

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	19,502,228	19,502,228		19,502,228
Other	1300	17,385,549	17,385,549		17,385,549
Total Instructional Salaries		36,887,777	36,887,777	0	36,887,777
Non-Instructional Salaries					
Contract or Regular	1200		8,964,954	250,422	9,215,376
Other	1400		956,313	34,721	991,034
Total Non-Instructional Salaries		0	9,921,267	285,143	10,206,410
Total Academic Salaries		36,887,777	46,809,044	285,143	47,094,187
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,189,484	1,520,229	20,709,713
Other	2300		460,998	19,548	480,546
Total Non-Instructional Salaries		0	19,650,482	1,539,777	21,190,259
Instructional Aides					
Regular Status	2200	2,242,236	2,242,236		2,242,236
Other	2400	758,152	758,152		758,152
Total Instructional Aides		3,000,388	3,000,388	0	3,000,388
Total Classified Salaries		3,000,388	22,650,870	1,539,777	24,190,647
Employee Benefits	3000	21,843,227	47,518,383	982,164	48,500,547
Supplies and Materials	4000		1,048,694	15,188	1,063,882
Other Operating Expenses	5000	323,321	9,664,691	136,488	9,801,179
Equipment Replacement	6420		2,159		2,159
Total Expenditures Prior to Exclusions		62,054,713	127,693,841	2,958,760	130,652,601

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	13,597	13,597		13,597
Student Health Services Above Amount Collected	6441		(4,423)		(4,423)
Student Transportation	6491		567,117		567,117
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		184,573		184,573
Objects to Exclude	Object Code				
Rents and Leases	5060			167,910	167,910
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		3,110,960	3,334,238	6,445,198

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			1,419,015	1,419,015
Equipment - Replacement	6420				0
Total Equipment		0	0	1,419,015	1,419,015
Total Capital Outlay		0	0	1,419,015	1,419,015
Other Outgo	7000			1,898,598	1,898,598
Total Exclusions		13,597	3,871,824	6,819,761	10,691,585
Total for ECS 84362, 50% Law		62,041,116	123,822,017	(3,861,001)	119,961,016
Percent of CEE (Instructional Salary Cost / Total CEE)		50.11%	100.00%		
50% of Current Expense of Education			61,911,008		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		62,041,116	123,822,017	(3,861,001)	119,961,016
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		62,054,713	127,693,841	2,958,760	130,652,601
Capital Expenditures	6000	71,214	1,421,174		1,421,174
Equipment Replacement (Back out)	6420		(2,159)	0	(2,159)
Total Unrestricted General Fund Expenditures		62,125,927	129,112,856	2,958,760	132,071,616

For Year Ended June 30, 2022

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	837,728		837,728
In County Treasury	9112	91,357,790	10,948,257	102,306,047
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	6,158,331	21,319,625	27,477,956
Due from Other Funds	9140	81,208		81,208
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		98,475,057	32,267,882	130,742,939
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	42,827,608	1,633,210	44,460,818
Accrued Salaries and Wages Payable	9520	3,695,614	811,232	4,506,846
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	571,192		571,192
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,791,636	23,374,901	27,166,537
TOTAL LIABILITIES		50,886,050	25,819,343	76,705,393

For Year Ended June 30, 2022

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			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	40,000		40,000
Total Designated Fund Balance		40,000	0	40,000
Uncommitted Fund Balance	9790	47,549,007	6,448,539	53,997,546
TOTAL FUND EQUITY		47,589,007	6,448,539	54,037,546
TOTAL LIABILITIES AND FUND EQUITY		98,475,057	32,267,882	130,742,939

- 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, 2022

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	25,133,937		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	823,903		
Due from Other Funds	9140			
TOTAL ASSETS		25,957,840	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	537		
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		537	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	25,957,303		
TOTAL FUND EQUITY		25,957,303	0	0
TOTAL LIABILITIES AND FUND EQUITY		25,957,840	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, 2022

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			3,810,623			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			22,200			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	3,832,823	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	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, 2022

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
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	3,832,823	0	0	0
TOTAL FUND EQUITY		0	0	3,832,823	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,832,823	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	13,817,167	167,970,987	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	580,126	386,976	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		14,397,293	168,357,963	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	937,480	1,423,295	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	27,886	53,322	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		965,366	1,476,617	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	13,431,927	166,881,346	
TOTAL FUND EQUITY		13,431,927	166,881,346	0
TOTAL LIABILITIES AND FUND EQUITY		14,397,293	168,357,963	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
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, 2022

