

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2015-2016)

(Budget Report for Fiscal Year 2016-2017)

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:

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	4,821,904	4,855,039		4,855,039
Other	1300	6,283,449	6,386,786	41,008	6,427,794
Total Instructional Salaries		11,105,353	11,241,825	41,008	11,282,833
Non-Instructional Salaries					
Contract or Regular	1200		2,342,910		2,342,910
Other	1400		199,670		199,670
Total Non-Instructional Salaries		0	2,542,580	0	2,542,580
Total Academic Salaries		11,105,353	13,784,405	41,008	13,825,413
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,836,229	46,633	4,882,862
Other	2300		227,496	20,757	248,253
Total Non-Instructional Salaries		0	5,063,725	67,390	5,131,115
Instructional Aides					
Regular Status	2200	302,090	302,090		302,090
Other	2400	180,557	180,557		180,557
Total Instructional Aides		482,647	482,647	0	482,647
Total Classified Salaries		482,647	5,546,372	67,390	5,613,762
Employee Benefits	3000	3,195,628	6,708,707	51,914	6,760,621
Supplies and Materials	4000		396,446	66,579	463,025
Other Operating Expenses	5000		3,477,083	236,164	3,713,247
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		14,783,628	29,913,013	463,055	30,376,068

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 440

Name: GAVILAN JOINT

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees’ Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		380,359		380,359
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		263,413		263,413
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	263,413	0	263,413
Other Operating Expenses and Services	5000		534,310		534,310

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	1,178,082	0	1,178,082
Total for ECS 84362, 50% Law		14,783,628	28,734,931	463,055	29,197,986
Percent of CEE (Instructional Salary Cost / Total CEE)		51.45%	100.00%		
50% of Current Expense of Education			14,367,466		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,783,628	28,734,931	463,055	29,197,986
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		14,783,628	29,913,013	463,055	30,376,068
Capital Expenditures	6000	27,968	508,972		508,972
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		14,811,596	30,421,985	463,055	30,885,040

For Year Ended June 30, 2016

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	4,345,821	800,351	5,146,172
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	252,372	1,447,295	1,699,667
Due from Other Funds	9140	1,586,823	22,313	1,609,136
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	26,472	288	26,760
TOTAL ASSETS		6,238,988	2,270,247	8,509,235
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	480,696	555,300	1,035,996
Accrued Salaries and Wages Payable	9520	940,215	24,232	964,447
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	47,232	182,377	229,609
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	417,615	1,508,271	1,925,886
TOTAL LIABILITIES		1,885,758	2,270,180	4,155,938

For Year Ended June 30, 2016

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			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	4,353,229	67	4,353,296
TOTAL FUND EQUITY		4,353,229	67	4,353,296
TOTAL LIABILITIES AND FUND EQUITY		6,238,987	2,270,247	8,509,234

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			6,335,524
In County Treasury	9112	4,275,476		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			22,916
Due from Other Funds	9140			
TOTAL ASSETS		4,275,476	0	6,358,440
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			691,685
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	691,685

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	4,275,476		5,666,754
Total Fund Balance		4,275,476	0	5,666,754
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		4,275,476	0	5,666,754
TOTAL LIABILITIES AND FUND EQUITY		4,275,476	0	6,358,439

- 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, 2016

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			
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	3	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			3			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	3	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, 2016

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	3	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		16,512	
In County Treasury	9112	501,942	15,403,153	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	185,225	56,280	
Due from Other Funds	9140	230,192	29,960	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		917,359	15,505,905	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	49,030	3,355,297	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	53,274	1,586,224	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	739,221		
TOTAL LIABILITIES		841,525	4,941,521	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	75,833		
Total Fund Balance		75,833	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		10,564,384	
TOTAL FUND EQUITY		75,833	10,564,384	0
TOTAL LIABILITIES AND FUND EQUITY		917,358	15,505,905	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	504,609		1,037					
In County Treasury	9112			104	(216,316)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,664		20	129,507				
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		506,273	0	1,161	(86,809)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	17,800		958	113,491				
Accrued Salaries and Wages Payable	9520			25					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			178					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(200,300)				
Total Current Liabilities and Deferred Revenue		17,800	0	1,161	(86,809)	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	17,800	0	1,161	(86,809)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	488,472							
Total Reserved Fund Balance		488,472	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		488,472	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		506,272	0	1,161	(86,809)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		324,042	324,042
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150	740		740
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		136,912	136,912
Other Federal Revenues	8190		2,766,928	2,766,928
Total Federal Revenues	8100	740	3,227,882	3,228,622
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	6,192,657		6,192,657
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		597,583	597,583
Disabled Students Programs and Services(DSPS)	8623		739,821	739,821
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		412,751	412,751
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,594,388	3,594,388

