

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2010-2011)

(Budget Report for Fiscal Year 2011-2012)

District: GAVILAN

District Code: 440

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

*Joseph W. Kosh*

District Chief Business Officer

*10/15/11*

Date

*Steven M. Kuseler*

District Superintendent

*10/24/11*

Date

Contact: Susan Cheu

(408) 848-4739

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, 2011. 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  
 SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)  
 The Current Expense of Education  
 S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 440

Name: GAVILAN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	4,848,079	4,964,205		4,964,205
Other	1300	4,985,613	5,065,759		5,065,759
<b>Total Instructional Salaries</b>		9,833,692	10,029,964	0	10,029,964
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,797,857		1,797,857
Other	1400				0
<b>Total Non-Instructional Salaries</b>		0	1,797,857	0	1,797,857
<b>Total Academic Salaries</b>		9,833,692	11,827,821	0	11,827,821
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,438,403		4,438,403
Other	2300		219,690		219,690
<b>Total Non-Instructional Salaries</b>		0	4,658,093	0	4,658,093
<b>Instructional Aides</b>					
Regular Status	2200	419,452	419,452		419,452
Other	2400				0
<b>Total Instructional Aides</b>		419,452	419,452	0	419,452
<b>Total Classified Salaries</b>		419,452	5,077,545	0	5,077,545
<b>Employee Benefits</b>	3000	2,264,073	4,799,009		4,799,009
<b>Supplies and Materials</b>	4000		508,074		508,074
<b>Other Operating Expenses</b>	5000		3,987,789		3,987,789
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		12,517,217	26,200,238	0	26,200,238

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 440

Name: GAVILAN

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>Object Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
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>					
Rents and Leases	5060		376,582	376,582	753,164
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		205,412	205,412	410,824
Total Supplies and Materials		0	205,412	205,412	410,824
Other Operating Expenses and Services	5000		683,246	683,246	1,366,492

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 440

Name: GAVILAN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300			51,646	51,646
Equipment	6400				
Equipment - Additional	6410			186,254	186,254
Equipment - Replacement	6420				0
Total Equipment		0	0	186,254	186,254
Total Capital Outlay		0	0	237,900	237,900
Other Outgo	7000				0
<b>Total Exclusions</b>		0	1,265,240	1,503,140	2,768,380
<b>Total for ECS 84362, 50% Law</b>		12,517,217	24,934,998	(1,503,140)	23,431,858
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.20%	100.00%		
<b>50% of Current Expense of Education</b>			12,467,499		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		12,517,217	24,934,998	(1,503,140)	23,431,858
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		12,517,217	26,200,238	0	26,200,238
Capital Expenditures	6000	50,883	237,901		237,901
Equipment Replacement (Back out)	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		12,568,100	26,438,139	0	26,438,139

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2011

District ID: 440 Name: GAVILAN

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	27,500		27,500
In County Treasury	9112	1,205,032	262,865	1,467,897
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	4,035,691	697,554	4,733,245
Due from Other Funds	9140	333,211	245	333,456
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	11,124		11,124
<b>TOTAL ASSETS</b>		<b>5,612,558</b>	<b>960,664</b>	<b>6,573,222</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	457,435	300,335	757,770
Accrued Salaries and Wages Payable	9520	529,236	86,661	615,897
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	19,189	767	19,956
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	691,081	504,646	1,195,727
<b>TOTAL LIABILITIES</b>		<b>1,696,941</b>	<b>892,409</b>	<b>2,589,350</b>

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</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
<b>Total Reserved Fund Balance</b>		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	3,915,619	68,255	3,983,874
<b>TOTAL FUND EQUITY</b>		3,915,619	68,255	3,983,874
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,612,560	960,664	6,573,224

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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

District ID: 440

Name: GAVILAN

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			6,669,900
In County Treasury	9112	3,778,271		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	7,701		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		3,785,972	0	6,669,900
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			592,624
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	592,624

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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

District ID: 440

Name: GAVILAN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt 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			
<b>Total Reserved Fund Balance</b>		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	3,785,972		6,077,276
<b>TOTAL FUND EQUITY</b>		3,785,972	0	6,077,276
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,785,972	0	6,669,900



- 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, 2011

District ID: 440

Name: GAVILAN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			14,903			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			43,895			
Due from Other Funds	9140			16,934			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	75,732	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,592			
Accrued Salaries and Wages Payable	9520			985			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			71,155			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	75,732	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, 2011

