California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)
(Budget Report for Fiscal Year 2026-2027)

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.

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: 2025-2026 Budget Year: 2026-2027 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	24,744,788	24,744,788		24,744,788
Other	1300	23,994,714	23,994,714	2,390	23,997,104
Total Instructional Salaries		48,739,502	48,739,502	2,390	48,741,892
Non-Instructional Salaries					
Contract or Regular	1200		9,462,554	1,302,352	10,764,906
Other	1400		1,418,965	39,002	1,457,967
Total Non-Instructional Salaries		0	10,881,519	1,341,354	12,222,873
Total Academic Salaries		48,739,502	59,621,021	1,343,744	60,964,765
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,687,277	3,879,510	29,566,787
Other	2300		1,468,629	(37,253)	1,431,376
Total Non-Instructional Salaries		0	27,155,906	3,842,257	30,998,163
Instructional Aides					
Regular Status	2200	3,002,362	3,002,362		3,002,362
Other	2400	1,095,472	1,095,473		1,095,473
Total Instructional Aides		4,097,834	4,097,835	0	4,097,835
Total Classified Salaries		4,097,834	31,253,741	3,842,257	35,095,998
Employee Benefits	3000	23,203,035	47,996,022	2,852,175	50,848,197
Supplies and Materials	4000		1,682,571	130,783	1,813,354
Other Operating Expenses	5000	247,950	11,358,442	3,029,653	14,388,095
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		76,288,321	151,911,797	11,198,612	163,110,409

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: 2025-2026 Budget Year: 2026-2027 District ID: 920 Name: CHAFFEY

Exclusions		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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		102,556		102,556
Student Transportation	6491		712,523		712,523
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	**Object Code**				
Rents and Leases	5060		365,742		365,742
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,273,693		3,273,693

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: 2025-2026 Budget Year: 2026-2027 District ID: 920 Name: CHAFFEY

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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	4,454,514	0	4,454,514
Total for ECS 84362, 50% Law		76,288,321	147,457,283	11,198,612	158,655,895
Percent of CEE (Instructional Salary Cost / Total CEE)		51.74%	100.00%		
50% of Current Expense of Education			73,728,642		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		76,288,321	147,457,283	11,198,612	158,655,895
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		76,288,321	151,911,797	11,198,612	163,110,409
Capital Expenditures	6000	92,329	2,062,853	11,495	2,074,348
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		76,380,650	153,974,650	11,210,107	165,184,757

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 920 Name: CHAFFEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	83,477,959	31,416,232	114,894,191
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,636,664	3,180,938	14,817,602
Due from Other Funds	9140	51,153		51,153
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	804,677		804,677
TOTAL ASSETS		96,010,453	34,597,170	130,607,623
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	25,039,995	746,864	25,786,859
Accrued Salaries and Wages Payable	9520	4,179,679	538,318	4,717,997
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	4,915,996	24,657,656	29,573,652
TOTAL LIABILITIES		34,135,670	25,942,838	60,078,508

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 920 Name: CHAFFEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 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		8,654,332	8,654,332
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	40,000		40,000
Total Designated Fund Balance		40,000	8,654,332	8,694,332
Uncommitted Fund Balance	9790	61,835,783		61,835,783
TOTAL FUND EQUITY		61,875,783	8,654,332	70,530,115
TOTAL LIABILITIES AND FUND EQUITY		96,011,453	34,597,170	130,608,623

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	38,685,513		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	1,181,663		
Due from Other Funds	9140			
TOTAL ASSETS		39,867,176	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,979		
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		1,979	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2026 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	39,865,197		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		39,865,197	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		39,865,197	0	0
TOTAL LIABILITIES AND FUND EQUITY		39,867,176	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**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 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			4,719,792			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			54,034			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	4,773,826	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**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 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	4,542,477	0	0	0
TOTAL FUND EQUITY		0	0	4,542,477	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	4,773,826	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 920 Name: CHAFFEY

