

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2022-2023)  
(Budget Report for Fiscal Year 2023-2024)

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 12, 2023

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: 2022-2023

Budget Year: 2023-2024

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	22,372,563	22,372,563		22,372,563
Other	1300	19,766,564	19,766,564		19,766,564
<b>Total Instructional Salaries</b>		42,139,127	42,139,127	0	42,139,127
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		10,455,142	279,330	10,734,472
Other	1400		895,447	37,231	932,678
<b>Total Non-Instructional Salaries</b>		0	11,350,589	316,561	11,667,150
<b>Total Academic Salaries</b>		42,139,127	53,489,716	316,561	53,806,277
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,154,168	460,970	21,615,138
Other	2300		887,181	4,403	891,584
<b>Total Non-Instructional Salaries</b>		0	22,041,349	465,373	22,506,722
<b>Instructional Aides</b>					
Regular Status	2200	2,409,425	2,409,425		2,409,425
Other	2400	730,397	730,397		730,397
<b>Total Instructional Aides</b>		3,139,822	3,139,822	0	3,139,822
<b>Total Classified Salaries</b>		3,139,822	25,181,171	465,373	25,646,544
<b>Employee Benefits</b>	3000	21,176,158	45,240,059	370,753	45,610,812
<b>Supplies and Materials</b>	4000		1,121,943	2,124	1,124,067
<b>Other Operating Expenses</b>	5000	421,534	11,280,197	335,055	11,615,252
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		66,876,641	136,313,086	1,489,866	137,802,952

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	13,597	13,597		13,597
Student Health Services Above Amount Collected	6441		(6,436)		(6,436)
Student Transportation	6491		743,564		743,564
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		184,572		184,572
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060			181,595	181,595
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		3,058,701	2,099,985	5,158,686

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			988,138	988,138
Equipment - Replacement	6420				0
Total Equipment		0	0	988,138	988,138
Total Capital Outlay		0	0	988,138	988,138
Other Outgo	7000			12,597,790	12,597,790
<b>Total Exclusions</b>		13,597	3,993,998	15,867,508	19,861,506
<b>Total for ECS 84362, 50% Law</b>		66,863,044	132,319,088	(14,377,642)	117,941,446
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.53%	100.00%		
<b>50% of Current Expense of Education</b>			66,159,544		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		66,863,044	132,319,088	(14,377,642)	117,941,446
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		66,876,641	136,313,086	1,489,866	137,802,952
<b>Capital Expenditures</b>	6000	120,259	986,086	2,053	988,139
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		66,996,900	137,299,172	1,491,919	138,791,091

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	615,949		615,949
In County Treasury	9112	76,362,195	47,847,289	124,209,484
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	19,722,667	14,872,231	34,594,898
Due from Other Funds	9140	41,364		41,364
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		96,782,175	62,719,520	159,501,695
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	34,565,996	10,340,113	44,906,109
Accrued Salaries and Wages Payable	9520	6,933,591	1,148,871	8,082,462
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	318,283		318,283
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,273,827	44,686,808	48,960,635
<b>TOTAL LIABILITIES</b>		46,091,697	56,175,792	102,267,489

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		6,543,728	6,543,728
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	40,000		40,000
Total Designated Fund Balance		40,000	6,543,728	6,583,728
Uncommitted Fund Balance	9790	50,650,478		50,650,478
<b>TOTAL FUND EQUITY</b>		50,690,478	6,543,728	57,234,206
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		96,782,175	62,719,520	159,501,695

**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, 2023

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	23,691,815		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	625,531		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		24,317,346	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	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, 2023

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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	24,317,346		
<b>TOTAL FUND EQUITY</b>		24,317,346	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		24,317,346	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, 2023

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,870,582			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			30,288			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	3,900,870	0	0	0
<b>LIABILITIES</b>							
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						
<b>TOTAL LIABILITIES</b>		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, 2023

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	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	3,900,870	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	3,900,870	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	3,900,870	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	24,401,651	161,103,283	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,629,452	1,288,074	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		26,031,103	162,391,357	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	579,608	560,760	
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			
<b>TOTAL LIABILITIES</b>		579,608	560,760	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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	25,451,495	161,830,597	
<b>TOTAL FUND EQUITY</b>		25,451,495	161,830,597	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		26,031,103	162,391,357	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2023

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2023

District ID: 920

Name: CHAFFEY

Description	CA	51	52	53	59
	(Object)	Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	783,437	495,350
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,975	3,876
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		791,412	499,226



COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	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	791,412	499,226
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		791,412	499,226
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		791,412	499,226

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	594,591	152,008		10,417,219				
In County Treasury	9112								
Cash With Fiscal Agents	9113								44,450,403
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								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		594,591	152,008	0	10,417,219	0	0	0	44,450,403

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,027	43,605		109,220				
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				10,291,080				
Total Current Liabilities and Deferred Revenue		1,027	43,605	0	10,400,300	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
<b>TOTAL LIABILITIES</b>	968	1,027	43,605	0	10,400,300	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>	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	593,564	108,403		16,919				44,450,403
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		593,564	108,403	0	16,919	0	0	0	44,450,403
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		594,591	152,008	0	10,417,219	0	0	0	44,450,403

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	79,488		79,488
Higher Education Act	8120	10,924	21,039,055	21,049,979
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		100,986	100,986
Student Financial Aid	8150	96,595		96,595
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		867,876	867,876
Other Federal Revenues	8190		315,661	315,661
<b>Total Federal Revenues</b>	8100	187,007	22,323,578	22,510,585
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	64,673,811		64,673,811
Other General Apportionment	8613	2,488,497		2,488,497
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,456,662	2,456,662
Disabled Students Programs and Services(DSPS)	8623		1,579,497	1,579,497
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		704,225	704,225
Telecommunications and Technology Infrastructure Program (TTIP)	8626		300,000	300,000
Other General Categorical Programs	8627		18,839,600	18,839,600

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	8,099,743		8,099,743
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	263,689		263,689
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,649,985	1,783,195	5,433,180
State Mandated Costs	8685	551,559		551,559
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,695,385	4,536,458	8,231,843
<b>Total State Revenues</b>	8600	83,422,669	30,199,637	113,622,306

**SUPPLEMENTAL DATA**

For Actual Year: 2022-2023

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	40,828,190		40,828,190
Tax Allocation, Supplemental Roll	8812	1,816,936		1,816,936
Tax Allocation, Unsecured Roll	8813	1,390,080		1,390,080
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(10,081,582)		(10,081,582)
Redevelopment Agency Funds - Pass Through	8818	1,591,140		1,591,140
Redevelopment Agency Funds - Residual	8819	21,293,157		21,293,157
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	148,783		148,783
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	5,028		5,028
Interest and Investment Income	8860	2,348,470	(772,682)	1,575,788
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	5,351,373		5,351,373
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(869,909)		(869,909)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	(2,774,536)		(2,774,536)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	8,398	877,230	885,628
Instructional Materials Fees and Sales of Materials	8877	27,123		27,123
Insurance	8878			0
Student Records	8879	1,788		1,788
Nonresident Tuition	8880	2,384,599		2,384,599
Parking Services and Public Transportation	8881		650	650
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,229,033		1,229,033
Other Local Revenues	8890	315,840	1,031,406	1,347,246
<b>Total Local Revenues</b>	8800	65,013,911	1,136,604	66,150,515
<b>Total Revenues</b>		148,623,587	53,659,819	202,283,406



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	10,053		10,053
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	5,856,712	1,131,002	6,987,714
<b>Total Other Financing Sources</b>	8900	5,866,765	1,131,002	6,997,767
<b>Total Revenues and Other Financing Sources</b>		154,490,352	54,790,821	209,281,173

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	3,715,010	51,054	233,963	79,498		4,079,525
Business and Management	0500	3,272,641	73,954	157,302	58,985		3,562,882
Media and Communications	0600	1,021,477	70,283	15,612	946		1,108,318
Information Technology	0700	1,527,797	116,980	16,020	32,438		1,693,235
Education	0800	2,764,475	1,550,016	392,687	34,805		4,741,983
Engineering and Industrial Technologies	0900	3,107,701	73,319	92,108	165,666		3,438,794
Fine and Applied Arts	1000	6,418,800	242,247	128,262	114,521		6,903,830
Foreign language	1100	1,855,761	47,976	6,147			1,909,884
Health	1200	5,060,935	1,499,471	170,616	252,379		6,983,401
Family and Consumer Sciences	1300	2,691,786	154,794	156,989	60,286		3,063,855
Law	1400						0
Humanities(Letters)	1500	9,292,728	152,923	27,004	111,299		9,583,954
Library Science	1600						0
Mathematics	1700	5,285,466	87,588	3,739	43,628		5,420,421
Military Studies	1800						0
Physical Sciences	1900	4,872,966	75,377	86,531	28,148		5,063,022
Psychology	2000	1,960,797	24,330	1,893	5,190		1,992,210
Public and Protective Services	2100	1,290,382	56,364	6,216	12,953		1,365,915
Social Sciences	2200	6,785,017	137,282	9,900	19,377		6,951,576
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,822,905	530,480	79,860	18,981		7,452,226
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	13,597	476,433				490,030
<b>Sub-Total Instructional Activites</b>		67,760,241	5,420,871	1,584,849	1,039,100		75,805,061
<b>Total Expenditures for GF Activities*</b>		67,760,241	78,025,987	21,296,150	6,668,280	32,333,855	206,084,513

