

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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: Michelle Anaya

(408) 852-2828

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	4,918,177	4,918,177		4,918,177
Other	1300	5,557,857	5,557,857		5,557,857
Total Instructional Salaries		10,476,034	10,476,034	0	10,476,034
Non-Instructional Salaries					
Contract or Regular	1200		2,825,516		2,825,516
Other	1400		508,422		508,422
Total Non-Instructional Salaries		0	3,333,938	0	3,333,938
Total Academic Salaries		10,476,034	13,809,972	0	13,809,972
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,642,584		6,642,584
Other	2300		388,743	3,650	392,393
Total Non-Instructional Salaries		0	7,031,327	3,650	7,034,977
Instructional Aides					
Regular Status	2200	315,264	315,264		315,264
Other	2400	119,290	119,290		119,290
Total Instructional Aides		434,554	434,554	0	434,554
Total Classified Salaries		434,554	7,465,881	3,650	7,469,531
Employee Benefits	3000	5,342,786	9,094,858	533	9,095,391
Supplies and Materials	4000		294,686	2,256	296,942
Other Operating Expenses	5000	2,037,771	6,366,389	91,678	6,458,067
Equipment Replacement	6420		131,482	1,230	132,712
Total Expenditures Prior to Exclusions		18,291,145	37,163,268	99,347	37,262,615

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 440

Name: GAVILAN JOINT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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		500,858		500,858
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		57,328		57,328
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	57,328	0	57,328
Other Operating Expenses and Services	5000				0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		2,333		2,333
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		131,482		131,482
Total Equipment		0	131,482	0	131,482
Total Capital Outlay		0	133,815	0	133,815
Other Outgo	7000				0
Total Exclusions		0	692,001	0	692,001
Total for ECS 84362, 50% Law		18,291,145	36,471,267	99,347	36,570,614
Percent of CEE (Instructional Salary Cost / Total CEE)		50.15%	100.00%		
50% of Current Expense of Education			18,235,634		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		18,291,145	36,471,267	99,347	36,570,614
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		18,291,145	37,163,268	99,347	37,262,615
Capital Expenditures	6000	1,850	102,052	728	102,780
Equipment Replacement (Back out)	6420		(93,087)	(728)	(93,815)
Total Unrestricted General Fund Expenditures		18,292,995	37,172,233	99,347	37,271,580

For Year Ended June 30, 2020

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			0
In County Treasury	9112	16,000		16,000
Cash With Fiscal Agents	9113	500		500
Revolving Cash Accounts	9114	11,000		11,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,744,338	1,716,127	3,460,465
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	126,191		126,191
TOTAL ASSETS		1,898,029	1,716,127	3,614,156
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,797,751	176,738	2,974,489
Accrued Salaries and Wages Payable	9520	534,682	544,330	1,079,012
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	(342)		(342)
Temporary Loans	9550	4,000,000		4,000,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	(72,958)	2,957,664	2,884,706
TOTAL LIABILITIES		7,259,133	3,678,732	10,937,865

For Year Ended June 30, 2020

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	2,182,591	96,134	2,278,725
Total Fund Balance		2,182,591	96,134	2,278,725
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			0
TOTAL FUND EQUITY		2,182,591	96,134	2,278,725
TOTAL LIABILITIES AND FUND EQUITY		9,441,724	3,774,866	13,216,590

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			
In County Treasury	9112			
Cash With Fiscal Agents	9113			5,808,342
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	5,808,342
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

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, 2020

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	7,539,901		6,168,916
Total Fund Balance		7,539,901	0	6,168,916
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		7,539,901	0	6,168,916
TOTAL LIABILITIES AND FUND EQUITY		7,539,901	0	6,168,916

- 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, 2020

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

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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, 2020

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			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	546	100,218	
Due from Other Funds	9140	220,000		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		220,546	100,218	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,091	474,494	
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		7,091	474,494	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,492,889	25,379,682	
Total Fund Balance		1,492,889	25,379,682	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		1,492,889	25,379,682	0
TOTAL LIABILITIES AND FUND EQUITY		1,499,980	25,854,176	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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, 2020

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, 2020

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		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1	
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		1	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	13,072	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	220,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		233,072	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	233,072	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	(361,560)	
Total Reserved Fund Balance		(361,560)	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		(361,560)	0
TOTAL LIABILITIES AND FUND EQUITY		(128,488)	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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								
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130				126,021				
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	0	0	0	0	0	0
TOTAL ASSETS		200	0	0	126,021	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	31,217			(260,711)				
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		31,217	0	0	(260,711)	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	31,217	0	0	(260,711)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	354,105							
Total Reserved Fund Balance		354,105	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				11,574				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		354,105	0	0	11,574	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		385,322	0	0	(249,137)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		1,934,169	1,934,169
Workforce Investment Act	8130		230,950	230,950
Temporary Assistance for Needy Families (TANF)	8140		49,976	49,976
Student Financial Aid	8150		18,243	18,243
Veterans Education	8160		1,684	1,684
Vocational and Technical Education Act (VATEA)	8170		189,724	189,724
Other Federal Revenues	8190		1,114,542	1,114,542
Total Federal Revenues	8100	0	3,539,288	3,539,288
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	4,859,450		4,859,450
Other General Apportionment	8613	234,952		234,952
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,854,772	5,854,772

