

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

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.

Lisa Bailey

District Chief Business Officer

Digitally signed by Lisa Bailey
Date: 2020.12.01 09:16:05 -08'00'

Date

Henry Shannon

District Superintendent

Digitally signed by Henry Shannon
Date: 2020.12.03 11:29:20 -08'00'

Date

Contact:

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, 2020. Please submit the report to :

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

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: 2019-2020

Budget Year: 2020-2021

District ID: 920

Name: CHAFFEY

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) 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	19,318,913	19,318,913		19,318,913
Other	1300	17,565,850	17,565,850		17,565,850
Total Instructional Salaries		36,884,763	36,884,763	0	36,884,763
Non-Instructional Salaries					
Contract or Regular	1200		9,198,633	189,926	9,388,559
Other	1400		734,768	28,196	762,964
Total Non-Instructional Salaries		0	9,933,401	218,122	10,151,523
Total Academic Salaries		36,884,763	46,818,164	218,122	47,036,286
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,185,375	346,248	19,531,623
Other	2300		857,707	92,342	950,049
Total Non-Instructional Salaries		0	20,043,082	438,590	20,481,672
Instructional Aides					
Regular Status	2200	2,113,395	2,113,395		2,113,395
Other	2400	1,103,809	1,103,809		1,103,809
Total Instructional Aides		3,217,204	3,217,204	0	3,217,204
Total Classified Salaries		3,217,204	23,260,286	438,590	23,698,876
Employee Benefits	3000	17,163,030	35,200,814	305,658	35,506,472
Supplies and Materials	4000		1,145,652	6,453	1,152,105
Other Operating Expenses	5000	381,457	8,979,049	304,220	9,283,269
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		57,646,454	115,403,965	1,273,043	116,677,008

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: 2019-2020

Budget Year: 2020-2021

District ID: 920

Name: CHAFFEY

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900		53,865		53,865
Student Health Services Above Amount Collected	6441		6,905		6,905
Student Transportation	6491		627,983		627,983
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		169,132		169,132
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		3,172,551	2,127,905	5,300,456

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		135,912	1,378,671	1,514,583
Equipment - Replacement	6420				0
Total Equipment		0	135,912	1,378,671	1,514,583
Total Capital Outlay		0	135,912	1,378,671	1,514,583
Other Outgo	7000			2,264,349	2,264,349
Total Exclusions		0	4,166,348	5,770,925	9,937,273
Total for ECS 84362, 50% Law		57,646,454	111,237,617	(4,497,882)	106,739,735
Percent of CEE (Instructional Salary Cost / Total CEE)		51.82%	100.00%		
50% of Current Expense of Education			55,618,808		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		57,646,454	111,237,617	(4,497,882)	106,739,735
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		57,646,454	115,403,965	1,273,043	116,677,008
Capital Expenditures	6000	82,023	1,508,351	6,232	1,514,583
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		57,728,477	116,912,316	1,279,275	118,191,591

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

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	1,786,705		1,786,705
In County Treasury	9112	49,693,954	6,005,202	55,699,156
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	40,000		40,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,858,053	6,723,211	18,581,264
Due from Other Funds	9140	2,743,507		2,743,507
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		66,122,219	12,728,413	78,850,632
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	16,798,857	2,916,126	19,714,983
Accrued Salaries and Wages Payable	9520	5,760,286	685,995	6,446,281
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	11,383,754	4,961,929	16,345,683
TOTAL LIABILITIES		33,942,897	8,564,050	42,506,947

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2020

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	32,139,322	4,164,363	36,303,685
TOTAL FUND EQUITY		32,179,322	4,164,363	36,343,685
TOTAL LIABILITIES AND FUND EQUITY		66,122,219	12,728,413	78,850,632

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 920

Name: CHAFFEY

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	37,537,784		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	900,950		
Due from Other Funds	9140			
TOTAL ASSETS		38,438,734	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,630		
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		3,630	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 920

Name: CHAFFEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	38,435,104		
TOTAL FUND EQUITY		38,435,104	0	0
TOTAL LIABILITIES AND FUND EQUITY		38,438,734	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2020

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			2,619,584			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			65,969			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,685,553	0	0	0
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			259,326			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	259,326	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2020

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	2,426,227	0	0	0
TOTAL FUND EQUITY		0	0	2,426,227	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,685,553	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	13,879,185	193,939,979	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120		1,493,049	
Accounts Receivable	9130	716,052	954,737	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		14,595,237	196,387,765	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	193,658	452,979	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	38,601	73,580	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		232,259	526,559	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 920

