

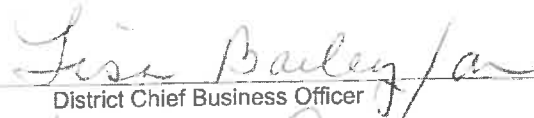
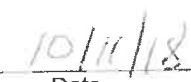
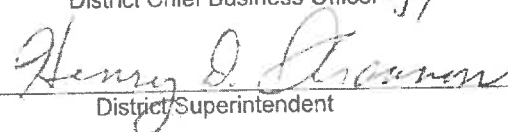
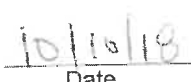
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: CHAFFEY

District Code: 920

This is to 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. Further, to the best of my knowledge, the data contained in this report are correct.

 District Chief Business Officer	 Date
 District Superintendent	 Date

Contact: Anita D. Undercoffer
Executive Director, Budgeting & Fiscal Services
909-652-6032
anita.undercoffer@chaffey.edu

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	18,954,039	18,954,039		18,954,039
Other	1300	17,033,791	17,033,791		17,033,791
Total Instructional Salaries		35,987,830	35,987,830	0	35,987,830
Non-Instructional Salaries					
Contract or Regular	1200		7,799,845	281,329	8,081,174
Other	1400		624,037	35,138	659,175
Total Non-Instructional Salaries		0	8,423,882	316,467	8,740,349
Total Academic Salaries		35,987,830	44,411,712	316,467	44,728,179
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,648,004	472,346	17,120,350
Other	2300		774,161	114,065	888,226
Total Non-Instructional Salaries		0	17,422,165	586,411	18,008,576
Instructional Aides					
Regular Status	2200	1,917,228	1,917,228		1,917,228
Other	2400	1,113,565	1,113,565		1,113,565
Total Instructional Aides		3,030,793	3,030,793	0	3,030,793
Total Classified Salaries		3,030,793	20,452,958	586,411	21,039,369
Employee Benefits	3000	12,007,792	23,297,143	370,328	23,667,471
Supplies and Materials	4000		1,360,187	14,342	1,374,529
Other Operating Expenses	5000		9,577,937	262,999	9,840,936
Equipment Replacement	6420		15,704		15,704
Total Expenditures Prior to Exclusions		51,026,415	99,115,641	1,550,547	100,666,188

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		702,545		702,545
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		149,462		149,462
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		2,693,531	2,053,257	4,746,788

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		493,193	1,436,449	1,929,642
Equipment - Replacement	6420				0
Total Equipment		0	493,193	1,436,449	1,929,642
Total Capital Outlay		0	493,193	1,436,449	1,929,642
Other Outgo	7000			1,354,844	1,354,844
Total Exclusions		0	4,038,731	4,844,550	8,883,281
Total for ECS 84362, 50% Law		51,026,415	95,076,910	(3,294,003)	91,782,907
Percent of CEE (Instructional Salary Cost / Total CEE)		53.67%	100.00%		
50% of Current Expense of Education			47,538,455		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		51,026,415	95,076,910	(3,294,003)	91,782,907
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		51,026,415	99,115,641	1,550,547	100,666,188
Capital Expenditures	6000	389,925	1,934,301	11,045	1,945,346
Equipment Replacement (Back out)	6420		(15,704)	0	(15,704)
Total Unrestricted General Fund Expenditures		51,416,340	101,034,238	1,561,592	102,595,830

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,354,442	150,493	1,504,935
In County Treasury	9112	33,393,296	13,802,859	47,196,155
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,595,972	4,410,593	8,006,565
Due from Other Funds	9140	82,613		82,613
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		38,466,323	18,363,945	56,830,268
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,382,691	805,143	13,187,834
Accrued Salaries and Wages Payable	9520	3,085,811	617,395	3,703,206
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,152,106	13,735,106	15,887,212
TOTAL LIABILITIES		17,620,608	15,157,644	32,778,252