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	4,536,462		4,536,462
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		83,567	83,567
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	69,197		69,197
Timber Yield Tax	8672	17		17
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	797,723	275,336	1,073,059
State Mandated Costs	8685	3,094,347		3,094,347
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	668,478	412,418	1,080,896
Total State Revenues	8600	15,358,881	6,115,864	21,474,745

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	14,507,445		14,507,445
Tax Allocation, Supplemental Roll	8812	542,942		542,942
Tax Allocation, Unsecured Roll	8813	966,513		966,513
Prior Years Taxes	8816	2,709		2,709
Education Revenues Augmentation Fund (ERAF)	8817	(35,745)		(35,745)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	272,245		272,245
Redevelopment Agency Funds - Asset Liquidation	8819.1	545,359		545,359
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		119,469	119,469
Other Contract Services	8832			0
Sales and Commissions	8840	25,138		25,138
Rentals and Leases	8850	149,929	12,815	162,744
Interest and Investment Income	8860	42,320		42,320
Student Fees and Charges	8870			
Community Services Classes	8872	43,472	96,330	139,802
Dormitory	8873			0
Enrollment	8874	1,656,064		1,656,064
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		151,284	151,284
Instructional Materials Fees and Sales of Materials	8877	52,634		52,634
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	64,224		64,224
Parking Services and Public Transportation	8881		137,602	137,602
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	327,723	87,420	415,143
Total Local Revenues	8800	19,162,972	604,920	19,767,892
Total Revenues		34,522,593	9,948,666	44,471,259

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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#		1,606,986	1,606,986
Total Other Financing Sources	8900	0	1,606,986	1,606,986
Total Revenues and Other Financing Sources		34,522,593	11,555,652	46,078,245

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	33,073		3,806	521		37,400
Biological Sciences	0400	406,476		29,756	339		436,571
Business and Management	0500	264,162	60,952	27,200	257		352,571
Communications	0600	165,833		6,879	3,914		176,626
Computer and Information Science	0700	580,749	315	29,535	6,818		617,417
Education	0800	872,514	403,416	242,745	8,715		1,527,390
Engineering and Related Industrial Technology	0900	359,136	106,124	546,309	32,424		1,043,993
Fine and Applied Arts	1000	975,864	98,822	36,476	5,377		1,116,539
Foreign language	1100	435,195	0	4,302			439,497
Health	1200	924,887	20,363	67,651	12,038		1,024,939
Consumer Education And Home Economics	1300	227,101	5,027	11,669	632		244,429
Law	1400						0
Humanities(Letters)	1500	1,218,458	19,041	9,651			1,247,150
Library Science	1600						0
Mathematics	1700	994,396	108,774	12,238			1,115,408
Military Studies	1800						0
Physical Sciences	1900	547,723	0	4,673			552,396
Psychology	2000	168,189		203			168,392
Public Affairs and Services	2100	225,995	6,762	1,551,256			1,784,013
Social Sciences	2200	932,415	37,816	1,079	679		971,989
Commercial Services	3000	346,908	28,443	69,356	266		444,973
Interdisciplinary Studies	4900	1,488,224	54,227	15,163	521		1,558,135
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		11,167,298	950,082	2,669,947	72,501		14,859,828
Total Expenditures for GF Activities*		11,467,513	20,546,219	8,527,575	1,224,985	2,792,430	44,558,722

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	124,256	2,687,070	776,177	11,341		3,598,844
Course and Curriculum Development	6020		820,336	14,978	964		836,278
Academic / Faculty Senate	6030		139,748	1,867			141,615
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		124,256	3,647,154	793,022	12,305	0	4,576,737
Instructional Support Services	6100						
Learning Center	6110	170,173	98,228	2,619			271,020
Library	6120		728,745	14,831	134,837		878,413
Media	6130		228,252	3,328			231,580
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		416,688	26,092	85,120		527,900
Total Instructional Support Services		170,173	1,471,913	46,870	219,957	0	1,908,913
Admissions and Records	6200		489,735	48,683	195		538,613
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		240,851	72,492	1,354		314,697
Matriculation and Student Assessment	6320		1,050,839	185,674	38,914		1,275,427
Transfer Programs	6330		3,091	2,667	1,705		7,463
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,294,781	260,833	41,973	0	1,597,587

