

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2014-2015)

(Budget Report for Fiscal Year 2015-2016)

District: GAVILAN JOINT

District Code: 440

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: Frederick Harris

(408) 848-4715

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	4,864,414	4,958,268		4,958,268
Other	1300	5,430,089	5,751,205		5,751,205
Total Instructional Salaries		10,294,503	10,709,473	0	10,709,473
Non-Instructional Salaries					
Contract or Regular	1200		2,156,243		2,156,243
Other	1400				0
Total Non-Instructional Salaries		0	2,156,243	0	2,156,243
Total Academic Salaries		10,294,503	12,865,716	0	12,865,716
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,604,309	63,463	4,667,772
Other	2300		209,044	6,607	215,651
Total Non-Instructional Salaries		0	4,813,353	70,070	4,883,423
Instructional Aides					
Regular Status	2200	530,425	338,297		338,297
Other	2400	130,675	144,293		144,293
Total Instructional Aides		661,100	482,590	0	482,590
Total Classified Salaries		661,100	5,295,943	70,070	5,366,013
Employee Benefits	3000	2,672,892	5,457,919	44,480	5,502,399
Supplies and Materials	4000		463,435	1,081	464,516
Other Operating Expenses	5000		3,551,815	123,694	3,675,509
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		13,628,495	27,634,828	239,325	27,874,153

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 440

Name: GAVILAN JOINT

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) 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		373,007		373,007
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		251,995		251,995
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	251,995	0	251,995
Other Operating Expenses and Services	5000		703,365		703,365

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 440

Name: GAVILAN JOINT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	1,328,367	0	1,328,367
Total for ECS 84362, 50% Law		13,628,495	26,306,461	239,325	26,545,786
Percent of CEE (Instructional Salary Cost / Total CEE)		51.81%	100.00%		
50% of Current Expense of Education			13,153,230		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		13,628,495	26,306,461	239,325	26,545,786
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		13,628,495	27,634,828	239,325	27,874,153
Capital Expenditures	6000	23,246	149,600	11,242	160,842
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		13,651,741	27,784,428	250,567	28,034,995

For Year Ended June 30, 2015

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	27,500		27,500
In County Treasury	9112	3,345,986	127,130	3,473,116
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	608,128	1,173,974	1,782,102
Due from Other Funds	9140	718,784	15,410	734,194
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	25,536	69,995	95,531
TOTAL ASSETS		4,725,934	1,386,509	6,112,443
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	555,087	553,798	1,108,885
Accrued Salaries and Wages Payable	9520	337,027	1,997	339,024
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	570	43,799	44,369
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	999,542	786,848	1,786,390
TOTAL LIABILITIES		1,892,226	1,386,442	3,278,668

For Year Ended June 30, 2015

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		67	67
Total Fund Balance		0	67	67
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	2,833,708		2,833,708
TOTAL FUND EQUITY		2,833,708	67	2,833,775
TOTAL LIABILITIES AND FUND EQUITY		4,725,934	1,386,509	6,112,443

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			6,138,245
In County Treasury	9112	3,933,609		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	2,254		19,969
Due from Other Funds	9140			
TOTAL ASSETS		3,935,863	0	6,158,214
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			711,037
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	711,037

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
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	3,935,864		5,447,176
Total Fund Balance		3,935,864	0	5,447,176
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		3,935,864	0	5,447,176
TOTAL LIABILITIES AND FUND EQUITY		3,935,864	0	6,158,213

- 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, 2015

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,056			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			27,313			
Due from Other Funds	9140			15,299			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	45,668	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,188			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			44,479			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	45,667	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, 2015

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	45,667	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 440

Name: GAVILAN JOINT

		41	42	43
Description	CA (Object)	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	1,258	23,580,499	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,337,040	57,741	
Due from Other Funds	9140	78,984	29,071	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		1,417,282	23,667,311	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	315,657	182,624	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	276,496	474,110	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	769,239		
TOTAL LIABILITIES		1,361,392	656,734	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 440

