

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	18,411,110	18,411,110		18,411,110
Other	1300	16,100,615	16,100,615		16,100,615
Total Instructional Salaries		34,511,725	34,511,725	0	34,511,725
Non-Instructional Salaries					
Contract or Regular	1200		8,692,273	251,279	8,943,552
Other	1400		826,019	26,258	852,277
Total Non-Instructional Salaries		0	9,518,292	277,537	9,795,829
Total Academic Salaries		34,511,725	44,030,017	277,537	44,307,554
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,012,041	391,461	19,403,502
Other	2300		473,469	125,537	599,006
Total Non-Instructional Salaries		0	19,485,510	516,998	20,002,508
Instructional Aides					
Regular Status	2200	2,245,929	2,245,929		2,245,929
Other	2400	433,724	433,724		433,724
Total Instructional Aides		2,679,653	2,679,653	0	2,679,653
Total Classified Salaries		2,679,653	22,165,163	516,998	22,682,161
Employee Benefits	3000	17,791,621	35,915,743	384,170	36,299,913
Supplies and Materials	4000		1,030,308	6,640	1,036,948
Other Operating Expenses	5000	232,341	9,975,604	161,735	10,137,339
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		55,215,340	113,116,835	1,347,080	114,463,915

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 920

Name: CHAFFEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		17,955		17,955
Student Health Services Above Amount Collected	6441		1,684		1,684
Student Transportation	6491		450,251		450,251
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060			9,953	9,953
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		2,732,476	3,547,087	6,279,563

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			1,057,075	1,057,075
Equipment - Replacement	6420				0
Total Equipment		0	0	1,057,075	1,057,075
Total Capital Outlay		0	0	1,057,075	1,057,075
Other Outgo	7000			2,238,468	2,238,468
Total Exclusions		0	3,202,366	6,852,583	10,054,949
Total for ECS 84362, 50% Law		55,215,340	109,914,469	(5,505,503)	104,408,966
Percent of CEE (Instructional Salary Cost / Total CEE)		50.23%	100.00%		
50% of Current Expense of Education			54,957,234		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		55,215,340	109,914,469	(5,505,503)	104,408,966
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		55,215,340	113,116,835	1,347,080	114,463,915
Capital Expenditures	6000	124,130	1,054,684	2,392	1,057,076
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		55,339,470	114,171,519	1,349,472	115,520,991

For Year Ended June 30, 2021

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	855,908		855,908
In County Treasury	9112	55,045,094	7,076,510	62,121,604
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	21,217,931	17,951,486	39,169,417
Due from Other Funds	9140	3,837,358		3,837,358
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		80,996,291	25,027,996	106,024,287
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	26,548,282	728,173	27,276,455
Accrued Salaries and Wages Payable	9520	3,719,533	752,737	4,472,270
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	356,718	4,555,663	4,912,381
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,911,428	13,892,021	18,803,449
TOTAL LIABILITIES		35,535,961	19,928,594	55,464,555

For Year Ended June 30, 2021

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	45,420,330	5,099,402	50,519,732
TOTAL FUND EQUITY		45,460,330	5,099,402	50,559,732
TOTAL LIABILITIES AND FUND EQUITY		80,996,291	25,027,996	106,024,287

- 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, 2021

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	25,267,150		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	680,507		
Due from Other Funds	9140			
TOTAL ASSETS		25,947,657	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,124		
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		6,124	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, 2021

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	25,941,533		
TOTAL FUND EQUITY		25,941,533	0	0
TOTAL LIABILITIES AND FUND EQUITY		25,947,657	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, 2021

District ID: 920

Name: CHAFFEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			(156)			
In County Treasury	9112			3,218,543			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			7,106			
Due from Other Funds	9140			782,078			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	4,007,571	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			602,245			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			8,280			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	610,525	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, 2021

District ID: 920

Name: CHAFFEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	3,397,046	0	0	0
TOTAL FUND EQUITY		0	0	3,397,046	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	4,007,571	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	14,118,337	176,000,698	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	290,690	448,062	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		14,409,027	176,448,760	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	385,163	730,182	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	15,352	27,294	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		400,515	757,476	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	14,008,512	175,691,284	
TOTAL FUND EQUITY		14,008,512	175,691,284	0
TOTAL LIABILITIES AND FUND EQUITY		14,409,027	176,448,760	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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, 2021

