

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2007-08)
(Budget Report for Fiscal Year 2008-09)

District: **Gavilan Community College District**

District Code: **440**

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.

Joseph D. Kech
District Chief Business Officer

10.17.08

Date

Steven M. Kusella
District Superintendent

10/17/08

Date

Contact:

Susan Cheu

Name

Director, Business Services

Title

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Phone Number

Extension

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E-Mail

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, 2008**. Please submit the report to:

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			844,209	774,817	844,209	774,817
State Revenues	8600	12,708,360	13,722,040	3,517,845	3,475,325	16,226,205	17,197,365
Local Revenues	8800	16,277,737	15,454,363	1,346,639	1,606,453	17,624,376	17,060,816
TOTAL REVENUES	801	28,986,097	29,176,403	5,708,693	5,856,595	34,694,790	35,032,998
EXPENDITURES:							
Academic Salaries	1000	12,134,929	12,143,194	1,793,785	1,864,354	13,928,714	14,007,548
Classified Salaries	2000	5,176,230	5,498,494	2,102,878	2,239,898	7,279,108	7,738,392
Employee Benefits	3000	4,860,536	5,412,967	1,072,425	1,208,734	5,932,961	6,621,701
Supplies and Materials	4000	630,488	588,186	287,404	279,207	917,892	867,393
Other Operating Expenses and Services	5000	3,457,448	3,711,003	780,627	1,114,996	4,238,075	4,825,999
Capital Outlay	6000	313,184	198,161	501,330	175,350	814,514	373,511
TOTAL EXPENDITURES	501	26,572,815	27,552,005	6,538,449	6,882,539	33,111,264	34,434,544
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	2,413,282	1,624,398	(829,756)	(1,025,944)	1,583,526	598,454
OTHER FINANCING SOURCES	8900			1,590,518	1,497,850	1,590,518	1,497,850
OTHER OUTGO	7000	1,873,801	1,831,398	859,394	471,906	2,733,195	2,303,304
NET INCREASE/(DECREASE) IN FUND BALANCE	901	539,481	(207,000)	(98,632)		440,849	(207,000)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,050,472	3,589,953	278,386	179,754	3,328,858	3,769,707
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,050,472		278,386		3,328,858	
ENDING FUND BALANCE, JUNE 30	905	3,589,953	3,382,953	179,754	179,754	3,769,707	3,562,707

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	18,676	15,000				
Local Revenues	8800	3,851,420	3,000,000			641,010	464,000
TOTAL REVENUES	801	3,870,096	3,015,000			641,010	464,000
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	1,625,000	1,010,000				
Debt Interest and Other Service Charges	712	1,346,238	2,622,134			12,488	7,000
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	2,971,238	3,632,134			12,488	7,000
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(2,971,238)	(3,632,134)			(12,488)	(7,000)
NET INCREASE/(DECREASE) IN FUND BALANCE	901	898,858	(617,134)			628,522	457,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,460,364	3,359,222			4,673,010	5,301,532
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,460,364	3,359,222			4,673,010	5,301,532
ENDING FUND BALANCE, JUNE 30	905	3,359,222	2,742,088			5,301,532	5,758,532

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	31,139	35,600				
State Revenues	8600	321,503	266,106				
Local Revenues	8800	274,826	353,340	1,355			
TOTAL REVENUES	801	627,468	655,046	1,355			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	545,246	564,991				
Employee Benefits	3000	219,067	228,505				
Supplies and Materials	4000	26,564	30,448				
Other Operating Expenses and Services	5000	6,080	14,650	85,853	150,000		
Capital Outlay	6000						
TOTAL EXPENDITURES	501	796,957	838,594	85,853	150,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(169,489)	(183,548)	(84,498)	(150,000)		
OTHER FINANCING SOURCES	8900	169,489	183,548	26,817	150,000		
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901			(57,681)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			57,681			
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			57,681			
ENDING FUND BALANCE, JUNE 30	905						

