

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

District: CHAFFEY

District Code: 920

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

Chief Business Officer:

Electronic Certification Date:

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

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 920

Name: CHAFFEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	23,370,153	23,370,153		23,370,153
Other	1300	25,681,052	25,681,052		25,681,052
Total Instructional Salaries		49,051,205	49,051,205	0	49,051,205
Non-Instructional Salaries					
Contract or Regular	1200		10,749,997	22,927	10,772,924
Other	1400		1,062,048	39,506	1,101,554
Total Non-Instructional Salaries		0	11,812,045	62,433	11,874,478
Total Academic Salaries		49,051,205	60,863,250	62,433	60,925,683
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,126,972	652,663	26,779,635
Other	2300		466,352	9,467	475,819
Total Non-Instructional Salaries		0	26,593,324	662,130	27,255,454
Instructional Aides					
Regular Status	2200	2,844,447	2,844,447		2,844,447
Other	2400	1,087,324	1,087,324		1,087,324
Total Instructional Aides		3,931,771	3,931,771	0	3,931,771
Total Classified Salaries		3,931,771	30,525,095	662,130	31,187,225
Employee Benefits	3000	20,751,329	43,296,972	437,210	43,734,182
Supplies and Materials	4000		1,398,478	17,495	1,415,973
Other Operating Expenses	5000	243,853	15,104,987	89,382	15,194,369
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		73,978,158	151,188,782	1,268,650	152,457,432

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		(7,967)		(7,967)
Student Transportation	6491		808,377		808,377
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		212,259		212,259
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100		298,081		298,081
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	298,081	0	298,081
Other Operating Expenses and Services	5000		3,181,452		3,181,452

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 920

Name: CHAFFEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	4,492,202	0	4,492,202
Total for ECS 84362, 50% Law		73,978,158	146,696,580	1,268,650	147,965,230
Percent of CEE (Instructional Salary Cost / Total CEE)		50.43%	100.00%		
50% of Current Expense of Education			73,348,290		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		73,978,158	146,696,580	1,268,650	147,965,230
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		73,978,158	151,188,782	1,268,650	152,457,432
Capital Expenditures	6000	112,733	6,029,969	10,919	6,040,888
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		74,090,891	157,218,751	1,279,569	158,498,320

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

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	817,948		817,948
In County Treasury	9112	82,107,391	35,465,872	117,573,263
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	14,777,836	3,741,416	18,519,252
Due from Other Funds	9140	95,986		95,986
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	23,508		23,508
TOTAL ASSETS		97,862,669	39,207,288	137,069,957
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	28,801,273	2,021,659	30,822,932
Accrued Salaries and Wages Payable	9520	6,293,184	925,801	7,218,985
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	675,447		675,447
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,740,503	28,218,774	33,959,277
TOTAL LIABILITIES		41,510,407	31,166,234	72,676,641

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 920

Name: CHAFFEY

		11	12	10
Description	CA (Object)	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		8,041,054	8,041,054
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	40,000		40,000
Total Designated Fund Balance		40,000	8,041,054	8,081,054
Uncommitted Fund Balance	9790	56,312,262		56,312,262
TOTAL FUND EQUITY		56,352,262	8,041,054	64,393,316
TOTAL LIABILITIES AND FUND EQUITY		97,862,669	39,207,288	137,069,957

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	40,780,933		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	1,062,231		
Due from Other Funds	9140			
TOTAL ASSETS		41,843,164	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	132,097		
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		132,097	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	41,711,067		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		41,711,067	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		41,711,067	0	0
TOTAL LIABILITIES AND FUND EQUITY		41,843,164	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

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						
In County Treasury	9112			4,513,081			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			50,918			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	4,563,999	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			231,349			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	231,349	0	0	0

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, 2025

District ID: 920

Name: CHAFFEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	4,332,650	0	0	0
TOTAL FUND EQUITY		0	0	4,332,650	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	4,563,999	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	28,604,028	256,721,503	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	7,853,603	3,109,277	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		36,457,631	259,830,780	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	168,722	9,586,878	
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		168,722	9,586,878	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		250,243,902	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	250,243,902	0
Uncommitted Fund Balance	9790	36,288,909		
TOTAL FUND EQUITY		36,288,909	250,243,902	0
TOTAL LIABILITIES AND FUND EQUITY		36,457,631	259,830,780	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

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

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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, 2025

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	1,762,721	1,742,226
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	23,925	19,657
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,786,646	1,761,883