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, 2021

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, 2021

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	646,311	524,728
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,589	1,179
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		648,900	525,907

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 920

Name: CHAFFEY

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2021

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	648,900	525,907
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		648,900	525,907
TOTAL LIABILITIES AND FUND EQUITY		648,900	525,907

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	734,538	93,183		122,890				
In County Treasury	9112								
Cash With Fiscal Agents	9113								14,874,636
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		5,163						
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		734,538	98,346	0	122,890	0	0	0	14,874,636

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	12,935	50,177		109,792				
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		12,935	50,177	0	109,792	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	12,935	50,177	0	109,792	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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				13,098				
Total Reserved Fund Balance		0	0	0	13,098	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	721,603	48,169						14,874,636
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		721,603	48,169	0	13,098	0	0	0	14,874,636
TOTAL LIABILITIES AND FUND EQUITY		734,538	98,346	0	122,890	0	0	0	14,874,636

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	79,543		79,543
Higher Education Act	8120	1,239	15,065,119	15,066,358
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		172,330	172,330
Student Financial Aid	8150	67,270		67,270
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		917,664	917,664
Other Federal Revenues	8190	(344)	312,194	311,850
Total Federal Revenues	8100	147,708	16,467,307	16,615,015
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	34,545,578		34,545,578
Other General Apportionment	8613	1,306,485		1,306,485
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,617,923	2,617,923
Disabled Students Programs and Services(DSPS)	8623		1,308,028	1,308,028
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		406,198	406,198
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		15,385,068	15,385,068

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	27,093,747		27,093,747
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	280,003		280,003
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,794,018	1,216,842	4,010,860
State Mandated Costs	8685	485,584		485,584
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,933,587	2,429,661	6,363,248
Total State Revenues	8600	70,439,002	23,363,720	93,802,722

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	34,976,742		34,976,742
Tax Allocation, Supplemental Roll	8812	951,294		951,294
Tax Allocation, Unsecured Roll	8813	1,321,389		1,321,389
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(8,729,830)		(8,729,830)
Redevelopment Agency Funds - Pass Through	8818	1,868,581		1,868,581
Redevelopment Agency Funds - Residual	8819	16,646,372		16,646,372
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	308,115		308,115
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	(1,591)		(1,591)
Interest and Investment Income	8860	1,044,553	46,731	1,091,284
Student Fees and Charges	8870			
Community Services Classes	8872	21,490		21,490
Dormitory	8873			0
Enrollment	8874	5,559,876		5,559,876
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(329,404)		(329,404)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		985,130	985,130
Instructional Materials Fees and Sales of Materials	8877	14,838		14,838
Insurance	8878			0
Student Records	8879	45,825		45,825
Nonresident Tuition	8880	1,598,127		1,598,127
Parking Services and Public Transportation	8881		3,131	3,131
Other Student Fees and Charges	8885	771,458		771,458
Other Local Revenues	8890	562,076	359,333	921,409
Total Local Revenues	8800	56,629,911	1,394,325	58,024,236
Total Revenues		127,216,621	41,225,352	168,441,973

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	37,610		37,610
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	3,786,242	1,160,561	4,946,803
Total Other Financing Sources	8900	3,823,852	1,160,561	4,984,413
Total Revenues and Other Financing Sources		131,040,473	42,385,913	173,426,386

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	2,624,263	100,314	187,676	14,183		2,926,436
Business and Management	0500	2,648,073	63,502	22,988			2,734,563
Communications	0600	838,834	92,593	42,661			974,088
Computer and Information Science	0700	1,208,017	73,222	203,601	150,257		1,635,097
Education	0800	2,345,638	1,042,489	268,580	92,195		3,748,902
Engineering and Related Industrial Technology	0900	2,226,170	75,934	132,570	510,394		2,945,068
Fine and Applied Arts	1000	5,559,590	184,750	289,242	67,749		6,101,331
Foreign language	1100	1,723,433	44,853				1,768,286
Health	1200	3,260,012	989,215	802,157	156,373		5,207,757
Consumer Education And Home Economics	1300	2,104,854	98,201	84,138	66,909		2,354,102
Law	1400						0
Humanities(Letters)	1500	7,879,565	120,998	5,031			8,005,594
Library Science	1600						0
Mathematics	1700	5,185,121	79,827	2,555			5,267,503
Military Studies	1800						0
Physical Sciences	1900	4,180,351	74,638	43,413	20,487		4,318,889
Psychology	2000	1,782,874	16,662	707			1,800,243
Public Affairs and Services	2100	825,579	102,489	3,435	122,722		1,054,225
Social Sciences	2200	5,496,774	101,640	8,039			5,606,453
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,716,033	256,103	36,531	7,282		6,015,949
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	17,955	480,488				498,443
Sub-Total Instructional Activites		55,623,136	3,997,918	2,133,324	1,208,551		62,962,929
Total Expenditures for GF Activities*		55,623,136	64,785,838	18,550,235	4,385,505	15,865,628	159,210,342

