

California Community Colleges


ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

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: Frederick Harris

(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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 440

Name: GAVILAN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	4,365,895	4,476,777		4,476,777
Other	1300	5,602,837	6,041,730		6,041,730
Total Instructional Salaries		9,968,732	10,518,507	0	10,518,507
Non-Instructional Salaries					
Contract or Regular	1200		1,729,483		1,729,483
Other	1400		84,712		84,712
Total Non-Instructional Salaries		0	1,814,195	0	1,814,195
Total Academic Salaries		9,968,732	12,332,702	0	12,332,702
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,368,210	56,723	4,424,933
Other	2300		66,927	4,677	71,604
Total Non-Instructional Salaries		0	4,435,137	61,400	4,496,537
Instructional Aides					
Regular Status	2200	665,561	665,561		665,561
Other	2400	156,113	156,113		156,113
Total Instructional Aides		821,674	821,674	0	821,674
Total Classified Salaries		821,674	5,256,811	61,400	5,318,211
Employee Benefits	3000	2,530,041	5,240,252	41,157	5,281,409
Supplies and Materials	4000		354,957	558	355,515
Other Operating Expenses	5000		3,498,468	110,145	3,608,613
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		13,320,447	26,683,190	213,260	26,896,450

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 440

Name: GAVILAN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				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		386,758		386,758
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		51,466		51,466
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	51,466	0	51,466
Other Operating Expenses and Services	5000		1,188,725		1,188,725

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 440

Name: GAVILAN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	1,626,949	0	1,626,949
Total for ECS 84362, 50% Law		13,320,447	25,056,241	213,260	25,269,501
Percent of CEE (Instructional Salary Cost / Total CEE)		53.16%	100.00%		
50% of Current Expense of Education			12,528,120		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		13,320,447	25,056,241	213,260	25,269,501
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		13,320,447	26,683,190	213,260	26,896,450
Capital Expenditures	6000	31,574	130,134		130,134
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		13,352,021	26,813,324	213,260	27,026,584

For Year Ended June 30, 2014

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	2,320,795	383,786	2,704,581
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,204,739	886,355	4,091,094
Due from Other Funds	9140	186,522		186,522
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	9,126		9,126
TOTAL ASSETS		5,748,682	1,270,141	7,018,823
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,090,829	615,570	1,706,399
Accrued Salaries and Wages Payable	9520	507,373	103,770	611,143
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	492,967		492,967
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	951,652	548,127	1,499,779
TOTAL LIABILITIES		3,042,821	1,267,467	4,310,288

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

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	2,705,860	2,675	2,708,535
TOTAL FUND EQUITY		2,705,860	2,675	2,708,535
TOTAL LIABILITIES AND FUND EQUITY		5,748,681	1,270,142	7,018,823

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			5,091,482
In County Treasury	9112	3,563,176		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	1,324		617,709
Due from Other Funds	9140			
TOTAL ASSETS		3,564,500	0	5,709,191
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			698,621
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	698,621

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	3,564,500		5,010,570
TOTAL FUND EQUITY		3,564,500	0	5,010,570
TOTAL LIABILITIES AND FUND EQUITY		3,564,500	0	5,709,191

- 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, 2014

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,696			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			11,473			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	15,169	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			9,517			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			5,652			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	15,169	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, 2014

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	15,169	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	4,862	26,302,303
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	346,202	26,007
Due from Other Funds	9140	470,210	210,177
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		15,009
TOTAL ASSETS		821,274	26,553,496
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	270,147	976,254
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	242,778	122,383
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	253,337	
TOTAL LIABILITIES		766,262	1,098,637

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

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	55,012	25,454,859
TOTAL FUND EQUITY		55,012	25,454,859
TOTAL LIABILITIES AND FUND EQUITY		821,274	26,553,496

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
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
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise 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				
Total Reserved Fund Balance		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				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
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
TOTAL ASSETS		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
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
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service 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		
Total Reserved 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(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	422,940		1,028	60				
In County Treasury	9112			4,649	(268,749)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	500		7	220,834				
Due from Other Funds	9140			19,826					
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		423,440	0	25,510	(47,855)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	10,287		2,556	135,695				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			22,954					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(183,550)				
Total Current Liabilities and Deferred Revenue		10,287	0	25,510	(47,855)	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	10,287	0	25,510	(47,855)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 440