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	338,296	160,000				
Local Revenues	8800	11,451		51,281,565	6,104,909		
TOTAL REVENUES	801	349,747	160,000	51,281,565	6,104,909		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			47,925	99,224		
Employee Benefits	3000			17,797	20,776		
Supplies and Materials	4000			2,933	750		
Other Operating Expenses and Services	5000	658,568	293,890	13,564,849	10,139,000		
Capital Outlay	6000	450		1,353,599	12,533,000		
TOTAL EXPENDITURES	501	659,018	293,890	14,987,103	22,792,750		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(309,271)	(133,890)	36,294,462	(16,687,841)		
OTHER FINANCING SOURCES	8900	90,088		250,000			
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(219,183)	(133,890)	36,544,462	(16,687,841)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	597,338	378,155	11,799,270	48,343,732		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	597,338		11,799,270			
ENDING FUND BALANCE, JUNE 30	905	378,155	244,265	48,343,732	31,655,891		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			2,781,095	2,051,000		
State Revenues	8600						
Local Revenues	8800	120,272	111,260			240,214	172,705
TOTAL REVENUES	801	120,272	111,260	2,781,095	2,051,000	240,214	172,705
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000					38,465	40,689
Employee Benefits	3000					15,054	17,359
Supplies and Materials	4000	22,440	32,205				
Other Operating Expenses and Services	5000	66,379	71,555	5,540	6,000	56,949	163,900
Capital Outlay	6000	8,951	2,000			5,467	5,000
TOTAL EXPENDITURES	501	97,770	105,760	5,540	6,000	115,935	226,948
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	22,502	5,500	2,775,555	2,045,000	124,279	(54,243)
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	3,200	5,500	2,775,555	2,045,000		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	19,302				124,279	(54,243)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	195,901	215,203			197,754	322,033
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	195,901				197,754	
ENDING FUND BALANCE, JUNE 30	905	215,203	215,203			322,033	267,790

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

Description	State Use Only (EDP)	10
		General Fund — COMBINED
ASSETS		
Cash, Investments, and Receivables (CA 9100):		
Cash:		
Awaiting Deposit and in Banks	911	
In County Treasury	912	3,429,855
Cash With Fiscal Agents	913	
Revolving Cash Accounts	914	
Investments (at cost)	915	20,000
Accounts Receivable	916	1,894,887
Due from Other Funds	917	515,302
Inventories, Stores, and Prepaid Items	9200	63,834
TOTAL ASSETS	909	5,923,878
LIABILITIES		
Current Liabilities and Deferred Revenue (CA 9510):		
Accounts Payable	951	788,777
Due to Other Funds	952	153,970
Temporary Loans	954	
Current Portion of Long-Term Debt	955	
Deferred Revenues	956	1,211,420
TOTAL LIABILITIES	968	2,154,167
FUND EQUITY		
Restricted Fund Balance	9710	3,749,711
Reserved Fund Balance	9730	20,000
Designated Fund Balance	9750	
Uncommitted Fund Balance	9790	
TOTAL FUND EQUITY	990	3,769,711
TOTAL LIABILITIES AND FUND EQUITY	991	5,923,878



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, 2008

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			5,299,464
In County Treasury	912	3,316,262		2,068
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	42,961		
Due from Other Funds	917			
TOTAL ASSETS	909	3,359,222		5,301,532
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710	3,359,222		5,301,532
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	3,359,222		5,301,532
TOTAL LIABILITIES AND FUND EQUITY	991	3,359,222		5,301,532

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 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, 2008

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	SPECIAL REVENUE FUNDS			
		33 Child Development Fund	39 Other Special Revenue Fund	3 Fund	3 Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	-71,531	-16,299		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	92,307			
Due from Other Funds	917	33,325	26,817		
Inventories, Stores, and Prepaid Items	9200				
TOTAL ASSETS	909	54,101	10,518		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	5,880	3,815		
Due to Other Funds	952	48,221	6,703		
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
TOTAL LIABILITIES	968	54,101	10,518		
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	990				
TOTAL LIABILITIES AND FUND EQUITY	991	54,101	10,518		

Make additional pages if there are more than four funds.