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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	20,805,715	3,206,301	24,012,016
TOTAL FUND EQUITY		20,845,715	3,206,301	24,052,016
TOTAL LIABILITIES AND FUND EQUITY		38,466,323	18,363,945	56,830,268

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
Governmental Funds Group
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, 2018

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	12,923,515		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	405,205		
Due from Other Funds	9140			
TOTAL ASSETS		13,328,720	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,943		
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		6,943	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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	13,321,777		
TOTAL FUND EQUITY		13,321,777	0	0
TOTAL LIABILITIES AND FUND EQUITY		13,328,720	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

	CA	31	32	33	34	35	39
Description	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,782,890			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			920			
Investments (at cost)	9120						
Accounts Receivable	9130			307,178			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,090,988	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			33,313			
Accrued Salaries and Wages Payable	9520			68,058			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	101,371	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,989,617	0	0	0
TOTAL FUND EQUITY		0	0	1,989,617	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,090,988	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 920

Name: CHAFFEY

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,453,870	1,310,319	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120		15,003,356	
Accounts Receivable	9130	55,186	5,609	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		15,509,056	16,319,284	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	862,484	697,371	
Accrued Salaries and Wages Payable	9520	11,847	2,708	
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		874,331	700,079	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 920

Name: CHAFFEY

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	14,634,725	15,619,205	
TOTAL FUND EQUITY		14,634,725	15,619,205	0
TOTAL LIABILITIES AND FUND EQUITY		15,509,056	16,319,284	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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

CALIFORNIA COMMUNITY COLLEGES
Proprietary Funds Group
Annual Financial and Budget Report
50 Enterprise Funds:
51 Bookstore Fund
53 Farm Operations Fund
COMBINED BALANCE SHEET
52 Cafeteria Fund
59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
				Fund	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 920

Name: CHAFFEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	848,369	573,132
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	4,334	2,248
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		852,703	575,380

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	852,703	575,380
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		852,703	575,380
TOTAL LIABILITIES AND FUND EQUITY		852,703	575,380

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Representation Fee Trust Fund	Center Fee Trust Fund	Financial Aid Trust Fund	and Loan Trust Fund	Trust Fund	Compensation Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	383,575			7,667				
In County Treasury	9112								
Cash With Fiscal Agents	9113								5,910,995
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130								
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		383,575	0	0	7,667	0	0	0	5,910,995

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	5,094			95				
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		5,094	0	0	95	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	5,094	0	0	95	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 920

Name: CHAFFEY

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	378,481			7,572				5,910,995
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		378,481	0	0	7,572	0	0	0	5,910,995
TOTAL LIABILITIES AND FUND EQUITY		383,575	0	0	7,667	0	0	0	5,910,995

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	39,039		39,039
Higher Education Act	8120	29,256	1,789,111	1,818,367
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		334,509	334,509
Student Financial Aid	8150	67,408		67,408
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		723,811	723,811
Other Federal Revenues	8190		3,903,563	3,903,563
Total Federal Revenues	8100	135,703	6,750,994	6,886,697
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	36,304,018		36,304,018
State General Apportionment	8612	(383,835)		(383,835)
Other General Apportionment	8613	606,185		606,185
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,372,803	1,372,803
Disabled Students Programs and Services(DSPS)	8623		1,557,821	1,557,821
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		692,456	692,456
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		11,408,780	11,408,780

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	12,843,991		12,843,991
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	292,891		292,891
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,693,531	1,030,903	3,724,434
State Mandated Costs	8685	931,915		931,915
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,348,301	2,328,228	4,676,529
Total State Revenues	8600	55,636,997	18,390,991	74,027,988

