California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012) (Budget Report for Fiscal Year 2012-2013)

	District Code:	440
This is to certify that the Annual Financial and Budget Report accordance with the <i>California Code of Regulations</i> , beginni knowledge, the data contained in this report are correct.		ıy
District Chief Business Officer	Date	
Stewn M. Kensella	10/2/12	
District Superintendent	Date	

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, 2012. Please submit the report to:

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

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	-	ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries	Object	Instructional Salary Cost	Total CEE	Activities	
Instructional Salaries	Code -	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Contract or Regular					rotai
Other	1100	4,584,097	4,760,348		4.700.04
Total Instructional Salaries	1300	4,856,133	5,350,295		4,760,34
Non-Instructional Salaries		9,440,230	10,110,643	material and a second s	5,350,29
Contract or Regular				V	10,110,64
Other	1200		1,836,619		
Total Non-Instructional Salaries	1400		75,992		1,836,61
Total Academic Salaries		0	1,912,611		75,99
Total Modernic Galaries		9,440,230	12,023,254	V .	1,912,61
Classified Salaries				V	12,023,25
Non-Instructional Salaries					
Regular Status					
Other	2100		4,583,615		
Total Non-Instructional Salaries	2300		155,757		4,583,615
nstructional Aides		0	4,739,372		155,757
			7,100,072	<u> </u>	4,739,372
Regular Status	2200	423,513	423,513		
Other	2400		720,010		423,513
Total Instructional Aides		423,513	423,513		
otal Classified Salaries		423,513	5,162,885	0	423,513
mployee Benefits			0,102,000	0	5,162,885
Supplies and Materials	3000	2,981,009	5,842,484		F 040 404
Other Operating Expenses	4000		534,106		5,842,484
quipment Replacement	5000		3,464,687		534,106
	6420				3,464,687
otal Expenditures Prior to Exclusions					0
TO CO LAVIDIDES		12,844,752	27,027,416	0	27,027,416

Analysis of complir

with the 50 Percent Law (ECS 84362)

Annual Financial an undget Report

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 440

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		444		o
Student Health Services Above Amount Collected	6441				o
Student Transportation	6491			Antigoted Management Co	0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740	eng ngagan kan mga mga mga nga pamahanan mahada ny a aman mahada ny a aman mahada ny angan mahada nga mga mga n	AND A BANK A TOPE A BANKE OF PARTICULAR AND	non commence and recommended to the second s	0
Objects to Exclude	Object Code				
Rents and Leases	5060		392,836	392,836	785,672
Lottery Expenditures					
Academic Salaries	1000	gant Majord - 1990 — physiological accident and the Substitute of Army (* * * * * * * * * * * * * * * * * *		andronellogues	0
Classified Salaries	2000		An employ with regiment and feet for the context of property produces plant and the left and the Publish William Contest and Text of the Contest and T	udzygymak (udod y gorigo (() zyzydynk omigu mid odgał (mid 1884) in gill (() z z z z z z z z z z z z z	0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100		·		0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		221,219	221,219	442,438
Noninstructional, Supplies & Materials	4400				. 0
Total Supplies and Materials		0	221,219	221,219	442,438
Other Operating Expenses and Services	5000		877,121	877,121	1,754,242

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:	2011-2012
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Budget Year: 2012-2013

District ID: 440

		DISTRICT ID: 440	Name: GAVILAN		
		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Cosital Cal	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000			7.0000 - 7.090	Total
Library Books	6300				
Equipment	6400	ender om mit, i skulgsvangeli opskala med komet i degetart klikke dag slag med er i skuldt gestart bledget het	Control of the Contro	68,951	68,9
Equipment - Additional	6410	. 4			e describer a compression and a contract of the contract of th
Equipment - Replacement	6420	The second secon	or the constraint of the abbonium and an abbonium and an abbonium and an abbonium and an abbonium and are abbonium are abbonium and are abbonium are abbonium and are abbonium a	521,764	521,76
Total Equipment		Constitution of the second section of the second section of the second second section of the section of the second section of the section of the second section of the		the control of the second section of the s	en l'estration de partir de l'estre de l'éga-
Total Capital Outlay	leber has emergebras a resigner processing	0	0	521,764	521,76
Other Outgo	Northight All Holy of the State problem groundstate of base	0	0	590,715	590,71
Total Exclusions	7000			eter i como de tendro como do disposación de proprio de constituir establista establista de constituir de la c E	and the second of the second o
Total for ECS 84362, 50% Law		0	1,491,176	2,081,891	2 572 00
		12,844,752	25,536,240	(2,081,891)	3,573,06
Percent of CEE (Instructional Salary Cost / Total CEE)		50.30%	100.00%	(2,001,891)	23,454,34
50% of Current Expense of Education					
Nonexempted (Remaining) Deficiency from second			12,768,120		
preceeding Fiscal Year					······································
Amount Required to be Expended for Salaries of Classroom					
Instructors		12,844,752	25,536,240	(2,081,891)	23,454,349
Reconciliation to Unrestricted General Fund Expenditures					
otal Expenditures Prior to Exclusions					· · · · · · · · · · · · · · · · · · ·
Capital Expenditures		12,844,752	27,027,416	0	27,027,416
Equipment Replacement (Back out)	6000	102,019	590,518	193	590,711
	6420				117,086
otal Unrestricted General Fund Expenditures		12,946,771	27,617,934		0
			21,011,934	193	27,618,127

Governmental Funds Group

COMBINED BALA __ _ SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 440

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	27,500	er erretaatenera eraministe er	27,500
In County Treasury	9112	(1,487,715)	165,999	(1,321,716)
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			. 0
Accounts Receivable	9130	7,285,690	732,566	8,018,256
Due from Other Funds	9140	288,749	2,952	291,701
Inventories, Stores, and Prepaid Items	9200		į	
Inventories and Stores	9210			0
Prepaid Items	9220	6,638	588	7,226
TOTAL ASSETS		6,120,862	902,105	7,022,967
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			*
Accounts Payable	9510	603,832	327,187	931,019
Accrued Salaries and Wages Payable	9520	1,317,901	127,723	1,445,624
Compensated Absences Payable Current	9530			. 0
Due to Other Funds	9540	167,879	9	167,888
Temporary Loans	9550			. 0
Current Portion of Long-Term Debt	9560			. 0
Deferred Revenues	9570	899,672	427,102	1,326,774
TOTAL LIABILITIES		2,989,284	882,021	3,871,305

