

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

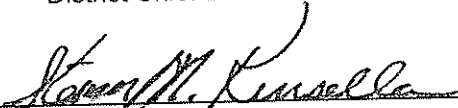
District: GAVILAN

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.

District Chief Business Officer

Date





District Superintendent

Date

Contact: Terry Newman

(408) 848-4715

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, 2013. 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: 2012-2013

Budget Year: 2013-2014

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	
Instructional Salaries					
Contract or Regular	1100	4,486,628	4,608,865		4,608,865
Other	1300	5,110,193	5,467,099		5,467,099
Total Instructional Salaries		9,596,821	10,075,964	0	10,075,964
Non-Instructional Salaries					
Contract or Regular	1200		1,929,212		1,929,212
Other	1400		100,459		100,459
Total Non-Instructional Salaries		0	2,029,671	0	2,029,671
Total Academic Salaries		9,596,821	12,105,635	0	12,105,635
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,475,501		4,475,501
Other	2300		62,896		62,896
Total Non-Instructional Salaries		0	4,538,397	0	4,538,397
Instructional Aides					
Regular Status	2200	649,089	649,089		649,089
Other	2400	178,780	178,780		178,780
Total Instructional Aides		827,869	827,869	0	827,869
Total Classified Salaries		827,869	5,366,266	0	5,366,266
Employee Benefits	3000	2,547,335	5,332,014		5,332,014
Supplies and Materials	4000		507,743		507,743
Other Operating Expenses	5000		3,790,321		3,790,321
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		12,972,025	27,101,979	0	27,101,979

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	
Activities to Exclude	TOP Code				
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
Objects to Exclude	Object Code				
Rents and Leases	5060		369,649	369,649	739,298
Lottery Expenditures					0
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				0
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		182,588	182,588	365,176
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	182,588	182,588	365,176
Other Operating Expenses and Services	5000		1,094,342	1,094,342	2,188,684

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			72,238	72,238
Equipment	6400				
Equipment - Additional	6410			239,756	239,756
Equipment - Replacement	6420				0
Total Equipment		0	0	239,756	239,756
Total Capital Outlay		0	0	311,994	311,994
Other Outgo	7000				0
Total Exclusions		0	1,646,579	1,958,573	3,605,152
Total for ECS 84362, 50% Law		12,972,025	25,455,400	(1,958,573)	23,496,827
Percent of CEE (Instructional Salary Cost / Total CEE)		50.96%	100.00%		
50% of Current Expense of Education			12,727,700		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		12,972,025	25,455,400	(1,958,573)	23,496,827
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		12,972,025	27,101,979	0	27,101,979
Capital Expenditures	6000	63,677	310,392	1,600	311,992
Equipment Replacement (Back out)	6420		(80,713)	0	(80,713)
Total Unrestricted General Fund Expenditures		13,035,702	27,331,658	1,600	27,333,258

For Year Ended June 30, 2013

District ID: 440

Name: GAVILAN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	27,500		27,500
In County Treasury	9112	5,006,089	150,039	5,156,128
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,249,730	1,110,060	4,359,790
Due from Other Funds	9140	438,367		438,367
Inventories, Stores, and Prepaid Items	9200			0
Inventories and Stores	9210			0
Prepaid Items	9220	1,766		1,766
TOTAL ASSETS		8,723,452	1,260,099	9,983,551
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	695,538	620,194	1,315,732
Accrued Salaries and Wages Payable	9520	901,177	178,074	1,079,251
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	45,088	17,000	62,088
Temporary Loans	9550	3,000,000		3,000,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,143,735	432,331	1,576,066
TOTAL LIABILITIES		5,785,538	1,247,599	7,033,137

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
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			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	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	2,937,914	12,500	2,950,414
TOTAL FUND EQUITY		2,937,914	12,500	2,950,414
TOTAL LIABILITIES AND FUND EQUITY		8,723,452	1,260,099	9,983,551

- 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, 2013

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			4,990,032
In County Treasury	9112	3,351,908		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	4,387		309,504
Due from Other Funds	9140			
TOTAL ASSETS		3,356,295	0	5,299,536
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			626,262
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	626,262