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	44,853,533		217,644,114
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	515,769		2,557,570
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		45,369,302	0	220,201,684
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	956,675		4,508,583
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	16,689		34,464
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		973,364	0	4,543,047

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 920 Name: CHAFFEY

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			215,658,637
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	215,658,637
Uncommitted Fund Balance	9790	44,395,938		
TOTAL FUND EQUITY		44,395,938	0	215,658,637
TOTAL LIABILITIES AND FUND EQUITY		45,369,302	0	220,201,684

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, 2026 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

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, 2026 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, 2026 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

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report | **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET | **69 Other Internal Service Fund**

For Year Ended June 30, 2026 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		3,482,884
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		43,960
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		0	3,526,844

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 District ID: 920 Name: CHAFFEY

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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 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		3,526,844
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,526,844
TOTAL LIABILITIES AND FUND EQUITY		0	3,526,844

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 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	703,320	101,196		382,649				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								77,249,165
Accounts Receivable	9130	233	98						
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		703,553	101,294	0	382,649	0	0	0	77,249,165

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	133,272	47,897		92,586				
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				249,489				
Total Current Liabilities and Deferred Revenue		133,272	47,897	0	342,075	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	133,272	47,897	0	342,075	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 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
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				40,574				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	40,574	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	570,281	53,397						77,249,165
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		570,281	53,397	0	40,574	0	0	0	77,249,165
TOTAL LIABILITIES AND FUND EQUITY		703,553	101,294	0	382,649	0	0	0	77,249,165

SUPPLEMENTAL DATA

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	100,170		100,170
Higher Education Act	8120			0
Workforce Investment Act	8130	21,332	803,599	824,931
Temporary Assistance for Needy Families (TANF)	8140		86,522	86,522
Student Financial Aid	8150	88,770		88,770
Veterans Education	8160		1,456	1,456
Vocational and Technical Education Act (VATEA)	8170		985,895	985,895
Other Federal Revenues	8190		396,376	396,376
Total Federal Revnues	8100	210,272	2,273,848	2,484,120
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	53,266,158		53,266,158
Other General Apportionment	8613	2,609,922		2,609,922
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,977,909	3,977,909
Disabled Students Programs and Services(DSPS)	8623		2,680,630	2,680,630
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		692,587	692,587
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		24,952,850	24,952,850

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	31,696,953		31,696,953
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	260,668		260,668
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,273,693	1,467,933	4,741,626
State Mandated Costs	8685	614,169		614,169
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	4,780,741	1,472,770	6,253,511
Total State Revenues	8600	96,502,304	35,244,679	131,746,983

CALIFORNIA COMMUNITY COLLEGES **Details of General Fund Revenue**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026 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	49,588,396		49,588,396
Tax Allocation, Supplemental Roll	8812	1,391,781		1,391,781
Tax Allocation, Unsecured Roll	8813	1,909,649		1,909,649
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(12,917,437)		(12,917,437)
Redevelopment Agency Funds - Pass Through	8818	1,956,219		1,956,219
Redevelopment Agency Funds - Residual	8819	27,395,598		27,395,598
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	129,650		129,650
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	18,192		18,192
Interest and Investment Income	8860	4,805,282		4,805,282
Student Fees and Charges	8870			
Community Services Classes	8872	61,521		61,521
Dormitory	8873			0
Enrollment	8874	22,223,993		22,223,993
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(17,128,756)		(17,128,756)
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	7,353	1,001,720	1,009,073
Instructional Materials Fees and Sales of Materials	8877	30,042		30,042
Insurance	8878			0
Student Records	8879	217,277		217,277
Nonresident Tuition	8880	1,930,669		1,930,669
Parking Services and Public Transportation	8881		481,543	481,543
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,336,461		1,336,461
Other Local Revenues	8890	56,533	1,199,004	1,255,537
Total Local Revenues	8800	83,012,423	2,682,267	85,694,690
Total Revenues		179,724,999	40,200,794	219,925,793

SUPPLEMENTAL DATA

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund 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#	162,360		162,360
Total Other Financing Sources	8900	162,360	0	162,360
Total Revenues and Other Financing Sources		179,887,359	40,200,794	220,088,153