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 440

		11	12	10
Description FUND EQUITY	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
Fund Balance Reserved NonCash Assets Amonts Restricted by Law for Specific Purposes Reserve for Encumbrances Credit Reserve for Encumbrances Debit Reserve for Debt Services	9710 9711 9712 9713 9714 9715			0 0 0 0
Total Reserved Fund Balance	***************************************	0	0	0
Designated Fund Balance Commitments by Contract or Other Legal Obligation Self Insurance Programs Payments Resulting from Court Orders Specific Future Purposes Total Designated Fund Balance	9750 9751 9752 9753 9754		O	0 0 0 0
Uncommitted(Unrestricted) Fund Balance TOTAL FUND EQUITY TOTAL LIABILITIES AND FUND EQUITY	9790	3,131,578 3,131,578 6,120,862	20,084 20,084 902,105	0 3,151,662 3,151,662 7,022,967

Governmental Funds Group

Annual Financial a. ... Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2012

District ID: 440

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:		****		
Awaiting Deposit and in Banks	9111			7,175,222
In County Treasury	9112	3,481,871		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	6,665		742,565
Due from Other Funds	9140		'	
TOTAL ASSETS		3,488,536	0	7,917,787
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			2,110,978
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			623,713
Due to Other Funds	9540			
Temporary Loans	9550	,		
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	2,734,691

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, 2012

District ID: 440

Description FUND EQUITY	21 Bond Interest CA and (Object) Redemption Fund		22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund	
Fund Balance Reserved	9710				
NonCash Assets	9710				
Amonts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713	İ			
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
otal Reserved Fund Balance		Commission of the commission o	nik danishgan gadan si gada a 'a sagai ni dani gali ganda a si gariya bibasiya da sagai kili.	China promotive de Contra	
Pesignated Fund Balance	9750	U	0	0	
Commitments by Contract or Other Legal Obligation	9751		***************************************		
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance			_		
Uncommitted(Unrestricted) Fund Balance	9790	3,488,536	0	0	
OTAL FUND EQUITY		3,488,536	and the same of the state of the same production to the state of the same and the same of	5,183,096	
OTAL LIABILITIES AND FUND EQUITY	1		0	5,183,096	
		3,488,536	0	7,917,787	

Governmental Funds Group

Annual Financial Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2012

District ID: 440

		31	32	33	34	35	39
***	ÇA			Child	Farm Operation	Revenue Bond	Other Special
Description	(0):()		0.5.4	Development	 .	_	
Description ASSETS	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
Cash, Investments, and Receivables	9100						
Cash:	64 and 63 fee and and an are are are assumed	***************************************	194	en takan mada da majariya dan kapaga yari ba tanayan jirin ya	m d Parkheyar I ra memeri kuma arasun massum saut nasu kusa arasun sa ang undag apaton y	alapata depenga paga kanang deng kalaman kan an an an ar 1971 sa 17 ya 18 a 1	Materials of the contract of t
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			12,101			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			36,570	•		
Due from Other Funds	9140			154,917			
Inventories, Stores, and Prepaid Items	9200				·		
Inventories and Stores	9210						
Prepaid Items	9220	,					
TOTAL ASSETS		0	0	203,588	0	0	**************************************
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,280			
Accrued Salaries and Wages Payable	9520			4,434			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	***		197,873			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560		THE PROPERTY OF THE PROPERTY O				
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	203,587	0	0	EXPERIENCE TO A CONTROL OF THE PROPERTY OF THE

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2012

District ID: 440

	CA	31	32	33	34	35	39
Description	(Object)	Bookstore Fund	Cafeteria Fund	Child Development	Farm Operation	Revenue Bond	Other Special
FUND EQUITY			Caleteria Land	Fund	Fund	Project Fund	Revenue Fund
Fund Balance Reserved	9710						
NonCash Assets	9711					,	
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance			of the formation of the same and the same an				
Designated Fund Balance	9750		0	O	Ō	0	وين در ماريخ با المنابع (- ۱۰ -
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752		1				
Payments Resulting from Court Orders	9753	ł					
Specific Future Purposes	9754				1		
Total Designated Fund Balance	0.04		.[[
Uncommitted(Unrestricted) Fund Balance	9790	Y	0	0	0	ol	(
OTAL FUND EQUITY	3130	Annual later of the control of the c	The same time is a market party market property of the party.	Service and property and a service and a ser			·
OTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	
THE AND FOND EQUIT		0	0	203,587	0	0	

COMBINED BALANCE SHEET

Annual Financial . Budget Report

Governmental Funds Group

Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2012

District ID: 440

	41	42
CA	Capital Outlay	Revenue Bond
(Object)	Projects Fund	Construction Fund
9100		
9111		yddig argygyddi. Chambella chigg gyferhalla annyfyrnynn yr hai'r yr amaeth ynnor yn afe'r y'r am egyn
9112	(336)	28,359,47
9113		
9114		
9120		1
9130	115,429	44,46
9140		
9200		
9210		
9220		
· · · · · · · · · · · · · · · · · · ·	115,093	28,403,93
		20,100,00
9500		
9510	14,344	77,47
9520		.,,,,
9530		
9540	46.000	33,97
9550	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00,01
9560	***************************************	
9570		
	60.344	111,44
	9100 9111 9112 9113 9114 9120 9130 9140 9200 9210 9220 9500 9510 9520 9530 9540 9550 9560	CA (Object) Projects Fund 9100 9111 9112 (336) 9113 9114 9120 9130 115,429 9140 9200 9210 9220 115,093 9500 9510 14,344 9520 9530 9540 46,000 9550 9560

nnual Financial and Budget Report

Governmental Funds Group

OMBINED BALANCE SHEET

Capital Projects Funds: 41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

or Year Ended June 30, 2012

District ID: 440

		41	42
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond
UND EQUITY	(02)(00)	Projects rang	Construction Fund
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
otal Reserved Fund Balance	effeterense gran i manenaren eta igazio (d	,	And the first of the second
esignated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance			0
Uncommitted(Unrestricted) Fund Balance	9790	54,749	28,292,483
OTAL FUND EQUITY	en il altri il spiritta di anticolo di serio di anticolo di antico	54,749	28,292,483
OTAL LIABILITIES AND FUND EQUITY		115,093	28,403,931

Fiduciary Funds Group

Annual Financial an oudget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 440

