

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

District: GAVILAN JOINT

District Code: 440

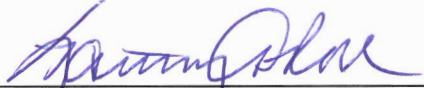
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



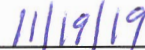
District Chief Business Officer



Date



District Superintendent



Date

Contact:

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

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	5,027,837	5,027,837		5,027,837
Other	1300	7,269,491	7,269,491		7,269,491
<b>Total Instructional Salaries</b>		12,297,328	12,297,328	0	12,297,328
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,554,166		2,554,166
Other	1400		537,245		537,245
<b>Total Non-Instructional Salaries</b>		0	3,091,411	0	3,091,411
<b>Total Academic Salaries</b>		12,297,328	15,388,739	0	15,388,739
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		6,563,092	8,040	6,571,132
Other	2300		333,512		333,512
<b>Total Non-Instructional Salaries</b>		0	6,896,604	8,040	6,904,644
<b>Instructional Aides</b>					
Regular Status	2200	290,542	290,542		290,542
Other	2400	112,255	112,255		112,255
<b>Total Instructional Aides</b>		402,797	402,797	0	402,797
<b>Total Classified Salaries</b>		402,797	7,299,401	8,040	7,307,441
<b>Employee Benefits</b>	3000	3,735,989	7,756,904	7,539	7,764,443
<b>Supplies and Materials</b>	4000		396,601	4,673	401,274
<b>Other Operating Expenses</b>	5000	2,012,024	4,138,507	104,579	4,243,086
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		18,448,138	34,980,152	124,831	35,104,983

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

		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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	419,074	419,074		419,074
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		565,056		565,056
Lottery Expenditures					
Academic Salaries	1000		327,183		327,183
Classified Salaries	2000		208,816		208,816
Employee Benefits	3000		127,106		127,106
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		419,074	1,647,235	0	1,647,235
<b>Total for ECS 84362, 50% Law</b>		18,029,064	33,332,917	124,831	33,457,748
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.09%	100.00%		
<b>50% of Current Expense of Education</b>			16,666,458		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		18,029,064	33,332,917	124,831	33,457,748
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		18,448,138	34,980,152	124,831	35,104,983
<b>Capital Expenditures</b>	6000	23,706	105,445	1,194	106,639
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		18,471,844	35,085,597	126,025	35,211,622

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(458,276)		(458,276)
In County Treasury	9112	15,573,788	1,064,552	16,638,340
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,442,782	1,337,096	3,779,878
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	427,387		427,387
<b>TOTAL ASSETS</b>		17,985,681	2,401,648	20,387,329
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,781,676	496,303	8,277,979
Accrued Salaries and Wages Payable	9520	43,314	3,145	46,459
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	(342)		(342)
Temporary Loans	9550	7,379,396		7,379,396
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	20,750	1,806,242	1,826,992
<b>TOTAL LIABILITIES</b>		15,224,794	2,305,690	17,530,484

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790		95,958	95,958
Total Fund Balance		0	95,958	95,958
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	2,760,888		2,760,888
<b>TOTAL FUND EQUITY</b>		2,760,888	95,958	2,856,846
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,985,682	2,401,648	20,387,330

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,514,207		
Cash With Fiscal Agents	9113			6,168,916
Investments (at cost)	9120			
Accounts Receivable	9130	25,694		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		7,539,901	0	6,168,916
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			807,180
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	807,180

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	7,539,901		5,361,737
<b>Total Fund Balance</b>		7,539,901	0	5,361,737
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		7,539,901	0	5,361,737
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,539,901	0	6,168,917



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 SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	0	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	0	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,493,146	25,320,220	
Cash With Fiscal Agents	9113	8,151		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,936	126,923	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		1,503,233	25,447,143	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,345	67,461	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		10,345	67,461	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	1,492,888	25,379,682	
<b>Total Fund Balance</b>		<b>1,492,888</b>	<b>25,379,682</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>1,492,888</b>	<b>25,379,682</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,503,233</b>	<b>25,447,143</b>	<b>0</b>

