

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2023-2024)

(Budget Report for Fiscal Year 2024-2025)

District: CHAFFEY

District Code: 920

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Patrick Cabildo

Electronic Certification Date: Thursday, October 10, 2024

Contact: Patrick Cabildo Executive Director, Business Services
(909) 652-6038 Ext: patrick.cabildo@chaffey.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	23,654,299	23,654,299		23,654,299
Other	1300	21,783,184	21,783,184		21,783,184
Total Instructional Salaries		45,437,483	45,437,483	0	45,437,483
Non-Instructional Salaries					
Contract or Regular	1200		10,323,140	347,462	10,670,602
Other	1400		899,636	39,060	938,696
Total Non-Instructional Salaries		0	11,222,776	386,522	11,609,298
Total Academic Salaries		45,437,483	56,660,259	386,522	57,046,781
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,782,503	603,551	25,386,054
Other	2300		843,654	17,832	861,486
Total Non-Instructional Salaries		0	25,626,157	621,383	26,247,540
Instructional Aides					
Regular Status	2200	2,782,407	2,782,407		2,782,407
Other	2400	1,067,193	1,067,193		1,067,193
Total Instructional Aides		3,849,600	3,849,600	0	3,849,600
Total Classified Salaries		3,849,600	29,475,757	621,383	30,097,140
Employee Benefits	3000	21,478,797	44,879,149	472,699	45,351,848
Supplies and Materials	4000		1,320,233	48,388	1,368,621
Other Operating Expenses	5000	228,033	12,264,699	191,317	12,456,016
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		70,993,913	144,600,097	1,720,309	146,320,406

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		(6,459)		(6,459)
Student Transportation	6491		767,865		767,865
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		319,621		319,621
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,671,562		3,671,562

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	4,752,589	0	4,752,589
Total for ECS 84362, 50% Law		70,993,913	139,847,508	1,720,309	141,567,817
Percent of CEE (Instructional Salary Cost / Total CEE)		50.77%	100.00%		
50% of Current Expense of Education			69,923,754		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		70,993,913	139,847,508	1,720,309	141,567,817
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		70,993,913	144,600,097	1,720,309	146,320,406
Capital Expenditures	6000	63,432	1,636,136	9,121	1,645,257
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		71,057,345	146,236,233	1,729,430	147,965,663

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,250,974		1,250,974
In County Treasury	9112	67,519,617	39,201,853	106,721,470
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	16,963,240	6,197,167	23,160,407
Due from Other Funds	9140	34,242		34,242
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		85,808,073	45,399,020	131,207,093
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,360,594	1,201,575	12,562,169
Accrued Salaries and Wages Payable	9520	6,857,403	1,101,005	7,958,408
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	215,335		215,335
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	14,212,542	35,355,620	49,568,162
TOTAL LIABILITIES		32,645,874	37,658,200	70,304,074

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		7,740,820	7,740,820
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	40,000		40,000
Total Designated Fund Balance		40,000	7,740,820	7,780,820
Uncommitted Fund Balance	9790	53,122,199		53,122,199
TOTAL FUND EQUITY		53,162,199	7,740,820	60,903,019
TOTAL LIABILITIES AND FUND EQUITY		85,808,073	45,399,020	131,207,093

- 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, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	22,996,802		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	636,092		
Due from Other Funds	9140			
TOTAL ASSETS		23,632,894	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,087		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		5,087	0	0

- 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, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	23,627,807		
TOTAL FUND EQUITY		23,627,807	0	0
TOTAL LIABILITIES AND FUND EQUITY		23,632,894	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			4,296,444			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			42,785			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	4,339,229	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			231,349			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	231,349	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	4,107,880	0	0	0
TOTAL FUND EQUITY		0	0	4,107,880	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	4,339,229	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	33,267,186	137,016,981	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	353,067	1,580,642	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		33,620,253	138,597,623	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,031,293	11,649,436	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		3,031,293	11,649,436	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	30,588,960	126,948,187	
TOTAL FUND EQUITY		30,588,960	126,948,187	0
TOTAL LIABILITIES AND FUND EQUITY		33,620,253	138,597,623	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,816,167	1,600,594
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	21,257	15,949
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,837,424	1,616,543

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,960	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,960	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	1,960	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,835,464	1,616,543
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,835,464	1,616,543
TOTAL LIABILITIES AND FUND EQUITY		1,837,424	1,616,543

