

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

District: CHAFFEY

District Code: 920

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

10/10/19
Date


District Superintendent

10/10/19
Date

Contact: Anita D. Undercoffer, Executive Director/Budgeting & Fiscal Services

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(909) 652-6032

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 920

Name: CHAFFEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,278,476	19,278,476		19,278,476
Other	1300	17,183,566	17,183,566		17,183,566
Total Instructional Salaries		36,462,042	36,462,042	0	36,462,042
Non-Instructional Salaries					
Contract or Regular	1200		8,394,811	201,626	8,596,437
Other	1400		666,083	26,200	692,283
Total Non-Instructional Salaries		0	9,060,894	227,826	9,288,720
Total Academic Salaries		36,462,042	45,522,936	227,826	45,750,762
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,454,041	308,884	17,762,925
Other	2300		809,973	109,254	919,227
Total Non-Instructional Salaries		0	18,264,014	418,138	18,682,152
Instructional Aides					
Regular Status	2200	2,104,133	2,104,133		2,104,133
Other	2400	1,064,471	1,064,471		1,064,471
Total Instructional Aides		3,168,604	3,168,604	0	3,168,604
Total Classified Salaries		3,168,604	21,432,618	418,138	21,850,756
Employee Benefits	3000	13,985,654	27,536,297	268,270	27,804,567
Supplies and Materials	4000		1,426,923	19,861	1,446,784
Other Operating Expenses	5000		10,259,672	316,927	10,576,599
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		53,616,300	106,178,446	1,251,022	107,429,468

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 920

Name: CHAFFEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		31,651		31,651
Student Health Services Above Amount Collected	6441		(2,185)		(2,185)
Student Transportation	6491		723,473		723,473
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		206,497		206,497
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		2,812,877	1,251,023	4,063,900

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			2,023,325	2,023,325
Equipment - Replacement	6420				0
Total Equipment		0	0	2,023,325	2,023,325
Total Capital Outlay		0	0	2,023,325	2,023,325
Other Outgo	7000			2,282,213	2,282,213
Total Exclusions		0	3,772,313	5,556,561	9,328,874
Total for ECS 84362, 50% Law		53,616,300	102,406,133	(4,305,539)	98,100,594
Percent of CEE (Instructional Salary Cost / Total CEE)		52.36%	100.00%		
50% of Current Expense of Education			51,203,066		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		53,616,300	102,406,133	(4,305,539)	98,100,594
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		53,616,300	106,178,446	1,251,022	107,429,468
Capital Expenditures	6000	63,063	2,016,841	6,485	2,023,326
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		53,679,363	108,195,287	1,257,507	109,452,794

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,960,974	217,886	2,178,860
In County Treasury	9112	43,848,666	5,150,253	48,998,919
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,414,321	4,115,866	9,530,187
Due from Other Funds	9140	99,706		99,706
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		51,363,667	9,484,005	60,847,672
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,062,266	1,234,949	16,297,215
Accrued Salaries and Wages Payable	9520	3,423,309	688,266	4,111,575
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	11,132,067	4,392,730	15,524,797
TOTAL LIABILITIES		29,617,642	6,315,945	35,933,587

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	40,000		40,000
Total Designated Fund Balance		40,000	0	40,000
Uncommitted Fund Balance	9790	21,706,025	3,168,060	24,874,085
TOTAL FUND EQUITY		21,746,025	3,168,060	24,914,085
TOTAL LIABILITIES AND FUND EQUITY		51,363,667	9,484,005	60,847,672

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	14,641,244		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	474,990		
Due from Other Funds	9140			
TOTAL ASSETS		15,116,234	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,337		
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		12,337	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	15,103,897		
Total Fund Balance		15,103,897	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,103,897	0	0
TOTAL LIABILITIES AND FUND EQUITY		15,116,234	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			2,141,190			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			4384			
Investments (at cost)	9120						
Accounts Receivable	9130			127,911			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,273,485	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			29,759			
Accrued Salaries and Wages Payable	9520			84,657			
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	114,416	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	2,159,069	0	0	0
TOTAL FUND EQUITY		0	0	2,159,069	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,273,485	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,913,756	2,894,078	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120		7,413,548	
Accounts Receivable	9130	85,231	9,988	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		12,998,987	10,317,614	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	327,104	149,158	
Accrued Salaries and Wages Payable	9520	12,292	2,757	
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		339,396	151,915	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	12,659,591	10,165,699	
Total Fund Balance		12,659,591	10,165,699	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		12,659,591	10,165,699	0
TOTAL LIABILITIES AND FUND EQUITY		12,998,987	10,317,614	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2019