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: 2025-2026 Budget Year: 2026-2027 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	4,563,859	78,193	211,754	50,144		4,903,950
Business and Management	0500	3,132,774	85,524	30,184			3,248,482
Media and Communications	0600	1,111,974	45,233	80,580	160,743		1,398,530
Information Technology	0700	2,078,317	104,449	146,841	66,516		2,396,123
Education	0800	2,731,567	35,049	19,668	9,366		2,795,650
Engineering and Industrial Technologies	0900	4,035,330	78,197	178,651	508,837		4,801,015
Fine and Applied Arts	1000	7,299,305	155,580	146,463	148,662		7,750,010
Foreign language	1100	1,479,721	51,731	1,804			1,533,256
Health	1200	6,513,733	1,170,021	570,433	605,868		8,860,055
Family and Consumer Sciences	1300	2,804,006	111,257	117,407	103,454		3,136,124
Law	1400						0
Humanities(Letters)	1500	10,208,366	162,748	26,750	94,081		10,491,945
Library Science	1600						0
Mathematics	1700	5,461,924	121,559	49,999			5,633,482
Military Studies	1800						0
Physical Sciences	1900	5,410,605	135,865	163,531	132,628		5,842,629
Psychology	2000	2,225,861	26,142	10,148			2,262,151
Public and Protective Services	2100	1,584,286	77,190	13,128			1,674,604
Social Sciences	2200	9,171,449	160,432	15,735	4,218		9,351,834
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,401,420	788,666	193,733	54,343		8,438,162
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		537,075				537,075
Sub-Total Instructional Activites		77,214,497	3,924,911	1,976,809	1,938,860		85,055,077
Total Expenditures for GF Activities*		77,214,497	88,616,883	25,646,562	4,498,722	17,974,690	213,951,354

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		10,565,131	506,338	21,058		11,092,527
Course and Curriculum Development	6020		104,434	25,831			130,265
Academic / Faculty Senate	6030		602,287	20,498			622,785
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	11,271,852	552,667	21,058	0	11,845,577
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		2,803,284	315,940	4,580		3,123,804
Media	6130						0
Museums and Gallaries	6140		447,415	44,533			491,948
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		965,024	4,620	3,919		973,563
Total Instructional Support Services		0	4,215,723	365,093	8,499	0	4,589,315
Admissions and Records	6200		1,819,433	252,423	8,532		2,080,388
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,677,996	68,019	8,680		5,754,695
Matriculation and Student Assessment	6320		3,286,995	18,809			3,305,804
Transfer Programs	6330		244,480	32,666			277,146
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Couseling and Guidance		0	9,209,471	119,494	8,680	0	9,337,645

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		510,674	26,272	1,762	59,439	598,147
Disabled Student Programs and Services (DSPS)	6420		2,390,095	567,945	88,601		3,046,641
Extended Opportunity Programs and Services (EOPS)	6430		3,092,441	747,888	2,599	1,733,902	5,576,830
Health Services	6440		603,450	230,272	3,545		837,267
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,748,698	20,536			2,769,234
Job Placement Services	6470		456,993	42,860			499,853
Veterans Services	6480		50,422	40,001	2,589		93,012
Miscellaneous Student Services	6490		3,054,228	1,187,732	66,883		4,308,843
Total Other Student Services		0	12,907,001	2,863,506	165,979	1,793,341	17,729,827
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,684,504	2,621,421	59,509		4,365,434
Custodial Services	6530		2,833,823	276,544	66,733		3,177,100
Grounds Maintenance and Repairs	6550		1,243,506	139,291	70,983		1,453,780
Utilities	6570			3,456,517			3,456,517
Other Operations and Maintenance of Plant	6590		664,114	199,218	103,274		966,606
Total Operation and Maintenance of Plant	6500	0	6,425,947	6,692,991	300,499	0	13,419,437
Planning, Policymaking and Coordinations	6600		6,305,804	1,398,022	5,417		7,709,243