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	510,367	152,298		6,229,400				
In County Treasury	9112								
Cash With Fiscal Agents	9113								59,447,407
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130								
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		510,367	152,298	0	6,229,400	0	0	0	59,447,407

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,778	44,445		96,478				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				6,127,501				
Total Current Liabilities and Deferred Revenue		3,778	44,445	0	6,223,979	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	3,778	44,445	0	6,223,979	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	506,589	107,853		5,421				59,447,407
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		506,589	107,853	0	5,421	0	0	0	59,447,407
TOTAL LIABILITIES AND FUND EQUITY		510,367	152,298	0	6,229,400	0	0	0	59,447,407

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	92,672		92,672
Higher Education Act	8120	15,373	4,201,650	4,217,023
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		116,184	116,184
Student Financial Aid	8150	85,621		85,621
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		810,003	810,003
Other Federal Revenues	8190		550,519	550,519
Total Federal Revenues	8100	193,666	5,678,356	5,872,022
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	69,200,710		69,200,710
Other General Apportionment	8613	2,493,868		2,493,868
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,714,466	2,714,466
Disabled Students Programs and Services(DSPS)	8623		2,081,468	2,081,468
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		717,333	717,333
Telecommunications and Technology Infrastructure Program (TTIP)	8626		230,277	230,277
Other General Categorical Programs	8627		31,923,468	31,923,468

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	14,228,532		14,228,532
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	260,687		260,687
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,671,562	1,772,514	5,444,076
State Mandated Costs	8685	585,364		585,364
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,947,233	2,964,124	6,911,357
Total State Revenues	8600	94,387,956	42,403,650	136,791,606

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	44,115,478		44,115,478
Tax Allocation, Supplemental Roll	8812	1,885,959		1,885,959
Tax Allocation, Unsecured Roll	8813	1,637,808		1,637,808
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(11,294,252)		(11,294,252)
Redevelopment Agency Funds - Pass Through	8818	1,955,563		1,955,563
Redevelopment Agency Funds - Residual	8819	22,992,561		22,992,561
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	372,786		372,786
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	11,515		11,515
Interest and Investment Income	8860	5,392,615	944,776	6,337,391
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	4,900,086		4,900,086
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(125,780)		(125,780)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	8,159	918,366	926,525
Instructional Materials Fees and Sales of Materials	8877	27,336		27,336
Insurance	8878			0
Student Records	8879	1,911		1,911
Nonresident Tuition	8880	2,396,954		2,396,954
Parking Services and Public Transportation	8881		273	273
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,115,222		1,115,222
Other Local Revenues	8890	501,311	1,387,210	1,888,521
Total Local Revenues	8800	75,895,232	3,250,625	79,145,857
Total Revenues		170,476,854	51,332,631	221,809,485

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	8,572		8,572
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	469,482		469,482
Total Other Financing Sources	8900	478,054	0	478,054
Total Revenues and Other Financing Sources		170,954,908	51,332,631	222,287,539

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,154,464	37,376	131,255	172,100		4,495,195
Business and Management	0500	3,282,580	59,655	170,860			3,513,095
Media and Communications	0600	1,064,537	32,569	9,309	3,283		1,109,698
Information Technology	0700	1,405,158	81,074	73,560	253,416		1,813,208
Education	0800	2,880,016	86,470	31,144	509		2,998,139
Engineering and Industrial Technologies	0900	3,568,053	74,403	148,129	394,464		4,185,049
Fine and Applied Arts	1000	6,917,014	118,368	245,682	197,040		7,478,104
Foreign language	1100	1,550,083	45,308	4,888			1,600,279
Health	1200	5,912,204	1,267,199	266,703	285,293		7,731,399
Family and Consumer Sciences	1300	2,868,466	87,325	118,446	4,723		3,078,960
Law	1400						0
Humanities(Letters)	1500	10,009,410	107,527	19,929	120,800		10,257,666
Library Science	1600						0
Mathematics	1700	4,949,770	87,115	10,414	60,442		5,107,741
Military Studies	1800						0
Physical Sciences	1900	5,014,443	82,801	77,250	13,055		5,187,549
Psychology	2000	2,123,602	13,485	8,253			2,145,340
Public and Protective Services	2100	1,350,863	34,208	5,864			1,390,935
Social Sciences	2200	7,627,416	126,276	35,903	4,246		7,793,841
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,409,340	703,016	128,730	7,527		8,248,613
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		596,544				596,544
Sub-Total Instructional Activites		72,087,419	3,640,719	1,486,319	1,516,898		78,731,355
Total Expenditures for GF Activities*		72,087,419	81,681,498	23,092,742	14,077,562	27,679,505	218,618,726