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	890,490	532,806
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,492	3,131
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		896,982	535,937

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	896,982	535,937
Total Reserved Fund Balance		896,982	535,937
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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		896,982	535,937
TOTAL LIABILITIES AND FUND EQUITY		896,982	535,937

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	460,907			4,382				
In County Treasury	9112								6,191,286
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130								
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		460,907	0	0	4,382	0	0	0	6,191,286

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,712			105				
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		4,712	0	0	105	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	4,712	0	0	105	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 920

Name: CHAFFEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790				4,277				6,191,286
Total Reserved Fund Balance		0	0	0	4,277	0	0	0	6,191,286
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	456,195							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		456,195	0	0	4,277	0	0	0	6,191,286
TOTAL LIABILITIES AND FUND EQUITY		460,907	0	0	4,382	0	0	0	6,191,286

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	47,451		47,451
Higher Education Act	8120	28,792	2,158,672	2,187,464
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		193,164	193,164
Student Financial Aid	8150	64,698		64,698
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		717,136	717,136
Other Federal Revenues	8190		1,435,803	1,435,803
Total Federal Revenues	8100	140,941	4,504,775	4,645,716
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	34,923,710		34,923,710
State General Apportionment	8612	70,303		70,303
Other General Apportionment	8613	271,033		271,033
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,852,216	1,852,216
Disabled Students Programs and Services(DSPS)	8623		1,668,049	1,668,049
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		680,906	680,906
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		16,136,110	16,136,110

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	16,205,427		16,205,427
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	288,836		288,836
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,208,651	955,024	3,163,675
State Mandated Costs	8685	478,608		478,608
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,877,258	3,663,477	7,540,735
Total State Revenues	8600	58,323,826	24,955,782	83,279,608

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	30,842,482		30,842,482
Tax Allocation, Supplemental Roll	8812	916,352		916,352
Tax Allocation, Unsecured Roll	8813	1,270,140		1,270,140
Prior Years Taxes	8816	260,285		260,285
Education Revenues Augmentation Fund (ERAF)	8817	(7,882,598)		(7,882,598)
Redevelopment Agency Funds - Pass Through	8818	1,486,034		1,486,034
Redevelopment Agency Funds - Residual	8819	15,882,211		15,882,211
Redevelopment Agency Funds - Asset Liquidation	8819.1	167,456		167,456
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	114,850		114,850
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	256,127		256,127
Interest and Investment Income	8860	893,874		893,874
Student Fees and Charges	8870			
Community Services Classes	8872	335,584		335,584
Dormitory	8873			0
Enrollment	8874	6,426,609		6,426,609
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	32,575	881,565	914,140
Instructional Materials Fees and Sales of Materials	8877	155,326		155,326
Insurance	8878			0
Student Records	8879	83,387		83,387
Nonresident Tuition	8880	1,820,254		1,820,254
Parking Services and Public Transportation	8881		1,242,878	1,242,878
Other Student Fees and Charges	8885	792,053		792,053
Other Local Revenues	8890	302,912	487,336	790,248
Total Local Revenues	8800	54,155,913	2,611,779	56,767,692
Total Revenues		112,620,680	32,072,336	144,693,016

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	14,634		14,634
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	14,634	0	14,634
Total Revenues and Other Financing Sources		112,635,314	32,072,336	144,707,650

