

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022)

(Budget Report for Fiscal Year 2022-2023)

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: Theresa Michelle Director, Fiscal Services
Anaya
(408) 852-2828 Ext: tanaya@gavilan.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	4,813,399	4,813,399		4,813,399
Other	1300	6,348,043	6,374,487		6,374,487
Total Instructional Salaries		11,161,442	11,187,886	0	11,187,886
Non-Instructional Salaries					
Contract or Regular	1200		2,424,792		2,424,792
Other	1400		516,463		516,463
Total Non-Instructional Salaries		0	2,941,255	0	2,941,255
Total Academic Salaries		11,161,442	14,129,141	0	14,129,141
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,187,936		6,187,936
Other	2300		354,762		354,762
Total Non-Instructional Salaries		0	6,542,698	0	6,542,698
Instructional Aides					
Regular Status	2200	453,692	453,692		453,692
Other	2400	51,126	51,126		51,126
Total Instructional Aides		504,818	504,818	0	504,818
Total Classified Salaries		504,818	7,047,516	0	7,047,516
Employee Benefits	3000	3,937,047	9,036,152		9,036,152
Supplies and Materials	4000		265,894		265,894
Other Operating Expenses	5000		3,922,857		3,922,857
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,603,307	34,401,560	0	34,401,560

For Actual Year: 2021-2022

Budget Year: 2022-2023

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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		39,464		39,464
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		645,781		645,781
Objects to Exclude	Object Code				
Rents and Leases	5060		173,916		173,916
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				0
Noninstructional, Supplies & Materials	4400		921,186		921,186
Total Supplies and Materials		0	921,186	0	921,186
Other Operating Expenses and Services	5000		1,430,376		1,430,376

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		31,752		31,752
Equipment - Replacement	6420				0
Total Equipment		0	31,752	0	31,752
Total Capital Outlay		0	31,752	0	31,752
Other Outgo	7000				0
Total Exclusions		0	3,242,475	0	3,242,475
Total for ECS 84362, 50% Law		15,603,307	31,159,085	0	31,159,085
Percent of CEE (Instructional Salary Cost / Total CEE)		50.08%	100.00%		
50% of Current Expense of Education			15,579,542		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,603,307	31,159,085	0	31,159,085
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,603,307	34,401,560	0	34,401,560
Capital Expenditures	6000	18,551	31,752		31,752
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,621,858	34,433,312	0	34,433,312

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

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	4,205,362	4,110,115	8,315,477
Cash With Fiscal Agents	9113	(382,227)	(101,966)	(484,193)
Revolving Cash Accounts	9114	11,213,227		11,213,227
Investments (at cost)	9120			0
Accounts Receivable	9130	1,069,079	2,209,642	3,278,721
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	51,804	23,690	75,494
TOTAL ASSETS		16,173,245	6,241,481	22,414,726
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,191,164	186,271	3,377,435
Accrued Salaries and Wages Payable	9520	283,429	16,667	300,096
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	672,206	6,316,294	6,988,500
TOTAL LIABILITIES		4,146,799	6,519,232	10,666,031

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

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			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	12,026,446	(277,751)	11,748,695
TOTAL FUND EQUITY		12,026,446	(277,751)	11,748,695
TOTAL LIABILITIES AND FUND EQUITY		16,173,245	6,241,481	22,414,726

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	15,703,503		
Cash With Fiscal Agents	9113	(389,581)		
Investments (at cost)	9120			5,796,691
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		15,313,922	0	5,796,691
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, 2022

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			4,519,247
Total Fund Balance		0	0	4,519,247
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	15,313,922		
TOTAL FUND EQUITY		15,313,922	0	4,519,247
TOTAL LIABILITIES AND FUND EQUITY		15,313,922	0	5,796,691

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, 2022

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, 2022

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, 2022

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
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,983,732		108,669,713
Cash With Fiscal Agents	9113	(49,213)		(2,695,934)
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		1,934,519	0	105,973,779
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	16,965		437,056
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		16,965	0	437,056

