

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2006-07)

(Budget Report for Fiscal Year 2007-08)

District: **Gavilan Community College District**

District Code: **440**

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

Josep A D Koche
District Chief Business Officer

10/5/07
Date

Steven M. Kinsella
District Superintendent

10/5/07
Date

Contact:

Susan Cheu

Name

Director Business Services

Title

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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, 2007**. Please submit the report to:

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2006-07 Budget Year: 2007-08

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			946,014	721,395	946,014	721,395
State Revenues	8600	12,895,591	12,239,620	3,463,730	2,954,120	16,359,321	15,193,740
Local Revenues	8800	15,216,213	15,983,578	1,150,352	1,340,451	16,366,565	17,324,029
TOTAL REVENUES	801	28,111,804	28,223,198	5,560,096	5,015,966	33,671,900	33,239,164
EXPENDITURES:							
Academic Salaries	1000	10,861,143	12,015,384	1,615,291	1,679,881	12,476,434	13,695,265
Classified Salaries	2000	4,385,980	5,014,593	2,007,247	2,173,417	6,393,227	7,188,010
Employee Benefits	3000	4,213,359	5,046,197	997,498	1,117,390	5,210,857	6,163,587
Supplies and Materials	4000	479,043	730,829	398,765	297,122	877,808	1,027,951
Other Operating Expenses and Services	5000	3,606,932	3,783,193	729,936	703,125	4,336,868	4,486,318
Capital Outlay	6000	230,771	376,400	611,521	150,289	842,292	526,689
TOTAL EXPENDITURES	501	23,777,228	26,966,596	6,360,258	6,121,224	30,137,486	33,087,820
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	4,334,576	1,256,602	(800,162)	(1,105,258)	3,534,414	151,344
OTHER FINANCING SOURCES	8900			1,372,147	1,481,236	1,372,147	1,481,236
OTHER OUTGO	7000	3,531,445	1,728,768	559,522	469,921	4,090,967	2,198,689
NET INCREASE/(DECREASE) IN FUND BALANCE	901	803,131	(472,166)	12,463	(93,943)	815,594	(566,109)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,267,386	3,050,472	265,923	278,386	2,533,309	3,328,858
Prior Years Adjustments	903	(20,045)				(20,045)	
Adjusted Beginning Balance	904	2,247,341		265,923		2,513,264	
ENDING FUND BALANCE, JUNE 30	905	3,050,472	2,578,306	278,386	184,443	3,328,858	2,762,749

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2006-07 Budget Year: 2007-08

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	Budget (2)	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget (2)	OTHER DEBT SERVICE FUND	Budget (2)
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	16,178	15,000				
Local Revenues	8800	3,002,446	2,378,000			426,338	350,000
TOTAL REVENUES	801	3,018,624	2,393,000			426,338	350,000
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					1,750,000	
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					1,750,000	
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712	2,858,650	2,995,063			5,396	1,680
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	2,858,650	2,995,063			5,396	1,680
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(2,858,650)	(2,995,063)			1,744,604	(1,680)
NET INCREASE/(DECREASE) IN FUND BALANCE	901	159,974	(602,063)			2,170,942	348,320
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,900,804	2,460,364			2,502,068	4,673,010
Prior Years Adjustments	903	399,586					
Adjusted Beginning Balance	904	2,300,390				2,502,068	
ENDING FUND BALANCE, JUNE 30	905	2,460,364	1,858,301			4,673,010	5,021,330

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2006-07 Budget Year: 2007-08

