

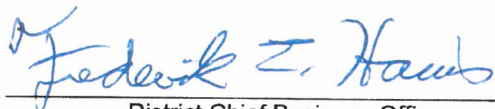
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

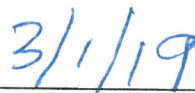
District: GAVILAN JOINT

District Code: 440

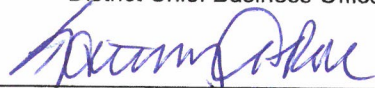
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Superintendent



Date

Contact: Frederick E. 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, 2018. 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: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	4,636,267	4,636,267		4,636,267
Other	1300	7,626,196	7,626,196	62,398	7,688,594
Total Instructional Salaries		12,262,463	12,262,463	62,398	12,324,861
Non-Instructional Salaries					
Contract or Regular	1200		2,989,863		2,989,863
Other	1400		447,599		447,599
Total Non-Instructional Salaries		0	3,437,462	0	3,437,462
Total Academic Salaries		12,262,463	15,699,925	62,398	15,762,323
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,382,701		6,382,701
Other	2300		255,348		255,348
Total Non-Instructional Salaries		0	6,638,049	0	6,638,049
Instructional Aides					
Regular Status	2200	318,453	318,453		318,453
Other	2400	127,746	127,746		127,746
Total Instructional Aides		446,199	446,199	0	446,199
Total Classified Salaries		446,199	7,084,248	0	7,084,248
Employee Benefits	3000	2,184,111	5,148,218	391,613	5,539,831
Supplies and Materials	4000		564,616		564,616
Other Operating Expenses	5000	1,621,706	3,472,221		3,472,221
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,514,479	31,969,228	454,011	32,423,239

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	391,613	391,613		391,613
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		4,753		4,753
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		584,558		584,558
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		248,605		248,605
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	248,605	0	248,605
Other Operating Expenses and Services	5000		719,369	483,500	1,202,869

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300			483,500	483,500
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	483,500	483,500
Other Outgo	7000				0
Total Exclusions		391,613	1,948,898	967,000	2,915,898
Total for ECS 84362, 50% Law		16,122,866	30,020,330	(512,989)	29,507,341
Percent of CEE (Instructional Salary Cost / Total CEE)		53.71%	100.00%		
50% of Current Expense of Education			15,010,165		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,122,866	30,020,330	(512,989)	29,507,341
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,514,479	31,969,228	454,011	32,423,239
Capital Expenditures	6000	36,267	323,227	2,228	325,455
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,550,746	32,292,455	456,239	32,748,694

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

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	1,330,583	1,358,083
In County Treasury	9112	5,317,623		5,317,623
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,923,027	1,315,376	5,238,403
Due from Other Funds	9140	2,603,064		2,603,064
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	56,153	2,147	58,300
TOTAL ASSETS		11,927,367	2,648,106	14,575,473
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,844,781	365,984	6,210,765
Accrued Salaries and Wages Payable	9520	1,002,873	40,667	1,043,540
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	(342)		(342)
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	329,594	1,823,900	2,153,494
TOTAL LIABILITIES		7,176,906	2,230,551	9,407,457

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

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		417,554	417,554
Total Fund Balance		0	417,554	417,554
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	4,750,462		4,750,462
TOTAL FUND EQUITY		4,750,462	417,554	5,168,016
TOTAL LIABILITIES AND FUND EQUITY		11,927,368	2,648,105	14,575,473

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Governmental Funds Group

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

District ID: 440

Name: GAVILAN JOINT

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			7,582,061
In County Treasury	9112	4,562,693		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	6,266		500,000
Due from Other Funds	9140			
TOTAL ASSETS		4,568,959	0	8,082,061
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			807,180
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	807,180

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
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	4,568,959		7,274,881
Total Fund Balance		4,568,959	0	7,274,881
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			
TOTAL FUND EQUITY		4,568,959	0	7,274,881
TOTAL LIABILITIES AND FUND EQUITY		4,568,959	0	8,082,061

- 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, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
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						
TOTAL ASSETS		0	0	0	0	0	0
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 LIABILITIES		0	0	0	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