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, 2022

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			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	1,917,554		105,536,723
TOTAL FUND EQUITY		1,917,554	0	105,536,723
TOTAL LIABILITIES AND FUND EQUITY		1,934,519	0	105,973,779

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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

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, 2022

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

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, 2022

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	75	
Cash With Fiscal Agents	9113	(2)	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
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		73	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, 2022

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	73	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		73	0
TOTAL LIABILITIES AND FUND EQUITY		73	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	182,790							
In County Treasury	9112	112,444		82,597	(1,472,178)				
Cash With Fiscal Agents	9113	(7,324)		(2,049)	36,523				
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130				1,608,535				
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		288,110	0	80,548	172,880	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,788		640					
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				169,780				
Total Current Liabilities and Deferred Revenue		1,788	0	640	169,780	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	1,788	0	640	169,780	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	286,322		79,908	3,100				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		286,322	0	79,908	3,100	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		288,110	0	80,548	172,880	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		49,297	49,297
Workforce Investment Act	8130		230,950	230,950
Temporary Assistance for Needy Families (TANF)	8140		28,447	28,447
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		150,761	150,761
Other Federal Revenues	8190	17,846	3,980,223	3,998,069
Total Federal Revenues	8100	17,846	4,439,678	4,457,524
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	2,711,247		2,711,247
Other General Apportionment	8613	(77,086)		(77,086)
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		625,897	625,897
Disabled Students Programs and Services(DSPS)	8623		715,659	715,659
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		492,808	492,808
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,849,261	2,849,261

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	10,352,869		10,352,869
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	86,350		86,350
Timber Yield Tax	8672	187		187
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	921,186	282,135	1,203,321
State Mandated Costs	8685	159,909		159,909
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,131,856	2,713,897	3,845,753
Total State Revenues	8600	15,286,518	7,679,657	22,966,175

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	18,394,700		18,394,700
Tax Allocation, Supplemental Roll	8812	3,448,070		3,448,070
Tax Allocation, Unsecured Roll	8813	1,189,394		1,189,394
Prior Years Taxes	8816	26,909		26,909
Education Revenues Augmentation Fund (ERAF)	8817	(3,321,078)		(3,321,078)
Redevelopment Agency Funds - Pass Through	8818	555,364		555,364
Redevelopment Agency Funds - Residual	8819	2,362,713		2,362,713
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840	5,649	953	6,602
Rentals and Leases	8850	774,618		774,618
Interest and Investment Income	8860	(373,631)	(107,440)	(481,071)
Student Fees and Charges	8870			
Community Services Classes	8872		88,908	88,908
Dormitory	8873			0
Enrollment	8874	3,493,959		3,493,959
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(1,773,261)		(1,773,261)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		97,555	97,555
Instructional Materials Fees and Sales of Materials	8877	29,659		29,659
Insurance	8878			0
Student Records	8879	26,971		26,971
Nonresident Tuition	8880	15,222		15,222
Parking Services and Public Transportation	8881		63,746	63,746
Other Student Fees and Charges	8885	100		100
Other Local Revenues	8890	18,850	374,105	392,955
Total Local Revenues	8800	24,874,208	517,827	25,392,035
Total Revenues		40,178,572	12,637,162	52,815,734

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022 District ID: 440 Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		1,618,071	1,618,071
Total Other Financing Sources	8900	0	1,618,071	1,618,071
Total Revenues and Other Financing Sources		40,178,572	14,255,233	54,433,805