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	30,137	35,600				
State Revenues	8600	271,888	343,787				
Local Revenues	8800	260,620	273,840	11,781			
TOTAL REVENUES	801	562,645	653,227	11,781			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	475,837	530,224				
Employee Benefits	3000	197,718	236,424				
Supplies and Materials	4000	20,871	30,532				
Other Operating Expenses and Services	5000	7,403	3,579	264,953			
Capital Outlay	6000						
TOTAL EXPENDITURES	501	701,829	800,759	264,953			
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(139,184)	(147,532)	(253,172)			
OTHER FINANCING SOURCES	8900	139,184	147,532				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901			(253,172)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			349,966	57,682		
Prior Years Adjustments	903			(39,112)			
Adjusted Beginning Balance	904			310,854			
ENDING FUND BALANCE, JUNE 30	905			57,682	57,682		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	446,658	60,000				
Local Revenues	8800	55,838		976,676	57,411,430		
TOTAL REVENUES	801	502,496	60,000	976,676	57,411,430		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			43,829	99,151		
Employee Benefits	3000			16,890	20,849		
Supplies and Materials	4000			866	750		
Other Operating Expenses and Services	5000	201,525	326,110	9,882,410	6,856,680		
Capital Outlay	6000	35,734		3,460,888	50,434,000		
TOTAL EXPENDITURES	501	237,259	326,110	13,404,883	57,411,430		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	265,237	(266,110)	(12,428,207)			
OTHER FINANCING SOURCES	8900	300,000	100,000				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	565,237	(166,110)	(12,428,207)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	32,101	597,338	24,476,591	11,799,271		
Prior Years Adjustments	903			(249,113)			
Adjusted Beginning Balance	904	32,101		24,227,478			
ENDING FUND BALANCE, JUNE 30	905	597,338	431,228	11,799,271	11,799,271		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100					2,078,004	1,958,276
State Revenues	8600						
Local Revenues	8800	123,201	111,260	157,953	145,205		
TOTAL REVENUES	801	123,201	111,260	157,953	145,205	2,078,004	1,958,276
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			36,711	46,081		
Employee Benefits	3000			15,138	18,552		
Supplies and Materials	4000	35,977	32,205				
Other Operating Expenses and Services	5000	61,738	71,555	48,288	62,000	4,067	6,000
Capital Outlay	6000	1,468	2,000	9,617	5,000		
TOTAL EXPENDITURES	501	99,183	105,760	109,754	131,633	4,067	6,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	24,018	5,500	48,199	13,572	2,073,937	1,952,276
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000		5,500		13,572		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	24,018		48,199			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	171,882	195,900	149,553	197,752		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	171,882		149,553			
ENDING FUND BALANCE, JUNE 30	905	195,900	195,900	197,752	211,324		

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

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

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

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

Budget Year: 2007-08

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$44,848,493
Appropriations subject to limit.	12	\$24,709,543
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$11,986,065
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$223,478

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	3,328,858
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	20,000
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	83,241
Subtotal B	619	103,241
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	265,927
Subtotal C	629	265,927
D. Subtotal, Reserved (B + C)	675	369,168
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	388,000
Personal Services and/or Consulting Contracts	662	
General Reserve	663	1,500,000
Other	664	1,071,690
Subtotal H	669	2,959,690
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	3,328,858
J. UNCOMMITTED BALANCE (A less I)	690	

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S11 GENERAL FUND - UNRESTRICTED SUBFUND		ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Object Category	State Use Only (EDP)		
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	9,013,535	9,264,139
Noninstructional Salaries (CA 1200 and 1400)	408		1,597,003
Subtotal Academic Salaries	409	9,013,535	10,861,142
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,102,168
Instructional Aides (CA 2200 and 2400)	416	283,812	283,812
Subtotal Classified Salaries	419	283,812	4,385,980
Employee Benefits (CA 3000)	429	2,016,935	4,213,359
Supplies and Materials (CA 4000)	435		479,043
Other Operating Expenses and Services (CA 5000)	449		3,606,932
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		866
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	11,314,282	23,547,322
Less Exclusions for Current Expense of Education	469		1,105,230
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	11,314,282	22,442,092
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.42%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		11,221,046
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		11,221,046