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		7,334,627	384,007	39,902		7,758,536
Course and Curriculum Development	6020		171,663	41,646			213,309
Academic / Faculty Senate	6030		555,704	14,477			570,181
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	8,061,994	440,130	39,902	0	8,542,026
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		2,096,402	143,180	18,300		2,257,882
Media	6130		498,359	7,318	770		506,447
Museums and Galleries	6140		379,630	37,836			417,466
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	2,974,391	188,334	19,070	0	3,181,795
Admissions and Records	6200		2,778,766	275,897	14,147		3,068,810
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,900,483	461,724	1,782		4,363,989
Matriculation and Student Assessment	6320		3,879,043	50,124	9,131		3,938,298
Transfer Programs	6330		347,842	101,641	2,397		451,880
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	8,127,368	613,489	13,310	0	8,754,167

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,636,665	242,838	20,052		1,899,555
Extended Opportunity Programs and Services (EOPS)	6430		2,093,668	537,294			2,630,962
Health Services	6440		489,295	327,747	1,116		818,158
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,310,082	(22,891)			2,287,191
Job Placement Services	6470		1,023,251	178,186	35,438		1,236,875
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,145,248	351,433	27,934		1,524,615
<b>Total Other Student Services</b>		0	8,698,209	1,614,607	84,540	0	10,397,356
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,284,946	1,252,198	213,661		2,750,805
Custodial Services	6530		2,240,491	145,306	4,788		2,390,585
Grounds Maintenance and Repairs	6550		958,655	92,654	4,606		1,055,915
Utilities	6570			2,963,265			2,963,265
Other Operations and Maintenance of Plant	6590		274,468	203,550	59,070		537,088
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,758,560	4,656,973	282,125	0	9,697,658
<b>Planning, Policymaking and Coordinations</b>	6600		6,754,969	1,634,307	210,047		8,599,323

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,343,591	474,636	34,699		1,852,926
Fiscal Operations	6720		4,055,733	447,368	833		4,503,934
Human Resources Management	6730		2,052,718	178,678			2,231,396
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		518,653	32,900	13,751		565,304
Staff Diversity	6760			96,807			96,807
Logistical Services	6770		10,912,143	4,855,193	434,584		16,201,920
Management Information Systems	6780		5,566,440	2,235,608	3,466,106		11,268,154
Other General Institutional Support Services	6790		1,904,166	43,027	1,638		1,948,831
<b>Total General Institutional Support Services</b>	6700	0	26,353,444	8,364,217	3,951,611	0	38,669,272
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		2,216,970	1,530,242	68,963		3,816,175
Community Use of Facilities	6830		27,708	37			27,745
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	2,244,678	1,530,279	68,963	0	3,843,920

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,342,656	237,701	12,604		1,592,961
Student and Co-Curricular Activities	6960		500,909	27,945			528,854
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,843,565	265,646	12,604	0	2,121,815
Auxiliary Operations	7000						
Contract Education	7010		9,172	127,422	932,861		1,069,455
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	9,172	127,422	932,861	0	1,069,455

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					32,333,855	32,333,855
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	32,333,855	32,333,855
<b>Sub-Total Non-Instructional Activites</b>			72,605,116	19,711,301	5,629,180	32,333,855	130,279,452
<b>Total Expenditures General Fund: activities *</b>		67,760,241	78,025,987	21,296,150	6,668,280	32,333,855	206,084,513

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$129,790,948
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	12,610.65		
	2. 2022-2023 Second Period Actual FTES	13,791.26		
	3. 2022-2023 Population change factor (C2/C1)	1.0936		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$148,241,489
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)			\$148,241,489
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$148,241,489
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			93,870,084
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			280,000
C.	Local Property taxes			48,388,721
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			2,090,345
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$144,629,150