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: 2021-2022

Budget Year: 2022-2023

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	22,518					22,518
Biological Sciences	0400	711,685	33,493	37,078			782,256
Business and Management	0500	320,613					320,613
Communications	0600	316,006			4,854		320,860
Computer and Information Science	0700	436,592		1,344	14,598		452,534
Education	0800	837,231	646,164	271,732	8,228		1,763,355
Engineering and Related Industrial Technology	0900	445,521	4,953	24,137	10,968		485,579
Fine and Applied Arts	1000	1,014,148	202,607	19,855	908		1,237,518
Foreign language	1100	512,315		3,754			516,069
Health	1200	767,050	383,361	41,783	8,931		1,201,125
Consumer Education And Home Economics	1300	355,793	1,947	834			358,574
Law	1400						0
Humanities(Letters)	1500	1,586,299	109,535	1,543			1,697,377
Library Science	1600	10,954					10,954
Mathematics	1700	819,010	123,861	1,617			944,488
Military Studies	1800						0
Physical Sciences	1900	493,335	79,351	4,372			577,058
Psychology	2000	162,829					162,829
Public Affairs and Services	2100	200,593	214,439	1,581,603	7,207		2,003,842
Social Sciences	2200	1,234,377	16,590	299			1,251,266
Commercial Services	3000	404,106	44,717	33,708			482,531
Interdisciplinary Studies	4900	2,061,213	196,248	4,108			2,261,569
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		388,810				388,810
Sub-Total Instructional Activites		12,712,188	2,446,076	2,027,767	55,694		17,241,725
Total Expenditures for GF Activities*		14,143,347	23,751,087	7,745,099	1,041,257	2,790,601	49,471,391

*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: 2021-2022

Budget Year: 2022-2023

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	999,289	2,100,961	507,371	204,132		3,811,753
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		88,465	2,562			91,027
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		999,289	2,189,426	509,933	204,132	0	3,902,780
Instructional Support Services	6100						
Learning Center	6110	483	13,252				13,735
Library	6120		732,413	3,831	(6,926)		729,318
Media	6130		293,498	1,282	1,954		296,734
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		178,007	2,389			180,396
Total Instructional Support Services		483	1,217,170	7,502	(4,972)	0	1,220,183
Admissions and Records	6200		666,536	102,548	3,022		772,106
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		660,018	2,563	510		663,091
Matriculation and Student Assessment	6320		1,578,635	115,856	1,050		1,695,541
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,238,653	118,419	1,560	0	2,358,632

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: 2021-2022

Budget Year: 2022-2023

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		591,402	38,045	4,756		634,203
Disabled Student Programs and Services (DSPS)	6420		1,207,841	35,965	1,545		1,245,351
Extended Opportunity Programs and Services (EOPS)	6430		695,758	16,840	21,877		734,475
Health Services	6440		102,232	38,420	1,244		141,896
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,966,842	506,397	507,553		2,980,792
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		10,340	3,098	1,078		14,516
Total Other Student Services		0	4,574,415	638,765	538,053	0	5,751,233
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		488,581	392,894	2,554		884,029
Custodial Services	6530		514,455	82,552	6,444		603,451
Grounds Maintenance and Repairs	6550		420,085	215,499	3,987		639,571
Utilities	6570			929,729			929,729
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,423,121	1,620,674	12,985	0	3,056,780
Planning, Policymaking and Coordinations	6600		841,585	215,894			1,057,479

* 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: 2021-2022

Budget Year: 2022-2023

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		388,595	78,346			466,941
Fiscal Operations	6720		1,750,190	327,104	2,755		2,080,049
Human Resources Management	6730		763,918	66,475	423		830,816
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			35,519			35,519
Staff Diversity	6760		31,832	13,825			45,657
Logistical Services	6770		582,857	56,206	1,112		640,175
Management Information Systems	6780		1,374,595	753,893			2,128,488
Other General Institutional Support Services	6790		294,093	347,765			641,858
Total General Institutional Support Services	6700	0	5,186,080	1,679,133	4,290	0	6,869,503
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	431,387	1,035,786	333,245	16,645		1,817,063
Community Use of Facilities	6830		398				398
Economic Development	6840		752,716	253,074	108,122		1,113,912
Other Community Services & Economic Development	6890		32,629				32,629
Total Community Services	6800	431,387	1,821,529	586,319	124,767	0	2,964,002

* 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: 2021-2022

Budget Year: 2022-2023

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		180,146	7,701			187,847
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990		2,114	15,367			17,481
Total Ancillary Services	6900	0	182,260	23,068	0	0	205,328
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		964,236	215,077	101,726		1,281,039
Total Auxiliary Operations	7000	0	964,236	215,077	101,726	0	1,281,039