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		6,903,618	634,041	87,965		7,625,624
Course and Curriculum Development	6020		315,558	2,000			317,558
Academic / Faculty Senate	6030		485,053	91,448			576,501
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,704,229	727,489	87,965	0	8,519,683
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,670,954	183,667			1,854,621
Media	6130						0
Museums and Galleries	6140		328,393	41,099	13,454		382,946
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	1,999,347	224,766	13,454	0	2,237,567
Admissions and Records	6200		1,437,604	137,682			1,575,286
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,252,164	12,739	1,913		3,266,816
Matriculation and Student Assessment	6320		3,603,533	30,186			3,633,719
Transfer Programs	6330		274,690	5,590	4,632		284,912
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,130,387	48,515	6,545	0	7,185,447

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,181,740	127,266			1,309,006
Extended Opportunity Programs and Services (EOPS)	6430		2,010,911	166,235			2,177,146
Health Services	6440		345,444	338,209	7,659		691,312
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,934,315	(103,168)			1,831,147
Job Placement Services	6470		745,211	178,211			923,422
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,121,782	154,981			1,276,763
Total Other Student Services		0	7,339,403	861,734	7,659	0	8,208,796
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,195,966	525,936	643,573		2,365,475
Custodial Services	6530		2,134,094	105,322	12,077		2,251,493
Grounds Maintenance and Repairs	6550		924,804	164,905	10,127		1,099,836
Utilities	6570			1,899,971			1,899,971
Other Operations and Maintenance of Plant	6590		448,989	72,564	117,752		639,305
Total Operation and Maintenance of Plant	6500	0	4,703,853	2,768,698	783,529	0	8,256,080
Planning, Policymaking and Coordinations	6600		6,100,326	1,894,826	44,014		8,039,166

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,399,725	263,184	21,130		1,684,039
Fiscal Operations	6720		3,505,293	2,023,111	1,779		5,530,183
Human Resources Management	6730		1,514,346	119,265	1,191		1,634,802
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		533,910	26,104	9,018		569,032
Staff Diversity	6760			39,060	593		39,653
Logistical Services	6770		7,546,823	3,352,065	418,749		11,317,637
Management Information Systems	6780		4,806,429	2,578,000	1,528,692		8,913,121
Other General Institutional Support Services	6790		1,267,616	51,230	1,191		1,320,037
Total General Institutional Support Services	6700	0	20,574,142	8,452,019	1,982,343	0	31,008,504
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		1,636,402	853,221	190,296		2,679,919
Community Use of Facilities	6830		61,363				61,363
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,697,765	853,221	190,296	0	2,741,282

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		53,641	23,047	6,246		82,934
Child Development Centers	6920		35				35
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,163,644	374,122	54,903		1,592,669
Student and Co-Curricular Activities	6960		786,297	9,870			796,167
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,003,617	407,039	61,149	0	2,471,805
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		97,247	40,922			138,169
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					4,555,663	4,555,663
Student Aid	7320						0
Other Outgo	7390					11,309,965	11,309,965
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,865,628	15,865,628
Sub-Total Non-Instructional Activites			60,787,920	16,416,911	3,176,954	15,865,628	96,247,413
Total Expenditures General Fund: activities *		55,623,136	64,785,838	18,550,235	4,385,505	15,865,628	159,210,342

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$204,336,119
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	17,085.13		
	2. 2020-2021 Second Period Actual FTES	10,997.72		
	3. 2020-2021 Population change factor (C2/C1)	0.6437		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$139,067,895
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)			\$139,067,895
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$139,067,895
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			68,999,108
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			280,000
C.	Local Property taxes			47,034,549
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			900,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$117,213,657