						······································	+	·····	
		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship		Deferred	
Description		Students Trust Fund	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
ASSETS	(Object)	rrust runa	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
Cash, Investments, and Receivables	9100								
Cash:	0.00							u.	
Awaiting Deposit and in Banks	9111	358,696	etalaturatu arenisis esimpetangata, pestertesi eta este esimeta usis e	1,017	60	2000 000 100000 0 10 000 00 00000 0 1000 0	money to the second of the sec	effecte contraction of the second second	11 x 2000xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
In County Treasury	9112	000,000		2,463	1	1			
Cash With Fiscal Agents	9113			2,403	(129,795)			·	
Revolving Cash Accounts	9114		·						
Investments (at cost)	9120								
Accounts Receivable	9130	37,742		25	400.004				
Due from Other Funds	9140	31,742		35 10,019					
Student Loans Receivable	9150			10,019					
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			1					
Buildings	9330			1					
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350					Ţ			
Accumulated Depreciation Equipment	9351								-
Work in Progress	9360								
Total Fixed Assets		. 0	l	0	. 0	0	10	0	
TOTAL ASSETS	of 11 order ord relevant an assessment, a pass.	396,438	(13,534	(5,851)	<u> </u>	0	n	and the standards to the same territory, and the same areas.

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 440

- Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76	77 Deferred Compensation	79 Other
IABILITIES					Trades and	must rung	Trust Fund	Trust Fund	Trust Fund
Current Liabilities and Deferred Revenue Accounts Payable Accrued Salaries and Wages Payable Compensated Absences Payable Current	9500 9510 9520	7,984		1,900 727	129,794				
Due to Other Funds Temporary Loans	9530 9540 9550			10,906					
Current Portion of Long-Term Debt Deferred Revenues	9560 9570				(135,646)				
Total Current Liabilities and Deferred Revenue		7,984	0	13,533	(5,852)	the beautiful common processing processing processing and the second		on the contract of the contrac	
Long-Term Liabilities Bonds Payable	9600 9610	. No. of the production of the standard party of the standard part	The state of the s		(0,002)	0	0	. 0	
Revenue Bonds Payable Certificates of Participation	9620 9630	er alle dans er a lengt er en er	al to group of paper of paper of paper of the angeween some in the paper of the forest		tin met in kali interior i manifesti propi i las talaministica quel.	ath i waster we dissertly horses who are in the say in	erene a servicio de mande al casa.	There are selected as a consistency of the	The second residue of the second seco
Lease Purchase of Capital Lease	9640	Philipped diskum waardi waday kamataka takaa 11 Ayuulu ya 1	rad to and their every last adoption up to the size of the count of the second of the	hannes d'ann haire d'ann an		and the long of a physical data has provided a channel or the parties of the part	en an facility and address of the second	The state of the s	and the contract and other acts plan have .
Compensated Absences Long Term Post-Employment Benefits Long Term	9650 9660	en de la companya de	and a few contractions of the contraction of the co	and the same of th	PARTICIPATION	and animaly has but down the considered expectingly probable	than to come the come that the come of the	tere e e e e e e e e e e e e e e e e e e	Contract of the Contract of th
Other Long-Term Liabilities	9670	es ago code materiales appeals provides have given a to, il second d'enventage.	freil hefre frei her widdin opis y ros i green sahaan da da aan gantada y daliyad y		ny haafihaata oo aho yy ahoo dahayay ay goo ahaa gada ay goo ah a saba		a dia dangkangangkan ang pangkan ang p Tangkangkangkangkangkan ang pangkan Pandkangkan Angkan ang pangkan ang pangkan ang pangkan ang pangkan ang pang	er samme i sam je pomejom je sesten čene, samonje je s Produktiva se sesten je pomejom koji se spranje spranje se se	
otal Long-Term Liabilities		0	0	n			# 174.1/1.hr	et tennes - general mengendeng graphene - mengen er a gegent	
OTAL LIABILITIES	968	7,984	0	13,533	(5,852)	U	0	0	

Fiduciary Funds Group

Annual Financial Judget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 440

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment	77 Deferred Compensation Trust Fund	79. Other
FUND EQUITY						Tracer and	1103(10)10	HUSEFUNG	Trust Fund
Fund Balance Reserved	9710								
NonCash Assets	9711								1
Amonts Restricted by Law for Specific Purposes	9712						Address of the second of the s		
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714			A					
Reserve for Debt Services	9715			***		1			
Total Reserved Fund Balance	***************************************	n					aterioration contrata and a second		
Designated Fund Balance	9750			· · · · · · · · ·	U	0	0	0	
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance	***	,	,		_				
Uncommitted(Unrestricted) Fund Balance	9790	388.455	U	U	0	0	0	0	(
Other Equity	9800		######################################		** ******* -****** -******************		Professional Company of Walter Company of the Compa	e e de management e la caración de l	
Contributed Capital	9810	material from the state of the	Marina mana kandada halinda halinda da kandada kandada da da kandada da da kandada da da kandada da da kandada		and a dispersion of the contract of the contra	communication of the section of the	Market transfer over the design from the contract of	······································	
Retained Earnings	9850	and the property of the state o	uttatori i senesta i della constitució de la constitució de la constitució de la constitució de la constitució	and disk, my care on the about the meaning and and	a demonstrative and the second second second second	AT THE BASE OF THE SECOND STREET,	or the control and and the property of the state of the	estero como esta a propriato de la compansión de la compa	
Investment in General Fixed Assets	9890	the date of the second	a di Panganganananan aras aras arang menindi aran 1994, ang arang arang arang arang arang arang arang arang ar	Programme and the second of th	***************************************	managada a sa ara ara ara ara ara ara ara ara a	of the first of the first of the property of the party of	Day to 6 7 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
TOTAL FUND EQUITY		388,455	Λ			terminal et alla communità paraphaga et communità de la commun			*** ****
TOTAL LIABILITIES AND FUND EQUITY	 	396,439		13 520	(F.050)	0	0	0	(
	1	300,433	U	13,533	(5,852)	0	0	0	(