- 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, 2013

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
FUND BALANCE (NON-GASB 54)				
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 Fund Balance		0	0	0
Fund Balance (GASB 54)	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	3,356,295		4,673,273
TOTAL FUND EQUITY		3,356,295	0	4,673,273
TOTAL LIABILITIES AND FUND EQUITY		3,356,295	0	5,299,535

- 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, 2013

District ID: 440

Name: GAVILAN

Description	CA (Object)	31	32	33	34	35	39
		Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			15,990			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			24,400			
Due from Other Funds	9140			48,422			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	88,812	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			755			
Accrued Salaries and Wages Payable	9520			5,998			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			82,059			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	88,812	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, 2013

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
FUND BALANCE (NON-GASB 54)							
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
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	88,812	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 440

Name: GAVILAN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,836	27,584,884
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	495,166	27,570
Due from Other Funds	9140	5,890	149,184
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		504,892	27,761,638
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	99,286	97,209
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	350,676	135,759
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		449,962	232,968

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
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 Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790	54,930	27,528,671
TOTAL FUND EQUITY		54,930	27,528,671
TOTAL LIABILITIES AND FUND EQUITY		504,892	27,761,639

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	419,402		1,024	60				
In County Treasury	9112			11,983	(157,160)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	9,043		16	89,664				
Due from Other Funds	9140			7,776					
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		428,445	0	20,799	(67,436)	0	0	0	0

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	6,163		950	99,572				
Accrued Salaries and Wages Payable	9520			790					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			19,058					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(167,009)				
Total Current Liabilities and Deferred Revenue		6,163	0	20,798	(67,437)	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
TOTAL LIABILITIES	968	6,163	0	20,798	(67,437)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
FUND EQUITY									
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							0	0
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754							0	0
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	422,282							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890			0	0	0	0	0	0
TOTAL FUND EQUITY		422,282	0	0	(67,437)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		428,445	0	20,798					

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		170,670	170,670
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		100,946	100,946
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		154,473	154,473
Other Federal Revenues	8190		2,668,701	2,668,701
Total Federal Revenues	8100	0	3,094,790	3,094,790
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	4,521,392		4,521,392
Other General Apportionment	8613	296,099		296,099
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		358,408	358,408
Disabled Students Programs and Services(DSPS)	8623		435,995	435,995
Temporary Assistance for Needy Families (TANF)	8624		118,572	118,572
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		199,037	199,037
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,452,771	1,452,771

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630			0
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	107,174		107,174
Timber Yield Tax	8672	185		185
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	770,512		770,512
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,127,261		4,127,261
Total State Revenues	8600	9,822,623	2,564,783	12,387,406

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	11,766,205		11,766,205
Tax Allocation, Supplemental Roll	8812	136,860		136,860
Tax Allocation, Unsecured Roll	8813	930,013		930,013
Prior Years Taxes	8816	22,625		22,625
Education Revenues Augmentation Fund (ERAF)	8817	(12,530)		(12,530)
Redevelopment Agency Funds - Pass Through	8818	715,616		715,616
Redevelopment Agency Funds - Residual	8819	1,042,945		1,042,945
Redevelopment Agency Funds - Asset Liquidation	8819.1	609,636		609,636
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		380,245	380,245
Other Contract Services	8832		143,014	143,014
Sales and Commissions	8840	27,726		27,726
Rentals and Leases	8850	193,875	16,157	210,032
Interest and Investment Income	8860	75,938		75,938
Student Fees and Charges	8870			
Community Services Classes	8872		264,797	264,797
Dormitory	8873			0
Enrollment	8874	1,829,511		1,829,511
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		125,844	125,844
Instructional Materials Fees and Sales of Materials	8877	58,096	95,447	153,543
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	120,228		120,228
Parking Services and Public Transportation	8881		43,812	43,812
Other Student Fees and Charges	8885	43,614		43,614
Other Local Revenues	8890	2,061,515	54,122	2,115,637
Total Local Revenues	8800	19,621,873	1,123,438	20,745,311
Total Revenues		29,444,496	6,783,011	36,227,507