Name: GAVILAN JOINT

		41	42	43
Description	CA (Object)	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	55,891	23,010,578	
TOTAL FUND EQUITY		55,891	23,010,578	0
TOTAL LIABILITIES AND FUND EQUITY		1,417,283	23,667,312	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	481,369		1,031	60				
In County Treasury	9112			17,863	(175,962)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130			16	89,200				
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		481,369	0	18,910	(86,702)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	17,554		958	117,712				
Accrued Salaries and Wages Payable	9520			(140)					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			18,092					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(204,414)				
Total Current Liabilities and Deferred Revenue		17,554	0	18,910	(86,702)	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	17,554	0	18,910	(86,702)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	463,814							
Total Reserved Fund Balance		463,814	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								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		463,814	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		481,368	0	18,910	(86,702)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		112,231	112,231
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150	12,605	99,825	112,430
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		142,600	142,600
Other Federal Revenues	8190		3,418,666	3,418,666
Total Federal Revenues	8100	12,605	3,773,322	3,785,927
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	5,369,126		5,369,126
Other General Apportionment	8613	348,446		348,446
General Categorical Programs	8620			
Child Development	8621		440,453	440,453
Extended Opportunity Programs and Services(EOPS)	8622		686,516	686,516
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624		76,217	76,217
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		375,817	375,817
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,253,857	2,253,857

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	5,055,410		5,055,410
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		42,799	42,799
Other Reimbursable Categorical Programs	8652		170,438	170,438
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	101,776		101,776
Timber Yield Tax	8672	8		8
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	711,041	197,422	908,463
State Mandated Costs	8685	236,717		236,717
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	50,561		50,561
Total State Revenues	8600	11,873,085	4,243,519	16,116,604

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	13,545,807		13,545,807
Tax Allocation, Supplemental Roll	8812	418,181		418,181
Tax Allocation, Unsecured Roll	8813	1,017,331		1,017,331
Prior Years Taxes	8816	6,116		6,116
Education Revenues Augmentation Fund (ERAF)	8817	(447,588)		(447,588)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	698,611		698,611
Redevelopment Agency Funds - Asset Liquidation	8819.1	562,498		562,498
Contributions, Gifts, Grants, and Endowments	8820		1,500	1,500
Contract Services	8830			
Contract Instructional Services	8831		126,273	126,273
Other Contract Services	8832			0
Sales and Commissions	8840	31,738		31,738
Rentals and Leases	8850	225,898	28,864	254,762
Interest and Investment Income	8860	35,978		35,978
Student Fees and Charges	8870			
Community Services Classes	8872		131,397	131,397
Dormitory	8873			0
Enrollment	8874	1,713,376		1,713,376
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		155,912	155,912
Instructional Materials Fees and Sales of Materials	8877	50,229	109,080	159,309
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	145,807		145,807
Parking Services and Public Transportation	8881		38,924	38,924
Other Student Fees and Charges	8885	38,364		38,364
Other Local Revenues	8890	247,012	61,482	308,494
Total Local Revenues	8800	18,289,358	653,432	18,942,790
Total Revenues		30,175,048	8,670,273	38,845,321

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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 -- (8981/8982/8983)	898#		1,552,455	1,552,455
Total Other Financing Sources	8900	0	1,552,455	1,552,455
Total Revenues and Other Financing Sources		30,175,048	10,222,728	40,397,776