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	(349,620)	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,374	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		(348,246)	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	13,314	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		13,314	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	13,314	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	(361,560)	
Total Reserved Fund Balance		(361,560)	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		(361,560)	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		(348,246)	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	353,982		26,037					
In County Treasury	9112				(686,962)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130			126	550,969				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		354,182	0	26,163	(135,993)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	76		950					
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(147,566)				
Total Current Liabilities and Deferred Revenue		76	0	950	(147,566)	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	76	0	950	(147,566)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	354,105		25,212					
<b>Total Reserved Fund Balance</b>		354,105	0	25,212	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				11,574				
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		354,105	0	25,212	11,574	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		354,181	0	26,162	(135,992)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,070,957	2,070,957
Workforce Investment Act	8130		230,950	230,950
Temporary Assistance for Needy Families (TANF)	8140		50,395	50,395
Student Financial Aid	8150		2,834	2,834
Veterans Education	8160		27,643	27,643
Vocational and Technical Education Act (VATEA)	8170		174,208	174,208
Other Federal Revenues	8190		359,098	359,098
<b>Total Federal Revenues</b>	8100	0	2,916,085	2,916,085
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	464,634		464,634
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		671,167	671,167
Disabled Students Programs and Services(DSPS)	8623		731,382	731,382
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		379,930	379,930
Telecommunications and Technology Infrastructure Program (TTIP)	8626		31,522	31,522
Other General Categorical Programs	8627		4,443,605	4,443,605

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	1,889,169		1,889,169
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		128,347	128,347
Other Reimbursable Categorical Programs	8652		480,536	480,536
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	96,353		96,353
Timber Yield Tax	8672	516		516
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	663,105	284,561	947,666
State Mandated Costs	8685	152,894		152,894
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	13,185	4,816,339	4,829,524
<b>Total State Revenues</b>	8600	3,279,856	11,967,389	15,247,245

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	17,407,678		17,407,678
Tax Allocation, Supplemental Roll	8812	716,597		716,597
Tax Allocation, Unsecured Roll	8813	1,203,870		1,203,870
Prior Years Taxes	8816	27,647		27,647
Education Revenues Augmentation Fund (ERAF)	8817	7,315,878		7,315,878
Redevelopment Agency Funds - Pass Through	8818	1,064,438		1,064,438
Redevelopment Agency Funds - Residual	8819	1,250,451		1,250,451
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		95,772	95,772
Contract Services	8830			
Contract Instructional Services	8831		181,873	181,873
Other Contract Services	8832			0
Sales and Commissions	8840	35,834	21,128	56,962
Rentals and Leases	8850	164,727		164,727
Interest and Investment Income	8860	51,361		51,361
Student Fees and Charges	8870			
Community Services Classes	8872	3,582	271,868	275,450
Dormitory	8873			0
Enrollment	8874	1,993,546		1,993,546
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		131,094	131,094
Instructional Materials Fees and Sales of Materials	8877	77,997		77,997
Insurance	8878			0
Student Records	8879	22,310		22,310
Nonresident Tuition	8880	292,757		292,757
Parking Services and Public Transportation	8881		448,851	448,851
Other Student Fees and Charges	8885	100		100
Other Local Revenues	8890	(4,897)	17,157	12,260
<b>Total Local Revenues</b>	8800	31,623,876	1,167,743	32,791,619
<b>Total Revenues</b>		34,903,732	16,051,217	50,954,949



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		2,390,295	2,390,295
<b>Total Other Financing Sources</b>	8900	0	2,390,295	2,390,295
<b>Total Revenues and Other Financing Sources</b>		34,903,732	18,441,512	53,345,244