Name: GAVILAN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
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								
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								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	413,154							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		413,154	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		423,441	0	25,510	(47,855)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		110,331	110,331
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		86,285	86,285
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		153,550	153,550
Other Federal Revenues	8190		2,859,749	2,859,749
Total Federal Revenues	8100	0	3,209,915	3,209,915
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	6,695,913		6,695,913
Other General Apportionment	8613	295,021		295,021
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		440,453	440,453
Disabled Students Programs and Services(DSPS)	8623		513,832	513,832
Temporary Assistance for Needy Families (TANF)	8624		50,554	50,554
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		313,677	313,677
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,744,509	1,744,509

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 440

Name: GAVILAN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	4,079,472		4,079,472
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		109,713	109,713
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	103,517		103,517
Timber Yield Tax	8672	13		13
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	609,463	155,537	765,000
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	11,783,399	3,328,275	15,111,674

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	12,540,219		12,540,219
Tax Allocation, Supplemental Roll	8812	254,144		254,144
Tax Allocation, Unsecured Roll	8813	940,984		940,984
Prior Years Taxes	8816	7,237		7,237
Education Revenues Augmentation Fund (ERAF)	8817	(230,858)		(230,858)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	138,055		138,055
Redevelopment Agency Funds - Asset Liquidation	8819.1	750,842		750,842
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		332,862	332,862
Other Contract Services	8832		173,255	173,255
Sales and Commissions	8840	33,603		33,603
Rentals and Leases	8850	221,822	21,697	243,519
Interest and Investment Income	8860	42,470		42,470
Student Fees and Charges	8870			
Community Services Classes	8872		190,116	190,116
Dormitory	8873			0
Enrollment	8874	1,721,051		1,721,051
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		85,846	85,846
Instructional Materials Fees and Sales of Materials	8877	58,339	95,589	153,928
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	184,256		184,256
Parking Services and Public Transportation	8881		42,478	42,478
Other Student Fees and Charges	8885	53,311		53,311
Other Local Revenues	8890	257,140	155,188	412,328
Total Local Revenues	8800	16,972,615	1,097,031	18,069,646
Total Revenues		28,756,014	7,635,221	36,391,235

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		1,474,025	1,474,025
Total Other Financing Sources	8900	0	1,474,025	1,474,025
Total Revenues and Other Financing Sources		28,756,014	9,109,246	37,865,260

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	37,826		3,837			41,663
Biological Sciences	0400	353,482		30,892	1,509		385,883
Business and Management	0500	204,740	46,720	33,010	15,147		299,617
Communications	0600	177,107		4,192	9,728		191,027
Computer and Information Science	0700	607,643		10,188	26,455		644,286
Education	0800	903,031	304,598	224,846	5,093		1,437,568
Engineering and Related Industrial Technology	0900	363,944	82,364	195,130	33,167		674,605
Fine and Applied Arts	1000	880,616	94,816	33,619	10,705		1,019,756
Foreign language	1100	418,691		7,779			426,470
Health	1200	897,272		65,450	89,062		1,051,784
Consumer Education And Home Economics	1300	234,586		11,558	1,793		247,937
Law	1400						0
Humanities(Letters)	1500	1,268,935		10,117			1,279,052
Library Science	1600						0
Mathematics	1700	948,815	53,755	17,310			1,019,880
Military Studies	1800						0
Physical Sciences	1900	534,280		4,256			538,536
Psychology	2000	159,357		221			159,578
Public Affairs and Services	2100	231,756		1,386,977			1,618,733
Social Sciences	2200	851,414		1,042			852,456
Commercial Services	3000	358,604	28,007	74,422	4,280		465,313
Interdisciplinary Studies	4900	1,488,272		17,463	509		1,506,244
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		10,920,371	610,260	2,132,309	197,448		13,860,388
Total Expenditures for GF Activities*		11,204,920	16,809,226	7,074,042	743,958	2,275,000	38,107,146

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,610,116	555,821	4,644		2,170,581
Course and Curriculum Development	6020		486,541	4,058			490,599
Academic / Faculty Senate	6030		113,755	4,549			118,304
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,210,412	564,428	4,644	0	2,779,484
Instructional Support Services	6100						
Learning Center	6110	179,548	104,167	4,468	1,038		289,221
Library	6120		665,444	18,420	24,734		708,598
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		510,482	31,864	117,044		659,390
Total Instructional Support Services		179,548	1,280,093	54,752	142,816	0	1,657,209
Admissions and Records	6200		625,013	21,025			646,038
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		720,155	5,127	1,265		726,547
Matriculation and Student Assessment	6320		474,309	22,148	643		497,100
Transfer Programs	6330		6,884	4,925			11,809
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		18,000	14,214			32,214
Total Student Counseling and Guidance		0	1,219,348	46,414	1,908	0	1,267,670

