

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

District: GAVILAN JOINT

District Code: 440

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Marilyn Morikang

Electronic Certification Date:

Tuesday, October 17, 2023

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

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	5,446,294	5,446,294		5,446,294
Other	1300	5,169,512	5,169,512		5,169,512
Total Instructional Salaries		10,615,806	10,615,806	0	10,615,806
Non-Instructional Salaries					
Contract or Regular	1200		2,114,290	310,652	2,424,942
Other	1400		643,451		643,451
Total Non-Instructional Salaries		0	2,757,741	310,652	3,068,393
Total Academic Salaries		10,615,806	13,373,547	310,652	13,684,199
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,028,324	431,583	6,459,907
Other	2300		420,172	18,172	438,344
Total Non-Instructional Salaries		0	6,448,496	449,755	6,898,251
Instructional Aides					
Regular Status	2200	449,891	450,641		450,641
Other	2400	122,397	122,397		122,397
Total Instructional Aides		572,288	573,038	0	573,038
Total Classified Salaries		572,288	7,021,534	449,755	7,471,289
Employee Benefits	3000	4,371,074	9,616,676	347,704	9,964,380
Supplies and Materials	4000		303,955	19,004	322,959
Other Operating Expenses	5000	1,316,645	4,116,189	214,463	4,330,652
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,875,813	34,431,901	1,341,578	35,773,479

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		400,000		400,000
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		72,937		72,937
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		415,874		415,874
Objects to Exclude	Object Code				
Rents and Leases	5060		322,779		322,779
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				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,174,796		1,174,796

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	2,386,386	0	2,386,386
Total for ECS 84362, 50% Law		16,875,813	32,045,515	1,341,578	33,387,093
Percent of CEE (Instructional Salary Cost / Total CEE)		52.66%	100.00%		
50% of Current Expense of Education			16,022,758		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,875,813	32,045,515	1,341,578	33,387,093
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,875,813	34,431,901	1,341,578	35,773,479
Capital Expenditures	6000	25,776	1,171,560		1,171,560
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,901,589	35,603,461	1,341,578	36,945,039

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2023

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			0
In County Treasury	9112	16,302,219	10,033,098	26,335,317
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	27,500		27,500
Investments (at cost)	9120			0
Accounts Receivable	9130	5,671,306	2,846,202	8,517,508
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	3,866	24,759	28,625
TOTAL ASSETS		22,004,891	12,904,059	34,908,950
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,291,771	942,564	6,234,335
Accrued Salaries and Wages Payable	9520	294,833		294,833
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	1,511,478	12,452,226	13,963,704
TOTAL LIABILITIES		7,098,082	13,394,790	20,492,872

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 440

Name: GAVILAN JOINT

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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	14,906,809	(490,731)	14,416,078
Total Fund Balance		14,906,809	(490,731)	14,416,078
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		14,906,809	(490,731)	14,416,078
TOTAL LIABILITIES AND FUND EQUITY		22,004,891	12,904,059	34,908,950

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	14,875,542		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			6,085,390
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		14,875,542	0	6,085,390
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, 2023

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			4,807,946
Total Fund Balance		0	0	4,807,946
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	14,875,542		
TOTAL FUND EQUITY		14,875,542	0	4,807,946
TOTAL LIABILITIES AND FUND EQUITY		14,875,542	0	6,085,390

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, 2023

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:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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

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, 2023

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			
In County Treasury	9112	11,632,920		102,884,966
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		11,632,920	0	102,884,966
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,815,765		1,970,859
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		3,815,765	0	1,970,859

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, 2023

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	7,817,155		100,914,107
Total Fund Balance		7,817,155	0	100,914,107
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		7,817,155	0	100,914,107
TOTAL LIABILITIES AND FUND EQUITY		11,632,920	0	102,884,966

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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, 2023

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, 2023

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, 2023

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	71	
Cash With Fiscal Agents	9113		
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		71	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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, 2023