Name: CHAFFEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	14,362,978	195,861,206	
TOTAL FUND EQUITY		14,362,978	195,861,206	0
TOTAL LIABILITIES AND FUND EQUITY		14,595,237	196,387,765	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, 2020

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, 2020

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, 2020

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, 2020

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	837,479	513,946
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	5,928	2,361
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		843,407	516,307

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, 2020

District ID: 920

Name: CHAFFEY

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2020

District ID: 920

Name: CHAFFEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	843,407	516,307
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		843,407	516,307
TOTAL LIABILITIES AND FUND EQUITY		843,407	516,307

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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								
In County Treasury	9112								
Cash With Fiscal Agents	9113	622,597			297,206				8,629,093
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		9,384						
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		622,597	9,384	0	297,206	0	0	0	8,629,093

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	17,272	4,692		282,452				
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		17,272	4,692	0	282,452	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	17,272	4,692	0	282,452	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		4,692						
Total Reserved Fund Balance		0	4,692	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								8,629,093
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	8,629,093
Uncommitted(Unrestricted) Fund Balance	9790	605,325			14,754				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		605,325	4,692	0	14,754	0	0	0	8,629,093
TOTAL LIABILITIES AND FUND EQUITY		622,597	9,384	0	297,206	0	0	0	8,629,093

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	36,393		36,393
Higher Education Act	8120	33,782	6,436,496	6,470,278
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		104,921	104,921
Student Financial Aid	8150	66,517		66,517
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		669,348	669,348
Other Federal Revenues	8190		328,556	328,556
Total Federal Revenues	8100	136,692	7,539,321	7,676,013
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	49,300,671		49,300,671
State General Apportionment	8612	6,794,061		6,794,061
Other General Apportionment	8613	1,273,704		1,273,704
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,464,443	1,464,443
Disabled Students Programs and Services(DSPS)	8623		1,320,450	1,320,450
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		594,729	594,729
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		15,770,314	15,770,314

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	8,250,520		8,250,520
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	288,283		288,283
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,172,551	1,140,392	4,312,943
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,268,032	2,712,356	7,980,388
Total State Revenues	8600	74,347,822	23,002,684	97,350,506

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	32,786,556		32,786,556
Tax Allocation, Supplemental Roll	8812	753,017		753,017
Tax Allocation, Unsecured Roll	8813	1,186,060		1,186,060
Prior Years Taxes	8816	488,493		488,493
Education Revenues Augmentation Fund (ERAF)	8817	(8,493,443)		(8,493,443)
Redevelopment Agency Funds - Pass Through	8818	1,658,885		1,658,885
Redevelopment Agency Funds - Residual	8819	17,343,761		17,343,761
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	111,480		111,480
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	138,419		138,419
Interest and Investment Income	8860	939,860		939,860
Student Fees and Charges	8870			
Community Services Classes	8872	313,110		313,110
Dormitory	8873			0
Enrollment	8874	5,927,695		5,927,695
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	16,893	863,031	879,924
Instructional Materials Fees and Sales of Materials	8877	144,159		144,159
Insurance	8878			0
Student Records	8879	77,123		77,123
Nonresident Tuition	8880	1,581,418		1,581,418
Parking Services and Public Transportation	8881		910,245	910,245
Other Student Fees and Charges	8885	682,371		682,371
Other Local Revenues	8890	708,208	267,399	975,607
Total Local Revenues	8800	56,364,065	2,040,675	58,404,740
Total Revenues		130,848,579	32,582,680	163,431,259

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 920

Name: CHAFFEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	40,664		40,664
Proceeds of Long-Term Debt	8940		161,544	161,544
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	40,664	161,544	202,208
Total Revenues and Other Financing Sources		130,889,243	32,744,224	163,633,467