For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	187,007	118,000	22,323,578	7,342,673	22,510,585	7,460,673
State Revenues	8600	83,422,669	99,940,773	30,199,637	70,481,535	113,622,306	170,422,308
Local Revenues	8800	65,013,911	64,103,476	1,136,604	12,504,536	66,150,515	76,608,012
<b>Total Revenues</b>		148,623,587	164,162,249	53,659,819	90,328,744	202,283,406	254,490,993
<b>EXPENDITURES:</b>							
Academic Salaries	1000	53,806,277	59,203,809	7,743,013	7,400,393	61,549,290	66,604,202
Classified Salaries	2000	25,646,544	32,752,293	7,202,532	9,438,926	32,849,076	42,191,219
Employee Benefits	3000	45,610,812	43,793,637	5,777,050	7,365,804	51,387,862	51,159,441
Supplies and Materials	4000	1,124,068	1,832,547	1,388,922	8,008,154	2,512,990	9,840,701
Other Operating Expenses and Services	5000	11,615,251	15,453,109	7,167,909	37,126,216	18,783,160	52,579,325
Capital Outlay	6000	988,139	1,993,834	5,680,141	9,434,455	6,668,280	11,428,289
<b>Total Expenditures</b>		138,791,091	155,029,229	34,959,567	78,773,948	173,750,658	233,803,177
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,832,496	9,133,020	18,700,252	11,554,796	28,532,748	20,687,816
<b>Other Financing Sources</b>	8900	5,866,765	25,000	1,131,002	0	6,997,767	25,000
<b>Other Outgo</b>	7000	12,597,790	10,243,894	19,736,065	11,554,796	32,333,855	21,798,690
<b>Net Increase/(Decrease) in Fund Balance</b>		3,101,471	(1,085,874)	95,189	0	3,196,660	(1,085,874)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	47,589,007	50,690,478	6,448,539	6,543,728	54,037,546	57,234,206
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	47,589,007		6,448,539		54,037,546	
<b>Ending Fund Balance, June 30</b>		50,690,478	49,604,604	6,543,728	6,543,728	57,234,206	56,148,332

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	90,027	90,000				
Local Revenues	8800	20,447,402	20,400,000				
<b>Total Revenues</b>		20,537,429	20,490,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	22,177,386	22,200,000				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	22,177,386	22,200,000	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(22,177,386)	(22,200,000)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,639,957)	(1,710,000)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	25,957,303	24,317,346		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,957,303		0		0	
<b>Ending Fund Balance, June 30</b>		24,317,346	22,607,346	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					68,047	168,847
<b>Total Income</b>		0	0	0	0	68,047	168,847
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	68,047	168,847
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	68,047	168,847
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	3,832,823	3,900,870
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,832,823	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	3,900,870	4,069,717

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	7,204,891	5,067,328				
Local Revenues	8800	4,127,295	4,433,724	3,044,745	7,133,816		
<b>Total Income</b>		11,332,186	9,501,052	3,044,745	7,133,816	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	93,582	116,249	240,519	1,108,136		
Employee Benefits	3000	59,230	68,835	94,025	485,542		
Supplies and Materials	4000	(53)			107,500		
Other Operating Expenses and Services	5000	778,636	1,704,355	2,290,243	12,203,359		
Capital Outlay	6000	7,147,208	26,270,869	5,470,707	133,723,077		
<b>Total Expenditures</b>		8,078,603	28,160,308	8,095,494	147,627,614	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,253,583	(18,659,256)	(5,050,749)	(140,493,798)	0	0
<b>Other Financing Sources</b>	8900	10,350,000	4,350,000	10,408			
<b>Other Outgo</b>	7000	1,584,015	2,424,075	10,408	15,341,411		
<b>Net Increase/(Decrease) in Fund Balance</b>		12,019,568	(16,733,331)	(5,050,749)	(155,835,209)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	13,431,927	25,451,495	166,881,346	161,830,597		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,431,927		166,881,346		0	
<b>Ending Fund Balance, June 30</b>		25,451,495	8,718,164	161,830,597	5,995,388	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	13,992	30,800	7,397	14,600		
Other Financing Sources	8900	1,000,000	2,000,000	60,000	1,071,000		
<b>Total Income</b>		1,013,992	2,030,800	67,397	1,085,600		
<b>Expenditures</b>							
Academic Salaries	1000				80,000		
Classified Salaries	2000						
Employee Benefits	3000	731,391	1,000,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		731,391	1,000,000	0	80,000		
<b>Net Profit or Loss</b>		282,601	1,030,800	67,397	1,005,600		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		282,601	1,030,800	67,397	1,005,600		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	508,811	791,412	431,829	499,226		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	508,811		431,829			
<b>Ending Fund Balance, June 30</b>		791,412	1,822,212	499,226	1,504,826		