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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, 2025

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,786,646	1,761,883
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,786,646	1,761,883
TOTAL LIABILITIES AND FUND EQUITY		1,786,646	1,761,883

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	679,408	136,579		150,198				
In County Treasury	9112								
Cash With Fiscal Agents	9113								70,528,427
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	20							
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		679,428	136,579	0	150,198	0	0	0	70,528,427

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	Trust Fund	Compensation	Trust Fund
		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	30,012	47,854		92,822				
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		30,012	47,854	0	92,822	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	30,012	47,854	0	92,822	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	649,416	88,725		57,376				70,528,427
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		649,416	88,725	0	57,376	0	0	0	70,528,427
TOTAL LIABILITIES AND FUND EQUITY		679,428	136,579	0	150,198	0	0	0	70,528,427

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	43,362		43,362
Higher Education Act	8120	28,180	1,118,536	1,146,716
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		73,664	73,664
Student Financial Aid	8150	84,169		84,169
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		932,354	932,354
Other Federal Revenues	8190		406,382	406,382
Total Federal Revenues	8100	155,711	2,530,936	2,686,647
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	54,749,200		54,749,200
Other General Apportionment	8613	2,627,324		2,627,324
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,917,351	3,917,351
Disabled Students Programs and Services(DSPS)	8623		2,102,541	2,102,541
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		897,032	897,032
Telecommunications and Technology Infrastructure Program (TTIP)	8626		412,976	412,976
Other General Categorical Programs	8627		25,302,848	25,302,848

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	28,842,074		28,842,074
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	260,517		260,517
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,479,533	1,567,391	5,046,924
State Mandated Costs	8685	591,781		591,781
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	4,337,549	4,746,880	9,084,429
Total State Revenues	8600	94,887,978	38,947,019	133,834,997

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	46,705,551		46,705,551
Tax Allocation, Supplemental Roll	8812	1,404,136		1,404,136
Tax Allocation, Unsecured Roll	8813	1,715,680		1,715,680
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(12,340,491)		(12,340,491)
Redevelopment Agency Funds - Pass Through	8818	2,314,106		2,314,106
Redevelopment Agency Funds - Residual	8819	25,452,421		25,452,421
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	400,945		400,945
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	24,284		24,284
Interest and Investment Income	8860	5,382,583		5,382,583
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	5,488,163		5,488,163
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(179,262)		(179,262)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	11,790	998,207	1,009,997
Instructional Materials Fees and Sales of Materials	8877	35,210		35,210
Insurance	8878			0
Student Records	8879	2,061		2,061
Nonresident Tuition	8880	2,186,696		2,186,696
Parking Services and Public Transportation	8881		397,346	397,346
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,586,172		1,586,172
Other Local Revenues	8890	161,068	1,156,731	1,317,799
Total Local Revenues	8800	80,351,113	2,552,284	82,903,397
Total Revenues		175,394,802	44,030,239	219,425,041

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	476,092	(76,482)	399,610
Total Other Financing Sources	8900	476,092	(76,482)	399,610
Total Revenues and Other Financing Sources		175,870,894	43,953,757	219,824,651

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,104,822	53,703	203,130	94,633		4,456,288
Business and Management	0500	3,276,213	78,859	528,861			3,883,933
Media and Communications	0600	1,123,756	32,490	91,579	32,488		1,280,313
Information Technology	0700	1,822,638	86,928	48,408	134,427		2,092,401
Education	0800	2,765,429	60,911	147,559	163,199		3,137,098
Engineering and Industrial Technologies	0900	3,510,021	78,157	137,153	683,494		4,408,825
Fine and Applied Arts	1000	7,181,453	122,032	177,240	186,673		7,667,398
Foreign language	1100	1,530,009	48,328	504			1,578,841
Health	1200	6,572,972	1,255,089	379,121	525,857		8,733,039
Family and Consumer Sciences	1300	2,859,454	92,603	76,561	58,871		3,087,489
Law	1400						0
Humanities(Letters)	1500	10,314,457	133,103	20,603	2,946		10,471,109
Library Science	1600						0
Mathematics	1700	5,181,994	90,822	75,738	50,100		5,398,654
Military Studies	1800						0
Physical Sciences	1900	5,270,438	78,149	115,144	75,158		5,538,889
Psychology	2000	2,247,347	19,406	6,803			2,273,556
Public and Protective Services	2100	1,420,107	30,703	14,511	71,843		1,537,164
Social Sciences	2200	8,375,494	146,340	36,281	7,759		8,565,874
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,389,901	923,527	176,852	2,259		8,492,539
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		589,175				589,175
Sub-Total Instructional Activites		74,946,505	3,920,325	2,236,048	2,089,707		83,192,585
Total Expenditures for GF Activities*		74,946,505	80,885,296	26,375,354	9,962,101	24,165,098	216,334,354