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120			
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150		81,109	81,109
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		116,463	116,463
Other Federal Revenues	8190		748,442	748,442
TOTAL FEDERAL REVENUES	8100		946,014	946,014
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	11,080,449		11,080,449
Other General Apportionments	123	230,854		230,854
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		494,685	494,685
Disabled Students Programs and Services (DSPS)	126		831,879	831,879
Temporary Assistance for Needy Families (TANF)	127		24,829	24,829
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		226,178	226,178
Telecomm. and Technology Infrastructure Program (TTIP)	129		36,697	36,697
Other General Categorical Programs	130		1,773,462	1,773,462
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		76,000	76,000
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	122,801		122,801
Timber Yield Tax	135	581		581
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	726,282		726,282
State Mandated Costs	138	303,619		303,619
Other State Non-Tax Revenues	139			
Other State Revenues	8690	431,005		431,005
TOTAL STATE REVENUES	8600	12,895,591	3,463,730	16,359,321

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	11,719,167		11,719,167
Tax Allocation, Supplemental Roll	8812	532,912		532,912
Tax Allocation, Unsecured Roll	8813	845,132		845,132
Prior Years Taxes	8816	38		38
Education Revenue Augmentation Fund (ERAF)	8817	29,155		29,155
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140		389,641	389,641
Other Contract Services	141		114,414	114,414
Sales and Commissions	8840	37,495		37,495
Rentals and Leases	8850	64,247	3,609	67,856
Interest and Investment Income	8860	207,143		207,143
Student Fees and Charges				
Community Services Classes	8872		245,350	245,350
Dormitory	8873			
Enrollment	8874			
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		94,982	94,982
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880			
Parking Services and Public Transportation	8881		169,330	169,330
Other Student Fees and Charges	8885	1,373,700		1,373,700
Other Local Revenues	8890	407,224	133,026	540,250
TOTAL LOCAL REVENUES	8800	15,216,213	1,150,352	16,366,565
TOTAL REVENUES (8100 + 8600 + 8800)	801	28,111,804	5,560,096	33,671,900
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980		1,372,147	1,372,147
TOTAL OTHER FINANCING SOURCES	8900		1,372,147	1,372,147
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	28,111,804	6,932,243	35,044,047

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
 For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	318,523		94,607	146,589		559,719
Business and Management	0500	280,427	21,005	34,568	50,332		386,332
Communications	0600	36,070		7,660	3,168		46,898
Information Technology	0700	742,301	32,374	137,500	95,903		1,008,078
Education	0800	564,373	231,122	168,887	33,225		997,607
Engineering and Industrial Tech.	0900	425,611	51,343	81,908	9,289		568,151
Fine and Applied Arts	1000	783,389	90,957	50,701	576		925,623
Foreign Language	1100	279,838	3,103	1,110			284,051
Health	1200	719,757	73,816	65,770	106,864		966,207
Family and Consumer Sciences	1300	326,428		1,582			328,010
Law	1400						846,235
Humanities (Letters)	1500	845,244		991			
Library Science	1600						
Mathematics	1700	540,787	111,645	33,570			686,002
Military Studies	1800						
Physical Sciences	1900	249,063	58,707	4,336	977		313,083
Psychology	2000	142,622		3,002			145,624
Public and Protective Services	2100	1,908,559	3,387	1,184			1,913,130
Social Sciences	2200	560,210		1,684			561,894
Commercial Services	3000	220,003	28,905	65,716			314,624
Interdisciplinary Studies	4900	1,782,053	115,075	26,344	81		1,923,553
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	220,981					220,981
Subtotal - Instructional Activities	599	10,946,239	821,439	781,120	447,004		12,995,802

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		1,681,651	505,527	112,151		2,299,329
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		59,325	1,813			61,138
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		1,740,976	507,340	112,151		2,360,467
Instructional Support Services (6100)							
Learning Center	6110	144,602	73,424	6,565	5,184		229,775
Library	6120		484,264	67,342	685		552,291
Media	6130		103,428	17,183	5,609		126,220
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		181,437	158,981	10,141		350,559
Subtotal - Instructional Support Services	6100	144,602	842,553	250,071	21,619		1,258,845
Admissions and Records	6200		459,830	23,569	1,392		484,791
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		855,195	20,841	19,347		895,383
Matriculation and Student Assessment	6320		328,250	14,648			342,898
Transfer Programs	6330		68,235	8,993			77,228
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,251,680	44,482	19,347		1,315,509