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	507,017	430,841
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,794	988
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		508,811	431,829

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 920

Name: CHAFFEY

Description	CA (Object)	61 Self-Insurance Fund	69 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	508,811	431,829
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		508,811	431,829
TOTAL LIABILITIES AND FUND EQUITY		508,811	431,829

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	701,972	142,625		1,637,508				
In County Treasury	9112								
Cash With Fiscal Agents	9113								25,055,738
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		701,972	142,625	0	1,637,508	0	0	0	25,055,738

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	660	47,315		98,326				
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				1,497,417				
Total Current Liabilities and Deferred Revenue		660	47,315	0	1,595,743	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	660	47,315	0	1,595,743	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	701,312	95,310		41,765				25,055,738
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		701,312	95,310	0	41,765	0	0	0	25,055,738
TOTAL LIABILITIES AND FUND EQUITY		701,972	142,625	0	1,637,508	0	0	0	25,055,738

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	35,964		35,964
Higher Education Act	8120	2,197	50,120,211	50,122,408
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		106,306	106,306
Student Financial Aid	8150	132,843		132,843
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		541,364	541,364
Other Federal Revenues	8190		324,857	324,857
Total Federal Revenues	8100	171,004	51,092,738	51,263,742
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	30,771,746		30,771,746
Other General Apportionment	8613	2,609,781		2,609,781
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,708,839	2,708,839
Disabled Students Programs and Services(DSPS)	8623		1,402,003	1,402,003
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		549,526	549,526
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		16,176,206	16,176,206

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	33,597,835		33,597,835
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	277,869		277,869
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,159,238	1,478,276	4,637,514
State Mandated Costs	8685	514,158		514,158
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,135,785	2,515,403	6,651,188
Total State Revenues	8600	75,066,412	24,830,253	99,896,665

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	37,503,021		37,503,021
Tax Allocation, Supplemental Roll	8812	1,375,080		1,375,080
Tax Allocation, Unsecured Roll	8813	1,283,435		1,283,435
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(9,262,634)		(9,262,634)
Redevelopment Agency Funds - Pass Through	8818	1,330,286		1,330,286
Redevelopment Agency Funds - Residual	8819	18,091,033		18,091,033
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	621,942		621,942
Sales and Commissions	8840			0
Rentals and Leases	8850	(1,484)		(1,484)
Interest and Investment Income	8860	(1,271,725)	(218,825)	(1,490,550)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	5,731,723		5,731,723
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(768,889)		(768,889)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	(4,098,946)		(4,098,946)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	5,913	868,346	874,259
Instructional Materials Fees and Sales of Materials	8877	23,039		23,039
Insurance	8878			0
Student Records	8879	1,360		1,360
Nonresident Tuition	8880	2,012,728		2,012,728
Parking Services and Public Transportation	8881		1,452	1,452
Other Student Fees and Charges	8885	705,057		705,057
Other Local Revenues	8890	1,135,280	313,218	1,448,498
Total Local Revenues	8800	54,416,219	964,191	55,380,410
Total Revenues		129,653,635	76,887,182	206,540,817

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	11,925		11,925
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	6,433,331	1,158,001	7,591,332
Total Other Financing Sources	8900	6,445,256	1,158,001	7,603,257
Total Revenues and Other Financing Sources		136,098,891	78,045,183	214,144,074

For Actual Year: 2021-2022

Budget Year: 2022-2023

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 Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,593,539	65,455	142,923	76,186		3,878,103
Business and Management	0500	2,990,793	62,631	28,992			3,082,416
Communications	0600	941,524	65,774	16,891	58,477		1,082,666
Computer and Information Science	0700	1,385,271	61,386	32,819	154,451		1,633,927
Education	0800	2,690,593	1,541,331	509,954	14,354		4,756,232
Engineering and Related Industrial Technology	0900	2,844,912	76,907	206,409	576,176		3,704,404
Fine and Applied Arts	1000	6,054,800	221,724	155,817	229,711		6,662,052
Foreign language	1100	1,864,707	46,994	386			1,912,087
Health	1200	4,237,346	1,216,532	191,349	60,131		5,705,358
Consumer Education And Home Economics	1300	2,526,536	71,907	84,522	9,122		2,692,087
Law	1400						0
Humanities(Letters)	1500	8,574,440	136,893	7,163	29,875		8,748,371
Library Science	1600						0
Mathematics	1700	5,422,778	133,768	1,876			5,558,422
Military Studies	1800						0
Physical Sciences	1900	4,491,814	83,843	82,352	64,100		4,722,109
Psychology	2000	1,815,085	21,285	29			1,836,399
Public Affairs and Services	2100	1,107,732	41,682	9,815	4,857		1,164,086
Social Sciences	2200	6,046,384	110,917	7,813	4,015		6,169,129
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,286,850	214,130	31,200	19,252		6,551,432
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	13,597	568,021				581,618
Sub-Total Instructional Activites		62,888,701	4,741,180	1,510,310	1,300,707		70,440,898
Total Expenditures for GF Activities*		62,888,701	75,950,485	21,303,330	6,109,823	44,413,921	210,666,260

