

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

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: Wade W. Ellis, CPA

(408) 848-4739

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	4,666,641	4,666,641		4,666,641
Other	1300	6,852,452	6,930,613	4,010	6,934,623
Total Instructional Salaries		11,519,093	11,597,254	4,010	11,601,264
Non-Instructional Salaries					
Contract or Regular	1200		2,473,386		2,473,386
Other	1400		375,290		375,290
Total Non-Instructional Salaries		0	2,848,676	0	2,848,676
Total Academic Salaries		11,519,093	14,445,930	4,010	14,449,940
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,131,801		5,131,801
Other	2300		296,486		296,486
Total Non-Instructional Salaries		0	5,428,287	0	5,428,287
Instructional Aides					
Regular Status	2200	271,894	271,894		271,894
Other	2400	165,082	190,116		190,116
Total Instructional Aides		436,976	462,010	0	462,010
Total Classified Salaries		436,976	5,890,297	0	5,890,297
Employee Benefits	3000	2,880,932	6,878,681	567	6,879,248
Supplies and Materials	4000		470,874	65,047	535,921
Other Operating Expenses	5000		4,508,337	224,540	4,732,877
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		14,837,001	32,194,119	294,164	32,488,283

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	775	525,681		525,681
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		453,967		453,967
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		313,467		313,467
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	313,467	0	313,467
Other Operating Expenses and Services	5000		313,467		313,467

For Actual Year: 2016-2017

Budget Year: 2017-2018

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				0
Equipment	6400				
Equipment - Additional	6410		1,274,031		1,274,031
Equipment - Replacement	6420				0
Total Equipment		0	1,274,031	0	1,274,031
Total Capital Outlay		0	1,274,031	0	1,274,031
Other Outgo	7000				0
Total Exclusions		775	2,880,613	0	2,880,613
Total for ECS 84362, 50% Law		14,836,226	29,313,506	294,164	29,607,670
Percent of CEE (Instructional Salary Cost / Total CEE)		50.61%	100.00%		
50% of Current Expense of Education			14,656,753		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,836,226	29,313,506	294,164	29,607,670
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		14,837,001	32,194,119	294,164	32,488,283
Capital Expenditures	6000	25,203	304,702	969,329	1,274,031
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		14,862,204	32,498,821	1,263,493	33,762,314

For Year Ended June 30, 2017

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	608,648		608,648
In County Treasury	9112	8,960,419	1,542,866	10,503,285
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,425,643	1,114,096	3,539,739
Due from Other Funds	9140	2,802,023		2,802,023
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	297,234	26,638	323,872
TOTAL ASSETS		15,093,967	2,683,600	17,777,567
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,324,980	640,949	4,965,929
Accrued Salaries and Wages Payable	9520	1,718,901	4,633	1,723,534
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,615,735	152,000	2,767,735
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,813,934	1,886,017	3,699,951
TOTAL LIABILITIES		10,473,550	2,683,599	13,157,149

For Year Ended June 30, 2017

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	20,000		20,000
Unassigned	9790	4,600,418		4,600,418
Total Fund Balance		4,620,418	0	4,620,418
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		4,620,418	0	4,620,418
TOTAL LIABILITIES AND FUND EQUITY		15,093,968	2,683,599	17,777,567

- 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, 2017

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			7,478,481
In County Treasury	9112	4,466,771		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	6,266		500,000
Due from Other Funds	9140			
TOTAL ASSETS		4,473,037	0	7,978,481
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	6,069		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		6,069	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, 2017

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			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	4,466,968		7,171,302
TOTAL FUND EQUITY		4,466,968	0	7,171,302
TOTAL LIABILITIES AND FUND EQUITY		4,473,037	0	7,978,482

- 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, 2017

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, 2017

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, 2017

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	6,370,000	16,512	
In County Treasury	9112	916,358	5,701,020	
Cash With Fiscal Agents	9113	2,351,787		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	19,123	11,355	
Due from Other Funds	9140	504,474	2,226,609	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		10,161,742	7,955,496	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	730,019	748,146	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	444,675	2,287,654	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,096,024		
TOTAL LIABILITIES		2,270,718	3,035,800	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	7,891,024	4,919,696	
TOTAL FUND EQUITY		7,891,024	4,919,696	0
TOTAL LIABILITIES AND FUND EQUITY		10,161,742	7,955,496	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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, 2017