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912		
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916		
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909		
LIABILITIES			
9510):			
Accounts Payable	951		
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968		
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990		
TOTAL LIABILITIES AND FUND EQUITY	991		

CALIFORNIA COMMUNITY COLLEGES
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Fiduciary Funds Group

- 70 Trust Funds
 71 Associated Students Trust Fund
 72 Student Representation Fee Trust Fund
 73 Student Body Center Fee Trust Fund
 74 Student Financial Aid Trust Fund
 75 Scholarship and Loan Trust Fund
 76 Investment Trust Fund
 77 Deferred Compensation Trust Fund
 79 Other Trust Funds

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

Description	State Use Only (EDP)	FIDUCIARY FUNDS				
		71 Associated Students Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	7_	7_
ASSETS						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935	132,315		2,867		
In County Treasury	936	82,310	283,856	43,833		
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938					
Investments (at cost)	939					
Accounts Receivable	940	608	63,968	53,808		
Due from Other Funds	941		3,542			
Student Loans Receivable	942					
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947					
TOTAL ASSETS	949	215,230	351,366	100,508		
LIABILITIES						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961	27	4,116	100,507		
Due to Other Funds	962		14,603			
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965		10,614			
Long-Term Liabilities	966					
TOTAL LIABILITIES	969	27	29,333	100,507		
FUND EQUITY						
Restricted Fund Balance	9710	215,203	322,033			
Reserved Fund Balance	9730					
Designated Fund Balance	9750					
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
TOTAL FUND EQUITY	989	215,203	322,033			
TOTAL LIABILITIES AND FUND EQUITY	992	215,230	351,366	100,507		

If there are more than five funds, make another page.

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2008-09

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$53,040,007
Appropriations subject to limit.	12	\$26,700,000
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$12,513,000
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$200,000

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	3,769,707
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	20,000
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	63,834
Subtotal B	619	83,834
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	179,754
Subtotal C	629	179,754
D. Subtotal, Reserved (B + C)	675	263,588
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	1,500,000
Other	664	2,006,120
Subtotal H	669	3,506,120
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	3,769,708
J. UNCOMMITTED BALANCE (A less I)	690	

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a)	ECS 84362(b)
		Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	10,038,698	10,340,351
Noninstructional Salaries (CA 1200 and 1400)	408		1,794,577
Subtotal Academic Salaries	409	10,038,698	12,134,928
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,883,364
Instructional Aides (CA 2200 and 2400)	416	292,866	292,866
Subtotal Classified Salaries	419	292,866	5,176,230
Employee Benefits (CA 3000)	429	2,241,673	4,860,536
Supplies and Materials (CA 4000)	435		630,488
Other Operating Expenses and Services (CA 5000)	449		3,457,448
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	12,573,237	26,259,630
Less Exclusions for Current Expense of Education	469		1,177,875
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	12,573,237	25,081,755
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.13%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,540,877
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		12,540,877

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120			
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150		74,188	74,188
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		127,467	127,467
Other Federal Revenues	8190		642,554	642,554
TOTAL FEDERAL REVENUES	8100		844,209	844,209
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	11,654,104		11,654,104
Other General Apportionments	123	216,522		216,522
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		560,662	560,662
Disabled Students Programs and Services (DSPS)	126		708,761	708,761
Temporary Assistance for Needy Families (TANF)	127		24,832	24,832
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		182,145	182,145
Telecomm. and Technology Infrastructure Program (TTIP)	129		71,079	71,079
Other General Categorical Programs	130		1,772,396	1,772,396
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		197,970	197,970
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	122,431		122,431
Timber Yield Tax	135	913		913
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	714,530		714,530
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	(140)		(140)
TOTAL STATE REVENUES	8600	12,708,360	3,517,845	16,226,205

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	12,821,420		12,821,420
Tax Allocation, Supplemental Roll	8812	484,372		484,372
Tax Allocation, Unsecured Roll	8813	888,027		888,027
Prior Years Taxes	8816	19,418		19,418
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	7,090		7,090
Contract Services (CA 8830):				
Contract Instructional Services	140		414,383	414,383
Other Contract Services	141		116,207	116,207
Sales and Commissions	8840	29,962		29,962
Rentals and Leases	8850	81,367	4,058	85,425
Interest and Investment Income	8860	186,501		186,501
Student Fees and Charges				
Community Services Classes	8872		327,875	327,875
Dormitory	8873			
Enrollment	8874	1,109,316		1,109,316
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		136,014	136,014
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	77,921		77,921
Parking Services and Public Transportation	8881		181,105	181,105
Other Student Fees and Charges	8885	87,790		87,790
Other Local Revenues	8890	484,553	166,997	651,550
TOTAL LOCAL REVENUES	8800	16,277,737	1,346,639	17,624,376
TOTAL REVENUES (8100 + 8600 + 8800)	801	28,986,097	5,708,693	34,694,790
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980		1,590,518	1,590,518
TOTAL OTHER FINANCING SOURCES	8900		1,590,518	1,590,518
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	28,986,097	7,299,211	36,285,308