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

** Salaries and Benefits of staff in noninstructional assignments

Gavilan Community College District **440**

District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,729,819	78,756	27,859		1,836,434
Extended Opportunity Prgms. & Services (EOPS)	6430		487,842	40,508	6,670		535,020
Health Services	6440		84,598	42,051	3,869		130,518
Student Personnel Administration	6450						
Financial Aid Administration	6460		576,000	70,343	29,033		675,376
Job Placement Services	6470		118,228	5,243			123,471
Veterans Services	6480						
Miscellaneous Student Services	6490						
Subtotal - Other Student Services	6400		2,996,487	236,901	67,431		3,300,819
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		320,580	431,196	9,464		761,240
Custodial Services	6530		311,171	65,742			376,913
Grounds Maintenance and Repairs	6550		193,329	126,841	5,214		325,384
Utilities	6570			897,810			897,810
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		825,080	1,521,589	14,678		2,361,347
Planning, Policymaking, and Coordination	6600		531,332	420,359	1,948		953,639

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

** Salaries and Benefits of staff in noninstructional assignments

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

S10 GENERAL FUND - COMBINED

SUPPLEMENTAL DATA
For Actual Year: 2006-07

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Instructional Support Services (6700)							
Community Relations	6710		130,630	209,311			339,941
Fiscal Operations	6720		1,019,716	188,878	3,710		1,212,304
Human Resources Management	6730		321,936	100,431	16,826		439,193
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		283,808				283,808
Staff Development	6750			2,230			2,230
Staff Diversity	6760			10,098			10,098
Logistical Services	6770		514,785	170,970	2,094		687,849
Management Information Systems	6780		517,171	285,411	90,116		892,698
Other General Instructional Support Services	6790			149,043	40,002		189,045
Subtotal - General Instructional Support Services (6700)			2,788,046	1,116,372	152,748		4,057,166
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		63,776	42,120			105,896
Community Service Classes	6820		159,347	164,907	125		324,379
Community Use Facilities	6830		77,516	2,815			80,331
Economic Development	6840		155,994	24,482	1,800		182,276
Other Community Svcs. & Economic Development	6890			234,324			234,324
Subtotal - Community Services (6800)			456,633	234,324	1,925		692,882

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		124,812	30,132	1,924		156,868
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		124,812	30,132	1,924		156,868
Auxiliary Operations (7000)							
Contract Education	7010	1,358		48,417	125		199,351
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000	1,358	149,451	48,417	125		199,351
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					3,561,331	3,561,331
Student Aid	7320					529,636	529,636
Other Outgo	7330					4,090,967	4,090,967
Subtotal - Transfers, Student Aid, and Other Outgo	7300				842,292	4,090,967	4,090,967
TOTAL EXPENDITURES and OTHER OUTGO	391	11,092,199	12,988,319	5,214,676	842,292	4,090,967	34,228,453

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

** Salaries and Benefits of staff in noninstructional assignments

Gavilan Community College District **440**

District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2006-07

Budget Year: 2007-08

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/06 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					346,322
a) Cash Received	869A				379,959
b) Accrued	860A				
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A		169,666		169,666
7. Other. Oper. Exp. & Services (5000)	400A		556,615		556,615
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A		726,281		726,281
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				740,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B		163,784		163,784
15. Other Oper. Exp. & Services (Object 5000)	400B		576,216		576,216
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B		740,000		740,000
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA
For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
41	IN	Capital Outlay Projects Fund	300,000	
11	OUT	Unrestricted Subfund		300,000
29	IN	Other Debt Service Fund	1,750,000	
11	OUT	Unrestricted Subfund		1,750,000
33	IN	Child Development Fund	29,886	
12	OUT	Restricted Subfund		29,886
33	IN	Child Development Fund	109,298	
11	OUT	Unrestricted Subfund		109,298

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
For Actual Year: 2006-07

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			2,189,184	2,189,184
41		Capital Outlay Projects Fund	300,000	
11		Unrestricted Subfund		2,159,298
29		Other Debt Service Fund	1,750,000	
33		Child Development Fund	139,184	
12		Restricted Subfund		29,886

