

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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: Graciano Mendoza

(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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	4,595,012	4,595,012		4,595,012
Other	1300	4,860,068	4,860,068		4,860,068
Total Instructional Salaries		9,455,080	9,455,080	0	9,455,080
Non-Instructional Salaries					
Contract or Regular	1200		2,605,623		2,605,623
Other	1400		612,068		612,068
Total Non-Instructional Salaries		0	3,217,691	0	3,217,691
Total Academic Salaries		9,455,080	12,672,771	0	12,672,771
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,127,488		5,127,488
Other	2300		275,242		275,242
Total Non-Instructional Salaries		0	5,402,730	0	5,402,730
Instructional Aides					
Regular Status	2200	506,948	506,948		506,948
Other	2400	37,054	37,055		37,055
Total Instructional Aides		544,002	544,003	0	544,003
Total Classified Salaries		544,002	5,946,733	0	5,946,733
Employee Benefits	3000	4,215,449	8,888,680	(100)	8,888,580
Supplies and Materials	4000		95,680		95,680
Other Operating Expenses	5000	1,245,524	4,624,311	19,054	4,643,365
Equipment Replacement	6420		48,113		48,113
Total Expenditures Prior to Exclusions		15,460,055	32,276,288	18,954	32,295,242

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	609,767	609,767		609,767
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		791,636		791,636
Objects to Exclude	Object Code				
Rents and Leases	5060		177,378		177,378
Lottery Expenditures					
Academic Salaries	1000		629,640		629,640
Classified Salaries	2000				0
Employee Benefits	3000		239,085		239,085
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		1,740		1,740
Total Supplies and Materials		0	1,740	0	1,740
Other Operating Expenses and Services	5000				0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				0
Equipment - Replacement	6420		48,113		48,113
Total Equipment		0	48,113	0	48,113
Total Capital Outlay		0	48,113	0	48,113
Other Outgo	7000		145,624		145,624
Total Exclusions		609,767	2,642,983	0	2,642,983
Total for ECS 84362, 50% Law		14,850,288	29,633,305	18,954	29,652,259
Percent of CEE (Instructional Salary Cost / Total CEE)		50.11%	100.00%		
50% of Current Expense of Education			14,816,652		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,850,288	29,633,305	18,954	29,652,259
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,460,055	32,276,288	18,954	32,295,242
Capital Expenditures	6000	11,729	48,113		48,113
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,471,784	32,324,401	18,954	32,343,355

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 440

Name: GAVILAN JOINT

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	16,000		16,000
In County Treasury	9112	6,501,785	1,690,206	8,191,991
Cash With Fiscal Agents	9113	25,954		25,954
Revolving Cash Accounts	9114	44,912		44,912
Investments (at cost)	9120			0
Accounts Receivable	9130	4,023,622	3,113,490	7,137,112
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	243,087	81,092	324,179
TOTAL ASSETS		10,855,360	4,884,788	15,740,148
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,390,793	643,155	3,033,948
Accrued Salaries and Wages Payable	9520	293,284	6,620	299,904
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	924,904	4,410,799	5,335,703
TOTAL LIABILITIES		3,608,981	5,060,574	8,669,555

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 440

Name: GAVILAN JOINT

		11	12	10
Description	CA (Object)	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		(175,785)	(175,785)
Total Fund Balance		0	(175,785)	(175,785)
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	6,812,126		6,812,126
TOTAL FUND EQUITY		6,812,126	(175,785)	6,636,341
TOTAL LIABILITIES AND FUND EQUITY		10,421,107	4,884,789	15,305,896

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,200,512		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			6,603,334
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		18,200,512	0	6,603,334
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			1,277,444
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	1,277,444

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	18,200,512		5,325,890
Total Fund Balance		18,200,512	0	5,325,890
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		18,200,512	0	5,325,890
TOTAL LIABILITIES AND FUND EQUITY		18,200,512	0	6,603,334

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2021

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						
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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2021

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 440

Name: GAVILAN JOINT

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	8,980		
In County Treasury	9112	159,410		116,860,395
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	339		211,197
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		168,729	0	117,071,592
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			959,630
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	959,630