District ID: 440

Name: GAVILAN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<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						
<b>Total Reserved Fund Balance</b>		0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	75,732	0	0	0

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, 2011

District ID: 440

Name: GAVILAN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		293,371
In County Treasury	9112	224,619	30,143,812
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	82,148	31,875
Due from Other Funds	9140	11,269	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		318,036	30,469,058
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	8,099	482,192
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	246,000	11,478
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		254,099	493,670

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, 2011

District ID: 440 Name: GAVILAN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>			
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	63,937	29,975,387
<b>TOTAL FUND EQUITY</b>		<b>63,937</b>	<b>29,975,387</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>318,036</b>	<b>30,469,057</b>

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 COMBINED BALANCE SHEET

Fiduciary Funds Group  
 70 Trust Funds

For Year Ended June 30, 2011

District ID: 440

Name: GAVILAN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	344,313		1,010	33				
In County Treasury	9112			13,098	(59,586)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130			2	356,526				
Due from Other Funds	9140			3,022					
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>		344,313	0	17,132	296,973	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 440

Name: GAVILAN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	276		1,039	367,525				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			16,092					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(70,553)				
<b>Total Current Liabilities and Deferred Revenue</b>		276	0	17,131	296,972	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								
<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	276	0	17,131	296,972	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 440

Name: GAVILAN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 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								
<b>Total Reserved Fund Balance</b>		0	0	0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	344,037							
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		344,037	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		344,313	0	17,131	296,972	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 440

Name: GAVILAN

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		178,747	178,747
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		91,587	91,587
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		168,652	168,652
Other Federal Revenues	8190	23,088	2,337,867	2,360,955
<b>Total Federal Revenues</b>	8100	23,088	2,776,853	2,799,941
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	13,185,719		13,185,719
Other General Apportionment	8613	214,420		214,420
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		372,197	372,197
Disabled Students Programs and Services(DSPS)	8623		496,157	496,157
Temporary Assistance for Needy Families (TANF)	8624		94,178	94,178
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		219,306	219,306
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,373,277	1,373,277



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	113,738		113,738
Timber Yield Tax	8672	189		189
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	772,673		772,673
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	98,878		98,878
<b>Total State Revenues</b>	8600	14,385,617	2,555,115	16,940,732

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	12,032,366		12,032,366
Tax Allocation, Supplemental Roll	8812	77,310		77,310
Tax Allocation, Unsecured Roll	8813	882,478		882,478
Prior Years Taxes	8816	4,439		4,439
Education Revenues Augmentation Fund (ERAF)	8817	(166,721)		(166,721)
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		537,746	537,746
Other Contract Services	8832			0
Sales and Commissions	8840	49,315		49,315
Rentals and Leases	8850	218,757		218,757
Interest and Investment Income	8860	62,134		62,134
Student Fees and Charges	8870			
Community Services Classes	8872	47,400	332,951	380,351
Dormitory	8873			0
Enrollment	8874	1,166,184		1,166,184
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		146,131	146,131
Instructional Materials Fees and Sales of Materials	8877	46,311	101,420	147,731
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	106,141		106,141
Parking Services and Public Transportation	8881		23,494	23,494
Other Student Fees and Charges	8885	56,341		56,341
Other Local Revenues	8890	317,988	87,799	405,787
<b>Total Local Revenues</b>	8800	14,900,443	1,229,541	16,129,984
<b>Total Revenues</b>		29,309,148	6,561,509	35,870,657

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		1,524,777	1,524,777
<b>Total Other Financing Sources</b>	8900	0	1,524,777	1,524,777
<b>Total Revenues and Other Financing Sources</b>		29,309,148	8,086,286	37,395,434