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	3,817,265		3,817,265
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		939,155	939,155
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	95,935		95,935
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	946,087	353,998	1,300,085
State Mandated Costs	8685	150,886		150,886
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		1,711,927	1,711,927
Total State Revenues	8600	10,104,575	8,859,852	18,964,427

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	18,518,156		18,518,156
Tax Allocation, Supplemental Roll	8812	464,773		464,773
Tax Allocation, Unsecured Roll	8813	1,190,807		1,190,807
Prior Years Taxes	8816	184,626		184,626
Education Revenues Augmentation Fund (ERAF)	8817	68,839		68,839
Redevelopment Agency Funds - Pass Through	8818	1,606,804		1,606,804
Redevelopment Agency Funds - Residual	8819	1,218,897		1,218,897
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		6,318	6,318
Contract Services	8830			
Contract Instructional Services	8831		306,641	306,641
Other Contract Services	8832			0
Sales and Commissions	8840	45,267	942	46,209
Rentals and Leases	8850	142,149		142,149
Interest and Investment Income	8860	89,097		89,097
Student Fees and Charges	8870			
Community Services Classes	8872		44,364	44,364
Dormitory	8873			0
Enrollment	8874	2,100,088		2,100,088
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	20,898		20,898
Insurance	8878			0
Student Records	8879	22,708		22,708
Nonresident Tuition	8880	139,927		139,927
Parking Services and Public Transportation	8881		148,204	148,204
Other Student Fees and Charges	8885	100		100
Other Local Revenues	8890	1,890,163	381,157	2,271,320
Total Local Revenues	8800	27,703,299	887,626	28,590,925
Total Revenues		37,807,874	13,286,766	51,094,640

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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#		2,253,226	2,253,226
Total Other Financing Sources	8900	0	2,253,226	2,253,226
Total Revenues and Other Financing Sources		37,807,874	15,539,992	53,347,866

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	11,515		2,172			13,687
Biological Sciences	0400	718,363	36,675	47,295			802,333
Business and Management	0500	368,807	24,559	16,482			409,848
Communications	0600	679,788	92,647	2,186	3,316		777,937
Computer and Information Science	0700	679,788	22,390	9,367	6,534		718,079
Education	0800	1,100,675	519,816	191,871	3,670		1,816,032
Engineering and Related Industrial Technology	0900	493,875	58,649	34,824	7,325		594,673
Fine and Applied Arts	1000	1,034,808	157,698	19,797	136		1,212,439
Foreign language	1100	478,626		166			478,792
Health	1200	744,219	192,394	63,357	14,806		1,014,776
Consumer Education And Home Economics	1300	434,219	1,596	833			436,648
Law	1400						0
Humanities(Letters)	1500	1,810,383	58,844	6,691	537		1,876,455
Library Science	1600						0
Mathematics	1700	1,112,316	102,349	13,625			1,228,290
Military Studies	1800						0
Physical Sciences	1900	589,250	76,977	5,394			671,621
Psychology	2000	291,367	549				291,916
Public Affairs and Services	2100	2,162,364	19,471	43,859	290,938		2,516,632
Social Sciences	2200	1,208,085	59,216	998	922		1,269,221
Commercial Services	3000	415,832	42,019	63,692			521,543
Interdisciplinary Studies	4900	1,917,655	46,516	5,394	(10,047)		1,959,518
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,057,539	(955)				1,056,584
Sub-Total Instructional Activites		17,309,474	1,511,410	528,003	318,137		19,667,024
Total Expenditures for GF Activities*		20,768,696	17,443,572	5,108,539	704,306	503,319	44,528,432

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	5,024	29,637	210,846	163,699		409,206
Course and Curriculum Development	6020	267,798	267,084	998			535,880
Academic / Faculty Senate	6030	64,325	157,411	2,815			224,551
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		337,147	454,132	214,659	163,699	0	1,169,637
Instructional Support Services	6100						
Learning Center	6110	254,893	47,357	311			302,561
Library	6120	153,775	463,449	3,930	5,140		626,294
Media	6130	144,617	436,128	14,513	387		595,645
Museums and Galleries	6140	255	5,250	705			6,210
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	68,202	274,420	21,675			364,297
Total Instructional Support Services		621,742	1,226,604	41,134	5,527	0	1,895,007
Admissions and Records	6200		726,722	17,698	976		745,396
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		578,183	5,422	2,583		586,188
Matriculation and Student Assessment	6320	455,320	1,379,885	129,926	2,786		1,967,917
Transfer Programs	6330			544			544
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		455,320	1,958,068	135,892	5,369	0	2,554,649