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, 2017

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2017

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	33,984	
Due from Other Funds	9140	25,995	
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		59,979	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		
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	59,979	
Total Current Liabilities and Deferred Revenue		59,979	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	59,979	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		59,979	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	489,780		1,046					
In County Treasury	9112			52,719	(253,081)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,553		155	34,352				
Due from Other Funds	9140			16,726					
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		491,333	0	70,646	(218,729)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	8,198		950					
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			69,695					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(218,729)				
Total Current Liabilities and Deferred Revenue		8,198	0	70,645	(218,729)	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	8,198	0	70,645	(218,729)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	483,135							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		483,135	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		491,333	0	70,645	(218,729)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		301,156	301,156
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		4,338	4,338
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		130,993	130,993
Other Federal Revenues	8190		2,921,857	2,921,857
Total Federal Revenues	8100	0	3,358,344	3,358,344
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612			0
Other General Apportionment	8613	932,890		932,890
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		622,117	622,117
Disabled Students Programs and Services(DSPS)	8623		750,529	750,529
Temporary Assistance for Needy Families (TANF)	8624		50,618	50,618
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		331,493	331,493
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,899,353	4,899,353

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	4,337,894		4,337,894
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		217,801	217,801
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	97,705		97,705
Timber Yield Tax	8672	15		15
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	626,933	119,769	746,702
State Mandated Costs	8685	511,159		511,159
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	6,506,596	6,991,680	13,498,276

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	15,467,363		15,467,363
Tax Allocation, Supplemental Roll	8812	559,012		559,012
Tax Allocation, Unsecured Roll	8813	1,059,088		1,059,088
Prior Years Taxes	8816	9,360		9,360
Education Revenues Augmentation Fund (ERAF)	8817	5,806,927		5,806,927
Redevelopment Agency Funds - Pass Through	8818	186,247		186,247
Redevelopment Agency Funds - Residual	8819	1,364,501		1,364,501
Redevelopment Agency Funds - Asset Liquidation	8819.1	62,252		62,252
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		28,630	28,630
Other Contract Services	8832			0
Sales and Commissions	8840	29,977		29,977
Rentals and Leases	8850	185,659	19,628	205,287
Interest and Investment Income	8860	51,240		51,240
Student Fees and Charges	8870			
Community Services Classes	8872		138,034	138,034
Dormitory	8873			0
Enrollment	8874	2,143,904		2,143,904
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		166,133	166,133
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	165,310		165,310
Parking Services and Public Transportation	8881		65,947	65,947
Other Student Fees and Charges	8885	108,481		108,481
Other Local Revenues	8890	204,404	88,223	292,627
Total Local Revenues	8800	27,403,725	506,595	27,910,320
Total Revenues		33,910,321	10,856,619	44,766,940

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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#		2,628,521	2,628,521
Total Other Financing Sources	8900	0	2,628,521	2,628,521
Total Revenues and Other Financing Sources		33,910,321	13,485,140	47,395,461

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	59,801	3,957	13,341			77,099
Biological Sciences	0400	472,895	5,859	27,825			506,579
Business and Management	0500	377,797	62,513	30,789	6,146		477,245
Communications	0600	78,405		3,550	2,975		84,930
Computer and Information Science	0700	720,267	5,773	17,016	3,582		746,638
Education	0800	2,621,844	580,433	276,289	10,329		3,488,895
Engineering and Related Industrial Technology	0900	297,259	47,545	104,668	10,066		459,538
Fine and Applied Arts	1000	1,021,009	121,810	32,305	8,894		1,184,018
Foreign language	1100	361,485	105,372	5,056	87		472,000
Health	1200	1,097,736	18,195	115,971	28,128		1,260,030
Consumer Education And Home Economics	1300	323,905	2,799	15,831			342,535
Law	1400						0
Humanities(Letters)	1500	1,451,074	18,684	6,317			1,476,075
Library Science	1600						0
Mathematics	1700	1,124,676	108,143	28,464	7,005		1,268,288
Military Studies	1800						0
Physical Sciences	1900	454,996	11,762	4,840			471,598
Psychology	2000	176,815		609			177,424
Public Affairs and Services	2100	176,691		2,037,429			2,214,120
Social Sciences	2200	1,174,050	13,470	1,704	238		1,189,462
Commercial Services	3000	369,807	32,301	66,457	2,129		470,694
Interdisciplinary Studies	4900	1,455,637	190,674	82,768	658		1,729,737
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	585					585
Sub-Total Instructional Activites		13,816,734	1,329,290	2,871,229	80,237		18,097,490
Total Expenditures for GF Activities*		13,946,660	18,887,331	8,162,114	2,331,889	3,800,343	47,128,337

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	14,664	2,028,628	781,896	81,984		2,907,172
Course and Curriculum Development	6020		393,301	10,220			403,521
Academic / Faculty Senate	6030		121,281	4,004			125,285
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		14,664	2,543,210	796,120	81,984	0	3,435,978
Instructional Support Services	6100						
Learning Center	6110	39,491	276,451	1,218	1,608		318,768
Library	6120		730,462	13,193	7,962		751,617
Media	6130		189,131	626	1,586		191,343
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		264,463	71,873	168,150		504,486
Total Instructional Support Services		39,491	1,460,507	86,910	179,306	0	1,766,214
Admissions and Records	6200		515,485	15,338			530,823
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	6,541	1,217,742	219,409	100,013		1,543,705
Matriculation and Student Assessment	6320	451	1,025,567	130,522	66,691		1,223,231
Transfer Programs	6330		3,046	1,709			4,755
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		6,992	2,246,355	351,640	166,704	0	2,771,691