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	28,046,531		28,046,531
Tax Allocation, Supplemental Roll	8812	762,136		762,136
Tax Allocation, Unsecured Roll	8813	1,260,512		1,260,512
Prior Years Taxes	8816	727,325		727,325
Education Revenues Augmentation Fund (ERAF)	8817	(6,709,450)		(6,709,450)
Redevelopment Agency Funds - Pass Through	8818	1,184,344		1,184,344
Redevelopment Agency Funds - Residual	8819	12,608,832		12,608,832
Redevelopment Agency Funds - Asset Liquidation	8819.1	174,878		174,878
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	70,595		70,595
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	167,148		167,148
Interest and Investment Income	8860	524,260		524,260
Student Fees and Charges	8870			
Community Services Classes	8872	329,681		329,681
Dormitory	8873			0
Enrollment	8874	6,256,334		6,256,334
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	29,555	885,387	914,942
Instructional Materials Fees and Sales of Materials	8877	182,725		182,725
Insurance	8878			0
Student Records	8879	81,384		81,384
Nonresident Tuition	8880	1,650,065		1,650,065
Parking Services and Public Transportation	8881		1,176,471	1,176,471
Other Student Fees and Charges	8885	755,269		755,269
Other Local Revenues	8890	202,081	477,032	679,113
Total Local Revenues	8800	48,304,205	2,538,890	50,843,095
Total Revenues		104,076,905	27,680,875	131,757,780

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	12,995		12,995
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	12,995	0	12,995
Total Revenues and Other Financing Sources		104,089,900	27,680,875	131,770,775

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	2,885,259	49,788	160,521	92,428		3,187,996
Business and Management	0500	2,143,822	52,686	46,806			2,243,314
Communications	0600	874,175	35,824	14,002	58,768		982,769
Computer and Information Science	0700	1,193,122	28,062	8,660	141,367		1,371,211
Education	0800	2,361,636	1,221,806	379,787	4,328		3,967,557
Engineering and Related Industrial Technology	0900	1,859,812	45,989	98,287	294,893		2,298,981
Fine and Applied Arts	1000	4,753,212	152,211	113,165	355,680		5,374,268
Foreign language	1100	1,436,649	32,002	6,110			1,474,761
Health	1200	3,670,341	667,911	151,275	283,718		4,773,245
Consumer Education And Home Economics	1300	1,788,298	51,298	57,220	57,677		1,954,493
Law	1400						0
Humanities(Letters)	1500	7,619,269	99,089	28,104	7,833		7,754,295
Library Science	1600						0
Mathematics	1700	5,488,208	161,447	31,864	2,758		5,684,277
Military Studies	1800						0
Physical Sciences	1900	2,976,631	57,700	157,603	61,244		3,253,178
Psychology	2000	1,343,446	15,671	5,785	763		1,365,665
Public Affairs and Services	2100	793,070	31,640	9,267	13,077		847,054
Social Sciences	2200	4,916,896	82,923	15,704	12,887		5,028,410
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,952,828	163,457	157,440	229,196		6,502,921
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		210,473				210,473
Sub-Total Instructional Activites		52,056,674	3,159,977	1,441,600	1,616,617		58,274,868
Total Expenditures for GF Activities*		52,056,674	51,499,871	18,844,736	5,230,903	3,528,535	131,160,719

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
Expend by Non-Instructional Activity
S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		6,299,809	386,854	138,426		6,825,089
Course and Curriculum Development	6020		352,043	124,931	269		477,243
Academic / Faculty Senate	6030		504,540	18,176	861		523,577
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,156,392	529,961	139,556	0	7,825,909
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,740,773	127,866	65,786		1,934,425
Media	6130						0
Museums and Galleries	6140		257,140	21,053			278,193
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	1,997,913	148,919	65,786	0	2,212,618
Admissions and Records	6200		1,310,924	147,880			1,458,804
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,727,112	22,868	7,840		2,757,820
Matriculation and Student Assessment	6320		3,497,191	191,997	4,670		3,693,858
Transfer Programs	6330		335,591	75,977			411,568
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	6,559,894	290,842	12,510	0	6,863,246