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	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	16,512	2,883	
In County Treasury	9112	1,136,871		
Cash With Fiscal Agents	9113	8,151		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	19,123		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		1,180,657	2,883	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	77,652	2,883	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	2,603,064		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	740,183		
TOTAL LIABILITIES		3,420,899	2,883	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond 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	(2,240,242)		
Total Fund Balance		(2,240,242)	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			
TOTAL FUND EQUITY		(2,240,242)	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,180,657	2,883	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

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, 2018

District ID: 440

Name: GAVILAN JOINT

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, 2018

District ID: 440

Name: GAVILAN JOINT

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, 2018

District ID: 440

Name: GAVILAN JOINT

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	192,088	
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(33,984)	
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		158,104	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	49,356	
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	(12,861)	
Total Current Liabilities and Deferred Revenue		36,495	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	36,495	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

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	121,610	
Total Reserved Fund Balance		121,610	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		121,610	0
TOTAL LIABILITIES AND FUND EQUITY		158,105	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	414,793		29,822	(177,323)				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	740		155	28,860				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(384)							
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		415,149	0	29,977	(148,463)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	10,755		950					
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(148,463)				
Total Current Liabilities and Deferred Revenue		10,755	0	950	(148,463)	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	10,755	0	950	(148,463)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
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	404,393		29,027					
Total Reserved Fund Balance		404,393	0	29,027	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								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		404,393	0	29,027	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		415,148	0	29,977	(148,463)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 440

Name: GAVILAN JOINT

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		1,985,344	1,985,344
Workforce Investment Act	8130		230,950	230,950
Temporary Assistance for Needy Families (TANF)	8140		131,764	131,764
Student Financial Aid	8150	24,477		24,477
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		169,880	169,880
Other Federal Revenues	8190		686,245	686,245
Total Federal Revenues	8100	24,477	3,204,183	3,228,660
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	539,165		539,165
Other General Apportionment	8613	183,720		183,720
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		636,723	636,723
Disabled Students Programs and Services(DSPS)	8623		762,059	762,059
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		300,938	300,938
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,356,238	4,356,238

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	4,102,253		4,102,253
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		326,402	326,402
Other Reimbursable Categorical Programs	8652		1,411,730	1,411,730
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	96,080		96,080
Timber Yield Tax	8672	550		550
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	967,974	438,607	1,406,581
State Mandated Costs	8685	298,881		298,881
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		(148,484)	(148,484)
Total State Revenues	8600	6,188,623	8,084,213	14,272,836

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 440

Name: GAVILAN JOINT

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	16,341,898		16,341,898
Tax Allocation, Supplemental Roll	8812	622,161		622,161
Tax Allocation, Unsecured Roll	8813	1,094,586		1,094,586
Prior Years Taxes	8816	34,493		34,493
Education Revenues Augmentation Fund (ERAF)	8817	6,011,051		6,011,051
Redevelopment Agency Funds - Pass Through	8818	278,928		278,928
Redevelopment Agency Funds - Residual	8819	1,625,716		1,625,716
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		43,609	43,609
Contract Services	8830			
Contract Instructional Services	8831		125,976	125,976
Other Contract Services	8832			0
Sales and Commissions	8840	56,753		56,753
Rentals and Leases	8850	155,032		155,032
Interest and Investment Income	8860	38,164		38,164
Student Fees and Charges	8870			
Community Services Classes	8872	(540)	245,949	245,409
Dormitory	8873			0
Enrollment	8874	1,890,981		1,890,981
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		245,787	245,787
Instructional Materials Fees and Sales of Materials	8877	87,590		87,590
Insurance	8878			0
Student Records	8879	20,709		20,709
Nonresident Tuition	8880	121,698		121,698
Parking Services and Public Transportation	8881		129,677	129,677
Other Student Fees and Charges	8885	100		100
Other Local Revenues	8890	3,289,919	44,455	3,334,374
Total Local Revenues	8800	31,669,239	835,453	32,504,692
Total Revenues		37,882,339	12,123,849	50,006,188

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 440

Name: GAVILAN JOINT

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 -- (8970/8981/8982/8983)	898#	71,421	2,299,381	2,370,802
Total Other Financing Sources	8900	71,421	2,299,381	2,370,802
Total Revenues and Other Financing Sources		37,953,760	14,423,230	52,376,990