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	42,362		4,236			46,598
Biological Sciences	0400	389,212		26,392			415,604
Business and Management	0500	257,245	52,420	29,155	2,068		340,888
Communications	0600	164,606		3,588	6,626		174,820
Computer and Information Science	0700	610,914		4,895	31,131		646,940
Education	0800	895,148	376,779	251,114	9,767		1,532,808
Engineering and Related Industrial Technology	0900	373,704	91,984	239,417	16,128		721,233
Fine and Applied Arts	1000	946,279	78,623	34,010	8,755		1,067,667
Foreign language	1100	419,103		7,655			426,758
Health	1200	933,815		62,743	14,035		1,010,593
Consumer Education And Home Economics	1300	238,251		14,481	2,078		254,810
Law	1400						0
Humanities(Letters)	1500	1,270,435		9,749			1,280,184
Library Science	1600						0
Mathematics	1700	996,894	59,563	20,096			1,076,553
Military Studies	1800						0
Physical Sciences	1900	536,481		4,288			540,769
Psychology	2000	160,646					160,646
Public Affairs and Services	2100	214,030		1,419,743			1,633,773
Social Sciences	2200	912,054		825			912,879
Commercial Services	3000	304,603	28,494	70,254			403,351
Interdisciplinary Studies	4900	1,450,608	20,202	28,704	21,895		1,521,409
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		11,116,390	708,065	2,231,345	112,483		14,168,283
Total Expenditures for GF Activities*		11,527,595	17,565,496	7,742,042	989,915	2,447,488	40,272,536

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,949,539	724,018	3,150		2,676,707
Course and Curriculum Development	6020		614,332	16,820	7,070		638,222
Academic / Faculty Senate	6030		151,039	1,272			152,311
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,714,910	742,110	10,220	0	3,467,240
Instructional Support Services	6100						
Learning Center	6110	140,054	128,057	4,333			272,444
Library	6120		704,494	8,080	16,196		728,770
Media	6130		171,281	1,748	1,557		174,586
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		353,835	21,058	44,736		419,629
Total Instructional Support Services		140,054	1,357,667	35,219	62,489	0	1,595,429
Admissions and Records	6200		661,062	22,723			683,785
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		722,698	72,669	15,087		810,454
Matriculation and Student Assessment	6320		624,620	83,991	54,390		763,001
Transfer Programs	6330			2,026			2,026
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,347,318	158,686	69,477	0	1,575,481

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	271,151	205,707	72,215			549,073
Disabled Student Programs and Services (DSPS)	6420		1,703,452	74,964	167,116		1,945,532
Extended Opportunity Programs and Services (EOPS)	6430		550,730	32,585			583,315
Health Services	6440		113,539	42,648			156,187
Student Personnel Administration	6450		232,594	10,488			243,082
Financial Aid Administration	6460		380,935	13,383	995		395,313
Job Placement Services	6470		117,285	647			117,932
Veterans Services	6480						0
Miscellaneous Student Services	6490		29,534	54,581	1,430		85,545
Total Other Student Services		271,151	3,333,776	301,511	169,541	0	4,075,979
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		334,774	298,082	5,969		638,825
Custodial Services	6530		433,053	68,737			501,790
Grounds Maintenance and Repairs	6550		312,742	168,412	1,685		482,839
Utilities	6570			888,081			888,081
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,080,569	1,423,312	7,654	0	2,511,535
Planning, Policymaking and Coordinations	6600		642,906	322,048	209		965,163

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		190,585	69,687	293		260,565
Fiscal Operations	6720		1,271,966	312,632	1,387		1,585,985
Human Resources Management	6730		335,458	116,103			451,561
Noninstruct Staff Retirees' Benefits & Retirement *	6740		458,024				458,024
Staff Development	6750			19,997			19,997
Staff Diversity	6760			4,369			4,369
Logistical Services	6770		469,803	87,762	355		557,920
Management Information Systems	6780		870,965	236,239	94,487		1,201,691
Other General Institutional Support Services	6790		43,900	221,202	318		265,420
Total General Institutional Support Services	6700	0	3,640,701	1,067,991	96,840	0	4,805,532
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		479,694	207,826	4,852		692,372
Community Use of Facilities	6830		114,550	2,438	201		117,189
Economic Development	6840		488,099	562,607	136,199		1,186,905
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,082,343	772,871	141,252	0	1,996,466