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	105,001	139,126	67,054	5,102	99	316,382
Disabled Student Programs and Services (DSPS)	6420		1,569,385	105,080	84,184		1,758,649
Extended Opportunity Programs and Services (EOPS)	6430		498,726	30,295	440	76,191	605,652
Health Services	6440		113,772	42,471	647		156,890
Student Personnel Administration	6450		71,884	144			72,028
Financial Aid Administration	6460		598,178	15,402	2,060		615,640
Job Placement Services	6470		84,257	4,109			88,366
Veterans Services	6480						0
Miscellaneous Student Services	6490		517,721	61,019	21,146	71,290	671,176
Total Other Student Services		105,001	3,593,049	325,574	113,579	147,580	4,284,783
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		333,017	217,077	3,950		554,044
Custodial Services	6530		450,023	79,088			529,111
Grounds Maintenance and Repairs	6550		303,813	194,321	22,575		520,709
Utilities	6570			857,235			857,235
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,086,853	1,347,721	26,525	0	2,461,099
Planning, Policymaking and Coordinations	6600		666,064	152,644	2,235		820,943

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		289,738	102,239	7,661		399,638
Fiscal Operations	6720		1,175,509	475,335	453		1,651,297
Human Resources Management	6730		334,598	32,314			366,912
Noninstruct Staff Retirees' Benefits & Retirement *	6740		523,017				523,017
Staff Development	6750			23,816			23,816
Staff Diversity	6760			4,577			4,577
Logistical Services	6770		434,863	116,113	224		551,200
Management Information Systems	6780		858,386	511,927	40,221		1,410,534
Other General Institutional Support Services	6790		44,517	20,065	672		65,254
Total General Institutional Support Services	6700	0	3,660,628	1,286,386	49,231	0	4,996,245
Community Services & Economic Development	6800						
Community Recreation	6810		27,167	6,171			33,338
Community Service Classes	6820		94,687	136,242			230,929
Community Use of Facilities	6830		102,557	1,878			104,435
Economic Development	6840		614,418	401,647	30,181		1,046,246
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	838,829	545,938	30,181	0	1,414,948

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		144,524	35,018			179,542
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990			120,597			120,597
Total Ancillary Services	6900	0	144,524	155,615	0	0	300,139
Auxiliary Operations	7000						
Contract Education	7010		74,731	7,270			82,001
Other Auxiliary Operations	7090		799,422	433,966	175,391		1,408,779
Total Auxiliary Operations	7000	0	874,153	441,236	175,391	0	1,490,780

For Actual Year: 2013-2014

Budget Year: 2014-2015

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						
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						
Transfers	7310						0
Student Aid	7320					379,561	379,561
Other Outgo	7390					1,747,859	1,747,859
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,127,420	2,127,420
Sub-Total Non-Instructional Activites		284,549	16,198,966	4,941,733	546,510	2,275,000	24,246,758
Total Expenditures General Fund: activities *		11,204,920	16,809,226	7,074,042	743,958	2,275,000	38,107,146

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$51,787,752
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	5,123.54		
	2. 2013-2014 Second Period Actual FTES	5,360.39		
	3. 2013-2014 Population change factor (C2/C1)	1.0462		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$54,055,731
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)			\$54,055,731
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$54,055,731
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			12,999,016
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			115,400
C.	Local Property taxes			13,075,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			50,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$26,239,416

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			3,209,915	3,915,933	3,209,915	3,915,933
State Revenues	8600	11,783,399	13,976,645	3,328,275	3,059,638	15,111,674	17,036,283
Local Revenues	8800	16,972,615	15,506,643	1,097,031	639,269	18,069,646	16,145,912
Total Revenues		28,756,014	29,483,288	7,635,221	7,614,840	36,391,235	37,098,128
EXPENDITURES:							
Academic Salaries	1000	10,812,046	10,850,917	2,493,409	2,545,763	13,305,455	13,396,680
Classified Salaries	2000	5,237,898	5,536,203	2,206,335	2,037,275	7,444,233	7,573,478
Employee Benefits	3000	5,743,548	6,016,772	1,520,910	1,542,434	7,264,458	7,559,206
Supplies and Materials	4000	355,515	361,724	341,689	396,860	697,204	758,584
Other Operating Expenses and Services	5000	4,961,073	5,016,664	1,415,765	1,441,727	6,376,838	6,458,391
Capital Outlay	6000	130,134	115,269	613,824	719,055	743,958	834,324
Total Expenditures		27,240,214	27,897,549	8,591,932	8,683,114	35,832,146	36,580,663
Excess /(Deficiency) of Revenues over Expenditures		1,515,800	1,585,739	(956,711)	(1,068,274)	559,089	517,465
Other Financing Sources	8900			1,474,025	1,510,814	1,474,025	1,510,814
Other Outgo	7000	1,747,859	1,747,625	527,141	442,540	2,275,000	2,190,165
Net Increase/(Decrease) in Fund Balance		(232,059)	(161,886)	(9,827)	0	(241,886)	(161,886)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,937,919	2,705,860	12,505	2,678	2,950,424	2,708,538
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,937,919		12,505		2,950,424	
Ending Fund Balance, June 30		2,705,860	2,543,974	2,678	2,678	2,708,538	2,546,652