For Actual Year: 2018-2019

Budget Year: 2019-2020

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 Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,040,804	54,206	182,380	32,291		3,309,681
Business and Management	0500	2,251,005	65,782	52,604			2,369,391
Communications	0600	1,038,016	53,908	33,676	35,393		1,160,993
Computer and Information Science	0700	1,188,766	39,617	138,255	283,683		1,650,321
Education	0800	2,374,712	1,298,365	377,840	12,950		4,063,867
Engineering and Related Industrial Technology	0900	2,243,213	201,731	223,762	727,257		3,395,963
Fine and Applied Arts	1000	5,356,321	209,262	166,777	432,636		6,164,996
Foreign language	1100	1,452,622	43,949	9,275			1,505,846
Health	1200	4,007,415	997,947	376,435	282,561		5,664,358
Consumer Education And Home Economics	1300	1,986,815	116,640	128,618	158,145		2,390,218
Law	1400						0
Humanities(Letters)	1500	7,310,629	112,078	33,995	502		7,457,204
Library Science	1600						0
Mathematics	1700	5,625,733	146,730	58,759	12,421		5,843,643
Military Studies	1800						0
Physical Sciences	1900	3,362,930	88,091	132,723	30,617		3,614,361
Psychology	2000	1,494,964	19,741	9,758	845		1,525,308
Public Affairs and Services	2100	788,848	104,766	22,891	264,564		1,181,069
Social Sciences	2200	5,042,825	97,094	33,229	24,836		5,197,984
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,271,019	320,755	136,347	75,492		6,803,613
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	31,651	331,335				362,986
Sub-Total Instructional Activites		54,868,288	4,301,997	2,117,324	2,374,193		63,661,802
Total Expenditures for GF Activities*		54,868,288	57,505,207	19,199,494	6,606,846	5,665,746	143,845,581

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		6,731,071	719,341	83,677		7,534,089
Course and Curriculum Development	6020		295,528	89,749			385,277
Academic / Faculty Senate	6030		421,937	18,375			440,312
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,448,536	827,465	83,677	0	8,359,678
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,769,975	117,461	50,542		1,937,978
Media	6130						0
Museums and Galleries	6140		294,869	35,668	845		331,382
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	2,064,844	153,129	51,387	0	2,269,360
Admissions and Records	6200		1,251,860	249,829	6,257		1,507,946
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,555,604	31,025	5,321		2,591,950
Matriculation and Student Assessment	6320		4,067,205	133,676			4,200,881
Transfer Programs	6330		318,784	78,078	1,105		397,967
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	6,941,593	242,779	6,426	0	7,190,798

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,294,292	516,221	53,775		1,864,288
Extended Opportunity Programs and Services (EOPS)	6430		1,697,090	132,740	7,193		1,837,023
Health Services	6440		708,959	244,762			953,721
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,064,693	466,297	2,830		2,533,820
Job Placement Services	6470		900,713	120,530	1,649		1,022,892
Veterans Services	6480						0
Miscellaneous Student Services	6490		894,427	442,168	69,887		1,406,482
Total Other Student Services		0	7,560,174	1,922,718	135,334	0	9,618,226
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,104,641	889,134	1,372,353		3,366,128
Custodial Services	6530		1,766,521	206,163	4,281		1,976,965
Grounds Maintenance and Repairs	6550		834,374	69,348	60,893		964,615
Utilities	6570			2,348,684			2,348,684
Other Operations and Maintenance of Plant	6590		438,610	180,941	201,423		820,974
Total Operation and Maintenance of Plant	6500	0	4,144,146	3,694,270	1,638,950	0	9,477,366
Planning, Policymaking and Coordinations	6600		5,579,701	1,779,539	86,780		7,446,020

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,422,121	465,875	33,973		1,921,969
Fiscal Operations	6720		3,003,228	115,855	24,456		3,143,539
Human Resources Management	6730		1,346,589	135,595	10,064		1,492,248
Noninstruct Staff Retirees' Benefits & Retirement *	6740		974,786				974,786
Staff Development	6750		393,680	75,395			469,075
Staff Diversity	6760			50,687			50,687
Logistical Services	6770		3,093,066	2,550,209	195,064		5,838,339
Management Information Systems	6780		3,914,626	1,690,450	1,401,714		7,006,790
Other General Institutional Support Services	6790		112,080	66,662	8,048		186,790
Total General Institutional Support Services	6700	0	14,260,176	5,150,728	1,673,319	0	21,084,223
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		2,056,899	2,584,750	422,199		5,063,848
Community Use of Facilities	6830		74,221				74,221
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,131,120	2,584,750	422,199	0	5,138,069

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,061,487	381,664	128,324		1,571,475
Student and Co-Curricular Activities	6960		741,653	50,923			792,576
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,803,140	432,587	128,324	0	2,364,051
Auxiliary Operations	7000						
Contract Education	7010		17,920	44,376			62,296
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	17,920	44,376	0	0	62,296

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					5,665,746	5,665,746
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,665,746	5,665,746
Sub-Total Non-Instructional Activites			53,203,210	17,082,170	4,232,653	5,665,746	80,183,779
Total Expenditures General Fund: activities *		54,868,288	57,505,207	19,199,494	6,606,846	5,665,746	143,845,581