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, 2021

District ID: 440

Name: GAVILAN JOINT

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	168,729		116,111,962
Total Fund Balance		168,729	0	116,111,962
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		168,729	0	116,111,962
TOTAL LIABILITIES AND FUND EQUITY		168,729	0	117,071,592

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2021

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2021

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, 2021

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	32	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	27	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		59	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		
Total Current Liabilities and Deferred Revenue		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
TOTAL LIABILITIES	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	59	
Total Reserved Fund Balance		59	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		59	0
TOTAL LIABILITIES AND FUND EQUITY		59	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 440

Name: GAVILAN JOINT

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	290,507							
In County Treasury	9112	45,647		103,236	282,384				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130			29					
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		336,354	0	103,265	282,384	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 440

Name: GAVILAN JOINT

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,238		200	(257,854)				
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				556,609				
Total Current Liabilities and Deferred Revenue		3,238	0	200	298,755	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	3,238	0	200	298,755	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 440

Name: GAVILAN JOINT

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	333,116							
Total Reserved Fund Balance		333,116	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			103,065	(16,371)				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		333,116	0	103,065	(16,371)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		336,354	0	103,265	282,384	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,147,484	1,147,484
Workforce Investment Act	8130		230,945	230,945
Temporary Assistance for Needy Families (TANF)	8140		56,028	56,028
Student Financial Aid	8150			0
Veterans Education	8160		78,935	78,935
Vocational and Technical Education Act (VATEA)	8170		155,367	155,367
Other Federal Revenues	8190	7,160	3,650,715	3,657,875
Total Federal Revenues	8100	7,160	5,319,474	5,326,634
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	3,757,727		3,757,727
Other General Apportionment	8613	146,415		146,415
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		699,996	699,996
Disabled Students Programs and Services(DSPS)	8623		737,875	737,875
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		570,000	570,000
Telecommunications and Technology Infrastructure Program (TTIP)	8626		15,958	15,958
Other General Categorical Programs	8627		4,046,360	4,046,360

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	8,385,642		8,385,642
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	94,780		94,780
Timber Yield Tax	8672	485		485
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	868,726	280,609	1,149,335
State Mandated Costs	8685	152,480		152,480
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,089,342	1,630,700	2,720,042
Total State Revenues	8600	14,495,597	7,981,498	22,477,095

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	19,829,789		19,829,789
Tax Allocation, Supplemental Roll	8812	632,998		632,998
Tax Allocation, Unsecured Roll	8813	1,227,473		1,227,473
Prior Years Taxes	8816	93,474		93,474
Education Revenues Augmentation Fund (ERAF)	8817	(2,193,887)		(2,193,887)
Redevelopment Agency Funds - Pass Through	8818	504,052		504,052
Redevelopment Agency Funds - Residual	8819	2,311,805		2,311,805
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		9,857	9,857
Contract Services	8830			
Contract Instructional Services	8831		208,050	208,050
Other Contranct Services	8832			0
Sales and Commissions	8840		3,037	3,037
Rentals and Leases	8850	736,472		736,472
Interest and Investment Income	8860	54,854		54,854
Student Fees and Charges	8870			
Community Services Classes	8872		91,892	91,892
Dormitory	8873			0
Enrollment	8874	2,848,940		2,848,940
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-1971065		-1971065
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		190,629	190,629
Instructional Materials Fees and Sales of Materials	8877	69,841		69,841
Insurance	8878			0
Student Records	8879	27,128		27,128
Nonresident Tuition	8880	132,785		132,785
Parking Services and Public Transportation	8881		16,625	16,625
Other Student Fees and Charges	8885	17,797	6,596	24,393
Other Local Revenues	8890	8,048	16,251	24,299
Total Local Revenues	8800	24,330,504	542,937	24,873,441
Total Revenues		38,833,261	13,843,909	52,677,170

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940	145,624		145,624
Incoming Transfers -- (8970/8981/8982/8983)	898#		494,563	494,563
Total Other Financing Sources	8900	145,624	494,563	640,187
Total Revenues and Other Financing Sources		38,978,885	14,338,472	53,317,357