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		140,459	23,531			163,990
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990			120,261	12,329		132,590
Total Ancillary Services	6900	0	140,459	143,792	12,329	0	296,580
Auxiliary Operations	7000						
Contract Education	7010		118,013	8,275			126,288
Other Auxiliary Operations	7090		737,707	512,159	307,421		1,557,287
Total Auxiliary Operations	7000	0	855,720	520,434	307,421	0	1,683,575

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					44,299	44,299
Student Aid	7320					590,915	590,915
Other Outgo	7390					1,812,274	1,812,274
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,447,488	2,447,488
Sub-Total Non-Instructional Activites		411,205	16,857,431	5,510,697	877,432	2,447,488	26,104,253
Total Expenditures General Fund: activities *		11,527,595	17,565,496	7,742,042	989,915	2,447,488	40,272,536

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$54,055,731
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	5,360.39		
	2. 2014-2015 Second Period Actual FTES	5,320.21		
	3. 2014-2015 Population change factor (C2/C1)	0.9925		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$55,699,755
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)			\$55,699,755
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$55,699,755
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			12,123,762
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			104,200
C.	Local Property taxes			16,721,582
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			40,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2015-2016 Appropriations Subject to Limit			\$28,989,544

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,605		3,773,322	4,645,445	3,785,927	4,645,445
State Revenues	8600	11,873,085	14,675,923	4,243,519	4,590,533	16,116,604	19,266,456
Local Revenues	8800	18,289,358	19,172,462	653,432	769,973	18,942,790	19,942,435
Total Revenues		30,175,048	33,848,385	8,670,273	10,005,951	38,845,321	43,854,336
EXPENDITURES:							
Academic Salaries	1000	11,333,347	12,550,944	2,508,760	2,904,638	13,842,107	15,455,582
Classified Salaries	2000	5,279,006	5,861,232	2,444,750	2,688,184	7,723,756	8,549,416
Employee Benefits	3000	5,960,421	7,024,077	1,566,807	1,966,598	7,527,228	8,990,675
Supplies and Materials	4000	464,513	546,090	236,297	332,304	700,810	878,394
Other Operating Expenses and Services	5000	5,036,790	5,592,714	2,004,442	2,446,323	7,041,232	8,039,037
Capital Outlay	6000	160,842	485,811	829,073	750,714	989,915	1,236,525
Total Expenditures		28,234,919	32,060,868	9,590,129	11,088,761	37,825,048	43,149,629
Excess /(Deficiency) of Revenues over Expenditures		1,940,129	1,787,517	(919,856)	(1,082,810)	1,020,273	704,707
Other Financing Sources	8900			1,552,455	1,593,499	1,552,455	1,593,499
Other Outgo	7000	1,812,274	1,680,271	635,214	510,689	2,447,488	2,190,960
Net Increase/(Decrease) in Fund Balance		127,855	107,246	(2,615)	0	125,240	107,246
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,705,860	2,833,715	2,678	63	2,708,538	2,833,778
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,705,860		2,678		2,708,538	
Ending Fund Balance, June 30		2,833,715	2,940,961	63	63	2,833,778	2,941,024

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	47,328	20,000				
Local Revenues	8800	6,256,210	6,052,004			449,523	315,000
Total Revenues		6,303,538	6,072,004	0	0	449,523	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	5,926,775	6,070,794				
Debt Interest and Other Service Charges	7120	5,400	1,210			500	500
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,932,175	6,072,004	0	0	500	500
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,932,175)	(6,072,004)	0	0	(500)	(500)
Net Increase/Decrease in Fund Balance		371,363	0	0	0	449,023	314,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,564,500	3,935,863		0	5,709,191	6,158,214
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,564,500		0		5,709,191	
Ending Fund Balance, June 30		3,935,863	3,935,863	0	0	6,158,214	6,472,714