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: 2019-2020

Budget Year: 2020-2021

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	3,137,446	53,002	90,979	31,355		3,312,782
Business and Management	0500	2,517,522	63,734	45,797	30,504		2,657,557
Communications	0600	970,301	67,188	17,160			1,054,649
Computer and Information Science	0700	1,682,591	50,428	36,852	153,383		1,923,254
Education	0800	2,616,517	1,473,954	344,193	25,315		4,459,979
Engineering and Related Industrial Technology	0900	2,749,111	152,376	152,788	218,678		3,272,953
Fine and Applied Arts	1000	5,743,855	215,427	152,483	126,392		6,238,157
Foreign language	1100	1,614,810	44,059	9,744			1,668,613
Health	1200	3,874,733	1,032,242	296,081	179,663		5,382,719
Consumer Education And Home Economics	1300	2,295,761	139,047	126,350	33,962		2,595,120
Law	1400						0
Humanities(Letters)	1500	7,883,631	130,534	26,251	6,803		8,047,219
Library Science	1600						0
Mathematics	1700	4,958,289	142,072	26,028			5,126,389
Military Studies	1800						0
Physical Sciences	1900	3,759,668	80,875	71,256	2,915		3,914,714
Psychology	2000	1,786,649	21,805	7,331			1,815,785
Public Affairs and Services	2100	896,727	101,602	8,242	20,064		1,026,635
Social Sciences	2200	5,469,293	111,159	12,247			5,592,699
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,803,141	311,626	76,031	48,143		7,238,941
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	53,865	591,967				645,832
Sub-Total Instructional Activites		58,813,910	4,783,097	1,499,813	877,177		65,973,997
Total Expenditures for GF Activities*		58,813,910	65,059,919	16,723,987	3,206,764	8,399,284	152,203,864

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		7,422,565	467,850	58,517		7,948,932
Course and Curriculum Development	6020		345,889	4,545			350,434
Academic / Faculty Senate	6030		403,196	72,749			475,945
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	8,171,650	545,144	58,517	0	8,775,311
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,887,603	146,832	31,854		2,066,289
Media	6130						0
Museums and Gallaries	6140		309,639	23,804			333,443
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	2,197,242	170,636	31,854	0	2,399,732
Admissions and Records	6200		1,437,531	194,587			1,632,118
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,999,296	53,070	533		3,052,899
Matriculation and Student Assessment	6320		3,727,721	71,886	922		3,800,529
Transfer Programs	6330		259,494	42,273			301,767
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	6,986,511	167,229	1,455	0	7,155,195

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,311,415	383,597	1,844		1,696,856
Extended Opportunity Programs and Services (EOPS)	6430		1,799,179	65,832	903		1,865,914
Health Services	6440		650,155	179,036	10,324		839,515
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,500,331	181,296	1,765		2,683,392
Job Placement Services	6470		898,893	78,789			977,682
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,028,202	356,912			1,385,114
Total Other Student Services		0	8,188,175	1,245,462	14,836	0	9,448,473
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,047,386	1,026,421	267,959		2,341,766
Custodial Services	6530		1,992,846	198,337			2,191,183
Grounds Maintenance and Repairs	6550		838,838	76,706	7,776		923,320
Utilities	6570			2,376,774			2,376,774
Other Operations and Maintenance of Plant	6590		459,866	192,187	122,313		774,366
Total Operation and Maintenance of Plant	6500	0	4,338,936	3,870,425	398,048	0	8,607,409
Planning, Policymaking and Coordinations	6600		6,145,431	1,821,197	175,697		8,142,325

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,884,908	422,127	800		2,307,835
Fiscal Operations	6720		3,418,801	173,173	3,956		3,595,930
Human Resources Management	6730		1,476,266	137,545	12,364		1,626,175
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		871,525	34,150	4,979		910,654
Staff Diversity	6760			53,351			53,351
Logistical Services	6770		5,270,090	2,069,473	248,742		7,588,305
Management Information Systems	6780		4,439,627	2,965,751	1,086,375		8,491,753
Other General Institutional Support Services	6790		2,426,899	36,822			2,463,721
Total General Institutional Support Services	6700	0	19,788,116	5,892,392	1,357,216	0	27,037,724
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		1,662,520	935,840	186,810		2,785,170
Community Use of Facilities	6830		105,138	3,600			108,738
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,767,658	939,440	186,810	0	2,893,908

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				550		550
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		388,041	245,851	56,951		690,843
Student and Co-Curricular Activities	6960		867,531	74,685			942,216
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,255,572	320,536	57,501	0	1,633,609
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			37,550	47,653		85,203
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			19,576			19,576
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	19,576	0	0	19,576
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					8,399,284	8,399,284
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,399,284	8,399,284
Sub-Total Non-Instructional Activites			60,276,822	15,224,174	2,329,587	8,399,284	86,229,867
Total Expenditures General Fund: activities *		58,813,910	65,059,919	16,723,987	3,206,764	8,399,284	152,203,864

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2020-2021

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CHAFFEY

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$195,038,069
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	16,915.97		
	2. 2019-2020 Second Period Actual FTES	17,085.13		
	3. 2019-2020 Population change factor (C2/C1)	1.0100		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$204,336,119
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)			\$204,336,119
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$204,336,119
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			53,417,300
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			250,000
C.	Local Property taxes			41,950,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			850,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$96,467,300