*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: 2024-2025

Budget Year: 2025-2026

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		9,228,639	467,023	45,320		9,740,982
Course and Curriculum Development	6020		130,942	14,325			145,267
Academic / Faculty Senate	6030		601,743	20,936			622,679
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,961,324	502,284	45,320	0	10,508,928
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		2,577,891	247,586	118,145		2,943,622
Media	6130		650,024	6,041			656,065
Museums and Galleries	6140		430,718	51,080	1,071		482,869
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	3,658,633	304,707	119,216	0	4,082,556
Admissions and Records	6200		1,892,201	204,172	4,277		2,100,650
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,341,235	412,187	12,214		6,765,636
Matriculation and Student Assessment	6320		4,089,661	23,451	895		4,114,007
Transfer Programs	6330		346,321	18,562			364,883
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	10,777,217	454,200	13,109	0	11,244,526

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: 2024-2025

Budget Year: 2025-2026

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		2,147,498	284,609	10,490		2,442,597
Extended Opportunity Programs and Services (EOPS)	6430		2,490,313	850,474		1,820,560	5,161,347
Health Services	6440		692,218	267,158			959,376
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,721,943	(75,087)	13,416		2,660,272
Job Placement Services	6470		1,016,106	161,348	2,235		1,179,689
Veterans Services	6480						0
Miscellaneous Student Services	6490		3,400,930	839,799	90,440	45,377	4,376,546
Total Other Student Services		0	12,469,008	2,328,301	116,581	1,865,937	16,779,827
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,496,159	1,855,109	190,405		3,541,673
Custodial Services	6530		2,610,504	182,995	30,944		2,824,443
Grounds Maintenance and Repairs	6550		973,396	118,458	99,501		1,191,355
Utilities	6570			3,181,452			3,181,452
Other Operations and Maintenance of Plant	6590		625,855	179,875	132,365		938,095
Total Operation and Maintenance of Plant	6500	0	5,705,914	5,517,889	453,215	0	11,677,018
Planning, Policymaking and Coordinations	6600		6,118,733	1,511,072	33,379		7,663,184

* 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: 2024-2025

Budget Year: 2025-2026

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		1,544,370	390,022	59,745		1,994,137
Fiscal Operations	6720		4,842,889	259,281	3,898		5,106,068
Human Resources Management	6730		2,198,507	118,458	5,472		2,322,437
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		696,878	32,720			729,598
Staff Diversity	6760			163,218	5,584		168,802
Logistical Services	6770		7,272,886	4,391,599	285,492		11,949,977
Management Information Systems	6780		6,299,834	5,323,380	5,093,883		16,717,097
Other General Institutional Support Services	6790		706,553	120,271	8,207		835,031
Total General Institutional Support Services	6700	0	23,561,917	10,798,949	5,462,281	0	39,823,147
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		1,943,885	2,020,244	481,293		4,445,422
Community Use of Facilities	6830		51,560				51,560
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,995,445	2,020,244	481,293	0	4,496,982

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 920 Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		210,218	440,595	82,958		733,771
Student and Co-Curricular Activities	6960		614,361	56,893	9,215		680,469
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	824,579	497,488	92,173	0	1,414,240
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: 2024-2025 Budget Year: 2025-2026 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				1,051,550		1,051,550
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,098,571	1,098,571
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,098,571	1,098,571
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					21,200,590	21,200,590
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	21,200,590	21,200,590
Sub-Total Non-Instructional Activites			76,964,971	24,139,306	7,872,394	24,165,098	133,141,769
Total Expenditures General Fund: activities *		74,946,505	80,885,296	26,375,354	9,962,101	24,165,098	216,334,354

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$150,823,970
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	15,115.15		
	2. 2024-2025 Second Period Actual FTES	16,641.11		
	3. 2024-2025 Population change factor (C2/C1)	1.1010		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$176,751,274
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)			\$176,751,274
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$176,751,274
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			89,183,210
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			280,000
C.	Local Property taxes			62,403,528
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			4,400,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$156,266,738