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 440

Name: GAVILAN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300			4,383			4,383
Biological Sciences	0400	382,991		33,510			416,501
Business and Management	0500	171,237	47,636	61,899	8,622		289,394
Communications	0600	160,401		9,314	12,793		182,508
Computer and Information Science	0700	658,304		10,181	30,882		699,367
Education	0800	822,129	259,010	199,874	13,452		1,294,465
Engineering and Related Industrial Technology	0900	336,185	126,233	94,959	13,961		571,338
Fine and Applied Arts	1000	863,829	99,190	60,199	10,617		1,033,835
Foreign language	1100	370,461	4,686	1,919			377,066
Health	1200	763,483	5,363	55,076	53,929		877,851
Consumer Education And Home Economics	1300	278,144		7,989	9,943		296,076
Law	1400						0
Humanities(Letters)	1500	1,224,959		7,784			1,232,743
Library Science	1600						0
Mathematics	1700	564,302	132,381	16,365	2,869		715,917
Military Studies	1800						0
Physical Sciences	1900	433,185	3,570	4,225			440,980
Psychology	2000	132,681		425			133,106
Public Affairs and Services	2100	1,377,001		1,313			1,378,314
Social Sciences	2200	750,649		1,515			752,164
Commercial Services	3000	323,071	28,934	63,673	9,868		425,546
Interdisciplinary Studies	4900	1,659,943	8,408	13,127	533		1,682,011
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		<b>11,272,955</b>	<b>715,411</b>	<b>647,730</b>	<b>167,469</b>		<b>12,803,565</b>
<b>Total Expenditures for GF Activities*</b>		<b>11,577,903</b>	<b>16,527,816</b>	<b>5,805,215</b>	<b>521,845</b>	<b>2,311,801</b>	<b>36,744,580</b>

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

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 440

Name: GAVILAN

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		1,755,461	720,451	14,114		2,490,026
Course and Curriculum Development	6020		511,706	4,141			515,847
Academic / Faculty Senate	6030		120,848	4,061			124,909
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	2,388,015	728,653	14,114	0	3,130,782
Instructional Support Services	6100						
Learning Center	6110	187,274	83,241	2,435	3,210		276,160
Library	6120		598,778	39,300	67,756		705,834
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		504,393	83,821	55,700		643,914
<b>Total Instructional Support Services</b>		187,274	1,186,412	125,556	126,666	0	1,625,908
Admissions and Records	6200		529,694	18,449	1,145		549,288
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		796,542	4,140			800,682
Matriculation and Student Assessment	6320		369,412	31,179			400,591
Transfer Programs	6330		29,571	7,604			37,175
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		23,133	21,614			44,747
<b>Total Student Counseling and Guidance</b>		0	1,218,658	64,537	0	0	1,283,195

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 440

Name: GAVILAN

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	117,674	152,635	54,664			324,973
Disabled Student Programs and Services (DSPS)	6420		1,702,079	88,859	27,214		1,818,152
Extended Opportunity Programs and Services (EOPS)	6430		431,366	32,792		62,688	526,846
Health Services	6440						0
Student Personnel Administration	6450		170,294	5,866			176,160
Financial Aid Administration	6460		496,717	14,085	7,070		517,872
Job Placement Services	6470		252,718	6,756			259,474
Veterans Services	6480						0
Miscellaneous Student Services	6490		622,442	74,148	40		696,630
<b>Total Other Student Services</b>		117,674	3,828,251	277,170	34,324	62,688	4,320,107
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		294,256	325,702	15,151		635,109
Custodial Services	6530		393,521	124,032	2,513		520,066
Grounds Maintenance and Repairs	6550		285,395	134,046	241		419,682
Utilities	6570			831,295			831,295
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	973,172	1,415,075	17,905	0	2,406,152
Planning, Policymaking and Coordinations	6600		498,525	238,418	897		737,840

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

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 440

Name: GAVILAN

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		175,714	83,186	2,971		261,871
Fiscal Operations	6720		1,198,564	407,538	7,977		1,614,079
Human Resources Management	6730		300,543	67,533	920		368,996
Noninstruct Staff Retirees' Benefits & Retirement *	6740		603,663				603,663
Staff Development	6750			28,128			28,128
Staff Diversity	6760			4,785			4,785
Logistical Services	6770		188,222	91,946	521		280,689
Management Information Systems	6780		785,186	508,757	33,360		1,327,303
Other General Institutional Support Services	6790		43,878	28,572	11,830		84,280
<b>Total General Institutional Support Services</b>	6700	0	3,295,770	1,220,445	57,579	0	4,573,794
Community Services & Economic Development	6800						
Community Recreation	6810		71,383	30,306			101,689
Community Service Classes	6820		88,935	217,360	289		306,584
Community Use of Facilities	6830		111,668	1,889			113,557
Economic Development	6840		792,987	405,814	17,019		1,215,820
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	6800	0	1,064,973	655,369	17,308	0	1,737,650

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 440

Name: GAVILAN

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		350,186	47,719			397,905
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990			136,356			136,356
<b>Total Ancillary Services</b>	6900	0	350,186	184,075	0	0	534,261
Auxiliary Operations	7000						
Contract Education	7010		48,656	12,425			61,081
Other Auxiliary Operations	7090		413,463	150,977	84,438		648,878
<b>Total Auxiliary Operations</b>	7000	0	462,119	163,402	84,438	0	709,959