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: 2019-2020

Budget Year: 2020-2021

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	136,692	133,000	7,539,321	13,228,422	7,676,013	13,361,422
State Revenues	8600	74,347,822	71,629,882	23,002,684	33,926,283	97,350,506	105,556,165
Local Revenues	8800	56,364,065	53,746,070	2,040,675	1,695,585	58,404,740	55,441,655
Total Revenues		130,848,579	125,508,952	32,582,680	48,850,290	163,431,259	174,359,242
EXPENDITURES:							
Academic Salaries	1000	47,036,286	47,849,940	5,282,962	6,379,153	52,319,248	54,229,093
Classified Salaries	2000	23,698,877	25,709,353	7,553,984	9,484,680	31,252,861	35,194,033
Employee Benefits	3000	35,506,472	31,910,957	4,795,248	6,511,428	40,301,720	38,422,385
Supplies and Materials	4000	1,152,105	1,760,380	1,629,827	4,721,854	2,781,932	6,482,234
Other Operating Expenses and Services	5000	9,283,271	11,978,099	4,658,784	11,276,788	13,942,055	23,254,887
Capital Outlay	6000	1,514,583	2,026,282	1,692,181	3,550,155	3,206,764	5,576,437
Total Expenditures		118,191,594	121,235,011	25,612,986	41,924,058	143,804,580	163,159,069
Excess /(Deficiency) of Revenues over Expenditures		12,656,985	4,273,941	6,969,694	6,926,232	19,626,679	11,200,173
Other Financing Sources	8900	40,664		161,544		202,208	0
Other Outgo	7000	2,264,349	4,127,650	6,134,935	11,198,833	8,399,284	15,326,483
Net Increase/(Decrease) in Fund Balance		10,433,300	146,291	996,303	(4,272,601)	11,429,603	(4,126,310)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,746,025	32,179,325	3,168,060	4,164,363	24,914,085	36,343,688
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	21,746,025		3,168,060		24,914,085	
Ending Fund Balance, June 30		32,179,325	32,325,616	4,164,363	(108,238)	36,343,688	32,217,378

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	161,764	161,764				
Local Revenues	8800	26,996,576	26,996,576				
Total Revenues		27,158,340	27,158,340	0	0	0	0
Other Financing Sources							
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	19,883,373	19,883,373				
Total Other Financing Sources		19,883,373	19,883,373	0	0	0	0
Other Outgo							
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,530,000	14,530,000				
Debt Interest and Other Service Charges	7120	8,511,132	8,511,132				
Transfers Outgoing	7300 & 7400	669,375	669,375				
Reserve for Contingencies	7900						
Total Other Outgo	7000	23,710,507	23,710,507	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,827,134)	(3,827,134)	0	0	0	0
Net Increase/Decrease in Fund Balance		23,331,206	23,331,206	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,103,897	38,435,103		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,103,897		0		0	
Ending Fund Balance, June 30		38,435,103	61,766,309	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: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					324,485	181,574
State Revenues	8600					1,085,014	537,576
Local Revenues	8800					99,046	207,285
Total Income		0	0	0	0	1,508,545	926,435
Expenditures							
Academic Salaries	1000					444,362	194,697
Classified Salaries	2000					511,034	320,615
Employee Benefits	3000					421,809	321,422
Supplies and Materials	4000					66,277	44,502
Other Operating Expenses and Services	5000					13,028	51,047
Capital Outlay	6000					9,890	
Total Expenditures		0	0	0	0	1,466,400	932,283
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	42,145	(5,848)
Other Financing Sources	8900					225,013	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	267,158	(5,848)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,159,070	2,426,228
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,159,070	
Ending Fund Balance, June 30		0	0	0	0	2,426,228	2,420,380