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	21,687					21,687
Biological Sciences	0400	644,756	30,830	32,333			707,919
Business and Management	0500	352,612					352,612
Communications	0600	80,787		498	4,417		85,702
Computer and Information Science	0700	614,923	13,689	2,883	15,498		646,993
Education	0800	751,652	571,244	53,876			1,376,772
Engineering and Related Industrial Technology	0900	426,735	5,661	19,877	13,192		465,465
Fine and Applied Arts	1000	1,038,676	189,837	11,470	4,361		1,244,344
Foreign language	1100	498,572					498,572
Health	1200	680,632	294,731	19,736	5,758		1,000,857
Consumer Education And Home Economics	1300	403,647	36,953	17,975	4,417		462,992
Law	1400						0
Humanities(Letters)	1500	1,737,783	97,649	353			1,835,785
Library Science	1600	3,043					3,043
Mathematics	1700	800,957	162,302	7,308			970,567
Military Studies	1800						0
Physical Sciences	1900	491,128	71,711	4,144			566,983
Psychology	2000	131,630	589				132,219
Public Affairs and Services	2100	237,904	174,534	1,390,482	56,703		1,859,623
Social Sciences	2200	1,078,582	148,040	364			1,226,986
Commercial Services	3000	366,140	37,262	68,281			471,683
Interdisciplinary Studies	4900	2,585,832	67,247	3,791			2,656,870
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	610,919	(1,152)				609,767
Sub-Total Instructional Activites		13,558,597	1,901,127	1,633,371	104,346		17,197,441
Total Expenditures for GF Activities*		14,767,428	20,657,462	6,665,799	625,134	5,000,088	47,715,911

*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: 2020-2021

Budget Year: 2021-2022

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	1,089,342	2,241,199	737,076	85,139		4,152,756
Course and Curriculum Development	6020		294,700				294,700
Academic / Faculty Senate	6030		162,334	3,275			165,609
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		1,089,342	2,698,233	740,351	85,139	0	4,613,065
Instructional Support Services	6100						
Learning Center	6110	12,328	35,319				47,647
Library	6120		736,970	2,645			739,615
Media	6130		598,623	20,648			619,271
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		233,383	42,632	312		276,327
Total Instructional Support Services		12,328	1,604,295	65,925	312	0	1,682,860
Admissions and Records	6200		553,355	7,575	1,600		562,530
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		682,396	2,030	70		684,496
Matriculation and Student Assessment	6320		1,606,448	43,650	872		1,650,970
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,288,844	45,680	942	0	2,335,466

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: 2020-2021

Budget Year: 2021-2022

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	85,409	511,980	67,457	31,765		696,611
Disabled Student Programs and Services (DSPS)	6420		1,027,292	14,976	250		1,042,518
Extended Opportunity Programs and Services (EOPS)	6430		632,943	59,824	18,856		711,623
Health Services	6440		190,100	191,366			381,466
Student Personnel Administration	6450						0
Financial Aid Administration	6460		889,348	490,139	253,965		1,633,452
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490						0
Total Other Student Services		85,409	3,251,663	823,762	304,836	0	4,465,670
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		220,755	396,621	4,480		621,856
Custodial Services	6530		232,054	65,429			297,483
Grounds Maintenance and Repairs	6550		313,351	183,745	3,976		501,072
Utilities	6570			779,441			779,441
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	766,160	1,425,236	8,456	0	2,199,852
Planning, Policymaking and Coordinations	6600		807,983	218,086			1,026,069

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

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: 2020-2021

Budget Year: 2021-2022

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		876,283	195,528			1,071,811
Fiscal Operations	6720		1,553,087	178,689	567		1,732,343
Human Resources Management	6730		684,646	72,190			756,836
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			15,427			15,427
Staff Diversity	6760			15,600			15,600
Logistical Services	6770		462,845	88,299			551,144
Management Information Systems	6780		1,054,701	435,981	27,177		1,517,859
Other General Institutional Support Services	6790			14,617			14,617
Total General Institutional Support Services	6700	0	4,631,562	1,016,331	27,744	0	5,675,637
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	21,752	549,010	257,539	12,706		841,007
Community Use of Facilities	6830						0
Economic Development	6840		552,210	202,273	46,368		800,851
Other Community Services & Economic Development	6890		44,879	13,847			58,726
Total Community Services	6800	21,752	1,146,099	473,659	59,074	0	1,700,584