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,858	895,671	27,260	32,796		957,585
Disabled Student Programs and Services (DSPS)	6420	5,983	787,845	121,716	55,305		970,849
Extended Opportunity Programs and Services (EOPS)	6430	3,368	549,931	50,715	773		604,787
Health Services	6440		56,201	56,232			112,433
Student Personnel Administration	6450		495,058	48,240	4,212		547,510
Financial Aid Administration	6460						0
Job Placement Services	6470		98,197	4,338	406		102,941
Veterans Services	6480						0
Miscellaneous Student Services	6490	1	1,033	41,520	4,777		47,331
Total Other Student Services		11,210	2,883,936	350,021	98,269	0	3,343,436
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		347,940	423,447	50,280		821,667
Custodial Services	6530		464,376	99,158	4,446		567,980
Grounds Maintenance and Repairs	6550	14,387	364,655	122,903	5,603		507,548
Utilities	6570			879,247			879,247
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	14,387	1,176,971	1,524,755	60,329	0	2,776,442
Planning, Policymaking and Coordinations	6600		575,660	158,018			733,678

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,569	218,055	103,265			322,889
Fiscal Operations	6720		1,464,737	333,113	11,594		1,809,444
Human Resources Management	6730	1,232	447,118	38,875	1,023		488,248
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,025,872				1,025,872
Staff Development	6750			36,768			36,768
Staff Diversity	6760		54,811	5,605			60,416
Logistical Services	6770	276	413,465	347,415	9,507		770,663
Management Information Systems	6780		935,363	687,565	99,551		1,722,479
Other General Institutional Support Services	6790		44,306	34,657	3,517		82,480
Total General Institutional Support Services	6700	3,077	4,603,727	1,587,263	125,192	0	6,319,259
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	16,953	394,374	336,464	93,196		840,987
Community Use of Facilities	6830		93,848	131			93,979
Economic Development	6840	990	165,187	499,348	262,285		927,810
Other Community Services & Economic Development	6890						0
Total Community Services	6800	17,943	653,409	835,943	355,481	0	1,862,776

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		55,714	7,358	2,876		65,948
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990		2,439	98,118	6,023		106,580
Total Ancillary Services	6900	0	58,153	105,476	8,899	0	172,528
Auxiliary Operations	7000						
Contract Education	7010		84,485	9,533			94,018
Other Auxiliary Operations	7090	22,162	756,143	439,197	206,159		1,423,661
Total Auxiliary Operations	7000	22,162	840,628	448,730	206,159	0	1,517,679

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			(969,329)	969,329		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					1,291,340	1,291,340
Other Outgo	7390					2,509,003	2,509,003
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,800,343	3,800,343
Sub-Total Non-Instructional Activites		129,926	17,558,041	5,290,885	2,251,652	3,800,343	29,030,847
Total Expenditures General Fund: activities *		13,946,660	18,887,331	8,162,114	2,331,889	3,800,343	47,128,337

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$59,999,637
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	5,179.14		
	2. 2016-2017 Second Period Actual FTES	5,341.72		
	3. 2016-2017 Population change factor (C2/C1)	1.0314		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$64,167,131
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)			\$64,167,131
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$64,167,131
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			5,155,962
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			104,200
C.	Local Property taxes			24,179,050
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$29,444,212

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			3,358,344	4,203,047	3,358,344	4,203,047
State Revenues	8600	6,506,596	9,390,861	6,991,680	8,410,571	13,498,276	17,801,432
Local Revenues	8800	27,403,725	25,050,729	506,595	1,091,273	27,910,320	26,142,002
Total Revenues		33,910,321	34,441,590	10,856,619	13,704,891	44,766,940	48,146,481
EXPENDITURES:							
Academic Salaries	1000	12,885,302	11,424,882	3,013,728	3,742,544	15,899,030	15,167,426
Classified Salaries	2000	5,393,198	6,548,895	2,704,763	2,711,882	8,097,961	9,260,777
Employee Benefits	3000	6,878,927	6,680,920	1,958,073	2,267,278	8,837,000	8,948,198
Supplies and Materials	4000	535,921	554,960	343,090	971,289	879,011	1,526,249
Other Operating Expenses and Services	5000	5,186,844	6,977,521	2,096,259	3,290,318	7,283,103	10,267,839
Capital Outlay	6000	1,274,031	806,616	1,057,858	953,089	2,331,889	1,759,705
Total Expenditures		32,154,223	32,993,794	11,173,771	13,936,400	43,327,994	46,930,194
Excess /(Deficiency) of Revenues over Expenditures		1,756,098	1,447,796	(317,152)	(231,509)	1,438,946	1,216,287
Other Financing Sources	8900			2,628,521	2,230,489	2,628,521	2,230,489
Other Outgo	7000	1,488,909	1,447,796	2,311,434	1,998,980	3,800,343	3,446,776
Net Increase/(Decrease) in Fund Balance		267,189	0	(65)	0	267,124	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,353,238	4,620,427	63	(2)	4,353,301	4,620,425
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	4,353,238		63		4,353,301	
Ending Fund Balance, June 30		4,620,427	4,620,427	(2)	(2)	4,620,425	4,620,425