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		1,103,735	485,464			1,589,199
Fiscal Operations	6720		4,851,336	91,008			4,942,344
Human Resourses Management	6730		2,301,526	98,637			2,400,163
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		734,317	22,189			756,506
Staff Diversity	6760			109,117			109,117
Logistical Services	6770		9,157,504	4,495,028	319,798		13,972,330
Management Information Systems	6780		7,917,817	3,354,174	1,290,587		12,562,578
Other General Institutional Support Services	6790		964,911	184,364	4,197		1,153,472
Total General Institutional Support Services	6700	0	27,031,146	8,839,981	1,614,582	0	37,485,709
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		2,277,227	1,705,520	386,759		4,369,506
Community Use of Facilities	6830		61,402	127			61,529
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,338,629	1,705,647	386,759	0	4,431,035

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		360,717				360,717
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,183,508	184,651	32,861		1,401,020
Student and Co-Curricular Activities	6960		1,087,525	483,430	2,022		1,572,977
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,631,750	668,081	34,883	0	3,334,714
Auxiliary Operations	7000						
Contract Education	7010			178,452	4,974		183,426
Other Auxiliary Operations	7090		535,216	8,998			544,214
Total Auxiliary Operations	7000	0	535,216	187,450	4,974	0	727,640

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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			24,398			24,398
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,113,981	1,113,981
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,113,981	1,113,981
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activites			84,691,972	23,669,753	2,559,862	17,974,690	128,896,277
Total Expenditures General Fund: activities *		77,214,497	88,616,883	25,646,562	4,498,722	17,974,690	213,951,354

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

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2026-2027**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: CHAFFEY

I.	2026-2027 Appropriations Limit:				
	A.	2025-2026 Appropriations Limit:			$156,266,738
	B.	2026-2027 Price Factor:	1.0495		
	C.	Population factor:			
		1. 2024-2025 Second Period Actual FTES	16,641.11		
		2. 2025-2026 Second Period Actual FTES	17,807.94		
		3. 2025-2026 Population change factor (C2/C1)	1.0701		
	D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			$175,498,478
	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)			$175,498,478
	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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			$175,498,478
II.	2026-2027 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			98,950,950
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			261,000
	C.	Local Property taxes			66,944,000
	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.	2026-2027 Appropriations Subject to Limit			$170,555,950

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **10 General Fund**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **920** CHAFFEY

For Actual Year: 2025-2026 Budget Year: 2026-2027

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	210,272	162,000	2,273,848	5,710,684	2,484,120	5,872,684
State Revenues	8600	96,502,304	108,409,118	35,244,679	58,390,008	131,746,983	166,799,126
Local Revenues	8800	83,012,423	81,421,195	2,682,267	5,195,731	85,694,690	86,616,926
Total Revenues		179,724,999	189,992,313	40,200,794	69,296,423	219,925,793	259,288,736
EXPENDITURES:							
Academic Salaries	1000	60,964,765	62,789,872	6,674,292	7,140,082	67,639,057	69,929,954
Classified Salaries	2000	35,095,998	41,454,001	6,729,738	9,796,288	41,825,736	51,250,289
Employee Benefits	3000	50,848,197	50,903,507	5,518,390	7,168,407	56,366,587	58,071,914
Supplies and Materials	4000	1,813,354	2,080,079	1,940,856	10,052,154	3,754,210	12,132,233
Other Operating Expenses and Services	5000	14,388,095	20,119,509	7,504,257	23,871,324	21,892,352	43,990,833
Capital Outlay	6000	2,074,348	2,321,380	2,424,374	4,154,340	4,498,722	6,475,720
Total Expenditures		165,184,757	179,668,348	30,791,907	62,182,595	195,976,664	241,850,943
Excess /(Deficiency) of Revenues over Expenditures		14,540,242	10,323,965	9,408,887	7,113,828	23,949,129	17,437,793
Other Financing Sources	8900	162,360	162,360		0	162,360	162,360
Other Outgo	7000	9,179,081	11,312,944	8,795,609	15,768,158	17,974,690	27,081,102
Net Increase/(Decrease) in Fund Balance		5,523,521	(826,619)	613,278	(8,654,330)	6,136,799	(9,480,949)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	56,352,262	61,875,783	8,041,054	8,654,332	64,393,316	70,530,115
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	56,352,262		8,041,054		64,393,316	
Ending Fund Balance, June 30		61,875,783	61,049,164	8,654,332	2	70,530,115	61,049,166