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

Description	State Use Only (EDP)	10	
		General Fund — COMBINED	
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		10,000
In County Treasury	912		3,580,824
Cash With Fiscal Agents	913		
Revolving Cash Accounts	914		10,000
Investments (at cost)	915		2,988,352
Accounts Receivable	916		120,044
Due from Other Funds	917		33,241
Inventories, Stores, and Prepaid Items	9200		
	909		6,742,461
TOTAL ASSETS			
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951		1,376,642
Due to Other Funds	952		71,584
Temporary Loans	954		466,158
Current Portion of Long-Term Debt	955		4,948
Deferred Revenues	956		854,266
	968		3,413,598
TOTAL LIABILITIES			
FUND EQUITY			
Restricted Fund Balance	9710		2,959,696
Reserved Fund Balance	9730		369,168
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990		3,328,863
TOTAL LIABILITIES AND FUND EQUITY	991		6,742,462

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			4,670,942
In County Treasury	912	2,444,095		2,068
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	16,269		
Due from Other Funds	917			
TOTAL ASSETS	909	2,460,364		4,673,010
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710	2,460,364		4,673,010
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	2,460,364		4,673,010
TOTAL LIABILITIES AND FUND EQUITY	991	2,460,364		4,673,010

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- | | |
|---------------------------|-------------------------------|
| 30 Special Revenue Funds: | 34 Farm Operation Fund |
| 31 Bookstore Fund | 35 Revenue Bond Project Fund |
| 32 Cafeteria Fund | 39 Other Special Revenue Fund |
| 33 Child Development Fund | |

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

Description	State Use Only (EDP)	SPECIAL REVENUE FUNDS			Fund
		33 Child Development Fund	39 Other Special Revenue Fund	3 Fund	
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	-144,635	71,505		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	26,554	1,278		
Due from Other Funds	917	192,127			
Inventories, Stores, and Prepaid Items	9200				
TOTAL ASSETS	909	74,046	72,783		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	5,395	14,159		
Due to Other Funds	952	68,652	944		
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
TOTAL LIABILITIES	968	74,047	15,102		
FUND EQUITY					
Restricted Fund Balance	9710		57,681		
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	990		57,681		
TOTAL LIABILITIES AND FUND EQUITY	991	74,047	72,783		

Make additional pages if there are more than four funds.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
 40 Capital Projects Funds:
 41 Capital Outlay Projects Fund
 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41	42
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	320,223	13,453,071
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	38,633	194,003
Due from Other Funds	917	308,000	3,937
Inventories, Stores, and Prepaid Items	9200		50,000
TOTAL ASSETS	909	666,856	13,701,011
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	51,763	1,888,373
Due to Other Funds	952	17,755	13,368
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	69,518	1,901,741
FUND EQUITY			
Restricted Fund Balance	9710	597,338	11,799,270
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	597,338	11,799,270
TOTAL LIABILITIES AND FUND EQUITY	991	666,856	13,701,011

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2007

Description	State Use Only (EDP)	FIDUCIARY FUNDS			
		71 Associated Students Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	79 Other Trust Funds
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks in County Treasury	935	129,550		5,626	
Cash With Fiscal Agent	936	57,946	212,696	59,645	
Revolving Cash Accounts	937				
Investments (at cost)	938				
Accounts Receivable	939	8,890	9,856	53,263	
Due from Other Funds	940		7,488		
Student Loans Receivable	941				
Inventories, Stores, and Prepaid Items	942				
Fixed Assets (CA 9300)	943				
	947				
TOTAL ASSETS	948	196,386	230,030	118,534	
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	961	485	371	118,535	
Due to Other Funds	962		24,845		
Temporary Loans	963				
Current Portion of Long-Term Debt	964				
Deferred Revenues	965		7,060		
Long-Term Liabilities	966				
TOTAL LIABILITIES	969	485	32,276	118,535	
FUND EQUITY					
Restricted Fund Balance	9710	195,901	197,754		
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
Investments in General Fixed Assets	980				
TOTAL FUND EQUITY	989	195,901	197,754		
TOTAL LIABILITIES AND FUND EQUITY	992	196,386	230,030	118,535	

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