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300			5,483			5,483
Biological Sciences	0400	335,185		24,428			359,613
Business and Management	0500	203,964	45,125	64,619	114,447		428,155
Communications	0600	169,078		14,760	10,326		194,164
Information Technology	0700	556,959	14,124	37,696	1,681		610,460
Education	0800	758,046	251,381	208,660	497		1,218,584
Engineering and Industrial Tech.	0900	357,919	33,571	44,377	15,123		450,990
Fine and Applied Arts	1000	840,782	92,265	58,125	29,937		1,021,109
Foreign Language	1100	304,486	3,100	454			308,040
Health	1200	779,049	25,807	94,398	23,201		922,455
Family and Consumer Sciences	1300	335,306		628			335,934
Law	1400						
Humanities (Letters)	1500	950,717		3,736			954,453
Library Science	1600						
Mathematics	1700	529,943	98,871	36,222	4,810		669,846
Military Studies	1800						
Physical Sciences	1900	274,534	63,746	3,856	1,736		343,872
Psychology	2000	151,524		268			151,792
Public and Protective Services	2100	1,785,055		669	372		1,786,096
Social Sciences	2200	833,994		1,891			835,885
Commercial Services	3000	282,060	27,297	63,635	239		373,231
Interdisciplinary Studies	4900	1,987,752	68,324	13,994	455		2,070,525
Instruct. Staff-Retir's Brfts & Retire. Incents	5900	173,493					173,493
Subtotal - Instructional Activities	599	11,609,846	723,611	677,899	202,824		13,214,180

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		2,057,766	518,864	20,515		2,597,145
Course and Curriculum Development	6020		4,018				4,018
Academic/Faculty Senate	6030		77,500	1,614			79,114
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		2,139,284	520,478	20,515		2,680,277
Instructional Support Services (6100)							
Learning Center	6110	167,803	90,761	5,854	1,963		266,381
Library	6120		548,787	113,572	7,579		669,938
Media	6130		260,617	29,448	12,480		302,545
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		15,922	33,373			49,295
Other Instructional Support Services	6190		163,807	131,801	122,707		418,315
Subtotal - Instructional Support Services	6100	167,803	1,079,894	314,048	144,729		1,706,474
Admissions and Records	6200		509,812	11,909	704		522,425
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		1,116,056	32,674	993		1,149,723
Matriculation and Student Assessment	6320		317,082	37,366	4,787		359,235
Transfer Programs	6330		76,765	8,721			85,486
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,509,903	78,761	5,780		1,594,444

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Expenses by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,890,357	149,615	114,778		2,154,750
Extended Opportunity Prgrams. & Services (EOPS)	6430		522,337	56,722			579,059
Health Services	6440		102,389	33,725	864		136,978
Student Personnel Administration	6450						
Financial Aid Administration	6460		572,143	36,334	8,346		616,823
Job Placement Services	6470		107,138	4,818			111,956
Veterans Services	6480						
Miscellaneous Student Services	6490						
Subtotal - Other Student Services	6400		3,194,364	281,214	123,988		3,599,566
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		460,666	397,940	21,655		880,261
Custodial Services	6530		378,813	89,769			468,582
Grounds Maintenance and Repairs	6550		297,262	137,890			435,152
Utilities	6570			818,094			818,094
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		1,136,741	1,443,693	21,655		2,602,089
Planning, Policymaking, and Coordination	6600		612,206	261,239	1,380		874,825

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		176,118	192,611	1,334		370,063
Fiscal Operations	6720		1,145,846	189,619	1,339		1,336,804
Human Resources Management	6730		358,264	125,171	1,459		484,894
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		363,871				363,871
Staff Development	6750			12,563			12,563
Staff Diversity	6760			12,581			12,581
Logistical Services	6770		554,618	178,117	110		732,845
Management Information Systems	6780		610,092	291,681	75,465		977,238
Other General Institutional Support Services	6790		9,746	178,445	164,586		352,777
Subtotal - General Institutional Support Services	6700		3,218,555	1,180,788	244,293		4,643,636
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		75,774	40,252			116,026
Community Service Classes	6820	287,916	261,354	251,630	1,152		802,052
Community Use Facilities	6830		89,949	2,237			92,186
Economic Development	6840		178,346	16,505	1,632		196,483
Other Community Svcs. & Economic Development	6890				2,850		2,850
Subtotal - Community Services	6800	287,916	605,423	310,624	5,634		1,209,597