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	71	
Total Reserved Fund Balance		71	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		71	0
TOTAL LIABILITIES AND FUND EQUITY		71	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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								
In County Treasury	9112			39,400	(986,166)				
Cash With Fiscal Agents	9113	45,398	8,214						
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120	186,719							
Accounts Receivable	9130	55,350			1,753,720				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(1,266)							
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		286,401	8,214	39,400	767,554	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	9,518		1,280					
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				(252,413)				
Deferred Revenues	9570				1,022,436				
Total Current Liabilities and Deferred Revenue		9,518	0	1,280	770,023	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	9,518	0	1,280	770,023	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	276,883	8,214	38,120	(2,469)				
Total Reserved Fund Balance		276,883	8,214	38,120	(2,469)	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		276,883	8,214	38,120	(2,469)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		286,401	8,214	39,400	767,554	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		757,651	757,651
Workforce Investment Act	8130		301,527	301,527
Temporary Assistance for Needy Families (TANF)	8140		53,869	53,869
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		162,478	162,478
Other Federal Revenues	8190		2,057,880	2,057,880
Total Federal Revenues	8100	0	3,333,405	3,333,405
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	10,823,387		10,823,387
Other General Apportionment	8613	628,167		628,167
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,030,689	1,030,689
Disabled Students Programs and Services(DSPS)	8623		716,457	716,457
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		394,550	394,550
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,639,253	6,639,253

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	2,576,864		2,576,864
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	89,651		89,651
Timber Yield Tax	8672	198		198
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,174,796	580,907	1,755,703
State Mandated Costs	8685	169,995		169,995
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	983,568		983,568
Total State Revenues	8600	16,446,626	9,361,856	25,808,482

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	22,847,598		22,847,598
Tax Allocation, Supplemental Roll	8812	1,207,777		1,207,777
Tax Allocation, Unsecured Roll	8813	1,278,990		1,278,990
Prior Years Taxes	8816	1,127		1,127
Education Revenues Augmentation Fund (ERAF)	8817	(2,569,293)		(2,569,293)
Redevelopment Agency Funds - Pass Through	8818	857,131		857,131
Redevelopment Agency Funds - Residual	8819	2,462,351		2,462,351
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	5,574		5,574
Rentals and Leases	8850	626,515		626,515
Interest and Investment Income	8860	227,781	(212,949)	14,832
Student Fees and Charges	8870			
Community Services Classes	8872		2,750	2,750
Dormitory	8873			0
Enrollment	8874	1,778,388		1,778,388
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			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		223,368	223,368
Instructional Materials Fees and Sales of Materials	8877	73,614		73,614
Insurance	8878			0
Student Records	8879	19,754		19,754
Nonresident Tuition	8880	69,131		69,131
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	8,314		8,314
Other Local Revenues	8890	71,855	159,926	231,781
Total Local Revenues	8800	28,966,607	173,095	29,139,702
Total Revenues		45,413,233	12,868,356	58,281,589

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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#	49,701	2,336,579	2,386,280
Total Other Financing Sources	8900	49,701	2,336,579	2,386,280
Total Revenues and Other Financing Sources		45,462,934	15,204,935	60,667,869

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: 2022-2023

Budget Year: 2023-2024

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 Related Technologies	0200						0
Environmental Sciences and Technologies	0300	10,244					10,244
Biological Sciences	0400	823,758	30,275	31,646	1,277		886,956
Business and Management	0500	358,870					358,870
Media and Communications	0600	114,114	2,134		6,226		122,474
Information Technology	0700	416,044		1,818	8,409		426,271
Education	0800	811,036	387,513	129,985	4,771		1,333,305
Engineering and Industrial Technologies	0900	464,899		20,884	1,059		486,842
Fine and Applied Arts	1000	1,122,213	196,518	26,859	8,496		1,354,086
Foreign language	1100	541,994	492	(3,754)			538,732
Health	1200	744,565	374,502	49,308	4,870		1,173,245
Family and Consumer Sciences	1300	354,852	2,032	725			357,609
Law	1400						0
Humanities(Letters)	1500	1,738,868	116,309	3,180			1,858,357
Library Science	1600						0
Mathematics	1700	817,658	155,356	23,298	11,125		1,007,437
Military Studies	1800						0
Physical Sciences	1900	570,680	49,284	4,922			624,886
Psychology	2000	262,737	3,395				266,132
Public and Protective Services	2100	294,267	225,652	1,308,437	13,699		1,842,055
Social Sciences	2200	1,381,983	18,815	365	213		1,401,376
Commercial Services	3000	381,913	48,915	91,859	2,495		525,182
Interdisciplinary Studies	4900	4,329,116	745,375	245,978	2,568		5,323,037
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		815,874				815,874
Sub-Total Instructional Activites		15,539,811	3,172,441	1,935,510	65,208		20,712,970
Total Expenditures for GF Activities*		15,601,018	24,299,508	6,998,124	1,838,306	8,861,815	57,598,771