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	52,982	20,000				
Local Revenues	8800	5,943,848	5,272,579			410,281	800,000
Total Revenues		5,996,830	5,292,579	0	0	410,281	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	5,783,225	5,291,369				
Debt Interest and Other Service Charges	7120	5,400	1,210			625	1,000
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,788,625	5,292,579	0	0	625	1,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,788,625)	(5,292,579)	0	0	(625)	(1,000)
Net Increase/Decrease in Fund Balance		208,205	0	0	0	409,656	799,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,356,295	3,564,500		0	5,299,535	5,709,191
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,356,295		0		5,299,535	
Ending Fund Balance, June 30		3,564,500	3,564,500	0	0	5,709,191	6,508,191

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					10,579	13,077
State Revenues	8600					112,950	172,141
Local Revenues	8800					11,533	4,572
Total Income		0	0	0	0	135,062	189,790
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					200,963	208,757
Employee Benefits	3000					102,954	111,188
Supplies and Materials	4000					3,134	3,300
Other Operating Expenses and Services	5000					8,461	15,077
Capital Outlay	6000						
Total Expenditures		0	0	0	0	315,512	338,322
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(180,450)	(148,532)
Other Financing Sources	8900					180,450	148,532
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	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	478,826	5,807,760		
Local Revenues	8800	82		116,756	
Total Income		478,908	5,807,760	116,756	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			443	
Other Operating Expenses and Services	5000	476,126	5,807,760	1,587,193	2,835,000
Capital Outlay	6000	2,700		602,932	981,000
Total Expenditures		478,826	5,807,760	2,190,568	3,816,000
Excess /(Deficiency) of Revenues over Expenditures		82	0	(2,073,812)	(3,816,000)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		82	0	(2,073,812)	(3,816,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	54,931	55,013	27,528,674	25,454,862
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	54,931		27,528,674	
Ending Fund Balance, June 30		55,013	55,013	25,454,862	21,638,862

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	138,957	47,980			40,926	42,075
Total Income		138,957	47,980	0	0	40,926	42,075
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					54,370	52,960
Employee Benefits	3000					28,641	25,494
Supplies and Materials	4000	74,224	29,825				
Other Operating Expenses and Services	5000	31,503	19,560			51,300	51,900
Capital Outlay	6000	28,224	9,000				
Total Expenditures		133,951	58,385	0	0	134,311	130,354
Excess /(Deficiency) of Revenues over Expenditures		5,006	(10,405)	0	0	(93,385)	(88,279)
Other Financing Sources	8900					93,385	88,279
Other Outgo	7000	14,135	6,800				
Net Increase/(Decrease) in Fund Balance		(9,129)	(17,205)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	422,282	413,153		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	422,282		0		0	
Ending Fund Balance, June 30		413,153	395,948	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	6,504,392	8,682,454				
State Revenues	8600						
Local Revenues	8800						
Total Income		6,504,392	8,682,454	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	9,475	8,000				
Capital Outlay	6000						
Total Expenditures		9,475	8,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,494,917	8,674,454	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,494,917	8,674,454				
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
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 440

Name: GAVILAN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,474,024
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	180,450
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	93,385

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 440

Name: GAVILAN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		609,463			155,537	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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		51,466		51,466	143,773	195,239
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	51,466	0	51,466	143,773	195,239
Other Operating Expenses and Services	5000		557,997		557,997	11,764	569,761
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	609,463	0	609,463	155,537	765,000
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		609,463			155,537	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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		51,466		51,466	143,773	195,239
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	51,466	0	51,466	143,773	195,239
Other Operating Expenses and Services	5000		557,997		557,997	11,764	569,761
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	609,463	0	609,463	155,537	765,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 440

Name: GAVILAN

EPA Revenue	4,079,472
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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	4,079,472	0	0	4,079,472
TOTAL		4,079,472	0	0	4,079,472