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	53,834		2,164			55,998
Biological Sciences	0400	520,922	11,864	30,099			562,885
Business and Management	0500	366,910	59,537	35,579	18,832		480,858
Communications	0600	65,269		1,945	3,885		71,099
Computer and Information Science	0700	686,334	38,824	15,518	2,005		742,681
Education	0800	988,820	589,124	341,126	21,686		1,940,756
Engineering and Related Industrial Technology	0900	355,518	18,411	81,358	85,226		540,513
Fine and Applied Arts	1000	1,049,123	148,408	30,383	14,384		1,242,298
Foreign language	1100	478,942	12,266	7,501			498,709
Health	1200	1,044,810	164,149	142,933	54,995		1,406,887
Consumer Education And Home Economics	1300	327,387	3,190	11,284			341,861
Law	1400						0
Humanities(Letters)	1500	1,580,790	31,669	3,073			1,615,532
Library Science	1600						0
Mathematics	1700	1,036,415	135,961	31,906	1,348		1,205,630
Military Studies	1800						0
Physical Sciences	1900	455,825	67,728	4,547			528,100
Psychology	2000	196,806					196,806
Public Affairs and Services	2100	222,439	5,528	2,150,247	77,516		2,455,730
Social Sciences	2200	1,295,791	21,010	735			1,317,536
Commercial Services	3000	345,678	38,279	58,235	1,395		443,587
Interdisciplinary Studies	4900	1,413,705	49,231	11,078	134		1,474,148
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		12,485,318	1,395,179	2,959,711	281,406		17,121,614
Total Expenditures for GF Activities*		12,805,996	23,632,319	10,064,857	1,205,606	4,120,613	51,829,391

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,286,454	1,118,705	100,343		4,505,502
Course and Curriculum Development	6020		1,011,116	2,081	600		1,013,797
Academic / Faculty Senate	6030		125,757	7,901			133,658
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	4,423,327	1,128,687	100,943	0	5,652,957
Instructional Support Services	6100						
Learning Center	6110	228,917	106,529	2,043			337,489
Library	6120		702,251	18,767	16,528		737,546
Media	6130		190,887	52	8,287		199,226
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		441,879	14,717	30,159		486,755
Total Instructional Support Services		228,917	1,441,546	35,579	54,974	0	1,761,016
Admissions and Records	6200		608,727	14,107	6,000		628,834
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		687,230	14,219			701,449
Matriculation and Student Assessment	6320		1,438,283	155,059	28,219		1,621,561
Transfer Programs	6330			507			507
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,125,513	169,785	28,219	0	2,323,517

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	8,869	492,405	14,762		237,487	753,523
Disabled Student Programs and Services (DSPS)	6420		1,990,763	119,656	33,976		2,144,395
Extended Opportunity Programs and Services (EOPS)	6430		598,522	47,447	4,672	331,198	981,839
Health Services	6440		119,791	49,831	105		169,727
Student Personnel Administration	6450		717,802	52,900	50,532		821,234
Financial Aid Administration	6460						0
Job Placement Services	6470		93,156				93,156
Veterans Services	6480						0
Miscellaneous Student Services	6490			26,633	17,596	15,904	60,133
Total Other Student Services		8,869	4,012,439	311,229	106,881	584,589	5,024,007
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		461,551	564,033	4,117		1,029,701
Custodial Services	6530		558,466	105,196			663,662
Grounds Maintenance and Repairs	6550		443,459	156,257			599,716
Utilities	6570			994,863			994,863
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,463,476	1,820,349	4,117	0	3,287,942
Planning, Policymaking and Coordinations	6600		609,492	357,205	4,342		971,039

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		400,253	129,329	1,433		531,015
Fiscal Operations	6720		1,801,506	1,009,397	69,261		2,880,164
Human Resources Management	6730		813,062	58,331	2,141		873,534
Noninstruct Staff Retirees' Benefits & Retirement *	6740		391,613				391,613
Staff Development	6750			37,698			37,698
Staff Diversity	6760		23,708	26,292			50,000
Logistical Services	6770		511,607	346,362	7,737		865,706
Management Information Systems	6780		1,240,199	489,783	102,736		1,832,718
Other General Institutional Support Services	6790		46,846	25,219	7,107		79,172
Total General Institutional Support Services	6700	0	5,228,794	2,122,411	190,415	0	7,541,620
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	82,892	575,150	445,658	10,554		1,114,254
Community Use of Facilities	6830		96,952	464			97,416
Economic Development	6840		636,373	318,332	373,459		1,328,164
Other Community Services & Economic Development	6890						0
Total Community Services	6800	82,892	1,308,475	764,454	384,013	0	2,539,834