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960		122,645	25,774	5,013		153,432
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		122,645	25,774	5,013		153,432
Auxiliary Operations (7000)							
Contract Education	7010		132,986	22,729	2,154		157,869
Other Auxiliary Operations	7090		89,794	26,811	35,845		152,450
Subtotal - Auxiliary Operations	7000		222,780	49,540	37,999		310,319
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					2,126,912	2,126,912
Student Aid	7320					606,283	606,283
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					2,733,195	2,733,195
TOTAL EXPENDITURES and OTHER OUTGO	391	12,065,565	15,075,218	5,155,967	814,514	2,733,195	35,844,459

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2007-08

Budget Year: 2008-09

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/07 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				432,751
b) Accrued	860A				281,779
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A		181,738		181,738
7. Other Oper. Exp. & Services (5000)	400A		532,792		532,792
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A		714,530		714,530
11. 06/30/08 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				715,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B		175,466		175,466
15. Other Oper. Exp. & Services (Object 5000)	400B		539,534		539,534
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B		715,000		715,000
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	905B				

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Analysis of Interfund Transfers

**SUPPLEMENTAL DATA
for Actual Year: 2007-08**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
41	IN	Capital Outlay Projects Fund	90,088	
11	OUT	Unrestricted Subfund		90,088
39	IN	Other Special Revenue Fund	26,817	
11	OUT	Unrestricted Subfund		26,817
42	IN	Revenue Bond Construction Fund	250,000	
12	OUT	Restricted Subfund		250,000
33	IN	Child Development Fund	3,111	
12	OUT	Restricted Subfund		3,111
33	IN	Child Development Fund	166,378	
11	OUT	Unrestricted Subfund		166,378

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

Page: 2

SUPPLEMENTAL DATA
For Actual Year: 2007-08

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			536,394	536,394
41		Capital Outlay Projects Fund	90,088	
11		Unrestricted Subfund		283,283
39		Other Special Revenue Fund	26,817	
42		Revenue Bond Construction Fund	250,000	
12		Restricted Subfund		253,111
33		Child Development Fund	169,489	

District: Gavilan Community College

CCFS-311

Preparer: Susan Cheu

Analysis of Compliance With ECS 84362

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	33,111,261
2. Restricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	6,538,449
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	26,572,812
4. Excluded Activities		4	
AC 6800 Community Services			
AC 6900 Ancillary Services			
AC 7000 Auxiliary Operations			
AC 7100 Physical Property & Acquisitions			
5. Exclude Lottery Funds Expended		5	714,530
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	3,627
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7	772,900
8. Total Exclusions	469	8	1,491,057
Current Expense of Education	470, Col 2	9	25,081,755
10. Exclude Non-Instructional Salaries		10	6,979,594
11. Exclude Non-Instructional Benefits		11	2,618,863
12. Exclude Supplies & Operating Expenses***		12	2,910,061
13. Exclude Equipment--Replacement		13	-
14. Subtotal nonSCI	475	14	12,508,518
15. Salaries of Classroom Instructors	470, Col 1	15	12,573,237
16. Percentage of CEE [Box 13 / Box 7].	471	16	50%
17. 50% of Current Expense of Education	472	17	12,540,878
18. Nonexempted Deficiency from Second Preceding FY	473	18	
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	

*District match for Restricted and Categorical Programs and Grants is included in CEE.

**Student Transportation & mandated Student Health Services are nonCEE.

OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

Some items may be excludable for more than one reason. Do not duplicate exclusion.

**GASB 45
Annual Survey
2007-08**

Community College District

1. Does your district have OPEB "retiree benefits" liabilities?

2. What is the date of the last actuarial study of your district's OPEB liabilities?

3. If an actuarial study has NOT been completed, when will you engage an actuary to do a study on your district's OPEB liabilities?

4. What was your district's TOTAL liability at the time of the latest study?
\$

5. How much of the TOTAL liability has been set aside in:

- The General Fund \$
- A separate fund \$
- An irrevocable trust \$

6. What is your Annual Required Contribution (ARC)? \$

7. How much of your ARC did you expend in the current year? \$