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		1,117,228	331,594	8,785		1,457,607
Extended Opportunity Programs and Services (EOPS)	6430		1,557,117	64,170	2,992		1,624,279
Health Services	6440		686,859	239,850			926,709
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,813,513	170,494			1,984,007
Job Placement Services	6470		836,781	150,558	17,667		1,005,006
Veterans Services	6480						0
Miscellaneous Student Services	6490		721,683	238,654	4,941		965,278
Total Other Student Services		0	6,733,181	1,195,320	34,385	0	7,962,886
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		984,413	1,160,559	1,484,866		3,629,838
Custodial Services	6530		1,599,802	205,486			1,805,288
Grounds Maintenance and Repairs	6550		701,114	58,566	11,411		771,091
Utilities	6570			2,699,121			2,699,121
Other Operations and Maintenance of Plant	6590		396,722	181,479			578,201
Total Operation and Maintenance of Plant	6500	0	3,682,051	4,305,211	1,496,277	0	9,483,539
Planning, Policymaking and Coordinations	6600		4,526,610	1,943,962	16,858		6,487,430

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		1,016,737	278,388	3,294		1,298,419
Fiscal Operations	6720		2,826,770	36,228	4,207		2,867,205
Human Resources Management	6730		1,274,077	127,604	11,163		1,412,844
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,046,658				3,046,658
Staff Development	6750		374,752	65,118	1,995		441,865
Staff Diversity	6760			91,192			91,192
Logistical Services	6770			2,069,985	204,622		2,274,607
Management Information Systems	6780		3,845,429	1,478,142	1,073,253		6,396,824
Other General Institutional Support Services	6790		111,908	72,016	1,088		185,012
Total General Institutional Support Services	6700	0	12,496,331	4,218,673	1,299,622	0	18,014,626
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		2,191,106	4,243,377	471,181		6,905,664
Community Use of Facilities	6830		106,913				106,913
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,298,019	4,243,377	471,181	0	7,012,577

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		1,454				1,454
Child Development Centers	6920			283	924		1,207
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		721,266	313,188	76,051		1,110,505
Student and Co-Curricular Activities	6960		855,859	65,520	1,136		922,515
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,578,579	378,991	78,111	0	2,035,681
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					3,528,535	3,528,535
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,528,535	3,528,535
Sub-Total Non-Instructional Activities			48,339,894	17,403,136	3,614,286	3,528,535	72,885,851
Total Expenditures General Fund: activities *		52,056,674	51,499,871	18,844,736	5,230,903	3,528,535	131,160,719

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$177,049,342
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
1.	2016-2017 Second Period Actual FTES	16,532.17		
2.	2017-2018 Second Period Actual FTES	16,385.09		
3.	2017-2018 Population change factor (C2/C1)	0.9911		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$181,913,484
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)			\$181,913,484
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$181,913,484
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			65,192,088
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			300,000
C.	Local Property taxes			34,536,659
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			500,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$100,528,747