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	155,711	162,000	2,530,936	6,063,147	2,686,647	6,225,147
State Revenues	8600	94,887,978	97,908,084	38,947,019	57,696,492	133,834,997	155,604,576
Local Revenues	8800	80,351,113	77,474,349	2,552,284	3,912,473	82,903,397	81,386,822
Total Revenues		175,394,802	175,544,433	44,030,239	67,672,112	219,425,041	243,216,545
EXPENDITURES:							
Academic Salaries	1000	60,925,683	62,849,880	6,966,743	7,248,302	67,892,426	70,098,182
Classified Salaries	2000	31,187,225	38,700,500	7,288,103	9,127,188	38,475,328	47,827,688
Employee Benefits	3000	43,734,182	49,118,014	5,729,865	7,461,668	49,464,047	56,579,682
Supplies and Materials	4000	1,415,973	1,839,623	1,336,889	9,839,101	2,752,862	11,678,724
Other Operating Expenses and Services	5000	15,194,369	18,393,220	8,428,123	25,688,241	23,622,492	44,081,461
Capital Outlay	6000	6,040,888	2,684,482	3,921,213	7,054,074	9,962,101	9,738,556
Total Expenditures		158,498,320	173,585,719	33,670,936	66,418,574	192,169,256	240,004,293
Excess /(Deficiency) of Revenues over Expenditures		16,896,482	1,958,714	10,359,303	1,253,538	27,255,785	3,212,252
Other Financing Sources	8900	476,092	0	(76,482)	732,669	399,610	732,669
Other Outgo	7000	14,182,511	5,399,152	9,982,587	10,027,261	24,165,098	15,426,413
Net Increase/(Decrease) in Fund Balance		3,190,063	(3,440,438)	300,234	(8,041,054)	3,490,297	(11,481,492)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	53,162,199	56,352,262	7,740,820	8,041,054	60,903,019	64,393,316
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	53,162,199		7,740,820		60,903,019	
Ending Fund Balance, June 30		56,352,262	52,911,824	8,041,054	0	64,393,316	52,911,824

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	65,841	65,000				
Local Revenues	8800	20,649,084	20,650,000				
Total Revenues		20,714,925	20,715,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	14,650,960	17,280,000				
Total Other Financing Sources		14,650,960	17,280,000	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,021,736	17,020,000				
Debt Interest and Other Service Charges	7120	260,889	260,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,282,625	17,280,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,631,665)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		18,083,260	20,715,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,627,807	41,711,067		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,627,807		0		0	
Ending Fund Balance, June 30		41,711,067	62,426,067	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
Description	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					224,770	180,000
Total Income		0	0	0	0	224,770	180,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	224,770	180,000
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	224,770	180,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	4,107,880	4,332,650
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		4,107,880	
Ending Fund Balance, June 30		0	0	0	0	4,332,650	4,512,650

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		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 Adjutments	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: 2024-2025