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	5,068		2,666			7,734
Biological Sciences	0400	589,847		31,666			621,513
Business and Management	0500	397,040	27,974	13,346			438,360
Communications	0600	79,460		2,493	5,036		86,989
Computer and Information Science	0700	729,987	43,947	11,578	5,931		791,443
Education	0800	2,426,658	736,072	249,550	7,999		3,420,279
Engineering and Related Industrial Technology	0900	460,555	16,833	21,098	20,325		518,811
Fine and Applied Arts	1000	918,106	152,453	31,826	12,218		1,114,603
Foreign language	1100	467,411	1,747	1,415			470,573
Health	1200	875,268	227,114	105,867	80,961		1,289,210
Consumer Education And Home Economics	1300	395,507	1,831	949			398,287
Law	1400						0
Humanities(Letters)	1500	1,439,761	83,482	9,567			1,532,810
Library Science	1600						0
Mathematics	1700	1,024,510	285,407	14,761			1,324,678
Military Studies	1800						0
Physical Sciences	1900	530,511	75,669	4,719			610,899
Psychology	2000	166,840					166,840
Public Affairs and Services	2100	2,076,260	34,155	110,688	176,248		2,397,351
Social Sciences	2200	1,323,539	13,569	508	145		1,337,761
Commercial Services	3000	371,782	41,286	72,804	1,730		487,602
Interdisciplinary Studies	4900	2,357,592	53,165	19,997	5,988		2,436,742
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,784	416,290				419,074
<b>Sub-Total Instructional Activites</b>		16,638,486	2,210,994	705,498	316,581		19,871,559
<b>Total Expenditures for GF Activities*</b>		19,223,823	23,492,774	7,392,740	1,150,757	4,401,316	55,661,410

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	1,738,114	3,272,646	448,570	77,593		5,536,923
Course and Curriculum Development	6020		331,398	428			331,826
Academic / Faculty Senate	6030		134,903	6,528			141,431
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		1,738,114	3,738,947	455,526	77,593	0	6,010,180
Instructional Support Services	6100						
Learning Center	6110	219,348	113,245	1,599			334,192
Library	6120		771,932	3,962	32,493		808,387
Media	6130		207,454	3,589	21,447		232,490
Museums and Galleries	6140			1,444			1,444
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	8,746	336,621	461,279			806,646
<b>Total Instructional Support Services</b>		228,094	1,429,252	471,873	53,940	0	2,183,159
Admissions and Records	6200		653,185	6,603			659,788
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		915,603	5,966	2,881		924,450
Matriculation and Student Assessment	6320	67,508	1,722,581	120,217	1,919		1,912,225
Transfer Programs	6330			466			466
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		67,508	2,638,184	126,649	4,800	0	2,837,141

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	20,049	339,484	41,976	1,854	167,010	570,373
Disabled Student Programs and Services (DSPS)	6420		891,728	218,184	4,301		1,114,213
Extended Opportunity Programs and Services (EOPS)	6430		682,069	39,607	12,328	286,424	1,020,428
Health Services	6440	37,521	204,623	133,293	468		375,905
Student Personnel Administration	6450						0
Financial Aid Administration	6460		864,822	105,921	10,104		980,847
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490						0
<b>Total Other Student Services</b>		57,570	2,982,726	538,981	29,055	453,434	4,061,766
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		523,566	348,206	15,426		887,198
Custodial Services	6530		603,805	104,798	770		709,373
Grounds Maintenance and Repairs	6550		480,912	206,401	16,154		703,467
Utilities	6570			959,729			959,729
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,608,283	1,619,134	32,350	0	3,259,767
<b>Planning, Policymaking and Coordinations</b>	6600		638,581	332,793			971,374

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		444,489	112,520	1,078		558,087
Fiscal Operations	6720		1,640,443	464,404	18,754		2,123,601
Human Resources Management	6730		845,088	34,851	3,169		883,108
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			44,547			44,547
Staff Diversity	6760			50,000			50,000
Logistical Services	6770		346,563	354,924			701,487
Management Information Systems	6780		1,330,147	885,688	31,022		2,246,857
Other General Institutional Support Services	6790		407,824	34,810	3,612		446,246
<b>Total General Institutional Support Services</b>	6700	0	5,014,554	1,981,744	57,635	0	7,053,933
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	10,415	698,808	326,384			1,035,607
Community Use of Facilities	6830		22,317	6,360			28,677
Economic Development	6840	111,122	566,889	275,370	294,825		1,248,206
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	121,537	1,288,014	608,114	294,825	0	2,312,490