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: 2021-2022

Budget Year: 2022-2023

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					1,850,519	1,850,519
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,850,519	1,850,519
Sub-Total Non-Instructional Activites		1,431,159	21,305,011	5,717,332	985,563	2,790,601	32,229,666
Total Expenditures General Fund: activities *		14,143,347	23,751,087	7,745,099	1,041,257	2,790,601	49,471,391

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$35,251,769
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	3,869.64		
	2. 2021-2022 Second Period Actual FTES	3,778.60		
	3. 2021-2022 Population change factor (C2/C1)	0.9765		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$37,022,316
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)			\$37,022,316
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$37,022,316
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			10,917,285
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			93,577
C.	Local Property taxes			22,470,597
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.	2022-2023 Appropriations Subject to Limit			\$33,481,459

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	17,846	0	4,439,678	6,905,478	4,457,524	6,905,478
State Revenues	8600	15,286,518	20,621,677	7,679,657	9,659,119	22,966,175	30,280,796
Local Revenues	8800	24,874,208	24,834,501	517,827	1,276,107	25,392,035	26,110,608
Total Revenues		40,178,572	45,456,178	12,637,162	17,840,704	52,815,734	63,296,882
EXPENDITURES:							
Academic Salaries	1000	12,650,673	14,139,199	3,526,576	2,491,592	16,177,249	16,630,791
Classified Salaries	2000	7,047,516	8,619,165	2,897,060	4,043,382	9,944,576	12,662,547
Employee Benefits	3000	9,036,152	11,882,801	2,736,457	3,434,740	11,772,609	15,317,541
Supplies and Materials	4000	265,894	544,258	349,639	1,625,971	615,533	2,170,229
Other Operating Expenses and Services	5000	5,401,324	6,079,606	1,728,242	4,634,943	7,129,566	10,714,549
Capital Outlay	6000	31,752	102,880	1,009,505	984,351	1,041,257	1,087,231
Total Expenditures		34,433,311	41,367,909	12,247,479	17,214,979	46,680,790	58,582,888
Excess /(Deficiency) of Revenues over Expenditures		5,745,261	4,088,269	389,683	625,725	6,134,944	4,713,994
Other Financing Sources	8900		0	1,618,071	1,184,960	1,618,071	1,184,960
Other Outgo	7000	674,136	440,584	2,116,465	1,810,685	2,790,601	2,251,269
Net Increase/(Decrease) in Fund Balance		5,071,125	3,647,685	(108,711)	0	4,962,414	3,647,685
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,786,154	12,026,446	(175,789)	(277,749)	6,610,365	11,748,697
Prior Years Adjustments	9020	169,167		6,751		175,918	
Adjusted Beginning Balance	9030	6,955,321		(169,038)		6,786,283	
Ending Fund Balance, June 30		12,026,446	15,674,131	(277,749)	(277,749)	11,748,697	15,396,382

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	67,814	25,273				
Local Revenues	8800	16,810,841	6,343,501			(797,671)	315,000
Total Revenues		16,878,655	6,368,774	0	0	(797,671)	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	19,837,899	6,248,400				
Debt Interest and Other Service Charges	7120					8,971	500
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,837,899	6,248,400	0	0	8,971	500
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,837,899)	(6,248,400)	0	0	(8,971)	(500)
Net Increase/Decrease in Fund Balance		(2,959,244)	120,374	0	0	(806,642)	314,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,200,512	15,313,922		0	6,603,335	4,519,247
Prior Years Adjustments	9020	72,654				(1,277,446)	
Adjusted Beginning Balance	9030	18,273,166		0		5,325,889	
Ending Fund Balance, June 30		15,313,922	15,434,296	0	0	4,519,247	4,833,747

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		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: 2021-2022