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			0
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			
Incoming Transfers -- (8981/8982/8983)	898#		1,595,686	1,595,686
Total Other Financing Sources	8900	0	1,595,686	1,595,686
Total Revenues and Other Financing Sources		29,444,496	8,378,697	37,823,193

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	29,846		3,035			32,881
Biological Sciences	0400	325,136		32,542	468		358,146
Business and Management	0500	195,708	36,602	44,771	10,658		287,739
Communications	0600	164,820		9,306	5,807		179,933
Computer and Information Science	0700	579,825		14,203	26,268		620,296
Education	0800	949,439	300,980	237,964	30,793		1,519,176
Engineering and Related Industrial Technology	0900	371,492	94,549	105,251	18,028		589,320
Fine and Applied Arts	1000	872,347	91,402	33,773	13,096		1,010,618
Foreign language	1100	407,571		1,664			409,235
Health	1200	820,288	3,010	60,630	26,590		910,518
Consumer Education And Home Economics	1300	557,375		9,461	196		567,032
Law	1400						0
Humanities(Letters)	1500	1,126,413		11,914			1,138,327
Library Science	1600						0
Mathematics	1700	712,090	73,689	20,661	3,537		809,977
Military Studies	1800						0
Physical Sciences	1900	457,094		4,121			461,215
Psychology	2000	147,954					147,954
Public Affairs and Services	2100	1,467,425		209			1,467,634
Social Sciences	2200	791,415		868	247		792,530
Commercial Services	3000	347,296	44,354	90,595	5,499		487,744
Interdisciplinary Studies	4900	1,890,937	9,511	26,712	15,567		1,942,727
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		12,214,471	654,097	707,680	156,754		13,733,002
Total Expenditures for GF Activities*		12,416,369	17,112,887	5,621,502	629,370	2,244,312	38,024,440

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

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		1,859,616	610,035	16,050		2,485,701
Course and Curriculum Development	6020		498,343	6,378			504,721
Academic / Faculty Senate	6030		163,387	1,950			165,337
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,521,346	618,363	16,050	0	3,155,759
Instructional Support Services	6100						
Learning Center	6110	170,269	92,708	4,644	1,134		268,755
Library	6120		670,333	6,494	80,713		757,540
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		532,183	24,781	21,734		578,698
Total Instructional Support Services		170,269	1,295,224	35,919	103,581	0	1,604,993
Admissions and Records	6200		603,171	24,382	687		628,240
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		719,889	3,436	1,643		724,968
Matriculation and Student Assessment	6320		355,794	27,908	367		384,069
Transfer Programs	6330		52,694	7,132	502		60,328
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		13,477	18,928			32,405
Total Student Counseling and Guidance		0	1,141,854	57,404	2,512	0	1,201,770

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	31,629	152,514			14,895	199,038
Disabled Student Programs and Services (DSPS)	6420		1,642,500	35,761	62,814		1,741,075
Extended Opportunity Programs and Services (EOPS)	6430		465,202	29,404		26,240	520,846
Health Services	6440						0
Student Personnel Administration	6450		132,368	260			132,628
Financial Aid Administration	6460		559,630	17,601	2,425		579,656
Job Placement Services	6470		98,544	4,807			103,351
Veterans Services	6480						0
Miscellaneous Student Services	6490		595,860	124,516	1,827	73,988	796,191
Total Other Student Services		31,629	3,646,618	212,349	67,066	115,123	4,072,785
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		325,018	270,568	37,336		632,922
Custodial Services	6530		441,545	85,519			527,064
Grounds Maintenance and Repairs	6550		298,775	154,040	11,770		464,585
Utilities	6570			944,531			944,531
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,065,338	1,454,658	49,106	0	2,569,102
Planning, Policymaking and Coordinations	6600		615,663	183,789			799,452