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		8,538,450	646,004	41,333		9,225,787
Course and Curriculum Development	6020		276,831	43,650			320,481
Academic / Faculty Senate	6030		578,752	14,374	3,990		597,116
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,394,033	704,028	45,323	0	10,143,384
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		2,305,121	160,485	83,114		2,548,720
Media	6130		473,422	18,723	4,339		496,484
Museums and Galleries	6140		413,799	30,560			444,359
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	3,192,342	209,768	87,453	0	3,489,563
Admissions and Records	6200		3,098,706	195,324	9,950		3,303,980
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,965,364	490,141	95,260		6,550,765
Matriculation and Student Assessment	6320		4,780,368	32,234	9,477		4,822,079
Transfer Programs	6330		510,230	23,107	12,390		545,727
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	11,255,962	545,482	117,127	0	11,918,571

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410					41,563	41,563
Disabled Student Programs and Services (DSPS)	6420		1,900,006	374,811	138,057		2,412,874
Extended Opportunity Programs and Services (EOPS)	6430		2,293,545	493,704	32,945	1,105,450	3,925,644
Health Services	6440		688,812	290,454			979,266
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,629,746	(29,582)	2,031		2,602,195
Job Placement Services	6470		622,852	178,505	21,890		823,247
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,939,766	651,595	121,582	6,050	2,718,993
Total Other Student Services		0	10,074,727	1,959,487	316,505	1,153,063	13,503,782
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,697,162	2,323,871	2,347,110		6,368,143
Custodial Services	6530		2,619,017	315,405	6,404		2,940,826
Grounds Maintenance and Repairs	6550		956,340	82,214	39,793		1,078,347
Utilities	6570			2,846,481			2,846,481
Other Operations and Maintenance of Plant	6590		290,676	165,315	151,263		607,254
Total Operation and Maintenance of Plant	6500	0	5,563,195	5,733,286	2,544,570	0	13,841,051
Planning, Policymaking and Coordinations	6600		6,189,551	1,053,687	211,075		7,454,313

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,520,365	356,778			1,877,143
Fiscal Operations	6720		4,653,974	77,733	18,164		4,749,871
Human Resources Management	6730		2,263,989	83,932	3,198		2,351,119
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		415,645	35,738			451,383
Staff Diversity	6760			102,828			102,828
Logistical Services	6770		9,795,081	5,527,325	483,869		15,806,275
Management Information Systems	6780		6,321,515	2,837,495	1,565,205		10,724,215
Other General Institutional Support Services	6790		526,648	27,958			554,606
Total General Institutional Support Services	6700	0	25,497,217	9,049,787	2,070,436	0	36,617,440
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		2,744,244	1,682,323	117,168		4,543,735
Community Use of Facilities	6830		30,846				30,846
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,775,090	1,682,323	117,168	0	4,574,581

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		381,338	248,272	41,819		671,429
Student and Co-Curricular Activities	6960		586,193	36,355	748		623,296
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	967,531	284,627	42,567	0	1,294,725
Auxiliary Operations	7000						
Contract Education	7010		32,425	188,624	6,998,490	1,096,524	8,316,063
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	32,425	188,624	6,998,490	1,096,524	8,316,063

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					19,421,000	19,421,000
Student Aid	7320						0
Other Outgo	7390					6,008,918	6,008,918
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	25,429,918	25,429,918
Sub-Total Non-Instructional Activites			78,040,779	21,606,423	12,560,664	27,679,505	139,887,371
Total Expenditures General Fund: activities *		72,087,419	81,681,498	23,092,742	14,077,562	27,679,505	218,618,726

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$144,629,150
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	13,791.26		
	2. 2023-2024 Second Period Actual FTES	15,115.15		
	3. 2023-2024 Population change factor (C2/C1)	1.0960		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$164,251,739
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)			\$164,251,739
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$164,251,739
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			85,672,177
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			280,000
C.	Local Property taxes			61,471,793
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			3,400,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2024-2025 Appropriations Subject to Limit			\$150,823,970