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	147,708	118,000	16,467,307	62,579,139	16,615,015	62,697,139
State Revenues	8600	70,439,002	76,783,053	23,363,720	40,746,766	93,802,722	117,529,819
Local Revenues	8800	56,629,911	58,156,958	1,394,325	2,239,910	58,024,236	60,396,868
Total Revenues		127,216,621	135,058,011	41,225,352	105,565,815	168,441,973	240,623,826
EXPENDITURES:							
Academic Salaries	1000	44,307,554	49,948,732	5,022,397	5,950,268	49,329,951	55,899,000
Classified Salaries	2000	22,682,161	28,327,670	6,936,305	9,091,283	29,618,466	37,418,953
Employee Benefits	3000	36,299,925	34,595,575	5,160,632	6,242,189	41,460,557	40,837,764
Supplies and Materials	4000	1,036,946	1,786,678	1,964,858	5,741,006	3,001,804	7,527,684
Other Operating Expenses and Services	5000	10,137,338	13,788,007	5,411,093	12,710,348	15,548,431	26,498,355
Capital Outlay	6000	1,057,076	2,321,217	3,328,429	9,113,721	4,385,505	11,434,938
Total Expenditures		115,521,000	130,767,879	27,823,714	48,848,815	143,344,714	179,616,694
Excess /(Deficiency) of Revenues over Expenditures		11,695,621	4,290,132	13,401,638	56,717,000	25,097,259	61,007,132
Other Financing Sources	8900	3,823,852		1,160,561		4,984,413	0
Other Outgo	7000	2,238,468	3,956,489	13,627,160	61,769,671	15,865,628	65,726,160
Net Increase/(Decrease) in Fund Balance		13,281,005	333,643	935,039	(5,052,671)	14,216,044	(4,719,028)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	32,179,325	45,460,330	4,164,363	5,099,402	36,343,688	50,559,732
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	32,179,325		4,164,363		36,343,688	
Ending Fund Balance, June 30		45,460,330	45,793,973	5,099,402	46,731	50,559,732	45,840,704

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	76,282	76,282				
Local Revenues	8800	14,516,650	14,516,650				
Total Revenues		14,592,932	14,592,932	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	27,085,002	27,085,002				
Debt Interest and Other Service Charges	7120	1,500	1,500				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	27,086,502	27,086,502	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(27,086,502)	(27,086,502)	0	0	0	0
Net Increase/Decrease in Fund Balance		(12,493,570)	(12,493,570)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	38,435,103	25,941,533		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	38,435,103		0		0	
Ending Fund Balance, June 30		25,941,533	13,447,963	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					771	187,906
State Revenues	8600					131,999	493,764
Local Revenues	8800					52,507	64,966
Total Income		0	0	0	0	185,277	746,636
Expenditures							
Academic Salaries	1000					420	213,765
Classified Salaries	2000					80,999	204,717
Employee Benefits	3000					45,872	200,489
Supplies and Materials	4000					1,841	36,242
Other Operating Expenses and Services	5000					11,933	91,423
Capital Outlay	6000						
Total Expenditures		0	0	0	0	141,065	746,636
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	44,212	0
Other Financing Sources	8900					926,606	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	970,818	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,426,228	3,397,046
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,426,228	
Ending Fund Balance, June 30		0	0	0	0	3,397,046	3,397,046