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

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						268,847
Community Relations	6710		181,363	85,192	2,292		1,634,137
Fiscal Operations	6720		1,179,536	454,152	449		351,620
Human Resources Management	6730		296,178	55,442			553,254
Noninstruct Staff Retirees' Benefits & Retirement *	6740		553,254				36,168
Staff Development	6750			36,168			4,785
Staff Diversity	6760			4,785			512,984
Logistical Services	6770		402,904	107,308	2,772		1,489,981
Management Information Systems	6780		867,553	559,139	63,289		72,675
Other General Institutional Support Services	6790		44,309	22,185	6,181		4,924,451
Total General Institutional Support Services	6700	0	3,525,097	1,324,371	74,983	0	
Community Services & Economic Development	6800						53,655
Community Recreation	6810		41,144	12,511			261,990
Community Service Classes	6820		157,704	104,286			100,736
Community Use of Facilities	6830		98,266	2,470			1,223,754
Economic Development	6840		778,918	413,749	31,087		1,225
Other Community Services & Economic Development	6890			1,225			1,641,360
Total Community Services	6800	0	1,076,032	534,241	31,087	0	

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						0
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		142,138	27,362			169,500
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990			119,369	1,600		120,969
Total Ancillary Services	6900	0	142,138	146,731	1,600	0	290,469
Auxiliary Operations	7000						
Contract Education	7010		103,671	20,366			124,037
Other Auxiliary Operations	7090		722,638	301,249	125,944		1,149,831
Total Auxiliary Operations	7000	0	826,309	321,615	125,944	0	1,273,868

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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						0
Long-Term Debt and Other Financing	7200						0
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						0
Transfers	7310					318,133	318,133
Student Aid	7320					1,811,056	1,811,056
Other Outgo	7390					2,129,189	2,129,189
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,129,189	2,129,189
Sub-Total Non-Instructional Activities		201,898	16,458,790	4,913,822	472,616	2,244,312	24,291,438
Total Expenditures General Fund: activities *		12,416,369	17,112,887	5,621,502	629,370	2,244,312	38,024,440

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

DISTRICT NAME: GAVILAN

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$46,799,055
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	4,866.87		
	2. 2012-2013 Second Period Actual FTES	5,123.54		
	3. 2012-2013 Population change factor (C2/C1)	1.0527		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$51,787,752
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)			\$51,787,752
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$51,787,752
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			12,166,081
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			115,500
C.	Local Property taxes			12,885,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			60,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2013-2014 Appropriations Subject to Limit			\$25,226,581

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			3,094,790	3,384,857	3,094,790	3,384,857
State Revenues	8600	9,822,623	13,012,280	2,564,783	2,561,588	12,387,406	15,573,868
Local Revenues	8800	19,621,873	15,485,268	1,123,438	918,067	20,745,311	16,403,335
Total Revenues		29,444,496	28,497,548	6,783,011	6,864,512	36,227,507	35,362,060
EXPENDITURES:							
Academic Salaries	1000	11,943,198	11,580,068	2,525,014	2,435,015	14,468,212	14,015,083
Classified Salaries	2000	5,347,933	5,453,205	2,233,974	1,969,695	7,581,907	7,422,900
Employee Benefits	3000	5,929,918	5,994,099	1,549,219	1,546,394	7,479,137	7,540,493
Supplies and Materials	4000	506,744	448,293	197,358	417,015	704,102	865,308
Other Operating Expenses and Services	5000	3,787,319	3,563,770	1,130,081	1,226,800	4,917,400	4,790,570
Capital Outlay	6000	311,992	328,539	317,378	337,112	629,370	665,651
Total Expenditures		27,827,104	27,367,974	7,953,024	7,932,031	35,780,128	35,300,005
Excess/(Deficiency) of Revenues over Expenditures		1,617,392	1,129,574	(1,170,013)	(1,067,519)	447,379	62,055
Other Financing Sources	8900		618,000	1,595,686	1,512,120	1,595,686	2,130,120
Other Outgo	7000	1,811,056	1,747,574	433,256	444,601	2,244,312	2,192,175
Net Increase/(Decrease) in Fund Balance		(193,664)	0	(7,583)	0	(201,247)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,131,583	2,937,919	20,088	12,505	3,151,671	2,950,424
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	3,131,583		20,088		3,151,671	
Ending Fund Balance, June 30		2,937,919	2,937,919	12,505	12,505	2,950,424	2,950,424