For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	193,666	162,000	5,678,356	3,858,185	5,872,022	4,020,185
State Revenues	8600	94,387,956	94,056,448	42,403,650	64,721,151	136,791,606	158,777,599
Local Revenues	8800	75,895,232	75,074,857	3,250,625	12,121,819	79,145,857	87,196,676
Total Revenues		170,476,854	169,293,305	51,332,631	80,701,155	221,809,485	249,994,460
EXPENDITURES:							
Academic Salaries	1000	57,046,781	59,225,807	7,540,377	6,196,464	64,587,158	65,422,271
Classified Salaries	2000	30,097,140	35,647,125	7,545,214	10,577,997	37,642,354	46,225,122
Employee Benefits	3000	45,351,848	47,260,833	6,187,557	8,079,924	51,539,405	55,340,757
Supplies and Materials	4000	1,368,621	1,807,187	1,147,581	8,835,250	2,516,202	10,642,437
Other Operating Expenses and Services	5000	12,456,016	16,921,251	8,120,524	26,379,730	20,576,540	43,300,981
Capital Outlay	6000	1,645,257	2,270,967	12,432,305	9,151,054	14,077,562	11,422,021
Total Expenditures		147,965,663	163,133,170	42,973,558	69,220,419	190,939,221	232,353,589
Excess /(Deficiency) of Revenues over Expenditures		22,511,191	6,160,135	8,359,073	11,480,736	30,870,264	17,640,871
Other Financing Sources	8900	478,054	10,000		0	478,054	10,000
Other Outgo	7000	20,517,524	8,694,115	7,161,981	11,480,736	27,679,505	20,174,851
Net Increase/(Decrease) in Fund Balance		2,471,721	(2,523,980)	1,197,092	0	3,668,813	(2,523,980)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	50,690,478	53,162,199	6,543,728	7,740,820	57,234,206	60,903,019
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	50,690,478		6,543,728		57,234,206	
Ending Fund Balance, June 30		53,162,199	50,638,219	7,740,820	7,740,820	60,903,019	58,379,039

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2023-2024

Budget Year: 2024-2025

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	66,227	66,200				
Local Revenues	8800	19,978,068	19,900,000				
Total Revenues		20,044,295	19,966,200	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	20,732,334	20,732,350				
Debt Interest and Other Service Charges	7120	1,500	1,500				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,733,834	20,733,850	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,733,834)	(20,733,850)	0	0	0	0
Net Increase/Decrease in Fund Balance		(689,539)	(767,650)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,317,346	23,627,807		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,317,346		0		0	
Ending Fund Balance, June 30		23,627,807	22,860,157	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					207,010	150,000
Total Income		0	0	0	0	207,010	150,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	207,010	150,000
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	207,010	150,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	3,900,870	4,107,880
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,900,870	
Ending Fund Balance, June 30		0	0	0	0	4,107,880	4,257,880