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report 20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **920** CHAFFEY

For Actual Year: 2025-2026 Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	129,904	130,000				
Local Revenues	8800	40,287,044	33,658,887				
Total Revenues		40,416,948	33,788,887	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	12,345,000	12,940,000				
Debt Interest and Other Service Charges	7120	29,917,818	20,848,887				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	42,262,818	33,788,887	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(42,262,818)	(33,788,887)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,845,870)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	41,711,067	39,865,197		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	41,711,067		0		0	
Ending Fund Balance, June 30		39,865,197	39,865,197	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **30** **Special Revenue Funds -- Part 1**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | **920** CHAFFEY

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					209,827	205,000
Total Income		0	0	0	0	209,827	205,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						500,000
Capital Outlay	6000						500,000
Total Expenditures		0	0	0	0	0	1,000,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	209,827	(795,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	209,827	(795,000)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	4,332,650	4,542,477
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		4,332,650	
Ending Fund Balance, June 30		0	0	0	0	4,542,477	3,747,477

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		1,489,000				
Local Revenues	8800	7,806,852	7,400,375			10,752,212	10,530,000
Total Income		7,806,852	8,889,375	0	0	10,752,212	10,530,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	121,669	157,080			272,037	1,484,004
Employee Benefits	3000	77,636	95,869			77,389	776,780
Supplies and Materials	4000		5,677			397,546	195,904
Other Operating Expenses and Services	5000	318,756	5,970,582			1,976,745	15,107,222
Capital Outlay	6000	4,492,471	33,259,227			42,622,184	194,446,458
Total Expenditures		5,010,532	39,488,435	0	0	45,345,901	212,010,368
Excess /(Deficiency) of Revenues over Expenditures		2,796,320	(30,599,060)	0	0	(34,593,689)	(201,480,368)
Other Financing Sources	8900	6,950,000	8,850,000				
Other Outgo	7000	1,639,291	11,482,727			(8,424)	2,797,298
Net Increase/(Decrease) in Fund Balance		8,107,029	(33,231,787)	0	0	(34,585,265)	(204,277,666)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	36,288,909	44,395,938	250,243,902	0		215,658,637
Prior Years Adustments	9020			(250,243,902)		250,243,902	
Adjusted Beginning Balance	9030	36,288,909		0		250,243,902	
Ending Fund Balance, June 30		44,395,938	11,164,151	0	0	215,658,637	11,380,971

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds Group -- Part 2**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **920** CHAFFEY

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Enterprise Funds Group**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **920** CHAFFEY

For Actual Year: 2025-2026 Budget Year: 2026-2027

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			180,923			
Other Financing Sources	8900			1,060,000			
Total Income		0	0	1,240,923	0		
Expenditures							
Academic Salaries	1000				100,000		
Classified Salaries	2000						
Employee Benefits	3000			1,262,608	1,300,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	1,262,608	1,400,000		
Net Profit or Loss		0	0	(21,685)	(1,400,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(21,685)	(1,400,000)		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,786,646	0	1,761,883	3,526,844		
Prior Years Adustments	9020	(1,786,646)		1,786,646			
Adjusted Beginning Balance	9030	0		3,548,529			
Ending Fund Balance, June 30		0	0	3,526,844	2,126,844		