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					11,033	
State Revenues	8600					118,719	
Local Revenues	8800					13,600	
Total Income		0	0	0	0	143,352	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					221,000	
Employee Benefits	3000					108,374	
Supplies and Materials	4000					5,712	
Other Operating Expenses and Services	5000					8,162	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	343,248	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(199,896)	0
Other Financing Sources	8900					199,896	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	4,631,831	1,738,391				
Local Revenues	8800	879		156,115	100,000		
Total Income		4,632,710	1,738,391	156,115	100,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	4,991	15,104	755			
Other Operating Expenses and Services	5000	4,619,921	1,723,287	1,909,916	22,767,546		
Capital Outlay	6000	6,920		689,725			
Total Expenditures		4,631,832	1,738,391	2,600,396	22,767,546	0	0
Excess /(Deficiency) of Revenues over Expenditures		878	0	(2,444,281)	(22,667,546)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		878	0	(2,444,281)	(22,667,546)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	55,013	55,891	25,454,862	23,010,581		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	55,013		25,454,862		0	
Ending Fund Balance, June 30		55,891	55,891	23,010,581	343,035	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	188,208	137,884			39,482	42,036
Total Income		188,208	137,884	0	0	39,482	42,036
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					54,342	53,353
Employee Benefits	3000					38,062	24,155
Supplies and Materials	4000	63,460	90,027				
Other Operating Expenses and Services	5000	56,304	82,576			51,300	51,300
Capital Outlay	6000	12,825	21,175				
Total Expenditures		132,589	193,778	0	0	143,704	128,808
Excess /(Deficiency) of Revenues over Expenditures		55,619	(55,894)	0	0	(104,222)	(86,772)
Other Financing Sources	8900					104,222	86,772
Other Outgo	7000	4,959	9,339				
Net Increase/(Decrease) in Fund Balance		50,660	(65,233)	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	413,153	463,813		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	413,153		0		0	
Ending Fund Balance, June 30		463,813	398,580	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	6,437,058	6,494,210				
State Revenues	8600						
Local Revenues	8800						
Total Income		6,437,058	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		6,437,058	6,484,735	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,437,058	6,484,735				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,523,455
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	184,597
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	104,222
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	15,299

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Instructional Materials Proposition 20	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Total
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		711,041			197,422	
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		251,995		251,995		251,995
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	251,995	0	251,995	0	251,995
Other Operating Expenses and Services	5000		459,045		459,045	197,422	656,467
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	711,040	0	711,040	197,422	908,462
Ending Balance					1	0	1

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			1			
Adjustments	9020						
Adjusted Beginning Balance	9030			1		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			637,350		127,650	
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		334,385		334,385		334,385
Noninstructional Supplies & Mtrls	4400					0	0
Total Supplies and Materials		0	334,385	0	334,385	0	334,385
Other Operating Expenses and Services	5000		302,965		302,965	127,650	430,615
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	637,350	0	637,350	127,650	765,000
Ending Balance						1	0

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	5,055,410
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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	5,055,410	0	0	5,055,410
TOTAL		5,055,410	0	0	5,055,410

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 440

Name: GAVILAN JOINT

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	924,715	8.25%	889,266	11.44%		1,813,981	N/A	N/A
2014-15	930,881	8.88%	934,672	11.77%		1,865,553	51,572	2.84%
2015-16	1,046,694	10.73%	948,873	11.85%		1,995,567	130,014	6.97%
2016-17	1,227,158	12.58%	1,044,961	13.05%		2,272,119	276,552	13.86%
2017-18	1,407,622	14.43%	1,329,223	16.60%		2,736,845	464,726	20.45%
2018-19	1,588,087	16.28%	1,457,341	18.20%		3,045,428	308,583	11.28%
2019-20	1,768,551	18.13%	1,593,466	19.90%		3,362,017	316,589	10.40%
2020-21	1,863,173	19.10%	1,633,503	20.40%		3,496,676	134,659	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