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2020-2021

Budget Year: 2021-2022

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		203,630	6,114			209,744
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990		3,863	32,205			36,068
Total Ancillary Services	6900	0	207,493	38,319	0	0	245,812
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		800,648	177,504	32,685		1,010,837
Total Auxiliary Operations	7000	0	800,648	177,504	32,685	0	1,010,837

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: 2020-2021

Budget Year: 2021-2022

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					(8,592)	(8,592)
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	(8,592)	(8,592)
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,006,463	1,006,463
Student Aid	7320					954,573	954,573
Other Outgo	7390					2,152,500	2,152,500
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,113,536	4,113,536
Sub-Total Non-Instructional Activites		1,208,831	18,756,335	5,032,428	520,788	5,000,088	30,518,470
Total Expenditures General Fund: activities *		14,767,428	20,657,462	6,665,799	625,134	5,000,088	47,715,911

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$70,311,570
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	4,860.77		
	2. 2020-2021 Second Period Actual FTES	3,869.64		
	3. 2020-2021 Population change factor (C2/C1)	0.7961		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$59,182,411
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)			\$59,182,411
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$59,182,411
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			12,712,335
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			48,000
C.	Local Property taxes			22,491,434
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$35,251,769

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	7,160		5,319,474	2,428,634	5,326,634	2,428,634
State Revenues	8600	14,495,597	14,478,952	7,981,498	7,357,353	22,477,095	21,836,305
Local Revenues	8800	24,330,504	24,474,264	542,937	1,020,121	24,873,441	25,494,385
Total Revenues		38,833,261	38,953,216	13,843,909	10,806,108	52,677,170	49,759,324
EXPENDITURES:							
Academic Salaries	1000	12,672,771	13,631,364	2,863,836	2,210,546	15,536,607	15,841,910
Classified Salaries	2000	5,946,736	7,038,243	2,544,707	2,215,019	8,491,443	9,253,262
Employee Benefits	3000	8,888,583	10,071,687	2,508,257	2,637,522	11,396,840	12,709,209
Supplies and Materials	4000	95,683	520,775	456,271	1,045,326	551,954	1,566,101
Other Operating Expenses and Services	5000	4,619,339	5,278,601	1,494,506	2,557,618	6,113,845	7,836,219
Capital Outlay	6000	48,113	105,905	577,021	1,120,279	625,134	1,226,184
Total Expenditures		32,271,225	36,646,575	10,444,598	11,786,310	42,715,823	48,432,885
Excess /(Deficiency) of Revenues over Expenditures		6,562,036	2,306,641	3,399,311	(980,202)	9,961,347	1,326,439
Other Financing Sources	8900	145,624		494,563	2,323,425	640,187	2,323,425
Other Outgo	7000	997,871	1,648,825	4,002,217	1,343,222	5,000,088	2,992,047
Net Increase/(Decrease) in Fund Balance		5,709,789	657,816	(108,343)	1	5,601,446	657,817
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	962,078	6,786,154	108,163	(175,789)	1,070,241	6,610,365
Prior Years Adjustments	9020	114,287		(175,609)		(61,322)	
Adjusted Beginning Balance	9030	1,076,365		(67,446)		1,008,919	
Ending Fund Balance, June 30		6,786,154	7,443,970	(175,789)	(175,788)	6,610,365	7,268,182

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	92,700	25,273				
Local Revenues	8800	19,550,892	6,343,501			1,653,226	315,000
Total Revenues		19,643,592	6,368,774	0	0	1,653,226	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	16,699,070	6,241,350				
Debt Interest and Other Service Charges	7120					18,808	500
Transfers Outgoing	7300 & 7400					1,200,000	
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,699,070	6,241,350	0	0	1,218,808	500
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,699,070)	(6,241,350)	0	0	(1,218,808)	(500)
Net Increase/Decrease in Fund Balance		2,944,522	127,424	0	0	434,418	314,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,255,990	18,200,512		0	6,168,917	6,603,335
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,255,990		0		6,168,917	
Ending Fund Balance, June 30		18,200,512	18,327,936	0	0	6,603,335	6,917,835