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 440

Dogovinst	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description Federal Revenues	Code	Actual	Actual	Actual
Forest Revenues	8100			
Higher Education Act	8110			n
Workforce Investment Act	8120		172,767	172,767
· ·	8130		- Parish and the Community of the second	n
Temporary Assistance for Needy Families (TANF) Student Financial Aid	8140		form one and manufacturing and property of the second of t	N
Veterans Education	8150		77,462	77,462
	8160	to a second of the second seco	The state of the s	2077,102 0
Vocational and Technical Education Act (VATEA) Other Federal Revenues	8170		146,400	146,400
	8190	men after the after discovered and track a policy per son a - 2 - 10 () - 2	2,035,799	2,035,799
Total Federal Revnues	8100	Ö	2,432,428	2,432,428
State Revenues	8600	***************************************		2,402,420
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	10,604,384		40.004.004
Other General Apportionment	8613	206,475		10,604,384
General Categorical Programs	8620	200,7,0	***	206,475
Child Development	8621			
Extended Opportunity Programs and Services(EOPS)	8622		205.025	0
Disabled Students Programs and Services(DSPS)	8623		365,865	365,865
Temporary Assistance for Needy Families (TANF)	8624	-	449,577	449,577
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		42,156	42,156
Telecommunications and Technology Infrasturcture Program (TTIP)	8626	Ī	154,813	154,813
Other General Categorical Programs	8627	The state of the s	and the second of the second o	0
			1,719,996	1,719,996

Annual Financial a. Judget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 440

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			C
Other Reimburseable Categorical Programs	8652			
State Tax Subventions	8670			
Homeowners' Property Tax Reflef	8671	110,381		110,381
Timber Yield Tax	8672	129		129
Other State Tax Subventions	8673			(
State Non-Tax Revenues	8680			***************************************
State Lottery Proceeds	8681	941,706		941,706
State Mandated Costs	8685	A		(
Other State Non-Tax Revnues	8686			
Other State Revenues	8690			(
Total State Revenues	8600	11,863,075	2,732,407	14,595,482

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 440

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Local Revenues-u	8800	Actual	Actual	Actual
Property Taxes	8810	•		
Tax Allocation, Secured Roll	8811	10.004.004		
Tax Allocation, Supplemental Roll	8812	12,081,234		12,081,23
Tax Allocation, Unsecured Roll	8813	156,839		156,83
Prior Years Taxes	8816	838,017		838,011
Education Revenues Augmentation Fund (ERAF)	8817	1,936]	1,936
Redevelopment Agency Funds - Pass Through	8818	(174,277)		(174,277
Redevelopment Agency Funds - Residual	8819			(
Contributions, Gifts, Grants, and Endowments	8820			(
Contract Services	8830	1,600		1,600
Contract Instructional Services	1 1			
Other Contranct Services	8831		322,485	322,48
Sales and Commissions	8832	advanced as an addition of the second to the assessment of the second se		. (
Rentals and Leases	8840	31,778		31,778
Interest and Investment Income	8850	212,199	1,990	214,189
Student Fees and Charges	8860	44,629		44,629
Community Services Classes	8870		, and the same of	remain to the second control of the second c
Dormitory	8872	Residentia	252,965	252,965
Enrollment	8873		***************************************	O
Field Trips and Use of Nondistrict Facilities	8874	1,422,652		1,422,652
Health Services	8875			0
Instructional Materials Fees and Sales of Materials	8876		137,672	137,672
Insurance	8877	58,999	94,683	153,682
Student Records	8878			0
Nonresident Tuition	8879			0
Parking Services and Public Transportation	8880	153,603		153,603
Other Student Fees and Charges	8881		20,064	20,064
Other Local Revenues	8885	38,459		38,459
otal Local Revenues	8890	2,614,680	91,352	2,706,032
otal Revenues	8800	17,482,348	921,211	18,403,559
	<u></u>	29,345,423	6,086,046	35,431,469

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 440

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund
Other Financing Sources	8900	Actual	Actual	Actual
Proceeds of General Fixed Assets	8910			
Proceeds of Long-Term Debt	8940			0
Incoming Transfers (8981/8982/8983)	898#		1,562,950	1,562,950
Total Other Financing Sources	8900	0	1,562,950	1,562,950
Total Revenues and Other Financing Sources		29,345,423	7,648,996	36,994,419

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 440

Activity Classification	Activity			Operating	Capital	Other	Total
7	Code	Instructional	Non Instructional	Expenses	Outlay	Outgo	Total
griculture and Natual Resources	0100		instructional	(4000 - 5000)	(6000)	(7000)	
rchitecture and Environmental Design	0200			· .			
nvironmental Sciences and Technologies	1 1						
ological Sciences	0300			6,410			6,4
usiness and Management	0400	329,536	<u></u>	28,718	2,650		360,9
ommunications	0500	188,826	48,996	43,228	5,704	man e e e e e e e e e e e e e e e e e e e	286,7
omputer and Information Science	0600	176,035	***************************************	14,841	10,629		200,7
	0700	629,590		26,579	10,751		666,9
ducation	0800	907,763	309,844	209,381	37,930		
ngineering and Related Industrial Technology	0900	364,308	129,881	53,175	14,981		1,464,9
ne and Applied Arts	1000	870,398	96,504	45,896	1		562,3
oreign language	1100	388,173		1,631	11,099		1,023,8
ealth	1200	812,263	5,865	83,104			389,
onsumer Education And Home Economics	1300	344,559		7,533	40,126		941,
w	1400			7,000	6,082		358,1
ımanities(Letters)	1500	1,209,643		10,274			
prary Science	1600			10,274	174	, and the second se	1,220,0
athematics	1700	772,252	93,233	47.450			
litary Studies	1800	7,2,202	95,233	17,452	7,234		890,1
ysical Sciences	1900	483,899					
ychology	2000	144,179		2,947	285		487,1
blic Affairs and Services	2100	1,226,976	the court of the part Management Assessed to Assessed the court of the part	404			144,5
cial Sciences	2200	784,113					1,226,9
mmercial Services	3000	355,800	22.01	1,525	1,068		786,7
erdisciplinary Studies	4900	1,747,853	27,913	71.412	10,653		465,7
truc Staff-Retirees' Bnfts & Retire Incents	5900	1,141,000	6,661	25,892	1,140	.	1,781,5
b-Total Instructional Activites	+	11,736,166				-	
tal Expenditures for GF Activities*			718,897	650,402	160,506		13,265,9
otal Expenditures for GF Activities above is the g		11,956,609	17,470,620	4,858,928	1,028,858	2,511,610	37,826,6