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		166,025	(45,336)			120,689
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990			100,791	3,628		104,419
Total Ancillary Services	6900	0	166,025	55,455	3,628	0	225,108
Auxiliary Operations	7000						
Contract Education	7010		3,396	181			3,577
Other Auxiliary Operations	7090		845,930	325,704	40,668	21,757	1,234,059
Total Auxiliary Operations	7000	0	849,326	325,885	40,668	21,757	1,237,636

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
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					1,698,325	1,698,325
Student Aid	7320					946,723	946,723
Other Outgo	7390					869,219	869,219
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,514,267	3,514,267
Sub-Total Non-Instructional Activities		320,678	22,237,140	7,105,146	924,200	4,120,613	34,707,777
Total Expenditures General Fund: activities *		12,805,996	23,632,319	10,064,857	1,205,606	4,120,613	51,829,391

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$64,167,131
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	5,302.16		
	2. 2017-2018 Second Period Actual FTES	5,402.14		
	3. 2017-2018 Population change factor (C2/C1)	1.0189		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$67,779,332
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)			\$67,779,332
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$67,779,332
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			5,366,137
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			48,509
C.	Local Property taxes			28,669,348
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$34,083,994

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	24,477		3,204,183	3,479,566	3,228,660	3,479,566
State Revenues	8600	6,188,623	3,656,491	8,084,213	7,504,142	14,272,836	11,160,633
Local Revenues	8800	31,669,239	32,757,908	835,453	1,204,716	32,504,692	33,962,624
Total Revenues		37,882,339	36,414,399	12,123,849	12,188,424	50,006,188	48,602,823
EXPENDITURES:							
Academic Salaries	1000	13,753,479	12,814,580	3,413,014	2,721,767	17,166,493	15,536,347
Classified Salaries	2000	7,035,133	7,030,959	2,792,040	2,496,325	9,827,173	9,527,284
Employee Benefits	3000	7,276,076	7,739,909	2,168,573	2,482,636	9,444,649	10,222,545
Supplies and Materials	4000	564,616	612,945	417,825	2,161,714	982,441	2,774,659
Other Operating Expenses and Services	5000	7,200,634	6,621,678	1,881,782	1,457,706	9,082,416	8,079,384
Capital Outlay	6000	325,455	206,616	880,151	1,102,951	1,205,606	1,309,567
Total Expenditures		36,155,393	35,026,687	11,553,385	12,423,099	47,708,778	47,449,786
Excess /(Deficiency) of Revenues over Expenditures		1,726,946	1,387,712	570,464	(234,675)	2,297,410	1,153,037
Other Financing Sources	8900	71,421		2,299,381	2,290,383	2,370,802	2,290,383
Other Outgo	7000	1,668,325	1,387,712	2,452,288	2,055,708	4,120,613	3,443,420
Net Increase/(Decrease) in Fund Balance		130,042	0	417,557	0	547,599	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,620,427	4,750,460	(2)	417,555	4,620,425	5,168,015
Prior Years Adjustments	9020	(9)				(9)	
Adjusted Beginning Balance	9030	4,620,418		(2)		4,620,416	
Ending Fund Balance, June 30		4,750,460	4,750,460	417,555	417,555	5,168,015	5,168,015

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	40,018	25,273				
Local Revenues	8800	5,862,779	6,343,501			103,579	315,000
Total Revenues		5,902,797	6,368,774	0	0	103,579	315,000
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	1,895,000	2,170,000				
Debt Interest and Other Service Charges	7120	3,905,805	4,071,350				500
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,800,805	6,241,350	0	0	0	500
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,800,805)	(6,241,350)	0	0	0	(500)
Net Increase/Decrease in Fund Balance		101,992	127,424	0	0	103,579	314,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	(2,079,643)	4,568,960		0	7,978,982	8,082,061
Prior Years Adjustments	9020	6,546,611				(500)	
Adjusted Beginning Balance	9030	4,466,968		0		7,978,482	
Ending Fund Balance, June 30		4,568,960	4,696,384	0	0	8,082,061	8,396,561