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	236,770	432,870	22,020		186,525	878,185
Disabled Student Programs and Services (DSPS)	6420	483,868	1,694,844	101,434	23,944		2,304,090
Extended Opportunity Programs and Services (EOPS)	6430	197,530	531,497	31,780	2,092	314,368	1,077,267
Health Services	6440	13,712	216,446	148,027	2,165		380,350
Student Personnel Administration	6450						0
Financial Aid Administration	6460	55,446	852,328	196,941	24,787		1,129,502
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490						0
Total Other Student Services		987,326	3,727,985	500,202	52,988	500,893	5,769,394
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		571,076	337,794	30,207		939,077
Custodial Services	6530		625,241	86,502	617		712,360
Grounds Maintenance and Repairs	6550		486,209	255,775	42,828		784,812
Utilities	6570			947,338			947,338
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,682,526	1,627,409	73,652	0	3,383,587
Planning, Policymaking and Coordinations	6600		822,092	144,018			966,110

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		774,956	154,660	1,858		931,474
Fiscal Operations	6720	307,925	1,559,973	312,486	4,130		2,184,514
Human Resources Management	6730	166,683	682,116	45,386	441		894,626
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			9,797			9,797
Staff Diversity	6760			15,307			15,307
Logistical Services	6770		656,791	384,991	3,952		1,045,734
Management Information Systems	6780						0
Other General Institutional Support Services	6790			169,844	501		170,345
Total General Institutional Support Services	6700	474,608	3,673,836	1,092,471	10,882	0	5,251,797
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	100,435	422,483	196,587	4,493		723,998
Community Use of Facilities	6830		4,183				4,183
Economic Development	6840	156,559	486,874	260,067	690		904,190
Other Community Services & Economic Development	6890						0
Total Community Services	6800	256,994	913,540	456,654	5,183	0	1,632,371

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						0
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990		3,616	109,625	1,408		114,649
Total Ancillary Services	6900	0	3,616	109,625	1,408	0	114,649
Auxiliary Operations	7000						
Contract Education	7010	326,085	743,041	236,256	66,485	2,426	1,374,293
Other Auxiliary Operations	7090			4,518			4,518
Total Auxiliary Operations	7000	326,085	743,041	240,774	66,485	2,426	1,378,811

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activites		3,459,222	15,932,162	4,580,536	386,169	503,319	24,861,408
Total Expenditures General Fund: activities *		20,768,696	17,443,572	5,108,539	704,306	503,319	44,528,432

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$69,642,715
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	5,344.67		
	2. 2019-2020 Second Period Actual FTES	5,201.81		
	3. 2019-2020 Population change factor (C2/C1)	0.9733		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$70,311,570
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)			\$70,311,570
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$70,311,570
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			10,675,969
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			48,680
C.	Local Property taxes			22,240,018
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.	2020-2021 Appropriations Subject to Limit			\$32,964,667

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			3,539,288	2,485,202	3,539,288	2,485,202
State Revenues	8600	10,104,575	9,474,594	8,859,852	8,487,254	18,964,427	17,961,848
Local Revenues	8800	27,703,299	25,195,706	887,626	1,130,275	28,590,925	26,325,981
Total Revenues		37,807,874	34,670,300	13,286,766	12,102,731	51,094,640	46,773,031
EXPENDITURES:							
Academic Salaries	1000	15,208,006	12,845,896	3,798,051	2,842,785	19,006,057	15,688,681
Classified Salaries	2000	5,694,941	7,356,751	2,639,451	2,820,582	8,334,392	10,177,333
Employee Benefits	3000	8,216,222	8,232,785	2,655,597	2,280,249	10,871,819	10,513,034
Supplies and Materials	4000	430,456	456,764	338,720	1,564,870	769,176	2,021,634
Other Operating Expenses and Services	5000	2,946,679	4,640,611	1,392,684	1,751,790	4,339,363	6,392,401
Capital Outlay	6000	102,780	182,067	601,526	680,977	704,306	863,044
Total Expenditures		32,599,084	33,714,874	11,426,029	11,941,253	44,025,113	45,656,127
Excess /(Deficiency) of Revenues over Expenditures		5,208,790	955,426	1,860,737	161,478	7,069,527	1,116,904
Other Financing Sources	8900		740,000	2,253,226	2,426,066	2,253,226	3,166,066
Other Outgo	7000		161,000	503,319	2,617,990	503,319	2,778,990
Net Increase/(Decrease) in Fund Balance		5,208,790	1,534,426	3,610,644	(30,446)	8,819,434	1,503,980
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,760,890	7,969,680	95,958	3,706,602	2,856,848	11,676,282
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,760,890		95,958		2,856,848	
Ending Fund Balance, June 30		7,969,680	9,504,106	3,706,602	3,676,156	11,676,282	13,180,262