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	582,000	369,000				
Local Revenues	8800	3,129,990	2,950,400	2,351,204	2,670,075		
Total Income		3,711,990	3,319,400	2,351,204	2,670,075	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	100,934	100,934	69,905	367,895		
Employee Benefits	3000	52,524	55,199	29,434	157,034		
Supplies and Materials	4000	6,298	6,520	23,431	106,666		
Other Operating Expenses and Services	5000	444,671	1,478,252	1,039,692	33,855,773		
Capital Outlay	6000	950,902	6,864,626	14,848,974	141,144,306		
Total Expenditures		1,555,329	8,505,531	16,011,436	175,631,674	0	0
Excess /(Deficiency) of Revenues over Expenditures		2,156,661	(5,186,131)	(13,660,232)	(172,961,599)	0	0
Other Financing Sources	8900	321,000	350,000	200,000,000			
Other Outgo	7000	774,274	1,876,911	644,261	19,445,479		
Net Increase/(Decrease) in Fund Balance		1,703,387	(6,713,042)	185,695,507	(192,407,078)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	12,659,591	14,362,978	10,165,699	195,861,206		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	12,659,591		10,165,699		0	
Ending Fund Balance, June 30		14,362,978	7,649,936	195,861,206	3,454,128	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	23,883	25,000	10,189	11,000		
Other Financing Sources	8900	727,000	727,000				
Total Income		750,883	752,000	10,189	11,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			29,820	40,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	804,458	860,000				
Capital Outlay	6000						
Total Expenditures		804,458	860,000	29,820	40,000		
Net Profit or Loss		(53,575)	(108,000)	(19,631)	(29,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(53,575)	(108,000)	(19,631)	(29,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	896,982	843,407	535,937	516,306		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	896,982		535,937			
Ending Fund Balance, June 30		843,407	735,407	516,306	487,306		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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	400,669	417,000	9,384	110,000		
Total Income		400,669	417,000	9,384	110,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	64,977	65,388				
Employee Benefits	3000						
Supplies and Materials	4000	33,249	126,464				
Other Operating Expenses and Services	5000	48,043	73,700	4,692	110,000		
Capital Outlay	6000	2,044	5,000				
Total Expenditures		148,313	270,552	4,692	110,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		252,356	146,448	4,692	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	103,225	266,050				
Net Increase/(Decrease) in Fund Balance		149,131	(119,602)	4,692	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	456,195	605,326		4,692		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	456,195		0		0	
Ending Fund Balance, June 30		605,326	485,724	4,692	4,692	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	28,880,034	28,880,034				
State Revenues	8600	3,464,083	3,464,083				
Local Revenues	8800						
Total Income		32,344,117	32,344,117	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		32,344,117	32,344,117	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	32,333,640	32,344,117				
Net Increase/(Decrease) in Fund Balance		10,477	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,277	14,754		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,277		0		0	
Ending Fund Balance, June 30		14,754	14,754	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

920 CHAFFEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			417,891	417,891
Total Income		0	0	417,891	417,891
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			80,049	80,049
Capital Outlay	6000			35	
Total Expenditures		0	0	80,084	80,049
Excess /(Deficiency) of Revenues over Expenditures		0	0	337,807	337,842
Other Financing Sources	8900			2,100,000	1,000,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,437,807	1,337,842
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	6,191,286	8,629,093
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		6,191,286	
Ending Fund Balance, June 30		0	0	8,629,093	9,966,935

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 920

Name: CHAFFEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	225,013
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	321,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	727,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,605,952	
Adjustments	9020						
Adjusted Beginning Balance	9030	0				1,605,952	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,172,551			1,140,392	
Instructional & Institutional Unrestricted							
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	2,185	2,185
Instructional Supplies & Materials	4300				0	184,115	184,115
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	186,300	186,300
Other Operating Expenses and Services	5000		3,172,551		3,172,551	319,201	3,491,752
Capital Outlay	6000						
Library Books	6300				0	24,023	24,023
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	24,023	24,023
Other Outgo	7000				0		0
Total Expenditures		0	3,172,551	0	3,172,551	529,524	3,702,075
Ending Balance					0	2,216,820	2,216,820

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 920

Name: CHAFFEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,216,820	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,216,820	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,588,148			900,000	
		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							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	4,500	4,500
Instructional Supplies & Materials	4300				0	2,643,962	2,643,962
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,648,462	2,648,462
Other Operating Expenses and Services	5000		2,588,148		2,588,148	442,112	3,030,260
Capital Outlay							
Library Books	6300				0	26,246	26,246
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	26,246	26,246
Other Outgo	7000				0		0
Total Expenditures		0	2,588,148	0	2,588,148	3,116,820	5,704,968
Ending Balance					0	0	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2019-2020

District ID: 920

Name: CHAFFEY

EPA Revenue	8,250,520
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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	8,250,520	0	0	8,250,520
TOTAL		8,250,520	0	0	8,250,520

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	7,402,028	4,335,377	11,737,405	1,971,324	20.19%
2020-21	7,202,362	4,790,139	11,992,501	255,096	2.17%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
These expenses are included in the 20/21 adopted budget. The District also established and began funding an irrevocable Pension Stabilization Trust several years ago and budgets to contribute to this fund each year.