CALIFORNIA COMMUNITY COLLEGES  
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Expend by Non-Instructional Activity  
 S10 General Fund - Combined  
 (Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 440

Name: GAVILAN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		16,630	66,336			82,966
Long-Term Debt and Other Financing	7200						0
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers, Student Aid and Other Outgo	7300						0
Transfers	7310						0
Student Aid	7320					426,854	426,854
Other Outgo	7330						0
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426,854</b>	<b>426,854</b>
<b>Sub-Total Non-Instructional Activites</b>		<b>304,948</b>	<b>15,812,405</b>	<b>5,157,485</b>	<b>354,376</b>	<b>2,311,801</b>	<b>23,941,015</b>
<b>Total Expenditures General Fund: activities *</b>		<b>11,577,903</b>	<b>16,527,816</b>	<b>5,805,215</b>	<b>521,845</b>	<b>2,311,801</b>	<b>36,744,580</b>

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

DISTRICT NAME: GAVILAN

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$50,267,411
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	5,560.62		
	2. 2010-2011 Second Period Actual FTES	5,927.34		
	3. 2010-2011 Population change factor (C2/C1)	1.0659		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$54,924,892
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)			\$54,924,892
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$54,924,892
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			12,109,885
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			115,500
C.	Local Property taxes			14,030,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			20,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2011-2012 Appropriations Subject to Limit			\$26,275,385

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	23,088		2,776,853	1,447,541	2,799,941	1,447,541
State Revenues	8600	14,385,617	11,437,591	2,555,115	2,501,584	16,940,732	13,939,175
Local Revenues	8800	14,900,443	16,030,530	1,229,541	1,414,566	16,129,984	17,445,096
<b>Total Revenues</b>		<b>29,309,148</b>	<b>27,468,121</b>	<b>6,561,509</b>	<b>5,363,691</b>	<b>35,870,657</b>	<b>32,831,812</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	11,713,389	10,719,274	2,302,311	1,945,156	14,015,700	12,664,430
Classified Salaries	2000	5,010,251	5,262,200	2,361,573	1,936,698	7,371,824	7,198,898
Employee Benefits	3000	5,339,541	6,048,810	1,378,654	1,346,624	6,718,195	7,395,434
Supplies and Materials	4000	508,073	552,094	196,262	262,149	704,335	814,243
Other Operating Expenses and Services	5000	3,987,792	5,710,056	1,113,088	896,246	5,100,880	6,606,302
Capital Outlay	6000	237,901	249,513	283,944	240,037	521,845	489,550
<b>Total Expenditures</b>		<b>26,796,947</b>	<b>28,541,947</b>	<b>7,635,832</b>	<b>6,626,910</b>	<b>34,432,779</b>	<b>35,168,857</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>2,512,201</b>	<b>(1,073,826)</b>	<b>(1,074,323)</b>	<b>(1,263,219)</b>	<b>1,437,878</b>	<b>(2,337,045)</b>
<b>Other Financing Sources</b>	8900		1,448,000	1,524,777	1,635,221	1,524,777	3,083,221
<b>Other Outgo</b>	7000	1,821,492	2,125,922	490,309	372,002	2,311,801	2,497,924
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>690,709</b>	<b>(1,751,748)</b>	<b>(39,855)</b>	<b>0</b>	<b>650,854</b>	<b>(1,751,748)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	3,224,910	3,915,619	108,113	68,258	3,333,023	3,983,877
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	3,224,910		108,113		3,333,023	
<b>Ending Fund Balance, June 30</b>		<b>3,915,619</b>	<b>2,163,871</b>	<b>68,258</b>	<b>68,258</b>	<b>3,983,877</b>	<b>2,232,129</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	37,335	20,000				
Local Revenues	8800	5,523,481	4,500,000			1,254,963	500,000
<b>Total Revenues</b>		<b>5,560,816</b>	<b>4,520,000</b>	<b>0</b>	<b>0</b>	<b>1,254,963</b>	<b>500,000</b>
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	435,000	560,000				
Debt Interest and Other Service Charges	7120	3,593,003	3,574,350			500	1,000
Transfers Outgoing	7300 & 7400						1,448,000
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>4,028,003</b>	<b>4,134,350</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,449,000</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(4,028,003)</b>	<b>(4,134,350)</b>	<b>0</b>	<b>0</b>	<b>(500)</b>	<b>(1,449,000)</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>1,532,813</b>	<b>385,650</b>	<b>0</b>	<b>0</b>	<b>1,254,463</b>	<b>(949,000)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,253,158	3,785,971			5,422,531	6,669,900
Prior Years Adjustments	9020					(7,094)	
Adjusted Beginning Balance	9030	2,253,158				5,415,437	
<b>Ending Fund Balance, June 30</b>		<b>3,785,971</b>	<b>4,171,621</b>	<b>0</b>	<b>0</b>	<b>6,669,900</b>	<b>5,720,900</b>