*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: 2022-2023

Budget Year: 2023-2024

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		2,308,945	(65,239)	145,469		2,389,175
Course and Curriculum Development	6020		191,487	188			191,675
Academic / Faculty Senate	6030		95,857	1,637			97,494
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,596,289	(63,414)	145,469	0	2,678,344
Instructional Support Services	6100						
Learning Center	6110	29,229	26,875	800			56,904
Library	6120		510,361	5,420	4,159		519,940
Media	6130		316,391	1,000			317,391
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		450,477	15,676			466,153
Total Instructional Support Services		29,229	1,304,104	22,896	4,159	0	1,360,388
Admissions and Records	6200		703,333	230,839	11,738		945,910
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		650,194	3,991			654,185
Matriculation and Student Assessment	6320		1,645,323	276,056	2,796		1,924,175
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,295,517	280,047	2,796	0	2,578,360

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: 2022-2023

Budget Year: 2023-2024

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		576,993	52,296	6,823		636,112
Disabled Student Programs and Services (DSPS)	6420		1,219,916	147,800	14,471		1,382,187
Extended Opportunity Programs and Services (EOPS)	6430		749,941	58,057	11,633		819,631
Health Services	6440		266,419	130,963	2,581		399,963
Student Personnel Administration	6450						0
Financial Aid Administration	6460		985,208	493,700	338,088		1,816,996
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		60,298	131,267	4,246		195,811
Total Other Student Services		0	3,858,775	1,014,083	377,842	0	5,250,700
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		410,736	288,571	106,148		805,455
Custodial Services	6530		428,343	109,066	5,716		543,125
Grounds Maintenance and Repairs	6550		380,520	156,864	27,921		565,305
Utilities	6570			1,115,903			1,115,903
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,219,599	1,670,404	139,785	0	3,029,788
Planning, Policymaking and Coordinations	6600		684,712	396,165	21,252		1,102,129

* 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: 2022-2023

Budget Year: 2023-2024

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		387,278	83,587	654		471,519
Fiscal Operations	6720		2,337,105	593,390	143,830		3,074,325
Human Resources Management	6730		957,882	101,073	540		1,059,495
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			11,744			11,744
Staff Diversity	6760		21,726	109,546			131,272
Logistical Services	6770		500,252	69,850	348		570,450
Management Information Systems	6780		1,334,523	14,279	805,065		2,153,867
Other General Institutional Support Services	6790		34,048	4,634			38,682
Total General Institutional Support Services	6700	0	5,572,814	988,103	950,437	0	7,511,354
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		462,157	58,551	30,348		551,056
Community Use of Facilities	6830		7,090				7,090
Economic Development	6840						0
Other Community Services & Economic Development	6890		423,446	7,862			431,308
Total Community Services	6800	0	892,693	66,413	30,348	0	989,454

* 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: 2022-2023

Budget Year: 2023-2024

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		417,363	1,407			418,770
Student and Co-Curricular Activities	6960		462,020	223,766			685,786
Student Housing	6970						0
Other Ancillary Services	6990		1,357	12,753			14,110
Total Ancillary Services	6900	0	880,740	237,926	0	0	1,118,666
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090	31,978	902,790	219,152	89,272		1,243,192
Total Auxiliary Operations	7000	31,978	902,790	219,152	89,272	0	1,243,192

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: 2022-2023

Budget Year: 2023-2024

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		215,701				215,701
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					5,643,735	5,643,735
Student Aid	7320					2,166,806	2,166,806
Other Outgo	7390					49,701	49,701
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,860,242	7,860,242
Sub-Total Non-Instructional Activities		61,207	21,127,067	5,062,614	1,773,098	8,861,815	36,885,801
Total Expenditures General Fund: activities *		15,601,018	24,299,508	6,998,124	1,838,306	8,861,815	57,598,771