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		7,344,097	579,525	106,454		8,030,076
Course and Curriculum Development	6020		222,623	32,258			254,881
Academic / Faculty Senate	6030		667,182	132,095	3,487		802,764
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	8,233,902	743,878	109,941	0	9,087,721
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,913,078	131,395	26,246		2,070,719
Media	6130						0
Museums and Galleries	6140		338,882	32,771	7,679		379,332
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	2,251,960	164,166	33,925	0	2,450,051
Admissions and Records	6200		1,636,757	250,003	1,194		1,887,954
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,081,767	243,448	9,900		3,335,115
Matriculation and Student Assessment	6320		3,785,760	25,185			3,810,945
Transfer Programs	6330		299,577	10,743	4,773		315,093
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,167,104	279,376	14,673	0	7,461,153

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						0
Disabled Student Programs and Services (DSPS)	6420		1,358,550	156,282			1,514,832
Extended Opportunity Programs and Services (EOPS)	6430		2,033,920	415,691	1,836		2,451,447
Health Services	6440		613,580	286,673	1,186		901,439
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,957,695	40,635			1,998,330
Job Placement Services	6470		874,845	196,809	27,521		1,099,175
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,091,149	422,439	14,715		1,528,303
Total Other Student Services		0	7,929,739	1,518,529	45,258	0	9,493,526
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,163,455	1,355,553	362,096		2,881,104
Custodial Services	6530		2,135,207	177,231			2,312,438
Grounds Maintenance and Repairs	6550		913,973	98,386	35,280		1,047,639
Utilities	6570			2,463,214			2,463,214
Other Operations and Maintenance of Plant	6590		229,958	101,902	43,081		374,941
Total Operation and Maintenance of Plant	6500	0	4,442,593	4,196,286	440,457	0	9,079,336
Planning, Policymaking and Coordinations	6600		6,440,032	1,433,742	116,189		7,989,963

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,332,153	293,110	906		1,626,169
Fiscal Operations	6720		3,847,802	517,017	39,521		4,404,340
Human Resources Management	6730		1,822,899	169,988			1,992,887
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,523,988				1,523,988
Staff Development	6750		506,164	4,907	8,749		519,820
Staff Diversity	6760		121	69,875	1,956		71,952
Logistical Services	6770		13,589,030	7,364,627	1,393,245		22,346,902
Management Information Systems	6780		5,332,021	1,902,693	2,108,804		9,343,518
Other General Institutional Support Services	6790		526,852	37,960			564,812
Total General Institutional Support Services	6700	0	28,481,030	10,360,177	3,553,181	0	42,394,388
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		1,768,502	471,990	460,519		2,701,011
Community Use of Facilities	6830		67,574				67,574
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,836,076	471,990	460,519	0	2,768,585

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		4,211				4,211
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,873,672	219,243	33,779		2,126,694
Student and Co-Curricular Activities	6960		796,175	47,527			843,702
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,674,058	266,770	33,779	0	2,974,607
Auxiliary Operations	7000						
Contract Education	7010		116,054	108,103			224,157
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	116,054	108,103	0	0	224,157

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						0
Student Aid	7320						0
Other Outgo	7390					44,413,921	44,413,921
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	44,413,921	44,413,921
Sub-Total Non-Instructional Activities			71,209,305	19,793,020	4,809,116	44,413,921	140,225,362
Total Expenditures General Fund: activities *		62,888,701	75,950,485	21,303,330	6,109,823	44,413,921	210,666,260