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	135,703	136,340	6,750,994	6,231,331	6,886,697	6,367,671
State Revenues	8600	55,636,997	71,409,168	18,390,991	32,983,143	74,027,988	104,392,311
Local Revenues	8800	48,304,205	45,534,616	2,538,890	2,740,608	50,843,095	48,275,224
Total Revenues		104,076,905	117,080,124	27,680,875	41,955,082	131,757,780	159,035,206
EXPENDITURES:							
Academic Salaries	1000	44,728,179	46,922,588	4,068,342	6,629,251	48,796,521	53,551,839
Classified Salaries	2000	21,040,787	23,956,632	6,689,643	9,618,440	27,730,430	33,575,072
Employee Benefits	3000	23,667,497	28,250,856	3,362,097	5,967,353	27,029,594	34,218,209
Supplies and Materials	4000	1,374,529	1,603,858	921,813	2,947,497	2,296,342	4,551,355
Other Operating Expenses and Services	5000	9,840,936	10,503,562	6,707,458	11,496,051	16,548,394	21,999,613
Capital Outlay	6000	1,945,346	2,203,471	3,285,557	4,944,276	5,230,903	7,147,747
Total Expenditures		102,597,274	113,440,967	25,034,910	41,602,868	127,632,184	155,043,835
Excess /(Deficiency) of Revenues over Expenditures		1,479,631	3,639,157	2,645,965	352,214	4,125,596	3,991,371
Other Financing Sources	8900	12,995				12,995	0
Other Outgo	7000	1,354,847	3,331,714	2,173,688	3,558,515	3,528,535	6,890,229
Net Increase/(Decrease) in Fund Balance		137,779	307,443	472,277	(3,206,301)	610,056	(2,898,858)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,707,936	20,845,715	2,734,024	3,206,301	23,441,960	24,052,016
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,707,936		2,734,024		23,441,960	
Ending Fund Balance, June 30		20,845,715	21,153,158	3,206,301	0	24,052,016	21,153,158

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	62,054	62,054				
Local Revenues	8800	9,464,997	9,464,997				
Total Revenues		9,527,051	9,527,051	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	12,667,648	12,698,500				
Debt Interest and Other Service Charges	7120	1,500	1,500				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,669,148	12,700,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,669,148)	(12,700,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(3,142,097)	(3,172,949)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,463,874	13,321,777		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,463,874		0		0	
Ending Fund Balance, June 30		13,321,777	10,148,828	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					479,045	346,818
State Revenues	8600					818,645	723,241
Local Revenues	8800					87,937	324,576
Total Income		0	0	0	0	1,385,627	1,394,635
Expenditures							
Academic Salaries	1000					381,384	410,783
Classified Salaries	2000					532,533	507,333
Employee Benefits	3000					380,883	419,262
Supplies and Materials	4000					72,352	89,047
Other Operating Expenses and Services	5000					15,935	47,563
Capital Outlay	6000					9,922	
Total Expenditures		0	0	0	0	1,393,009	1,473,988
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(7,382)	(79,353)
Other Financing Sources	8900					211,270	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	203,888	(79,353)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,785,730	1,989,618
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,785,730	
Ending Fund Balance, June 30		0	0	0	0	1,989,618	1,910,265