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2017-2018

Budget Year: 2018-2019

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						
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 JOINT

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	362,088	825,000				
Local Revenues	8800	53,497		63,460			
Total Income		415,585	825,000	63,460	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	630,850	825,000	182,325			
Capital Outlay	6000	9,715,675		4,800,832			
Total Expenditures		10,346,525	825,000	4,983,157	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(9,930,940)	0	(4,919,697)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	200,325					
Net Increase/(Decrease) in Fund Balance		(10,131,265)	0	(4,919,697)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,891,025	(2,240,242)	4,919,700	0		0
Prior Years Adustments	9020	(2)		(3)			
Adjusted Beginning Balance	9030	7,891,023		4,919,697		0	
Ending Fund Balance, June 30		(2,240,242)	(2,240,242)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2017-2018

Budget Year: 2018-2019

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 JOINT

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	127,694	283,683				
Other Financing Sources	8900	200,000					
Total Income		327,694	283,683	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	197,093	283,683				
Capital Outlay	6000	8,991					
Total Expenditures		206,084	283,683	0	0		
Net Profit or Loss		121,610	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		121,610	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	121,610		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		121,610	121,610	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	157,661	76,500			6,053	
Total Income		157,661	76,500	0	0	6,053	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					7,475	7,340
Employee Benefits	3000					3,883	4,060
Supplies and Materials	4000	64,762	25,800				
Other Operating Expenses and Services	5000	43,346	105,515			51,359	51,300
Capital Outlay	6000	109,995	16,500				
Total Expenditures		218,103	147,815	0	0	62,717	62,700
Excess /(Deficiency) of Revenues over Expenditures		(60,442)	(71,315)	0	0	(56,664)	(62,700)
Other Financing Sources	8900					85,691	
Other Outgo	7000	18,300	9,000				
Net Increase/(Decrease) in Fund Balance		(78,742)	(80,315)	0	0	29,027	(62,700)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	483,133	404,393		0	(73,605)	29,027
Prior Years Adjustments	9020	2				73,605	
Adjusted Beginning Balance	9030	483,135		0		0	
Ending Fund Balance, June 30		404,393	324,078	0	0	29,027	(33,673)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	5,884,420	6,500,000				
State Revenues	8600						
Local Revenues	8800						
Total Income		5,884,420	6,500,000	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				
Capital Outlay	6000						
Total Expenditures		0	9,475	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,884,420	6,490,525	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,884,420	6,490,525				
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 JOINT

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	114,606
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,397,541
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	200,000
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	85,691

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		967,974			438,607	
		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		248,605		248,605		248,605
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	248,605	0	248,605	0	248,605
Other Operating Expenses and Services	5000		719,369		719,369	339,325	1,058,694
Capital Outlay	6000						
Library Books	6300				0	17,426	17,426
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	17,426	17,426
Other Outgo	7000				0		0
Total Expenditures		0	967,974	0	967,974	356,751	1,324,725
Ending Balance					0	81,856	81,856

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					81,856	
Adjustments	9020						
Adjusted Beginning Balance	9030	0				81,856	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		800,400			249,600	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		306,614		306,614		306,614
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	306,614	0	306,614	0	306,614
Other Operating Expenses and Services	5000		493,786		493,786	54,912	548,698
Capital Outlay							
Library Books	6300				0	276,544	276,544
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	276,544	276,544
Other Outgo	7000				0		0
Total Expenditures		0	800,400	0	800,400	331,456	1,131,856
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	4,102,253
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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	4,102,253	0	0	4,102,253
TOTAL		4,102,253	0	0	4,102,253

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 440

Name: GAVILAN JOINT

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,319,306	1,008,453	2,327,759	N/A	N/A
2016-17	868,594	1,222,263	2,090,857	-236,902	-10.18%
2017-18	2,038,693	1,613,234	3,651,927	1,561,070	74.66%
2018-19	1,521,354	2,062,637	3,583,991	-67,936	-1.86%
2019-20	1,694,235	2,243,570	3,937,805	353,814	9.87%
2020-21	1,784,881	2,388,316	4,173,197	235,392	5.98%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
Included in Fund Budget Projections