Annual Financial an odudget Report

SUPPLEMENTAL DATA

ctional Activity

S10 General Fund - Combined

Expend by Non-I

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 440

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	, 2
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000					`	
Academic Administration	6010		1,815,503	389,961	15,888		2,221,352
Course and Curriculum Development	6020		554,896	5,453	728		561,077
Academic / Faculty Senate	6030		155,307	2,289			157,596
Other Instructional Administration & Governance	6090	**************************************	ta pa i Promo programa metro tempoto regen pres pres presentanto es escuentado e es	**************************************	ATTACK TO THE RESERVE		0
Total Instructional Admin. & Governance		0	2,525,706	397,703	16,616	0	2,940,025
Instructional Support Services	6100						
Learning Center	6110	172,404	89,651	4,957	2,574		269,586
Library	6120	1	557,653	20,567	70,396		648,616
Media	6130						0
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150	The state of the s	Martine de la company persona de la company company de la	Photogram Control of the Control of		***************************************	
Other Instructional Support Services	6190		558,330	28,334	40,848		627,512
Total Instructional Support Services		172,404	1,205,634	53,858	113,818	0	1,545,714
Admissions and Records	6200		583,368	23,666	376		607,410
Student Counseling and Guidance	6300				}	•	·
Counseling and Guidance	6310		824,194	4,146	836		829,176
Matriculation and Student Assessment	6320		376,807	27,190	376		404,373
Transfer Programs	6330		46,845	8,176	561		55,582
Career Guidance	6340		***************************************			*** ***********************************	0
Other Student Counseling and Guidance	6390		25,752	15,647			41,399
Total Student Couseling and Guidance	***************************************	0	1,273,598	55,159	1,773	0	1,330,530

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013

Expend by Non-instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 440

		Salaries an	d Benefits	Operating	Capital		
Activity Classification Other Student Services	Activity Code	Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Other Outgo	Total
Cal Work Opportunity and Responsibility to Kids * Disabled Student Programs and Services (DSPS) Extended Opportunity Programs and Services (EOPS) Health Services Student Personnel Administration Financial Aid Administration Job Placement Services Veterans Services Miscellaneous Student Services Total Other Student Services	6400 6410 6420 6430 6440 6450 6460 6470 6480 6490	48,039 48,039	106,775 1,671,633 466,484 129,962 592,360 75,655 550,103	55,331 27,439 492 21,588 3,689 65,385	29,788 420 10,660	32,099	154,8 1,756,7 526,4 130,4 624,6 79,3
Deration and maintenance of Plant	6500	40,009	3,592,972	173,924	41,705	32,099	3,888,7
Building Maintenance and Repairs Custodial Services Grounds Maintenance and Repairs Utilities Other Operations and Maintenance of Plant	6510 6530 6550 6570 6590		314,511 437,105 294,468	232,295 119,542 297,082 847,669	34,165 23,094		580,97 556,64 614,64
otal Operation and Maintenance of Plant lanning, Policymaking and Coordinations California Work Opportunity and Responsibility to Kids	6500	0	1,046,084 527,148	1,496,588 172,400	57,259	Ō	2,599,93 699,54

Annual Financia / Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013 Expend by Nor Structional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 440

		Salaries au	nd Benefits	Operating	Capital	Other	Total
Activity Classification	Activity Code	Instructional	Non Instructional	Expenses	Outlay	Outgo	iotai
General Institutional Support Services Community Relations Fiscal Operations Human Resourses Management Noninstruct Staff Retirees' Benefits & Retirement * Staff Development Staff Diversity	6700 6710 6720 6730 6740 6750 6760	Instructional	180,713 1,236,774 290,136 1,197,739	(4000 - 5000) 84,404 410,564 29,185 26,055 4,785	24,801	(7000)	265,11 1,672,13 319,32 1,197,73 26,05
Logistical Services Management Information Systems Other General Institutional Support Services Total General Institutional Support Services Community Services & Economic Development	6770 6780 6790 6700 6800	0	190,732 827,199 54,758 3,978,051	73,132 506,296 25,022 1,159,443	8,002 245,420 21,707 299,930	0	4,78 271,86 1,578,91 101,48 5,437,42
Community Recreation Community Service Classes Community Use of Facilities	6810 6820 6830		73,526 91,730 122,727	23,311 122,369 2,247	216		97,05 214,09
Economic Development Other Community Services & Economic Development Total Community Services * Noninstructional Staff Retirees' Benefits & Retirement In	6840 6880 6800	0	591,017 879,000	180,832 328,759	153,432 153,648	0	124,97 925,28 1,361,40

ioninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

S10 General Fund - Combined

Annual Financial and Budget Report
SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 440

		Salaries a	nd Benefits	Operating	Capital	Other	T-A-1
Activity Classification	Activity Code	Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay	Outgo	Total
ncillary Services	6900			(4000 - 3000)	(6000)	(7000)	
Bookstore	6910						
Child Development Centers	6920						
Farm Operations	6930						•
Food Services	6940						
Parking	6950						
Student and Co-Curricular Activities	1 1.		364,697	48,310	681		413,68
Student Housing	6960					and the second s	410,00
Other Ancillary Services	6970						
otal Ancillary Services	6990			142,064		,	
xiliary Operations	6900	0	364,697	190,374	681		142,06
Contract Education	7000					U	555,75
	7010	A to the second of the second	31,041	12,667	Commence of commence of the state of the sta		and defining the same of the department of the same design and the
Other Auxiliary Operations	7090		744,424	143,985	400 540		43,70
tal Auxiliary Operations	7000	0	775,465		182,546		1,070,95
· · · · · · · · · · · · · · · · · · ·			1,0,700	156,652	182,546	0	1,114,66

Annual Financial Budget Report

S10 General Funu - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

SUPPLEMENTAL DATA

Budget Year: 2012-2013

District ID: 440

		Salaries an	d Benefits	Operating	Capital	Other	Total
Activity Classification hysical Property and Related Acquisitions	Activity Code	Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
	7100					(*****)	
Long-Term Debt and Other Financing	7200						······································
Long_Term Debt	7210	1					
Tax revenue Anticipation Notes	7220					•	
Other Financing	7290						
Total Long-Term Debt and Other Financing	7200	0				and the second s	**
Transfers, Student Aid and Other Outgo	7300		9	<u>-</u>	0	0	
Transfers	7310	į					
Student Aid	7320				1		
Other Outgo	7390					435,447	435,44
Total Transfers, Student Aid and Other Outgo	7300			Annua Paranta philips and a construction of the construction of th		2,044,064	2,044,06
	7300	<u> </u>	. 0	0	0	2,479,511	2,479,51
Sub-Total Non-Instructional Activites		220,443	16,751,723	4 000 500			
	- -	220,770	10,751,723	4,208,526	868,352	2,511,610	24,560,65
Total Expenditures General Fund: activities *		11,956,609	17,470,620	4 950 000			
* Total Expenditures for the General Fund: Instruction			17,470,020	4,858,928	1,028,858	2,511,610	37,826,62

Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

DISTRICT NAME: GAVILAN

Budget Year: 2012-2013

GANN Report

2012-2013 Appropriations Limit:			
A. 2011-2012 Appropriations Limit:			** ····
B. 2012-2013 Price Factor:			\$54,924,89
C. Population factor:	1.0377	1	Ψυτ,υε.4,09.
1. 2010-2011 Second Period Actual FTES		-	
2. 2011-2012 Second Period Actual FTES	5,927.34		
3. 2011-2012 Population change factor (C2/C1)	4,866.87		
D. 2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)	0.8211		
E. Adjustments to increase limit:			\$46,799,055
1. Transfers in of financial responsibility			\$ 10,100,000
2. Temporary voter approved increases		\$0	
3. Total adjustments - increase	-	n	
Sub-Total (D + E.3)		1	
F. Adjustments to decrease limit:			\$46,799,058
1. Transfers out of financial responsibility			Ψ+0,7 99,000
2. Lapses of voter approved increases	1	\$0	
3. Total adjustments - decrease	an a significant and a signifi	. 0	
G. 2012-2013 Appropriations Limit (D + E.3 - F.3)			
			\$46,799,055
2012-2013 Appropriations Subject to Limit:			Ψ40,7 <i>99</i> ,033
A. State Aid (General Apportionment Apprenticechia Allaurana 2	The state of the s		
A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			40 700 00
C. Local Property taxes			10,730,827
D. Estimated excess Debt Service taxes		-	115,500
E. Estimated Parcel taxes, Square Foot taxes, etc.		[13,950,000
F. Interest on proceeds of taxes			0
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H. 2012-2013 Appropriations Subject to Limit			20,000
T T T T T T T T T T T T T T T T T T T			0
	<u> </u>	_ <u></u>	\$24,816

Governmental Fr Group

Annual Financial an Judget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

	Object	Fund:	11	Fund:	12	Fund: 1	0
	Code	UNRESTRICTE	SUBFUND	RESTRICTED	SUBFUND	TOTAL	•
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			2,432,428	2,758,332	2,432,428	2,758,332
State Revenues	8600	11,863,075	11,620,991	2,732,407	2,136,176	14,595,482	13,757,167
Local Revenues	8800	17,482,348	15,877,039	921,211	912,015	18,403,559	16,789,054
Total Revenues		29,345,423	27,498,030	6,086,046	5,806,523	35,431,469	33,304,553
EXPENDITURES:							
Academic Salaries	1000	11,906,543	10,691,109	2,300,362	2,074,414	14,206,905	12,765,523
Classified Salaries	2000	5,163,745	5,443,988	2,163,862	2,025,795	7,327,607	7,469,783
Employee Benefits	3000	6,428,712	6,302,113	1,464,005	1,557,029	7,892,717	7,859,142
Supplies and Materials	4000	534,109	611,106	167,400	296,587	701,509	907,693
Other Operating Expenses and Services	5000	3,461,691	5,577,175	695,728	865,800	4,157,419	6,442,975
Capital Outlay	6000	590,711	366,120	438,147	374,480	1,028,858	740,600
Total Expenditures	eriad dirikin y damah Yakabunan Karabasaran kasa	28,085,511	28,991,611	7,229,504	7,194,105	35,315,015	36,185,716
Excess /(Deficiency) of Revenues over Expenditures		1,259,912	(1,493,581)	(1,143,458)	(1,387,582)	116,454	(2,881,163)
Other Financing Sources	8900		2,144,883	1,562,950	1,692,817	1,562,950	3,837,700
Other Outgo	7000	2,043,948	2,221,459	467,662	343,071	2,511,610	2,564,530
Net Increase/(Decrease) in Fund Balance		(784,036)	(1,570,157)	(48,170)	(37,836)	(832,206)	(1,607,993)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,915,619	3,131,583	68,258	20,088	3,983,877	3,151,671
Prior Years Adustments	9020		•			. 0	
Adjusted Beginning Balance	9030	3,915,619	Matthia (Allino de Joseph or	. 68,258	The distribution (glorinos) of the same of the substitute of the same of the s	3,983,877	
Ending Fund Balance, June 30		3,131,583	1,561,426	20,088	(17,748)	3,151,671	1,543,678

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

440 GAVILAN

Description	Object Code Fund: 21 BOND INTEREST AND REDEMPTION FUND Actual Budget		REVENUE BON	Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		RVICE FUND	
REVENUES:		Actual	Budget	Actual	Budget	Actual	
Federal Revenues	8100	· · · · · · · · · · · · · · · · · · ·				1000	Budget
State Revenues	8600						
Local Revenues	8800	41,829	20,000	. [
Total Revenues	0000	4,909,434	5,396,100		ļ		
Other Financing Sources		4,951,263	5,416,100	0	and the state of the same and of the spin or with the state of the spin of the	1,248,387	500,000
Interfund Transfers In	8900				<u> </u>	1,248,387	500,000
Other Incoming Transfers	8981		-				
otal Other Financing Sources	8983		-	į			
Other Outgo		0			tion of the state		
Debt Retirement (Long Term Debt)	7000				0	0	
Debt Reduction	7100						
	7110	5,248,699	6,062,994		1		
Debt Interest and Other Service Charges Transfers Outgoing	7120		0,002,994	ļ ·	l		
Posses for Our	7300 & 7400		-			500	1.000
Reserve for Contingencies	7900		-			2,110,978	1,000
otal Other Outgo	7000	5,248,699	and the terresistance and the second second	~		4,710,070	2,144,883
et Other Financing Sources / (Other Outgo)	8900 & 7000		6,062,994	0	0	2,111,478	and the second second second second
et Increase/Decrease in Fund Balance		(5,248,699)	(6,062,994)	0	n	(2,111,478)	2,145,883
EGINNING FUND BALANCE:		(297,436)	(646,894)	0			(2,145,883)
let Beginning Balance, July 1	9010				<u> </u>	(863,091)	(1,645,883)
rior Years Adustments		3,785,971	3,488,535	1	ار		•
djusted Beginning Balance	9020				0	6,669,900	5,806,809
iding Fund Balance, June 30	9030	3,785,971	and the second contract of the second contrac			The state of the s	
and of the ov		3,488,535	2,841,641	<u> </u>		6,669,900	The control of antiques and the Second Secon
		<u></u>	-1011,041	0	0	5,806,809	4,160,926