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	1,147	1,187,574	91,394	139,856		1,419,971
Disabled Student Programs and Services (DSPS)	6420		1,926,444	45,804	86,781		2,059,029
Extended Opportunity Programs and Services (EOPS)	6430		576,616	65,738	10,588		652,942
Health Services	6440		107,929	43,665			151,594
Student Personnel Administration	6450		581,057	50,338			631,395
Financial Aid Administration	6460						0
Job Placement Services	6470		87,194	3,850			91,044
Veterans Services	6480						0
Miscellaneous Student Services	6490		270	54,621			54,891
Total Other Student Services		1,147	4,467,084	355,410	237,225	0	5,060,866
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		340,490	305,329	25,907		671,726
Custodial Services	6530		452,146	81,199	487		533,832
Grounds Maintenance and Repairs	6550		349,135	149,048			498,183
Utilities	6570			821,523			821,523
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,141,771	1,357,099	26,394	0	2,525,264
Planning, Policymaking and Coordinations	6600		680,310	270,759	3,269		954,338

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		196,575	77,093	3,022		276,690
Fiscal Operations	6720		1,525,548	460,685	11,685		1,997,918
Human Resources Management	6730		487,862	49,137			536,999
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,012,350				1,012,350
Staff Development	6750			71,400			71,400
Staff Diversity	6760			4,369			4,369
Logistical Services	6770		409,447	87,846	8,102		505,395
Management Information Systems	6780		994,228	457,656	267,836		1,719,720
Other General Institutional Support Services	6790		44,307	199,222	10,694		254,223
Total General Institutional Support Services	6700	0	4,670,317	1,407,408	301,339	0	6,379,064
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	4,639	446,985	206,390	4,201		662,215
Community Use of Facilities	6830		113,653	3,699			117,352
Economic Development	6840		477,755	388,238	165,446		1,031,439
Other Community Services & Economic Development	6890						0
Total Community Services	6800	4,639	1,038,393	598,327	169,647	0	1,811,006

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		102,716	19,922	17,680		140,318
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990			98,345			98,345
Total Ancillary Services	6900	0	102,716	118,267	17,680	0	238,663
Auxiliary Operations	7000						
Contract Education	7010		100,677	43,780			144,457
Other Auxiliary Operations	7090		491,286	557,170	122,500		1,170,956
Total Auxiliary Operations	7000	0	591,963	600,950	122,500	0	1,315,413

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,722,828	1,722,828
Student Aid	7320					992,747	992,747
Other Outgo	7390					76,855	76,855
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,792,430	2,792,430
Sub-Total Non-Instructional Activites		300,215	19,596,137	5,857,628	1,152,484	2,792,430	29,698,894
Total Expenditures General Fund: activities *		11,467,513	20,546,219	8,527,575	1,224,985	2,792,430	44,558,722

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$55,699,755
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	5,321.38		
	2. 2015-2016 Second Period Actual FTES	5,440.09		
	3. 2015-2016 Population change factor (C2/C1)	1.0223		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$59,999,637
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)			\$59,999,637
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$59,999,637
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			12,441,376
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			104,200
C.	Local Property taxes			17,754,562
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.	2016-2017 Appropriations Subject to Limit			\$30,305,138

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	740		3,227,882	4,465,873	3,228,622	4,465,873
State Revenues	8600	15,358,881	11,044,099	6,115,864	9,639,289	21,474,745	20,683,388
Local Revenues	8800	19,162,972	22,521,102	604,920	781,215	19,767,892	23,302,317
Total Revenues		34,522,593	33,565,201	9,948,666	14,886,377	44,471,259	48,451,578
EXPENDITURES:							
Academic Salaries	1000	11,796,943	11,747,135	2,723,272	3,739,269	14,520,215	15,486,404
Classified Salaries	2000	5,626,814	6,280,631	2,670,544	2,797,489	8,297,358	9,078,120
Employee Benefits	3000	7,322,268	7,096,537	1,873,891	2,473,727	9,196,159	9,570,264
Supplies and Materials	4000	463,024	495,922	297,748	607,703	760,772	1,103,625
Other Operating Expenses and Services	5000	5,562,221	6,369,857	2,204,582	4,844,456	7,766,803	11,214,313
Capital Outlay	6000	508,972	691,399	716,013	1,003,307	1,224,985	1,694,706
Total Expenditures		31,280,242	32,681,481	10,486,050	15,465,951	41,766,292	48,147,432
Excess /(Deficiency) of Revenues over Expenditures		3,242,351	883,720	(537,384)	(579,574)	2,704,967	304,146
Other Financing Sources	8900			1,606,986	1,675,566	1,606,986	1,675,566
Other Outgo	7000	1,722,828	1,631,010	1,069,602	1,095,992	2,792,430	2,727,002
Net Increase/(Decrease) in Fund Balance		1,519,523	(747,290)	0	0	1,519,523	(747,290)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,833,715	4,353,238	63	63	2,833,778	4,353,301
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,833,715		63		2,833,778	
Ending Fund Balance, June 30		4,353,238	3,605,948	63	63	4,353,301	3,606,011