Budget Year: 2022-2023

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	1,993,051	1,993,051				
Local Revenues	8800	(21,052)	22,526			(2,534,434)	
Total Income		1,971,999	2,015,577	0	0	(2,534,434)	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,010	1,873,861			100,885	145,451
Capital Outlay	6000	217,800	141,716			8,406,411	109,768,617
Total Expenditures		223,810	2,015,577	0	0	8,507,296	109,914,068
Excess /(Deficiency) of Revenues over Expenditures		1,748,189	0	0	0	(11,041,730)	(109,914,068)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,748,189	0	0	0	(11,041,730)	(109,914,068)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	168,729	1,917,554	0	0	116,111,963	105,536,704
Prior Years Adjutments	9020	636				466,471	
Adjusted Beginning Balance	9030	169,365		0		116,578,434	
Ending Fund Balance, June 30		1,917,554	1,917,554	0	0	105,536,704	(4,377,364)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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	14					
Other Financing Sources	8900		195,706				
Total Income		14	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		14	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		14	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	59	73		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	59		0			
Ending Fund Balance, June 30		73	73	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	440	46,000	16,202		26,406	40,800
Total Income		440	46,000	16,202	0	26,406	40,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					26,946	26,946
Employee Benefits	3000					20,108	20,984
Supplies and Materials	4000	6,161	1,900				1,240
Other Operating Expenses and Services	5000	18,951	86,725			2,920	13,551
Capital Outlay	6000	8,266	500				
Total Expenditures		33,378	89,125	0	0	49,974	62,721
Excess /(Deficiency) of Revenues over Expenditures		(32,938)	(43,125)	16,202	0	(23,568)	(21,921)
Other Financing Sources	8900						
Other Outgo	7000	14,038	35,000				
Net Increase/(Decrease) in Fund Balance		(46,976)	(78,125)	16,202	0	(23,568)	(21,921)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	333,118	286,323		16,202	103,065	79,909
Prior Years Adjutments	9020	181				412	
Adjusted Beginning Balance	9030	333,299		0		103,477	
Ending Fund Balance, June 30		286,323	208,198	16,202	16,202	79,909	57,988

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	8,000,192	6,751,661				
State Revenues	8600	2,465,935	917,692				
Local Revenues	8800	35,395					
Total Income		10,501,522	7,669,353	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		10,501,522	7,669,353	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	10,483,178	7,669,353				
Net Increase/(Decrease) in Fund Balance		18,344	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(16,371)	3,100		0		0
Prior Years Adjustments	9020	1,127					
Adjusted Beginning Balance	9030	(15,244)		0		0	
Ending Fund Balance, June 30		3,100	3,100	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	677,936

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: 2021-2022

Budget Year: 2022-2023

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		921,186			282,135		
		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	6,290	665,378		671,668			671,668
Classified Salaries	2000				0			0
Employee Benefits	3000	1,344	248,174		249,518			249,518
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	81,513		81,513
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	81,513		81,513
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0	200,622		200,622
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	200,622		200,622
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		7,634	913,552	0	921,186	282,135		1,203,321
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: 2021-2022

Budget Year: 2022-2023

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		0			0		
		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		423,948		423,948	238,118		662,066
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	423,948	0	423,948	238,118		662,066
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300		423,947		423,947	100,000		523,947
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	423,947	0	423,947	100,000		523,947
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	847,895	0	847,895	338,118		1,186,013
Ending Balance					(847,895)	(338,118)		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	10,352,869
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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	10,430,906	0	0	10,430,906
TOTAL		10,430,906	0	0	10,430,906

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 440

Name: GAVILAN JOINT

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2021-22	1,970,677	2,317,666	4,288,343	N/A	N/A
2022-23	3,250,038	3,014,566	6,264,604	1,976,261	46.08%
2023-24	3,250,038	3,135,297	6,385,335	120,731	1.93%
2024-25	3,289,605	3,207,735	6,497,340	112,005	1.75%
2025-26	3,329,568	3,241,177	6,570,745	73,405	1.13%
2026-27	3,363,053	3,272,236	6,635,289	64,544	0.98%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
We will fund out of current general fund budget and have included increases in the multi-year projections