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,728,918	280,480				
Local Revenues	8800	6,014,749	5,521,121	8,468,168	6,025,000		
Total Income		9,743,667	5,801,601	8,468,168	6,025,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	16,637	122,800	257,406	1,494,363		
Employee Benefits	3000	4,946	69,199	107,351	628,090		
Supplies and Materials	4000			1,679	219,531		
Other Operating Expenses and Services	5000	1,182,930	3,535,885	2,681,981	10,149,884		
Capital Outlay	6000	18,112,939	24,608,044	40,302,161	105,044,152		
Total Expenditures		19,317,452	28,335,928	43,350,578	117,536,020	0	0
Excess /(Deficiency) of Revenues over Expenditures		(9,573,785)	(22,534,327)	(34,882,410)	(111,511,020)	0	0
Other Financing Sources	8900	16,350,000	4,300,000				
Other Outgo	7000	1,638,750	5,608,942		10,571,817		
Net Increase/(Decrease) in Fund Balance		5,137,465	(23,843,269)	(34,882,410)	(122,082,837)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,451,495	30,588,960	161,830,597	126,948,187		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	25,451,495		161,830,597		0	
Ending Fund Balance, June 30		30,588,960	6,745,691	126,948,187	4,865,350	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	74,795	70,000	46,317	45,000		
Other Financing Sources	8900	2,000,000	1,000,000	1,071,000	60,000		
Total Income		2,074,795	1,070,000	1,117,317	105,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000				80,000		
Employee Benefits	3000	1,030,743	1,000,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		1,030,743	1,000,000	0	80,000		
Net Profit or Loss		1,044,052	70,000	1,117,317	25,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,044,052	70,000	1,117,317	25,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	791,412	1,835,464	499,226	1,616,543		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	791,412		499,226			
Ending Fund Balance, June 30		1,835,464	1,905,464	1,616,543	1,641,543		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	352,596	415,200	95,591	95,600		
Total Income		352,596	415,200	95,591	95,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		27,990				
Employee Benefits	3000						
Supplies and Materials	4000	28,966	138,658				
Other Operating Expenses and Services	5000	21,524	65,760	96,141	96,200		
Capital Outlay	6000	34	10,000				
Total Expenditures		50,524	242,408	96,141	96,200	0	0
Excess /(Deficiency) of Revenues over Expenditures		302,072	172,792	(550)	(600)	0	0
Other Financing Sources	8900						
Other Outgo	7000	389,047	466,000				
Net Increase/(Decrease) in Fund Balance		(86,975)	(293,208)	(550)	(600)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	593,564	506,589	108,403	107,853		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	593,564		108,403		0	
Ending Fund Balance, June 30		506,589	213,381	107,853	107,253	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	34,514,147	34,500,000				
State Revenues	8600	3,997,692	3,998,000				
Local Revenues	8800						
Total Income		38,511,839	38,498,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		38,511,839	38,498,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	38,523,337	38,520,000				
Net Increase/(Decrease) in Fund Balance		(11,498)	(22,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	16,919	5,421		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,919		0		0	
Ending Fund Balance, June 30		5,421	(16,579)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,220,171	3,200,000
Total Income		0	0	3,220,171	3,200,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			223,167	223,000
Capital Outlay	6000				
Total Expenditures		0	0	223,167	223,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,997,004	2,977,000
Other Financing Sources	8900			12,000,000	8,000,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	14,997,004	10,977,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	44,450,403	59,447,407
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		44,450,403	
Ending Fund Balance, June 30		0	0	59,447,407	70,424,407

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 920

Name: CHAFFEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	16,350,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	2,000,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,071,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			5,199,653		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			5,199,653		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,671,562			1,772,514		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	99,432		99,432
Instructional Supplies & Materials	4300				0	119,179		119,179
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	218,611		218,611
Other Operating Expenses and Services	5000		3,671,562		3,671,562	433,288		4,104,850
Capital Outlay								
Library Books	6300				0	83,114		83,114
Equipment	6400							
Equipment - Additional	6410				0	81,918		81,918
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	165,032		165,032
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,671,562	0	3,671,562	816,931		4,488,493
Ending Balance					0	6,155,236		6,155,236

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,155,236		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			6,155,236		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,319,771			1,252,177		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	50,500		50,500
Instructional Supplies & Materials	4300				0	6,486,793		6,486,793
Noninstructional Supplies & Mtrls	4400				0	20,250		20,250
Total Supplies and Materials		0	0	0	0	6,557,543		6,557,543
Other Operating Expenses and Services	5000		3,319,771		3,319,771	682,670		4,002,441
Capital Outlay	6000							
Library Books	6300				0	87,200		87,200
Equipment	6400							
Equipment - Additional	6410				0	80,000		80,000
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	167,200		167,200
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,319,771	0	3,319,771	7,407,413		10,727,184
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 920

Name: CHAFFEY

EPA Revenue	14,228,532
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	14,228,532	0	0	14,228,532
TOTAL		14,228,532	0	0	14,228,532

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 920

Name: CHAFFEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	12,195,421	12,242,491	24,437,912	N/A	N/A
2024-2025	12,195,421	12,287,788	24,483,209	45,297	0.19%
2025-2026	12,195,421	12,355,371	24,550,792	67,583	0.28%
2026-2027	12,195,421	12,404,793	24,600,214	49,422	0.20%
2027-2028	12,195,421	12,553,650	24,749,071	148,857	0.61%
2028-2029	12,195,421	12,553,650	24,749,071		0.00%

Does the district have a plan to fund these expenses through 2028-29?
Yes
Explain Yes or No
These expenses are included in the 2024-2025 adopted budget. The District also established and began funding an irrevocable Public Entity Pension Stabilization Trust (PST) in fiscal year 2017-2018 and budgets to contribute to the fund each year.
Does the district have an irrevocable trust?
Yes