For Actual Year: 2022-2023

Budget Year: 2023-2024

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	332,763	415,500	90,374	110,000		
<b>Total Income</b>		332,763	415,500	90,374	110,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000		29,650				
Employee Benefits	3000						
Supplies and Materials	4000	19,847	171,355				
Other Operating Expenses and Services	5000	14,444	87,100	77,281	110,000		
Capital Outlay	6000	720	14,000				
<b>Total Expenditures</b>		35,011	302,105	77,281	110,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		297,752	113,395	13,093	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	405,500	455,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(107,748)	(341,605)	13,093	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	701,312	593,564	95,310	108,403		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	701,312		95,310		0	
<b>Ending Fund Balance, June 30</b>		593,564	251,959	108,403	108,403	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>REVENUES:</b>							
Federal Revenues	8100	26,398,860	31,300,000				
State Revenues	8600	3,111,994	8,500,000				
Local Revenues	8800						
<b>Total Income</b>		29,510,854	39,800,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		29,510,854	39,800,000	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	29,535,700	30,500,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(24,846)	9,300,000	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	41,765	16,919		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	41,765		0		0	
<b>Ending Fund Balance, June 30</b>		16,919	9,316,919	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,556,796	1,600,000
<b>Total Income</b>		0	0	1,556,796	1,600,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			162,131	163,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	162,131	163,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,394,665	1,437,000
<b>Other Financing Sources</b>	8900			18,000,000	12,000,000
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	19,394,665	13,437,000
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	25,055,738	44,450,403
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		25,055,738	
<b>Ending Fund Balance, June 30</b>		0	0	44,450,403	57,887,403

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	10,350,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,000,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	60,000

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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,649,985			1,783,195		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	87,008		87,008
Instructional Supplies & Materials	4300				0	103,739		103,739
Noninstructional Supplies & Mtrls	4400				0	26,339		26,339
<b>Total Supplies and Materials</b>		0	0	0	0	217,086		217,086
Other Operating Expenses and Services	5000		3,649,985		3,649,985	419,746		4,069,731
Capital Outlay	6000							
Library Books	6300				0	18,300		18,300
Equipment	6400							
Equipment - Additional	6410				0	1,670		1,670
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	19,970		19,970
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	3,649,985	0	3,649,985	656,802		4,306,787
<b>Ending Balance</b>					0	5,199,653		5,199,653

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 920

Name: CHAFFEY

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		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,057,498			1,166,519		
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>		<b>Total</b>
	Object Code	<b>Instructional Activities</b>	<b>Support Activities</b>	<b>Support Activities</b>	<b>Total</b>	<b>Instructional</b>	<b>Support Activities</b>	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	100,500		100,500
Instructional Supplies & Materials	4300				0	5,538,037		5,538,037
Noninstructional Supplies & Mtrls	4400				0	20800		20,800
<b>Total Supplies and Materials</b>		0	0	0	0	5,659,337		5,659,337
Other Operating Expenses and Services	5000		3,057,498		3,057,498	666,835		3,724,333
Capital Outlay	6000							
Library Books	6300				0	40,000		40,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	40,000		40,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	3,057,498	0	3,057,498	6,366,172		9,423,670
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 920

Name: CHAFFEY

<b>EPA Revenue</b>	8,099,743
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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	8,099,743	0	0	8,099,743
<b>TOTAL</b>		8,099,743	0	0	8,099,743

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 920

Name: CHAFFEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	8,338,475	6,428,528	14,767,003	N/A	N/A
2023-2024	8,338,475	6,512,742	14,851,217	84,214	0.57%
2024-2025	8,338,475	6,512,742	14,851,217		0.00%
2025-2026	8,338,475	6,512,742	14,851,217		0.00%
2026-2027	8,338,475	6,512,742	14,851,217		0.00%
2027-2028	8,338,475	6,512,742	14,851,217		0.00%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
These expenses are included in the 2023-2024 adopted budget. The District also established and began funding an irrevocable Pension Stabilization Trust several yars ago and budgets to contribute to this fund each year.
<b>Does the district have an irrevocable trust?</b>
Yes