Governmental F ands Group

Annual Financia J Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Vear 2012,2013

440 GAVILAN

For Actual Year: 2011-2012 Budget	t Year: 2012-20)13	Special Revenue	e Funds			
	Object	FUND:	31	FUN	D 32	FUN	D 33
	Code	BOOKSTOR	RE FUND	CAFETER	RIA FUND	CHILD DEVELO	OPMENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					23,428	25,000
State Revenues	8600						
Local Revenues	8800			:		174,524	
Total Income	returnat jugaterat, superator e est	0	n.		No. of the contract of the contract page of the con	112,439	
Expenditures			· ·	V	0	310,391	296,094
Academic Salaries	1000				·		
Classified Salaries	2000						
Employee Benefits	3000					456,940	465,791
Supplies and Materials	4000					221,052	•
Other Operating Expenses and Services	5000					15,102	21,400
Capital Outlay						11,999	10,800
	6000						
Total Expenditures		0	0	0	0	705,093	734,323
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	. 0	(394,702)	(438,229)
Other Financing Sources	8900				, , , , , , , , , , , , , , , , , , ,	394,702	438,229
Other Outgo	7000		····		<u> </u>		<u> </u>
Net Increase/(Decrease) in Fund Balance		o	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		o		n	n	0
Prior Years Adustments	9020		-		U		U
Adjusted Beginning Balance	9030	0	والمسترية والمستركة	0	و المراجع المر	······································	tak katalon sahi sami mengangan pengangan pengangan pengangan pengangan pengangan pengangan pengangan penganga
Ending Fund Balance, June 30		0	0		O.	, and the second second	
				Y	·	0	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Payonus Funda

	Year: 2012-20		Special Revenue				
	Object	FUND	•	FUND	35	FUN	D 39
Demodel	Code	FARM OPERA	TION FUND	REVENUE BOND F	ROJECT FUND	OTHER SPECIAL	REVENUE FUND
Description REVENUES:		Actual	Budget	Actual	Budget	Actual	Budget
Federal Revenues	8100		,		A PARAMETER A PARA		
State Revenues	8600				and Aller Al		
Local Revenues	8800						
Total Income	CHINAMIN LANGUES	0	0				
Expenditures					- ·	0	
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000					-	
Supplies and Materials	4000			ļ			
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures	area pampa a communica proper a commu		0	0	n		
Excess /(Deficiency) of Revenues over Expenditures		0	0		0	.0.	
Other Financing Sources	8900			<u> </u>			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0			
Begining Fund Balance:				<u> </u>	0	0	
Net Beginning Balance, July 1	9010						
Prior Years Adustments	9020		V	***	0		
Adjusted Beginning Balance	9030	0		the state of the s			
Ending Fund Balance, June 30		Y		0		Ó	The Prince Office Prince Control of the Control of
		0	. 0	. 0	0	0	

Governmental Freds Group

Annual Financial Budget Report

40 Capital Proposis Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

	Object	FUND: 41		FUND 42		
	Code	CAPITAL QUTLAY PRO	JECTS FUND	REVENUE BOND CONSTRUCTION FUND		
- Description		Actual Budget		Actual	Budget	
REVENUES:					24494	
Federal Revenues	8100			-		
State Revenues	8600	33,589	10,000	A CONTRACTOR OF THE CONTRACTOR		
Local Revenues	8800	1,287	, , , , , ,	86.345		
Total Income	to Shift Miles on Control of the last Control of the Control of Co	34,876	10,000	86,345		
Expenditures				00,040	V	
Academic Salaries	1000	7				
Classified Salaries	2000					
Employee Benefits	3000					
Supplies and Materials	4000			2,234		
Other Operating Expenses and Services	5000	44,065	10,000	' I	4 000 000	
Capital Outlay	6000	, ,,,,,,	10,000	1,376,763 217,561	1,000,000	
Total Expenditures	- Televanderinia rascolosiyası	44,065	10,000	1,596,558	1,000,000	
Excess /(Deficiency) of Revenues over Expenditures		(9,189)	10,000	(1,510,213)	(1,000,000	
Other Financing Sources	8900	(2,1,2,2)	<u> </u>	(1,510,215)	(1,000,000)	
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		(9,189)	0	(1,510,213)	(1,000,000)	
Begining Fund Balance:				(1,010,210)	(1,000,000)	
Net Beginning Balance, July 1	9010	63,938	54,749	29,975,388	28,465,175	
Prior Years Adustments	9020		* ,,, ,	20,070,000	, 20,400,110	
Adjusted Beginning Balance	9030	63,938	Carrier and income to the state of a transfer contractor to the contract of the state of the sta	29,975,388	THE PERSON NAMED OF THE PE	
Ending Fund Balance, June 30		54,749	54,749	28,465,175	27,465,175	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

Enterprise Funds

For Actual Year: 2011-2012	.				440 GAVILAN		
7 Or Actual Feat. 2011-2012	Budget Year: 2012-2013		Enterprise	Funds			
	Object	FUND	1	FUNI	52	FUND	53
.	Code	воокѕто	BOOKSTORE FUND		IA FUND	FARM OPE	RATIONS
Description REVENUES:		Actual	Budget	Actual	Budget	Actual	Budget
Local Revenues							
Other Financing Sources	8800						
Total Income	8900				The second section of the sect	manufacture of Equipment of the couple of th	en eren - alar na 1873, en le alar des des l
Cost of Sales		0	0	0	0	0	
	5890						
Gross Profit or Loss		0	0	0	o	0	
Expenditures							· · · · · · · · · · · · · · · · · · ·
Academic Salaries	1000						
Classified Salaries	2000			**			
Employee Benefits	3000						
Supplies and Materials	4000		- Averline and Ave				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures	Harry and the American Street, and the America	0	0				
Net Profit or Loss		O	0		0	0	
Other Outgo	7000		<u> </u>	0	0	0	
Net Increase/(Decrease) in Fund Balance		0	0				
Begining Fund Balance:				0	0	0	
Net Beginning Balance, July 1	9010	namero de la constanta de la c					
Prior Years Adustments	9020		0		0		
Adjusted Beginning Balance	9030	^	The state of the s				
inding Fund Balance, June 30		- 0		0	The state of the s	0	e and the profit of the contract of the section of the section of
		0	0	0	0	0	