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	567,608					
Local Revenues	8800	20,584,412	2,241,234	(1,200,060)	313,020		
Total Income		21,152,020	2,241,234	(1,200,060)	313,020	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	136,395	97,994	22,769	31,360		
Employee Benefits	3000	50,188	46,643	9,704	16,714		
Supplies and Materials	4000	3,456	4,000	30,599	214,973		
Other Operating Expenses and Services	5000	1,127,370	2,589,201	641,888	846,406		
Capital Outlay	6000	15,559,008	8,352,344	4,934,469	11,950,797		
Total Expenditures		16,876,417	11,090,182	5,639,429	13,060,250	0	0
Excess /(Deficiency) of Revenues over Expenditures		4,275,603	(8,848,948)	(6,839,489)	(12,747,230)	0	0
Other Financing Sources	8900	321,013	321,000				
Other Outgo	7000	1,666,243	1,751,924		2,871,976		
Net Increase/(Decrease) in Fund Balance		2,930,373	(10,279,872)	(6,839,489)	(15,619,206)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	11,704,356	14,634,729	22,458,695	15,619,206		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	11,704,356		22,458,695		0	
Ending Fund Balance, June 30		14,634,729	4,354,857	15,619,206	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	741,139	742,000	7,185	7,000		
Other Financing Sources	8900						
Total Income		741,139	742,000	7,185	7,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	748,497	750,000	19,122	50,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		748,497	750,000	19,122	50,000		
Net Profit or Loss		(7,358)	(8,000)	(11,937)	(43,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(7,358)	(8,000)	(11,937)	(43,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	860,061	852,703	587,317	575,380		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	860,061		587,317			
Ending Fund Balance, June 30		852,703	844,703	575,380	532,380		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	434,053	436,500				
Total Income		434,053	436,500	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	59,731	62,184				
Employee Benefits	3000						
Supplies and Materials	4000	72,697	126,841				
Other Operating Expenses and Services	5000	55,013	92,375				
Capital Outlay	6000	5,774	14,000				
Total Expenditures		193,215	295,400	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		240,838	141,100	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	104,714	151,400				
Net Increase/(Decrease) in Fund Balance		136,124	(10,300)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	242,360	378,484		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	242,360		0		0	
Ending Fund Balance, June 30		378,484	368,184	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	24,223,151	24,225,000				
State Revenues	8600	2,445,735	2,475,000				
Local Revenues	8800						
Total Income		26,668,886	26,700,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		26,668,886	26,700,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	26,661,634	26,700,000				
Net Increase/(Decrease) in Fund Balance		7,252	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,379)	7,572		0		0
Prior Years Adjustments	9020	2,699					
Adjusted Beginning Balance	9030	320		0		0	
Ending Fund Balance, June 30		7,572	7,572	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			272,417	272,500
Total Income		0	0	272,417	272,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			63,343	63,500
Capital Outlay	6000			(11,421)	
Total Expenditures		0	0	51,922	63,500
Excess /(Deficiency) of Revenues over Expenditures		0	0	220,495	209,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	220,495	209,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		5,910,995
Prior Years Adjustments	9020			5,690,500	
Adjusted Beginning Balance	9030	0		5,690,500	
Ending Fund Balance, June 30		0	0	5,910,995	6,119,995

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 920

Name: CHAFFEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	211,270
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	321,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	727,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND
 District ID: 920 Name: CHAFFEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010				922,336	
Adjustments	9020					
Adjusted Beginning Balance	9030		0		922,336	
Actual Fiscal Year Data						
State Lottery Proceeds:	8681		2,693,531		1,030,903	
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)
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	8,393
Instructional Supplies & Materials	4300				0	254,764
Noninstructional Supplies & Mtrls	4400				0	0
Total Supplies and Materials		0	0	0	0	263,157
Other Operating Expenses and Services	5000		2,693,531		2,693,531	323,211
Capital Outlay	6000					
Library Books	6300				0	59,938
Equipment	6400					
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0	0	0	59,938
Other Outgo	7000				0	0
Total Expenditures		0	2,693,531	0	2,693,531	646,306
Ending Balance					0	1,306,933

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				1,306,933		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		1,306,933		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,474,135		868,405		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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	9,500	9,500
Instructional Supplies & Materials	4300				0	1,703,420	1,703,420
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,712,920	1,712,920
Other Operating Expenses and Services	5000			2,474,135	2,474,135	400,272	2,874,407
Capital Outlay	6000						
Library Books	6300				0	62,146	62,146
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	62,146	62,146
Other Outgo	7000				0		0
Total Expenditures		0	0	2,474,135	2,474,135	2,175,338	4,649,473
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 920

Name: CHAFFEY

EPA Revenue	12,843,991
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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	12,843,991	0	0	12,843,991
TOTAL		12,843,991	0	0	12,843,991

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 920

Name: CHAFFEY

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	3,789,427	2,015,098	5,804,525	N/A	N/A
2016-17	4,840,798	2,833,336	7,674,134	1,869,609	32.21%
2017-18	5,550,819	3,162,941	8,713,760	1,039,626	13.55%
2018-19	7,599,544	4,254,210	11,853,754	3,139,994	36.03%
2019-20	7,740,136	4,370,690	12,110,826	257,072	2.17%
2020-21	7,815,215	4,488,699	12,303,914	193,088	1.59%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District has established and began funding a Pension Stability Trust