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$181,913,484
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	16,385.09		
	2. 2018-2019 Second Period Actual FTES	16,915.97		
	3. 2018-2019 Population change factor (C2/C1)	1.0324		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$195,038,069
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)			\$195,038,069
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$195,038,069
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			64,342,224
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			300,000
C.	Local Property taxes			37,400,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			601,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$102,643,224

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	140,941	141,156	4,504,775	5,145,094	4,645,716	5,286,250
State Revenues	8600	58,323,826	63,933,845	24,955,782	33,652,911	83,279,608	97,586,756
Local Revenues	8800	54,155,913	54,844,833	2,611,779	2,768,325	56,767,692	57,613,158
Total Revenues		112,620,680	118,919,834	32,072,336	41,566,330	144,693,016	160,486,164
EXPENDITURES:							
Academic Salaries	1000	45,750,762	49,747,121	4,866,950	5,797,066	50,617,712	55,544,187
Classified Salaries	2000	21,850,756	24,739,356	7,730,186	11,500,189	29,580,942	36,239,545
Employee Benefits	3000	27,804,561	30,571,559	4,370,280	6,581,466	32,174,841	37,153,025
Supplies and Materials	4000	1,446,782	1,664,554	1,395,053	3,158,629	2,841,835	4,823,183
Other Operating Expenses and Services	5000	10,576,604	12,248,594	5,781,055	10,554,108	16,357,659	22,802,702
Capital Outlay	6000	2,023,326	1,991,222	4,583,520	2,432,400	6,606,846	4,423,622
Total Expenditures		109,452,791	120,962,406	28,727,044	40,023,858	138,179,835	160,986,264
Excess /(Deficiency) of Revenues over Expenditures		3,167,889	(2,042,572)	3,345,292	1,542,472	6,513,181	(500,100)
Other Financing Sources	8900	14,634				14,634	0
Other Outgo	7000	2,282,213	3,357,177	3,383,533	4,710,533	5,665,746	8,067,710
Net Increase/(Decrease) in Fund Balance		900,310	(5,399,749)	(38,241)	(3,168,061)	862,069	(8,567,810)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,845,715	21,746,025	3,206,301	3,168,060	24,052,016	24,914,085
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,845,715		3,206,301		24,052,016	
Ending Fund Balance, June 30		21,746,025	16,346,276	3,168,060	(1)	24,914,085	16,346,275

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	104,223	104,223				
Local Revenues	8800	14,607,307	14,607,307				
Total Revenues		14,711,530	14,711,530	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	6,400,000	6,400,000				
Debt Interest and Other Service Charges	7120	6,529,410	6,529,500				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,929,410	12,929,500	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,929,410)	(12,929,500)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,782,120	1,782,030	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,321,777	15,103,897		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,321,777		0		0	
Ending Fund Balance, June 30		15,103,897	16,885,927	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					455,710	408,567
State Revenues	8600					870,472	967,994
Local Revenues	8800					104,125	330,622
Total Income		0	0	0	0	1,430,307	1,707,183
Expenditures							
Academic Salaries	1000					405,188	462,376
Classified Salaries	2000					564,059	651,964
Employee Benefits	3000					408,178	457,120
Supplies and Materials	4000					79,313	77,081
Other Operating Expenses and Services	5000					17,986	44,352
Capital Outlay	6000					4,461	14,290
Total Expenditures		0	0	0	0	1,479,185	1,707,183
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(48,878)	0
Other Financing Sources	8900					218,330	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	169,452	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,989,618	2,159,070
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,989,618	
Ending Fund Balance, June 30		0	0	0	0	2,159,070	2,159,070