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					1,620,542	315,000
Total Revenues		0	0	0	0	1,620,542	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	1,765,000	1,400,000				
Debt Interest and Other Service Charges	7120	4,590,119	4,660,769				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	6,355,119	6,060,769	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(6,355,119)	(6,060,769)	0	0	0	0
Net Increase/Decrease in Fund Balance		(6,355,119)	(6,060,769)	0	0	1,620,542	315,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,275,476	(2,079,643)		0	6,358,440	7,978,982
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,275,476			0	6,358,440	
Ending Fund Balance, June 30		(2,079,643)	(8,140,412)	0	0	7,978,982	8,293,982

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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	952,428	825,447				
Local Revenues	8800	11,805,870	8,625,693	61,603	24,832		
Total Income		12,758,298	9,451,140	61,603	24,832	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	910	825,447	5,854			
Other Operating Expenses and Services	5000	539,380		28,634	100,000		
Capital Outlay	6000	6,494,486	7,800,246	5,671,802	5,453,065		
Total Expenditures		7,034,776	8,625,693	5,706,290	5,553,065	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,723,522	825,447	(5,644,687)	(5,528,233)	0	0
Other Financing Sources	8900	2,235,236					
Other Outgo	7000	143,566					
Net Increase/(Decrease) in Fund Balance		7,815,192	825,447	(5,644,687)	(5,528,233)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	75,833	7,891,025	10,564,387	4,919,700		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	75,833		10,564,387		0	
Ending Fund Balance, June 30		7,891,025	8,716,472	4,919,700	(608,533)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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		293,963				
Other Financing Sources	8900						
Total Income		0	293,963	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		293,963				
Capital Outlay	6000						
Total Expenditures		0	293,963	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	152,026	169,072			61,918	50,150
Total Income		152,026	169,072	0	0	61,918	50,150
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	130				47,012	6,957
Employee Benefits	3000	2				37,529	3,440
Supplies and Materials	4000	72,100	58,141				18
Other Operating Expenses and Services	5000	46,951	163,282			51,300	51,820
Capital Outlay	6000	31,683	9,000				
Total Expenditures		150,866	230,423	0	0	135,841	62,235
Excess /(Deficiency) of Revenues over Expenditures		1,160	(61,351)	0	0	(73,923)	(12,085)
Other Financing Sources	8900					317	85,691
Other Outgo	7000	6,497	8,500				
Net Increase/(Decrease) in Fund Balance		(5,337)	(69,851)	0	0	(73,606)	73,606
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	488,470	483,133		0	1	(73,605)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	488,470		0		1	
Ending Fund Balance, June 30		483,133	413,282	0	0	(73,605)	1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	5,692,687	6,494,210				
State Revenues	8600						
Local Revenues	8800						
Total Income		5,692,687	6,494,210	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		5,692,687	6,484,735	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,692,687	6,494,210				
Net Increase/(Decrease) in Fund Balance		0	(9,475)	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	(9,475)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,488,908

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		626,933			119,769	
		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		267,557		267,557		267,557
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	267,557	0	267,557	0	267,557
Other Operating Expenses and Services	5000		359,376		359,376	119,769	479,145
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	626,933	0	626,933	119,769	746,702
Ending Balance					0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		713,000			127,650	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		272,896		272,896		272,896
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	272,896	0	272,896	0	272,896
Other Operating Expenses and Services	5000		440,104		440,104	127,650	567,754
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	713,000	0	713,000	127,650	840,650
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	4,337,894
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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	4,337,894	0	0	4,337,894
TOTAL		4,337,894	0	0	4,337,894

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,421,812	1,329,223	2,751,035	660,178	31.57%
2018-19	1,604,096	1,457,341	3,061,437	310,402	11.28%
2019-20	1,786,380	1,593,466	3,379,846	318,409	10.40%
2020-21	1,881,955	1,633,503	3,515,458	135,612	4.01%

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