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$117,213,657
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	10,997.72		
	2. 2021-2022 Second Period Actual FTES	12,610.65		
	3. 2021-2022 Population change factor (C2/C1)	1.1467		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$144,556,772
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)			\$144,556,772
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$144,556,772
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			84,004,040
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			280,000
C.	Local Property taxes			44,806,908
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			700,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$129,790,948

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	171,004	118,000	51,092,738	27,041,999	51,263,742	27,159,999
State Revenues	8600	75,066,412	92,017,867	24,830,253	64,250,153	99,896,665	156,268,020
Local Revenues	8800	54,416,219	57,518,963	964,191	2,016,858	55,380,410	59,535,821
Total Revenues		129,653,635	149,654,830	76,887,182	93,309,010	206,540,817	242,963,840
EXPENDITURES:							
Academic Salaries	1000	47,094,186	55,206,209	6,783,955	6,669,927	53,878,141	61,876,136
Classified Salaries	2000	24,188,287	30,895,904	6,789,622	9,768,254	30,977,909	40,664,158
Employee Benefits	3000	48,502,906	41,971,967	5,480,230	7,132,739	53,983,136	49,104,706
Supplies and Materials	4000	1,063,882	1,745,442	1,163,771	6,956,822	2,227,653	8,702,264
Other Operating Expenses and Services	5000	9,801,181	13,869,559	9,274,496	34,850,070	19,075,677	48,719,629
Capital Outlay	6000	1,421,174	2,305,709	4,688,649	6,641,023	6,109,823	8,946,732
Total Expenditures		132,071,616	145,994,790	34,180,723	72,018,835	166,252,339	218,013,625
Excess /(Deficiency) of Revenues over Expenditures		(2,417,981)	3,660,040	42,706,459	21,290,175	40,288,478	24,950,215
Other Financing Sources	8900	6,445,256	0	1,158,001	0	7,603,257	0
Other Outgo	7000	1,898,598	4,243,599	42,515,323	27,910,809	44,413,921	32,154,408
Net Increase/(Decrease) in Fund Balance		2,128,677	(583,559)	1,349,137	(6,620,634)	3,477,814	(7,204,193)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,460,330	47,589,007	5,099,402	6,448,539	50,559,732	54,037,546
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	45,460,330		5,099,402		50,559,732	
Ending Fund Balance, June 30		47,589,007	47,005,448	6,448,539	(172,095)	54,037,546	46,833,353

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	119,327	119,300				
Local Revenues	8800	22,177,609	22,350,000				
Total Revenues		22,296,936	22,469,300	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	22,279,666	22,279,000				
Debt Interest and Other Service Charges	7120	1,500	1,500				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	22,281,166	22,280,500	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(22,281,166)	(22,280,500)	0	0	0	0
Net Increase/Decrease in Fund Balance		15,770	188,800	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,941,533	25,957,303		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,941,533		0		0	
Ending Fund Balance, June 30		25,957,303	26,146,103	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					78,798	
State Revenues	8600					402,463	
Local Revenues	8800					(55,154)	84,897
Total Income		0	0	0	0	426,107	84,897
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					11,418	
Employee Benefits	3000					9,919	
Supplies and Materials	4000					5,959	
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	27,296	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	398,811	84,897
Other Financing Sources	8900					36,966	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	435,777	84,897
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	3,397,046	3,832,823
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,397,046	
Ending Fund Balance, June 30		0	0	0	0	3,832,823	3,917,720