Fiduciary Funds Group

Annual Financial

Budget Report

70 Fiduciary | ____as Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Pidentama Permaia C

440 GAVILAN

For Actual Year: 2011-2012 Budget Ye	Year: 2012-2013 Fiduciary Funds Group							
	Object	FUND: 7	71	FU	ND 72	FUND	73	
	Code	ASSOCIATED STUDEN	TS TRUST FUND	REPRESENTATIO	N FEE TRUST FUND	BODY CENTER FE	E TRUST FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100							
State Revenues	8600	Walana			- Assistant			
Local Revenues	8800	189,793	31,830			43,172	40,000	
Total Income	arigi intelesioning a	189,793	31,830		0	43,172	40,00	
Expenditures								
Academic Salaries	1000					*		
Classified Salaries	2000					54,971	50,96	
Employee Benefits	3000					23,316	23,54	
Supplies and Materials	4000	81,878	3,925					
Other Operating Expenses and Services	5000	50,639	27,400			51,298	55,90	
Capital Outlay	6000	7,022	3,500		The state of the s			
Total Expenditures		139,539	34,825	The transfer of the second	0 0	129,585	130,41	
Excess /(Deficiency) of Revenues over Expenditures		50,254	(2,995)		0 0	(86,413)	(90,413	
Other Financing Sources	8900					86,413	90,41	
Other Outgo	7000	5,836	6,000			*		
Net Increase/(Decrease) in Fund Balance		44,418	(8,995)		0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	344,038	388,456		o	0	•	
Prior Years Adustments	9020	***************************************						
Adjusted Beginning Balance	9030	344,038	ME . 11 - Philad has referred for an extraordinal methods agrees consideration of	the complete the Property of Executive and the contract of the	0	0	haranti da Vida Afrika ya jiran ka ya ka	
Ending Fund Balance, June 30		388,456	379,461			0		

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

440 GAVILAN Budget Year: 2012-2013 Fiduciary Funds Group Object FUND: 74 FUND 75 **FUND 76** Code FINANCIAL AID TRUST FUND SCHOLARSHIP & LOAN TRUST FUND INVESTMENT TRUST FUND Description Actual Budget Actual Budget Actual REVENUES: Budget Federal Revenues 8100 8,979,671 9.636.761 State Revenues 8600 Local Revenues 8800 Total Income 8.979,671 9,636,761 Expenditures Academic Salaries 1000 Classified Salaries 2000 **Employee Benefits** 3000 Supplies and Materials 4000 Other Operating Expenses and Services 5000 11,860 8,000 Capital Outlay 6000 Total Expenditures 11,860 8,000 Excess /(Deficiency) of Revenues over Expenditures 8,967,811 9,628,761 Other Financing Sources 8900 Other Outgo 7000 8,967,811 9,628,761 Net Increase/(Decrease) in Fund Balance Begining Fund Balance: Net Beginning Balance, July 1 9010 Prior Years Adustments 9020 Adjusted Beginning Balance 9030 Ending Fund Balance, June 30 0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 440

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
12	RESTRIGTED SUBFUND	11	UNRESTRICTED SUBFUND	1,562,950
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	394,586
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	86,413
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	116

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Receipt and Expenditures of Lottery Proceeds Lottery Actual Report

L10 GENERAL FUND

District ID: 440

Activity Classification	Activity Code	Unres	stricted		T Bootsioto	d Prop 20	
Lottery Adjustments and Proceeds:					Nestricte	d Prop 20	
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		۸				
Actual Fiscal Year Data			Ĭ			. 0	
State Lottery Proceeds:	8681		941,706				
						Instructional	
		•	& Institutional			Materials	
			stricted		-	Propostition 20	Total
To a second seco		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
Expenditures		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Academic Salaries							
Classified Salaries	1000				0		0
	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						_
Software	4100	- Principle of the second seco	The same of the same and the property of the same of the same of the property of the same	or mannerships on the standay stales with terminal projects.	. 0	A COMPANY OF THE SECOND	n
Books, Magazines, & Periodicals	4200			·	0		. 0
Instructional Supplies & Materials	4300	mention which the advantage of a party of the party of th	221,219	who are referred to the adjustment of the decision of the section	221,219	mananan kalanang papaha a a sa a manahananan pambanan a haya a maga kamana sa	221,219
Noninstructional Supplies & Mtrls	4400				0		221,213
Total Supplies and Materials	a control by Market and Art 1865 of the Market and Art 1865 of the Art 1865 of	0	221,219	0	221,219		221,219
Other Operating Expenses and Services	5000		720,487		720,487		
Capital Outlay	6000				720,407		720,487
Library Books	6300						_
Equipment	6400	والمراجع والم	The state of the s	The specific program of the self-of-specific specific spe	U	photococcus consistent. The extra consistent desired in the consistent consis	0
Equipment - Additional	6410						
Equipment - Replacement	6420	ويواحرا وودود وودون مستحاطها والراء والمتأخ والمتواجه والمتارية	ere diturn a come considerate processes a fundamental account of the constant	tra e talegame e e e e e e e e e e e e e e e e e e	——————————————————————————————————————		0
Total Capital Outlay		O	0	0	0		0
Other Outgo	7000		Y	o .	0		0
Total Expenditures		n n	941,706	0	0		0
Ending Balance			341,700	U	941,706	0	941,706
					0	0	0

Annual Financial

3udget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

District ID: 440

Activity Classification	Activity Code	Unrest	tricted		Restricted	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		. 0			o	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	845,000					
				***************************************		Instructional	
		Instructional & Institutional				Materials	
			Unrestricted			Propostition 20	Total
		Instructional	Support	Support			-
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000		·				
Software	4100	e MANGON Michaelegele (1, pr. 1943), g. 1944,, et al. kada a mara de l'amb mara pet aparent.		effekter (filozofia) e er e 14 a 14 adestadok adok eg depek a a a apok a a a a a a a a a a a a a a a a a a a	0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		201,301		201,301	***************************************	201,301
Noninstructional Supplies & Mtrls	4400				0		
Total Supplies and Materials	**************************************	0	201,301	0	201,301	0	201,301
Other Operating Expenses and Services	5000		643,699		643,699		643,699
Capital Outlay	6000				•		
Library Books	6300	·			0		0
Equipment	6400						•
Equipment - Additional	6410				0		0
Equipment - Replacement	6420	t in Annahuman Angelegan (paratitati synkyringing kilangan garakan kilangan		and the second of the second s	0		0
Total Capital Outlay		. 0	0	01	0		<u> </u>
Other Outgo	7000				0		n
Total Expenditures		0	845,000	0	845,000	0	845,000
Ending Balance					0	0	,