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		111,976				
Local Revenues	8800	1,281				105,863,542	
Total Income		1,281	111,976	0	0	105,863,542	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	42,071	111,976			646,576	367,648
Capital Outlay	6000					4,803,671	19,993,531
Total Expenditures		42,071	111,976	0	0	5,450,247	20,361,179
Excess /(Deficiency) of Revenues over Expenditures		(40,790)	0	0	0	100,413,295	(20,361,179)
Other Financing Sources	8900	451,113					
Other Outgo	7000					7,494,813	
Net Increase/(Decrease) in Fund Balance		410,323	0	0	0	92,918,482	(20,361,179)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	958,901	168,729	23,193,481	0		116,111,963
Prior Years Adjutments	9020	(1,200,495)		(23,193,481)		23,193,481	
Adjusted Beginning Balance	9030	(241,594)		0		23,193,481	
Ending Fund Balance, June 30		168,729	168,729	0	0	116,111,963	95,750,784

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	100					
Other Financing Sources	8900	761,010	195,706				
Total Income		761,110	195,706	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		195,706				
Capital Outlay	6000						
Total Expenditures		0	195,706	0	0		
Net Profit or Loss		761,110	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		761,110	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(760,479)	59		0		
Prior Years Adjustments	9020	(572)					
Adjusted Beginning Balance	9030	(761,051)		0			
Ending Fund Balance, June 30		59	59	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	117,884	52,500			88,225	40,800
Total Income		117,884	52,500	0	0	88,225	40,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						25,663
Employee Benefits	3000						19,893
Supplies and Materials	4000	1,384	3,500				700
Other Operating Expenses and Services	5000	11,564	104,295			253	13,551
Capital Outlay	6000	3,430	2,500				
Total Expenditures		16,378	110,295	0	0	253	59,807
Excess /(Deficiency) of Revenues over Expenditures		101,506	(57,795)	0	0	87,972	(19,007)
Other Financing Sources	8900						4,006
Other Outgo	7000	(34,690)	20,500				
Net Increase/(Decrease) in Fund Balance		136,196	(78,295)	0	0	87,972	(15,001)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	196,418	333,118		0	16,139	103,065
Prior Years Adjustments	9020	504				(1,046)	
Adjusted Beginning Balance	9030	196,922		0		15,093	
Ending Fund Balance, June 30		333,118	254,823	0	0	103,065	88,064

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	7,368,994	7,309,096				
State Revenues	8600	1,590,703	1,291,598				
Local Revenues	8800						
Total Income		8,959,697	8,600,694	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		8,959,697	8,600,694	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,959,697	8,660,912				
Net Increase/(Decrease) in Fund Balance		0	(60,218)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,574	(16,371)		0		0
Prior Years Adjustments	9020	(27,945)					
Adjusted Beginning Balance	9030	(16,371)		0		0	
Ending Fund Balance, June 30		(16,371)	(76,589)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	245,453
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	761,010
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,836,464
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	66,925
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	384,188

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Object 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		868,726			280,609		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		629,641		629,641			629,641
Classified Salaries	2000				0			0
Employee Benefits	3000		239,085		239,085			239,085
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	183,802		183,802
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	183,802		183,802
Other Operating Expenses and Services	5000				0	14,608		14,608
Capital Outlay	6000							
Library Books	6300				0	82,199		82,199
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	82,199		82,199
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	868,726	0	868,726	280,609		1,149,335
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: 2020-2021

Budget Year: 2021-2022

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Object 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		665,040		100,000			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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		332,520		332,520			332,520
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	332,520	0	332,520	0		332,520
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300		332,520		332,520	100,000		432,520
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	332,520	0	332,520	100,000		432,520
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	665,040	0	665,040	100,000		765,040
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021 District ID: 440 Name: GAVILAN JOINT

EPA Revenue	8,385,642
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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	8,385,642	0	0	8,385,642
TOTAL		8,385,642	0	0	8,385,642

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 440

Name: GAVILAN JOINT

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	2,229,289	2,142,209	4,371,498	N/A	N/A
2021-22	2,896,515	2,765,929	5,662,444	1,290,946	29.53%
2022-23	3,956,732	3,151,058	7,107,790	1,445,346	25.53%
2023-24	3,956,732	3,271,789	7,228,521	120,731	1.70%
2024-25	3,996,299	3,344,227	7,340,526	112,005	1.55%
2025-26	4,036,262	3,377,669	7,413,931	73,405	1.00%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
We will fund out of current general fund budget and have included increases in the multi-year projections