Budget Year: 2025-2026

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	280,481					
Local Revenues	8800	6,877,808	9,871,121	5,288,089	6,525,000		
Total Income		7,158,289	9,871,121	5,288,089	6,525,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	68,312	118,176	257,058	764,460		
Employee Benefits	3000	41,894	72,800	104,485	380,019		
Supplies and Materials	4000			122,801	322,402		
Other Operating Expenses and Services	5000	928,904	4,209,023	1,679,645	17,526,312		
Capital Outlay	6000	10,626,839	24,003,904	53,947,536	223,696,670		
Total Expenditures		11,665,949	28,403,903	56,111,525	242,689,863	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,507,660)	(18,532,782)	(50,823,436)	(236,164,863)	0	0
Other Financing Sources	8900	11,850,000	350,000	524,160,632			
Other Outgo	7000	1,642,391	6,591,539	350,041,481	6,699,809		
Net Increase/(Decrease) in Fund Balance		5,699,949	(24,774,321)	123,295,715	(242,864,672)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,588,960	36,288,909	126,948,187	250,243,902		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	30,588,960		126,948,187		0	
Ending Fund Balance, June 30		36,288,909	11,514,588	250,243,902	7,379,230	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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 Adjutments	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: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	106,733	90,000	85,340	70,000		
Other Financing Sources	8900	1,000,000	1,000,000	60,000	60,000		
Total Income		1,106,733	1,090,000	145,340	130,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000				80,000		
Employee Benefits	3000	1,155,551	1,000,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		1,155,551	1,000,000	0	80,000		
Net Profit or Loss		(48,818)	90,000	145,340	50,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(48,818)	90,000	145,340	50,000		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,835,464	1,786,646	1,616,543	1,761,883		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,835,464		1,616,543			
Ending Fund Balance, June 30		1,786,646	1,876,646	1,761,883	1,811,883		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	386,208	425,100	102,914	110,000		
Total Income		386,208	425,100	102,914	110,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	61,420	44,365				
Employee Benefits	3000						
Supplies and Materials	4000	70,606	327,600				
Other Operating Expenses and Services	5000	57,557	12,000	122,042	146,500		
Capital Outlay	6000	9,281					
Total Expenditures		198,864	383,965	122,042	146,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		187,344	41,135	(19,128)	(36,500)	0	0
Other Financing Sources	8900						
Other Outgo	7000	44,517	375,000				
Net Increase/(Decrease) in Fund Balance		142,827	(333,865)	(19,128)	(36,500)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	506,589	649,416	107,853	88,725		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	506,589		107,853		0	
Ending Fund Balance, June 30		649,416	315,551	88,725	52,225	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	41,211,948	41,600,000				
State Revenues	8600	5,800,697	5,300,000				
Local Revenues	8800						
Total Income		47,012,645	46,900,000	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		47,012,645	46,900,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	46,960,690	46,957,376				
Net Increase/(Decrease) in Fund Balance		51,955	(57,376)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,421	57,376		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,421		0		0	
Ending Fund Balance, June 30		57,376	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,346,978	3,300,000
Total Income		0	0	3,346,978	3,300,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			265,958	266,000
Capital Outlay	6000				
Total Expenditures		0	0	265,958	266,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	3,081,020	3,034,000
Other Financing Sources	8900			8,000,000	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	11,081,020	3,034,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	59,447,407	70,528,427
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	0		59,447,407	
Ending Fund Balance, June 30		0	0	70,528,427	73,562,427

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 920

Name: CHAFFEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	172,216
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	11,850,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,000,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	60,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	227,400

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 920

Name: CHAFFEY

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,155,236		
Adjustments	9020		0			(77,210)		
Adjusted Beginning Balance	9030		0			6,078,026		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,479,533			1,567,391		
		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		298,081		298,081	640,424		938,505
Books, Magazines, & Periodicals	4200				0	114,929		114,929
Instructional Supplies & Materials	4300				0	121,533		121,533
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	298,081	0	298,081	876,886		1,174,967
Other Operating Expenses and Services	5000		3,181,452		3,181,452			3,181,452
Capital Outlay	6000							
Library Books	6300				0	118,145		118,145
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	118,145		118,145
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,479,533	0	3,479,533	995,031		4,474,564
Ending Balance					0	6,650,386		6,650,386

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: 2024-2025

Budget Year: 2025-2026

District ID: 920

Name: CHAFFEY

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,650,386		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			6,650,386		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,196,687			1,364,572		
		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	317,933		317,933
Books, Magazines, & Periodicals	4200				0	125,500		125,500
Instructional Supplies & Materials	4300				0	6,591,800		6,591,800
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	7,035,233		7,035,233
Other Operating Expenses and Services	5000		3,196,687		3,196,687	827,525		4,024,212
Capital Outlay	6000							
Library Books	6300				0	152,200		152,200
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	152,200		152,200
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,196,687	0	3,196,687	8,014,958		11,211,645
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 920

Name: CHAFFEY

EPA Revenue	28,842,074
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	28,842,074	0	0	28,842,074
TOTAL		28,842,074	0	0	28,842,074

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 920

Name: CHAFFEY

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	10,314,313	10,111,141	20,425,454	N/A	N/A
2025-2026	11,148,363	9,769,617	20,917,980	492,526	2.41%
2026-2027	11,148,363	9,778,410	20,926,773	8,793	0.04%
2027-2028	11,148,363	9,866,415	21,014,778	88,005	0.42%
2028-2029	11,148,363	9,826,950	20,975,313	-39,465	-0.19%
2029-2030	11,148,363	9,826,950	20,975,313		0.00%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

These expenses are included in the 2025-2026 adopted budget. The District also established and began funding an irrevocable Public Entity Pension Stabilization Trust (PST) in the 2017-2018 fiscal year and budgets to contribute to the fund each year.

Does the district have an irrevocable trust?

Yes