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	34,759	47,328				
Local Revenues	8800	6,284,114	6,183,309			200,726	315,000
Total Revenues		6,318,873	6,230,637	0	0	200,726	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	5,979,260	6,060,769				
Debt Interest and Other Service Charges	7120					500	500
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,979,260	6,060,769	0	0	500	500
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,979,260)	(6,060,769)	0	0	(500)	(500)
Net Increase/Decrease in Fund Balance		339,613	169,868	0	0	200,226	314,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,935,863	4,275,476		0	6,158,214	6,358,440
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,935,863		0		6,158,214	
Ending Fund Balance, June 30		4,275,476	4,445,344	0	0	6,358,440	6,672,940

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	1,361,381	1,111,934				
Local Revenues	8800	10,100	6,900,000	422,916	22,525		
Total Income		1,371,481	8,011,934	422,916	22,525	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,261					
Other Operating Expenses and Services	5000	1,341,726	1,105,013	713,915	10,191,471		
Capital Outlay	6000	7,552	6,962,811	12,155,195			
Total Expenditures		1,351,539	8,067,824	12,869,110	10,191,471	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,942	(55,890)	(12,446,194)	(10,168,946)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		19,942	(55,890)	(12,446,194)	(10,168,946)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	55,891	75,833	23,010,581	10,564,387		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	55,891		23,010,581		0	
Ending Fund Balance, June 30		75,833	19,943	10,564,387	395,441	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	173,998	131,131			21,512	42,036
Total Income		173,998	131,131	0	0	21,512	42,036
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					25,543	39,340
Employee Benefits	3000					16,504	26,750
Supplies and Materials	4000	75,149	52,981				
Other Operating Expenses and Services	5000	39,755	365,673			52,250	51,300
Capital Outlay	6000	26,437	9,600				
Total Expenditures		141,341	428,254	0	0	94,297	117,390
Excess /(Deficiency) of Revenues over Expenditures		32,657	(297,123)	0	0	(72,785)	(75,354)
Other Financing Sources	8900					72,786	75,354
Other Outgo	7000	8,000	9,500				
Net Increase/(Decrease) in Fund Balance		24,657	(306,623)	0	0	1	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	463,813	488,470		0	0	1
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	463,813		0		0	
Ending Fund Balance, June 30		488,470	181,847	0	0	1	1

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	6,303,805	6,494,210				
State Revenues	8600						
Local Revenues	8800						
Total Income		6,303,805	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		6,303,805	6,484,735	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,303,805	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: 2015-2016

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,530,117
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	72,786

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: 2015-2016

Budget Year: 2016-2017

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	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						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		797,723			275,336	
Instructional & Institutional Unrestricted							
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		263,413		263,413		263,413
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	263,413	0	263,413	0	263,413
Other Operating Expenses and Services	5000		534,310		534,310	275,336	809,646
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	797,723	0	797,723	275,336	1,073,059
Ending Balance					0	0	0

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: 2015-2016

Budget Year: 2016-2017

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						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		712,000			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		271,896		271,896		271,896
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	271,896	0	271,896	0	271,896
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	712,000	0	712,000	127,650	839,650
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	4,536,462
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	4,536,462	0	0	4,536,462
TOTAL		4,536,462	0	0	4,536,462

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 440

Name: GAVILAN JOINT

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	1,319,306	10.73%	1,008,453	11.85%	2,327,759	N/A	N/A
2016-17	1,202,719	12.58%	1,187,072	13.89%	2,389,791	62,032	2.66%
2017-18	1,379,589	14.43%	1,324,667	15.50%	2,704,256	314,465	13.16%
2018-19	1,556,460	16.28%	1,461,407	17.10%	3,017,867	313,611	11.60%
2019-20	1,733,330	18.13%	1,589,600	18.60%	3,322,930	305,063	10.11%
2020-21	1,826,068	19.10%	1,692,155	19.80%	3,518,223	195,293	5.88%

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