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						
Local Revenues	8800	15,426,498					315,000
Total Revenues		15,426,498	0	0	0	0	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	3,022,587					
Debt Interest and Other Service Charges	7120	2,730					500
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	3,025,317	0	0	0	0	500
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,025,317)	0	0	0	0	(500)
Net Increase/Decrease in Fund Balance		12,401,181	0	0	0	0	314,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,539,901	19,941,082		0	6,168,917	6,168,917
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,539,901			0	6,168,917	
Ending Fund Balance, June 30		19,941,082	19,941,082		0	6,168,917	6,483,417

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	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: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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						
Local Revenues	8800	30,082	600,000	534,634			
Total Income		30,082	600,000	534,634	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	5,654					
Other Operating Expenses and Services	5000	34,478	600,000	250,422	152,000		
Capital Outlay	6000	184,801		2,366,458	227,023,938		
Total Expenditures		224,933	600,000	2,616,880	227,175,938	0	0
Excess /(Deficiency) of Revenues over Expenditures		(194,851)	0	(2,082,246)	(227,175,938)	0	0
Other Financing Sources	8900						
Other Outgo	7000	339,136		103,955	5,962,736		
Net Increase/(Decrease) in Fund Balance		(533,987)	0	(2,186,201)	(233,138,674)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,492,888	958,901	25,379,682	23,193,481		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,492,888		25,379,682		0	
Ending Fund Balance, June 30		958,901	958,901	23,193,481	(209,945,193)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2019-2020

Budget Year: 2020-2021

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	3,061					
Other Financing Sources	8900						
Total Income		3,061	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	401,980					
Capital Outlay	6000						
Total Expenditures		401,980	0	0	0		
Net Profit or Loss		(398,919)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(398,919)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(361,560)	(760,479)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(361,560)		0			
Ending Fund Balance, June 30		(760,479)	(760,479)	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	11,553	80,000			427	87,291
Total Income		11,553	80,000	0	0	427	87,291
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	12,843	26,466				
Other Operating Expenses and Services	5000	26,033	361,737			9,500	51,300
Capital Outlay	6000		2,500				
Total Expenditures		38,876	390,703	0	0	9,500	51,300
Excess /(Deficiency) of Revenues over Expenditures		(27,323)	(310,703)	0	0	(9,073)	35,991
Other Financing Sources	8900						
Other Outgo	7000	130,365	48,200				
Net Increase/(Decrease) in Fund Balance		(157,688)	(358,903)	0	0	(9,073)	35,991
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	354,106	196,418		0	25,212	16,139
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	354,106		0		25,212	
Ending Fund Balance, June 30		196,418	(162,485)	0	0	16,139	52,130

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	6,150,578	6,743,916				
State Revenues	8600						
Local Revenues	8800						
Total Income		6,150,578	6,743,916	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		6,150,578	6,734,441	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,150,578	6,734,441				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,574	11,574		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,574		0		0	
Ending Fund Balance, June 30		11,574	11,574	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,563,257
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,000

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			946,087		353,998	
		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				0		0
Noninstructional Supplies & Mtrls	4400	139,321			139,321		139,321
Total Supplies and Materials		139,321	0	0	139,321	0	139,321
Other Operating Expenses and Services	5000	55,120			55,120		55,120
Capital Outlay	6000						
Library Books	6300	29,207	113,863		143,070		143,070
Equipment	6400						
Equipment - Additional	6410	16,487			16,487		16,487
Equipment - Replacement	6420				0		0
Total Capital Outlay		45,694	113,863	0	159,557		159,557
Other Outgo	7000				0		0
Total Expenditures		240,135	113,863	0	353,998	0	353,998
Ending Balance					592,089	353,998	946,087

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		592,089			353,998	
Adjustments	9020						
Adjusted Beginning Balance	9030		592,089			353,998	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		116,881			10,161	
		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				0	10,161	10,161
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	10,161	10,161
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300		116,881		116,881		116,881
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	116,881	0	116,881		116,881
Other Outgo	7000				0		0
Total Expenditures		0	116,881	0	116,881	10,161	127,042
Ending Balance					592,089	353,998	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	3,817,265
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	2,038,683	1,613,234	3,651,917	1,561,060	74.66%
2018-19	4,494,284	2,676,703	7,170,987	3,519,070	96.36%
2019-20	2,224,844	2,143,875	4,368,719	-2,802,268	-39.08%
2020-21	2,220,879	2,143,875	4,364,754	-3,965	-0.09%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
We will continue to fund from the current general fund budget.