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					27,547	22,150
State Revenues	8600					260,407	56,914
Local Revenues	8800					174,246	330,346
<b>Total Income</b>		0	0	0	0	462,200	409,410
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					439,903	462,633
Employee Benefits	3000					209,855	223,960
Supplies and Materials	4000					21,488	22,900
Other Operating Expenses and Services	5000					6,467	4,298
Capital Outlay	6000					50	
<b>Total Expenditures</b>		0	0	0	0	677,763	713,791
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(215,563)	(304,381)
<b>Other Financing Sources</b>	8900					215,563	304,381
<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

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	71,085	25,000		
Local Revenues	8800	507		28,062,460	
<b>Total Income</b>		<b>71,592</b>	<b>25,000</b>	<b>28,062,460</b>	<b>0</b>
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			1,107	
Other Operating Expenses and Services	5000	122,874	125,000	3,722,074	1,000,000
Capital Outlay	6000	17,533		370,435	
<b>Total Expenditures</b>		<b>140,407</b>	<b>125,000</b>	<b>4,093,616</b>	<b>1,000,000</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(68,815)</b>	<b>(100,000)</b>	<b>23,968,844</b>	<b>(1,000,000)</b>
<b>Other Financing Sources</b>	8900		100,000		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(68,815)</b>	<b>0</b>	<b>23,968,844</b>	<b>(1,000,000)</b>
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010	132,753	63,938	5,816,396	29,975,388
Prior Years Adustments	9020			190,148	
Adjusted Beginning Balance	9030	132,753		6,006,544	
<b>Ending Fund Balance, June 30</b>		<b>63,938</b>	<b>63,938</b>	<b>29,975,388</b>	<b>28,975,388</b>

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	218,336	31,830			41,995	40,000
<b>Total Income</b>		218,336	31,830	0	0	41,995	40,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					50,951	48,603
Employee Benefits	3000					20,980	21,817
Supplies and Materials	4000	58,336	3,825				
Other Operating Expenses and Services	5000	33,760	24,750			51,982	55,900
Capital Outlay	6000	4,858	3,500				
<b>Total Expenditures</b>		96,954	32,075	0	0	123,913	126,320
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		121,382	(245)	0	0	(81,918)	(86,320)
<b>Other Financing Sources</b>	8900					81,918	86,320
<b>Other Outgo</b>	7000	18,450	6,250				
<b>Net Increase/(Decrease) in Fund Balance</b>		102,932	(6,495)	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	241,106	344,038		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	241,106		0		0	
<b>Ending Fund Balance, June 30</b>		344,038	337,543	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	8,447,021	9,636,761				
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		8,447,021	9,636,761	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	8,950	8,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		8,950	8,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		8,438,071	9,628,761	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	8,438,071	9,628,761				
<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



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

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For Actual Year: 2010-2011

District ID: 440

Name: GAVILAN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,524,777
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	215,563
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	81,918

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Receipt and Expenditures of Lottery Proceeds  
Lottery Actual Report  
L10 GENERAL FUND  
District ID: 440 Name: GAVILAN

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		772,673				
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400		205,412		205,412		205,412
<b>Total Supplies and Materials</b>		0	205,412	0	205,412	0	205,412
Other Operating Expenses and Services	5000		567,261		567,261		567,261
<b>Capital Outlay</b>	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	772,673	0	772,673	0	772,673
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES  
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Receipts and Expenditures of Lottery Proceeds  
 Lottery Budget Report  
 L10 GENERAL FUND  
 District ID: 440 Name: GAVILAN

For Actual Year: 2010-2011

Budget Year: 2011-2012

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)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
<b>Budget Fiscal Year Data</b>							
State Lottery Proceeds:	8681			745,000			
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	<b>4000</b>						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400		173,317		173,317		173,317
<b>Total Supplies and Materials</b>		0	173,317	0	173,317	0	173,317
Other Operating Expenses and Services	5000		571,683		571,683		571,683
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	745,000	0	745,000	0	745,000
<b>Ending Balance</b>					0	0	