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						
Local Revenues	8800	2,898,140	3,767,500	479,084	395,075		
Total Income		2,898,140	3,767,500	479,084	395,075	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	97,994	100,934	23,452	9,013		
Employee Benefits	3000	49,949	46,959	10,080	6,186		
Supplies and Materials	4000	14,428	14,821	132,406	116,662		
Other Operating Expenses and Services	5000	2,400,284	1,365,963	368,603	885,251		
Capital Outlay	6000	1,923,953	8,396,339	5,398,050	8,049,544		
Total Expenditures		4,486,608	9,925,016	5,932,591	9,066,656	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,588,468)	(6,157,516)	(5,453,507)	(8,671,581)	0	0
Other Financing Sources	8900	321,000	321,000				
Other Outgo	7000	707,670	946,446		1,461,282		
Net Increase/(Decrease) in Fund Balance		(1,975,138)	(6,782,962)	(5,453,507)	(10,132,863)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,634,729	12,659,591	15,619,206	10,165,699		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	14,634,729		15,619,206		0	
Ending Fund Balance, June 30		12,659,591	5,876,629	10,165,699	32,836	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	23,031	23,000	10,882	11,000		
Other Financing Sources	8900	727,000	727,000				
Total Income		750,031	750,000	10,882	11,000		
Expenditures							
Academic Salaries	1000			47,044	51,000		
Classified Salaries	2000			3,281			
Employee Benefits	3000	705,752	725,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		705,752	725,000	50,325	51,000		
Net Profit or Loss		44,279	25,000	(39,443)	(40,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		44,279	25,000	(39,443)	(40,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	852,703	896,982	575,380	535,937		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	852,703		575,380			
Ending Fund Balance, June 30		896,982	921,982	535,937	495,937		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	436,938	518,500				
Total Income		436,938	518,500	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	61,499	65,388				
Employee Benefits	3000						
Supplies and Materials	4000	81,732	162,812				
Other Operating Expenses and Services	5000	66,277	109,600				
Capital Outlay	6000	13,031	20,000				
Total Expenditures		222,539	357,800	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		214,399	160,700	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	136,688	160,700				
Net Increase/(Decrease) in Fund Balance		77,711	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	378,484	456,195		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	378,484		0		0	
Ending Fund Balance, June 30		456,195	456,195	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	27,076,233	27,076,250				
State Revenues	8600	2,488,648	2,488,650				
Local Revenues	8800						
Total Income		29,564,881	29,564,900	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		29,564,881	29,564,900	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	29,568,176	29,564,881				
Net Increase/(Decrease) in Fund Balance		(3,295)	19	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,572	4,277		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,572		0		0	
Ending Fund Balance, June 30		4,277	4,296	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			346,885	335,600
Total Income		0	0	346,885	335,600
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			66,594	66,594
Capital Outlay	6000				
Total Expenditures		0	0	66,594	66,594
Excess /(Deficiency) of Revenues over Expenditures		0	0	280,291	269,006
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	280,291	269,006
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	5,910,995	6,191,286
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		5,910,995	
Ending Fund Balance, June 30		0	0	6,191,286	6,460,292

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 920

Name: CHAFFEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	218,330
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	321,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	727,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,306,933	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,306,933	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,208,651			955,024	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	33,581	33,581
Instructional Supplies & Materials	4300				0	274,033	274,033
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	307,614	307,614
Other Operating Expenses and Services	5000		2,208,651		2,208,651	300,361	2,509,012
Capital Outlay	6000						
Library Books	6300				0	48,031	48,031
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	48,031	48,031
Other Outgo	7000				0		0
Total Expenditures		0	2,208,651	0	2,208,651	656,006	2,864,657
Ending Balance					0	1,605,951	1,605,951

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,605,951	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,605,951	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,588,148			896,548	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	9,500	9,500
Instructional Supplies & Materials	4300				0	2,030,584	2,030,584
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,040,084	2,040,084
Other Operating Expenses and Services	5000		2,588,148		2,588,148	412,172	3,000,320
Capital Outlay	6000						
Library Books	6300				0	50,243	50,243
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	50,243	50,243
Other Outgo	7000				0		0
Total Expenditures		0	2,588,148	0	2,588,148	2,502,499	5,090,647
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 920

Name: CHAFFEY

EPA Revenue	16,205,427
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	16,205,427	0	0	16,205,427
TOTAL		16,205,427	0	0	16,205,427

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 920

Name: CHAFFEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	3,789,427	2,015,098	5,804,525	N/A	N/A
2016-17	4,840,798	2,833,336	7,674,134	1,869,609	32.21%
2017-18	5,550,819	3,162,941	8,713,760	1,039,626	13.55%
2018-19	6,158,100	3,607,981	9,766,081	1,052,321	12.08%
2019-20	7,987,084	4,787,391	12,774,475	3,008,394	30.80%
2020-21	8,090,916	4,930,007	13,020,923	246,448	1.93%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has established and began funding a Pension Stability Trust.