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	43,516	20,000				
Local Revenues	8800	5,744,817	5,196,569			1,288,499	800,000
Total Revenues		5,788,333	5,216,569	0	0	1,288,499	800,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,915,453	5,216,019				
Debt Interest and Other Service Charges	7120	5,120	550				1,000
Transfers Outgoing	7300 & 7400					1,795,773	618,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,920,573	5,216,569	0	0	1,795,773	619,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,920,573)	(5,216,569)	0	0	(1,795,773)	(619,000)
Net Increase/Decrease in Fund Balance		(132,240)	0	0	0	(507,274)	181,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,488,535	3,356,295			5,806,809	5,299,535
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,488,535		0		5,806,809	
Ending Fund Balance, June 30		3,356,295	3,356,295	0	0	5,299,535	5,480,535

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
REVENUES:							
Federal Revenues	8100					15,710	
State Revenues	8600					107,863	172,141
Local Revenues	8800					82,974	4,572
Total Income		0	0	0	0	206,547	176,713
Expenditures							
Academic Salaries	1000					223,595	210,594
Classified Salaries	2000					111,096	109,566
Employee Benefits	3000					10,630	4,000
Supplies and Materials	4000					8,371	1,300
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	353,692	325,460
Excess/(Deficiency) of Revenues over Expenditures		0	0	0	0	(147,145)	(148,747)
Other Financing Sources	8900					147,145	148,747
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	491,609			
Local Revenues	8800	182	609,000	160,450	
Total Income		491,791	609,000	160,450	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	491,609	609,000	834,328	2,687,203
Capital Outlay	6000			89,933	
Total Expenditures		491,609	609,000	924,261	2,687,203
Excess /(Deficiency) of Revenues over Expenditures		182	0	(763,811)	(2,687,203)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		182	0	(763,811)	(2,687,203)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	54,749	54,931	28,292,485	27,528,674
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	54,749		28,292,485	
Ending Fund Balance, June 30		54,931	54,931	27,528,674	24,841,471

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	184,714	61,980			41,302	42,075
Total Income		184,714	61,980	0	0	41,302	42,075
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					52,692	51,963
Employee Benefits	3000					23,754	24,919
Supplies and Materials	4000	73,777	2,925				
Other Operating Expenses and Services	5000	39,306	39,555			47,976	51,900
Capital Outlay	6000	15,129	3,500				
Total Expenditures		128,212	45,980	0	0	124,422	128,782
Excess /(Deficiency) of Revenues over Expenditures		56,502	16,000	0	0	(83,120)	(86,707)
Other Financing Sources	8900					83,120	86,707
Other Outgo	7000	22,676	16,000				
Net Increase/(Decrease) in Fund Balance		33,826	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	388,456	422,282		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	388,456			0	0	
Ending Fund Balance, June 30		422,282	422,282	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
REVENUES:							
Federal Revenues	8100	7,025,663	7,373,927				
State Revenues	8600						
Local Revenues	8800						
Total Income		7,025,663	7,373,927	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,735	8,000				
Capital Outlay	6000						
Total Expenditures		11,735	8,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,013,928	7,365,927	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,013,928	7,365,927				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 440

Name: GAVILAN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,595,686
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	132,250
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	83,120
12	RESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	14,895

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 440

Name: GAVILAN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional 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		770,512				
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		176,958		176,958		176,958
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	176,958	0	176,958	0	176,958
Other Operating Expenses and Services	5000		593,554		593,554		593,554
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	770,512	0	770,512	0	770,512
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 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		765,000				
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		438,743		438,743		438,743
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	438,743	0	438,743	0	438,743
Other Operating Expenses and Services	5000		326,257			326,257	326,257
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000						
Total Expenditures		0	765,000	0	765,000	0	765,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 440

Name: GAVILAN

EPA Revenue	
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	4,127,261	0	0	4,127,261
TOTAL		4,127,261	0	0	4,127,261