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	393,513	435,100	103,004	110,000		
Total Income		393,513	435,100	103,004	110,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	135,713	162,178				
Employee Benefits	3000	1,450	1,800				
Supplies and Materials	4000	108,467	149,050				
Other Operating Expenses and Services	5000	156,386	324,700	138,332	143,950		
Capital Outlay	6000	16,941	5,000				
Total Expenditures		418,957	642,728	138,332	143,950	0	0
Excess /(Deficiency) of Revenues over Expenditures		(25,444)	(207,628)	(35,328)	(33,950)	0	0
Other Financing Sources	8900						
Other Outgo	7000	53,691	132,964				
Net Increase/(Decrease) in Fund Balance		(79,135)	(340,592)	(35,328)	(33,950)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	649,416	570,281	88,725	53,397		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	649,416		88,725		0	
Ending Fund Balance, June 30		570,281	229,689	53,397	19,447	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	43,681,320	44,000,000				
State Revenues	8600	5,407,091	5,500,000				
Local Revenues	8800						
Total Income		49,088,411	49,500,000	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		49,088,411	49,500,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	49,105,213					
Net Increase/(Decrease) in Fund Balance		(16,802)	49,500,000	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	57,376	40,574		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	57,376		0		0	
Ending Fund Balance, June 30		40,574	49,540,574	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			7,022,433	11,523,000
Total Income		0	0	7,022,433	11,523,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			301,695	302,000
Capital Outlay	6000				
Total Expenditures		0	0	301,695	302,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	6,720,738	11,221,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	6,720,738	11,221,000
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	70,528,427	77,249,165
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		70,528,427	
Ending Fund Balance, June 30		0	0	77,249,165	88,470,165

CALIFORNIA COMMUNITY COLLEGES **Interfund Transfer Report**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,950,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,060,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	162,360

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: 2025-2026 Budget Year: 2026-2027 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		
Actual Fiscal Year Data						
State Lottery Proceeds:	8681	3,273,693		1,467,933		

		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	38,663		38,663
Instructional Supplies & Materials	4300				0	273,787		273,787
Noninstructional Supplies & Mtrls	4400				0	4306		4,306
Total Supplies and Materials		0	0	0	0	316,756		316,756
Other Operating Expenses and Services	5000		3,273,693		3,273,693	803,271		4,076,964
Capital Outlay	6000							
Library Books	6300				0	139,331		139,331
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	139,331		139,331
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,273,693	0	3,273,693	1,259,358		4,533,051
Ending Balance					0	6,858,961		6,858,961

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Budget Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 920 Name: CHAFFEY

Activity Classification	Object Code	Unrestricted		Restricted Prop 20		
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010	0		6,858,961		
Adjustments	9020	0		0		
Adjusted Beginning Balance	9030	0		6,858,961		
Budget Fiscal Year Data						
State Lottery Proceeds:	8681	3,451,810		1,526,063		

		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	125,500		125,500
Instructional Supplies & Materials	4300				0	7,136,824		7,136,824
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	7,262,324		7,262,324
Other Operating Expenses and Services	5000		3,451,810		3,451,810	970,500		4,422,310
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	3,451,810	0	3,451,810	8,385,024		11,836,834
Ending Balance					0	0		

Details of Education Protection Account

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

EPA Revenue	31,696,953

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	31,696,953	0	0	31,696,953
TOTAL		31,696,953	0	0	31,696,953

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 920 Name: CHAFFEY

	STRS	PERS		Increase	
Fiscal Year	**Amount**	**Amount**	**Total**	**Amount**	**Rate**
2025-2026	12,516,645	13,415,480	25,932,125	N/A	N/A
2026-2027	11,682,546	10,186,593	21,869,139	-4,062,986	-15.67%
2027-2028	11,682,546	10,227,339	21,909,885	40,746	0.19%
2028-2029	11,682,546	10,135,293	21,817,839	-92,046	-0.42%
2029-2030	11,682,546	10,054,211	21,736,757	-81,082	-0.37%
2030-2031	11,682,546	10,054,211	21,736,757		0.00%

Does the district have a plan to fund these expenses through 2030-31?
Yes
Explain Yes or No
These expenses are included in the 2026-2027 adopted budget. The District also established and began funding an irrevocable Public Entity Pension Stability 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