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		410,838	10,308			421,146
Student and Co-Curricular Activities	6960			781			781
Student Housing	6970						0
Other Ancillary Services	6990		2,718	125,050	8,238		136,006
<b>Total Ancillary Services</b>	6900	0	413,556	136,139	8,238	0	557,933
Auxiliary Operations	7000						
Contract Education	7010	372,514	876,498	407,078	275,740		1,931,830
Other Auxiliary Operations	7090			2,608			2,608
<b>Total Auxiliary Operations</b>	7000	372,514	876,498	409,686	275,740	0	1,934,438

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					179,396	179,396
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	179,396	179,396
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,402,597	2,402,597
Student Aid	7320					1,365,889	1,365,889
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,768,486	3,768,486
<b>Sub-Total Non-Instructional Activites</b>		2,585,337	21,281,780	6,687,242	834,176	4,401,316	35,789,851
<b>Total Expenditures General Fund: activities *</b>		19,223,823	23,492,774	7,392,740	1,150,757	4,401,316	55,661,410

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$67,779,332
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	5,402.14		
	2. 2018-2019 Second Period Actual FTES	5,344.67		
	3. 2018-2019 Population change factor (C2/C1)	0.9894		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$69,642,715
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$69,642,715
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$69,642,715
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			3,182,985
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			96,869
C.	Local Property taxes			28,986,559
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$32,266,413



For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			2,916,085	2,564,291	2,916,085	2,564,291
State Revenues	8600	3,279,856	9,000,133	11,967,389	8,196,098	15,247,245	17,196,231
Local Revenues	8800	31,623,876	27,831,786	1,167,743	1,138,081	32,791,619	28,969,867
<b>Total Revenues</b>		34,903,732	36,831,919	16,051,217	11,898,470	50,954,949	48,730,389
<b>EXPENDITURES:</b>							
Academic Salaries	1000	15,388,739	12,356,646	3,797,655	2,647,426	19,186,394	15,004,072
Classified Salaries	2000	7,307,441	8,055,891	3,025,956	2,535,168	10,333,397	10,591,059
Employee Benefits	3000	7,764,443	7,470,395	5,432,363	2,301,375	13,196,806	9,771,770
Supplies and Materials	4000	401,273	504,589	526,048	1,138,527	927,321	1,643,116
Other Operating Expenses and Services	5000	4,243,085	6,256,540	2,222,334	2,359,405	6,465,419	8,615,945
Capital Outlay	6000	106,639	626,788	1,044,118	841,454	1,150,757	1,468,242
<b>Total Expenditures</b>		35,211,620	35,270,849	16,048,474	11,823,355	51,260,094	47,094,204
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(307,888)	1,561,070	2,743	75,115	(305,145)	1,636,185
<b>Other Financing Sources</b>	8900			2,390,295	2,274,380	2,390,295	2,274,380
<b>Other Outgo</b>	7000	1,681,595	161,000	2,719,721	2,341,995	4,401,316	2,502,995
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,989,483)	1,400,070	(326,683)	7,500	(2,316,166)	1,407,570
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,750,460	2,760,890	417,555	95,958	5,168,015	2,856,848
Prior Years Adjustments	9020	(87)		5,086		4,999	
Adjusted Beginning Balance	9030	4,750,373		422,641		5,173,014	
<b>Ending Fund Balance, June 30</b>		2,760,890	4,160,960	95,958	103,458	2,856,848	4,264,418

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	35,358	56,624				
Local Revenues	8800	9,310,084	14,892,028			(1,909,064)	315,000
<b>Total Revenues</b>		9,345,442	14,948,652	0	0	(1,909,064)	315,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,170,000	2,665,000				
Debt Interest and Other Service Charges	7120	4,071,500	5,049,549			4,080	500
Transfers Outgoing	7300 & 7400	133,000					
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	6,374,500	7,714,549	0	0	4,080	500
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(6,374,500)	(7,714,549)	0	0	(4,080)	(500)
<b>Net Increase/Decrease in Fund Balance</b>		2,970,942	7,234,103	0	0	(1,913,144)	314,500
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,568,960	7,539,901		0	8,082,061	6,168,917
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	4,568,959		0		8,082,061	
<b>Ending Fund Balance, June 30</b>		7,539,901	14,774,004	0	0	6,168,917	6,483,417