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	369,000	11,764,000				
Local Revenues	8800	3,457,499	3,217,483	1,970,849	1,804,340		
Total Income		3,826,499	14,981,483	1,970,849	1,804,340	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	103,034	106,051	206,655	1,436,274		
Employee Benefits	3000	54,495	60,454	86,197	592,214		
Supplies and Materials	4000			89,895	100,000		
Other Operating Expenses and Services	5000	1,163,421	2,105,651	1,218,040	28,135,445		
Capital Outlay	6000	2,382,344	16,858,260	22,032,377	126,013,715		
Total Expenditures		3,703,294	19,130,416	23,633,164	156,277,648	0	0
Excess /(Deficiency) of Revenues over Expenditures		123,205	(4,148,933)	(21,662,315)	(154,473,308)	0	0
Other Financing Sources	8900	350,000	350,000	1,492,393			
Other Outgo	7000	827,671	2,033,934		15,986,073		
Net Increase/(Decrease) in Fund Balance		(354,466)	(5,832,867)	(20,169,922)	(170,459,381)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,362,978	14,008,512	195,861,206	175,691,284		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	14,362,978		195,861,206		0	
Ending Fund Balance, June 30		14,008,512	8,175,645	175,691,284	5,231,903	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	17,520	13,000	9,601	6,000		
Other Financing Sources	8900	727,000	727,000				
Total Income		744,520	740,000	9,601	6,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	939,027	1,000,000		40,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		939,027	1,000,000	0	40,000		
Net Profit or Loss		(194,507)	(260,000)	9,601	(34,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(194,507)	(260,000)	9,601	(34,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	843,407	648,900	516,306	525,907		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	843,407		516,306			
Ending Fund Balance, June 30		648,900	388,900	525,907	491,907		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	293,605	496,000	100,355	110,000		
Total Income		293,605	496,000	100,355	110,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	67,488	68,508				
Employee Benefits	3000						
Supplies and Materials	4000	6,868	148,447				
Other Operating Expenses and Services	5000	5,203	40,950	56,878	110,000		
Capital Outlay	6000		5,000				
Total Expenditures		79,559	262,905	56,878	110,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		214,046	233,095	43,477	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	97,769	303,550				
Net Increase/(Decrease) in Fund Balance		116,277	(70,455)	43,477	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	605,326	721,603	4,692	48,169		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	605,326		4,692		0	
Ending Fund Balance, June 30		721,603	651,148	48,169	48,169	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	23,926,554	23,926,554				
State Revenues	8600	3,330,665	3,330,665				
Local Revenues	8800						
Total Income		27,257,219	27,257,219	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		27,257,219	27,257,219	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	27,258,875	27,258,875				
Net Increase/(Decrease) in Fund Balance		(1,656)	(1,656)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,754	13,098		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,754		0		0	
Ending Fund Balance, June 30		13,098	11,442	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			351,103	351,000
Total Income		0	0	351,103	351,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			105,560	105,560
Capital Outlay	6000				
Total Expenditures		0	0	105,560	105,560
Excess /(Deficiency) of Revenues over Expenditures		0	0	245,543	245,440
Other Financing Sources	8900			6,000,000	9,000,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	6,245,543	9,245,440
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	8,629,093	14,874,636
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		8,629,093	
Ending Fund Balance, June 30		0	0	14,874,636	24,120,076

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 920

Name: CHAFFEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	157,185
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	350,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	727,000
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	769,421

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					2,216,820		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			2,216,820		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,794,018			1,216,842		
		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	377		377
Instructional Supplies & Materials	4300				0	69,419		69,419
Noninstructional Supplies & Mtrls	4400				0	22,531		22,531
Total Supplies and Materials		0	0	0	0	92,327		92,327
Other Operating Expenses and Services	5000		2,794,018		2,794,018	341,257		3,135,275
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,794,018	0	2,794,018	433,584		3,227,602
Ending Balance					0	3,000,078		3,000,078

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					5,216,897		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			5,216,897		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,794,018			1,200,000		
		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	4,500		4,500
Instructional Supplies & Materials	4300				0	3,666,201		3,666,201
Noninstructional Supplies & Mtrls	4400				0	20,000		20,000
Total Supplies and Materials		0	0	0	0	3,690,701		3,690,701
Other Operating Expenses and Services	5000		2,680,005		2,680,005	483,130		3,163,135
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	2,680,005	0	2,680,005	4,200,077		6,880,082
Ending Balance					114,013	2,216,820		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 920

Name: CHAFFEY

EPA Revenue	27,093,747
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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	27,093,747	0	0	27,093,747
TOTAL		27,093,747	0	0	27,093,747

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 920

Name: CHAFFEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	5,705,389	4,454,807	10,160,196	N/A	N/A
2021-22	8,135,996	6,314,155	14,450,151	4,289,955	42.22%
2022-23	8,313,361	6,515,577	14,828,938	378,787	2.62%
2023-24	8,313,361	6,580,732	14,894,093	65,155	0.44%
2024-25	8,313,361	6,620,217	14,933,578	39,485	0.27%
2025-26	8,313,361	6,620,217	14,933,578		0.00%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
These expenses are included in the 2021-2022 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.