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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	549,711	11,214,289				
Local Revenues	8800	3,303,607	3,557,691	(2,547,297)	3,932,330		
Total Income		3,853,318	14,771,980	(2,547,297)	3,932,330	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	106,324	115,058	215,865	1,375,817		
Employee Benefits	3000	60,016	66,338	83,525	480,550		
Supplies and Materials	4000				107,000		
Other Operating Expenses and Services	5000	1,027,969	1,458,581	1,995,567	18,747,011		
Capital Outlay	6000	2,553,865	15,257,183	3,967,684	125,198,801		
Total Expenditures		3,748,174	16,897,160	6,262,641	145,909,179	0	0
Excess /(Deficiency) of Revenues over Expenditures		105,144	(2,125,180)	(8,809,938)	(141,976,849)	0	0
Other Financing Sources	8900	350,000	350,000				
Other Outgo	7000	1,031,729	2,280,928		23,040,019		
Net Increase/(Decrease) in Fund Balance		(576,585)	(4,056,108)	(8,809,938)	(165,016,868)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,008,512	13,431,927	175,691,284	166,881,346		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	14,008,512		175,691,284		0	
Ending Fund Balance, June 30		13,431,927	9,375,819	166,881,346	1,864,478	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	(5,956)	13,970	(6,736)	10,272		
Other Financing Sources	8900	727,000	1,000,000		60,000		
Total Income		721,044	1,013,970	(6,736)	70,272		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	861,133	1,000,000	87,342	80,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		861,133	1,000,000	87,342	80,000		
Net Profit or Loss		(140,089)	13,970	(94,078)	(9,728)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(140,089)	13,970	(94,078)	(9,728)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	648,900	508,811	525,907	431,829		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	648,900		525,907			
Ending Fund Balance, June 30		508,811	522,781	431,829	422,101		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	311,338	460,500	94,631	110,000		
Total Income		311,338	460,500	94,631	110,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	25,473	10,000				
Employee Benefits	3000						
Supplies and Materials	4000	1,524	116,679				
Other Operating Expenses and Services	5000	17,882	101,500	47,490	110,000		
Capital Outlay	6000		4,000				
Total Expenditures		44,879	232,179	47,490	110,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		266,459	228,321	47,141	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	286,750	300,000				
Net Increase/(Decrease) in Fund Balance		(20,291)	(71,679)	47,141	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	721,603	701,312	48,169	95,310		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	721,603		48,169		0	
Ending Fund Balance, June 30		701,312	629,633	95,310	95,310	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	23,364,804	23,364,000				
State Revenues	8600	3,162,250	3,162,000				
Local Revenues	8800						
Total Income		26,527,054	26,526,000	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		26,527,054	26,526,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	26,498,387	26,498,000				
Net Increase/(Decrease) in Fund Balance		28,667	28,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,098	41,765		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,098		0		0	
Ending Fund Balance, June 30		41,765	69,765	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			1,316,900	1,316,000
Total Income		0	0	1,316,900	1,316,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			135,798	136,000
Capital Outlay	6000				
Total Expenditures		0	0	135,798	136,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,181,102	1,180,000
Other Financing Sources	8900			9,000,000	18,000,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	10,181,102	19,180,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	14,874,636	25,055,738
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		14,874,636	
Ending Fund Balance, June 30		0	0	25,055,738	44,235,738

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 920

Name: CHAFFEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	33,966
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	350,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	727,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,000,077		
Adjustments	9020		0			1		
Adjusted Beginning Balance	9030		0			3,000,078		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,159,238			1,478,276		
		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	14,142		14,142
Instructional Supplies & Materials	4300				0	60,257		60,257
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	74,399		74,399
Other Operating Expenses and Services	5000		3,159,238		3,159,238	304,450		3,463,688
Capital Outlay	6000							
Library Books	6300				0	26,245		26,245
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	26,245		26,245
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,159,238	0	3,159,238	405,094		3,564,332
Ending Balance					0	4,073,260		4,073,260

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 920

Name: CHAFFEY

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			4,073,260		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			4,073,260		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,642,769			1,270,350		
		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	886,756		886,756
Instructional Supplies & Materials	4300				0	3,820,136		3,820,136
Noninstructional Supplies & Mtrls	4400				0	116,639		116,639
Total Supplies and Materials		0	0	0	0	4,823,531		4,823,531
Other Operating Expenses and Services	5000		2,642,769		2,642,769	493,833		3,136,602
Capital Outlay	6000							
Library Books	6300				0	26,246		26,246
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	26,246		26,246
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,642,769	0	2,642,769	5,343,610		7,986,379
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 920

Name: CHAFFEY

EPA Revenue	33,597,835
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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	33,597,835	0	0	33,597,835
TOTAL		33,597,835	0	0	33,597,835

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 920

Name: CHAFFEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	6,556,048	5,325,744	11,881,792	N/A	N/A
2022-23	6,698,970	5,495,635	12,194,605	312,813	2.63%
2023-24	6,698,970	5,550,592	12,249,562	54,957	0.45%
2024-25	6,698,970	5,583,895	12,282,865	33,303	0.27%
2025-26	6,698,970	5,583,895	12,282,865		0.00%
2026-27	6,698,970	5,583,895	12,282,865		0.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
These expenses are included in the 2022-2023 adopted budget. The District also established and began funding an irrevocable Pension Stabilization Trust several years ago and budgets to contribute to this fund each year.