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	740,183	600,000				
Local Revenues	8800	806,115		38,126,923	210,000,000		
<b>Total Income</b>		1,546,298	600,000	38,126,923	210,000,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000	230,069					
Classified Salaries	2000	33,196					
Employee Benefits	3000	78,235					
Supplies and Materials	4000	196					
Other Operating Expenses and Services	5000	112,544	600,000	834,887	1,135,266		
Capital Outlay	6000	1,190,017		744,328	233,888,744		
<b>Total Expenditures</b>		1,644,257	600,000	1,579,215	235,024,010	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(97,959)	0	36,547,708	(25,024,010)	0	0
<b>Other Financing Sources</b>	8900	5,115,346					
<b>Other Outgo</b>	7000	1,284,257		11,168,026			
<b>Net Increase/(Decrease) in Fund Balance</b>		3,733,130	0	25,379,682	(25,024,010)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(2,240,242)	1,492,888	0	25,379,682		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(2,240,242)		0		0	
<b>Ending Fund Balance, June 30</b>		1,492,888	1,492,888	25,379,682	355,672	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	64,401					
Other Financing Sources	8900						
<b>Total Income</b>		64,401	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000	171,681					
Classified Salaries	2000						
Employee Benefits	3000	67,607					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	308,283					
Capital Outlay	6000						
<b>Total Expenditures</b>		547,571	0	0	0		
<b>Net Profit or Loss</b>		(483,170)	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(483,170)	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	121,610	(361,560)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,610		0			
<b>Ending Fund Balance, June 30</b>		(361,560)	(361,560)	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	110,715	80,000			54,368	87,291
<b>Total Income</b>		110,715	80,000	0	0	54,368	87,291
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					8,196	
Employee Benefits	3000					4,024	35,991
Supplies and Materials	4000	20,219	12,000				
Other Operating Expenses and Services	5000	126,555	417,003			45,963	51,300
Capital Outlay	6000						
<b>Total Expenditures</b>		146,774	429,003	0	0	58,183	87,291
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(36,059)	(349,003)	0	0	(3,815)	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	14,228	9,900				
<b>Net Increase/(Decrease) in Fund Balance</b>		(50,287)	(358,903)	0	0	(3,815)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	404,393	354,106		0	29,027	25,212
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	404,393		0		29,027	
<b>Ending Fund Balance, June 30</b>		354,106	(4,797)	0	0	25,212	25,212

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	6,112,005	6,500,000				
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		6,112,005	6,500,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		6,112,005	6,500,000	0	0	0	0
<b>Other Financing Sources</b>	8900	13,230					
<b>Other Outgo</b>	7000	6,113,661					
<b>Net Increase/(Decrease) in Fund Balance</b>		11,574	6,500,000	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	11,574		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		11,574	6,511,574	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,502,199
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	13,230
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	5,115,346

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		663,105			284,561	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		327,183		327,183		327,183
Classified Salaries	2000		208,816		208,816		208,816
Employee Benefits	3000		127,106		127,106		127,106
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	114,678	114,678
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	114,678	114,678
Other Operating Expenses and Services	5000				0	53,674	53,674
Capital Outlay	6000						
Library Books	6300				0	116,209	116,209
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	116,209	116,209
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	663,105	0	663,105	284,561	947,666
<b>Ending Balance</b>					0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		900,000			100,718	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		450,000		450,000		450,000
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	450,000	0	450,000	0	450,000
Other Operating Expenses and Services	5000		450,000		450,000		450,000
<b>Capital Outlay</b>							
Library Books	6300				0	100,718	100,718
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	100,718	100,718
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	900,000	0	900,000	100,718	1,000,718
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

<b>EPA Revenue</b>	1,889,169
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	1,889,169	0	0	1,889,169
<b>TOTAL</b>		1,889,169	0	0	1,889,169

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,319,306	1,008,453	2,327,759	N/A	N/A
2016-17	868,594	1,222,263	2,090,857	-236,902	-10.18%
2017-18	2,038,693	1,613,234	3,651,927	1,561,070	74.66%
2018-19	4,518,356	2,676,703	7,195,059	3,543,132	97.02%
2019-20	3,223,028	2,150,904	5,373,932	-1,821,127	-25.31%
2020-21	3,395,468	2,355,308	5,750,776	376,844	7.01%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
We will fund out of current general fund budget.