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$33,481,459
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	3,778.60		
	2. 2022-2023 Second Period Actual FTES	3,594.07		
	3. 2022-2023 Population change factor (C2/C1)	0.9512		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$33,261,596
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)			\$33,261,596
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$33,261,596
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			8,060,415
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			93,577
C.	Local Property taxes			26,302,219
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.	2023-2024 Appropriations Subject to Limit			\$34,456,211

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		0	3,333,405	5,884,336	3,333,405	5,884,336
State Revenues	8600	16,446,626	21,383,994	9,361,856	23,396,856	25,808,482	44,780,850
Local Revenues	8800	28,966,607	26,787,808	173,095	688,919	29,139,702	27,476,727
Total Revenues		45,413,233	48,171,802	12,868,356	29,970,111	58,281,589	78,141,913
EXPENDITURES:							
Academic Salaries	1000	13,684,198	15,088,794	2,771,057	6,354,837	16,455,255	21,443,631
Classified Salaries	2000	7,471,286	8,938,114	3,234,807	5,247,231	10,706,093	14,185,345
Employee Benefits	3000	9,964,378	11,066,993	2,774,800	4,062,989	12,739,178	15,129,982
Supplies and Materials	4000	322,959	529,306	282,815	879,471	605,774	1,408,777
Other Operating Expenses and Services	5000	4,330,651	7,215,855	2,061,699	7,439,799	6,392,350	14,655,654
Capital Outlay	6000	1,171,560	598,950	666,746	1,741,568	1,838,306	2,340,518
Total Expenditures		36,945,032	43,438,012	11,791,924	25,725,895	48,736,956	69,163,907
Excess /(Deficiency) of Revenues over Expenditures		8,468,201	4,733,790	1,076,432	4,244,216	9,544,633	8,978,006
Other Financing Sources	8900	49,701	0	2,336,579	1,439,895	2,386,280	1,439,895
Other Outgo	7000	5,637,535	3,670,882	3,224,280	5,684,110	8,861,815	9,354,992
Net Increase/(Decrease) in Fund Balance		2,880,367	1,062,908	188,731	1	3,069,098	1,062,909
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,026,446	14,906,813	(277,749)	(89,018)	11,748,697	14,817,795
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	12,026,446		(277,749)		11,748,697	
Ending Fund Balance, June 30		14,906,813	15,969,721	(89,018)	(89,017)	14,817,795	15,880,704

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	69,495	76,000				
Local Revenues	8800	17,679,116	17,675,000			296,497	275,000
Total Revenues		17,748,611	17,751,000	0	0	296,497	275,000
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						
Debt Interest and Other Service Charges	7120	18,186,991	6,259,110			7,798	9,260
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	18,186,991	6,259,110	0	0	7,798	9,260
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(18,186,991)	(6,259,110)	0	0	(7,798)	(9,260)
Net Increase/Decrease in Fund Balance		(438,380)	11,491,890	0	0	288,699	265,740
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,313,922	14,875,542		0	4,519,247	4,807,946
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,313,922		0		4,519,247	
Ending Fund Balance, June 30		14,875,542	26,367,432	0	0	4,807,946	5,073,686

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

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	2,557,493	43,035				
Local Revenues	8800	(252,044)	47,525			1,513,832	833,361
Total Income		2,305,449	90,560	0	0	1,513,832	833,361
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					21,917	257,306
Employee Benefits	3000					7,473	143,285
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	63,182	1,527,500			1,628,056	14,600,509
Capital Outlay	6000	342,666	822,500			4,479,003	42,897,707
Total Expenditures		405,848	2,350,000	0	0	6,136,449	57,898,807
Excess /(Deficiency) of Revenues over Expenditures		1,899,601	(2,259,440)	0	0	(4,622,617)	(57,065,446)
Other Financing Sources	8900	4,000,000					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,899,601	(2,259,440)	0	0	(4,622,617)	(57,065,446)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,917,554	7,817,155	0	0	105,536,704	100,914,087
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,917,554		0		105,536,704	
Ending Fund Balance, June 30		7,817,155	5,557,715	0	0	100,914,087	43,848,641

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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 Adjutments	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: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
Description		Actual	Budget				
REVENUES:							
Local Revenues	8800	479,621	1,002,704				
Other Financing Sources	8900	51,375					
Total Income		530,996	1,002,704				
Cost of Sales	5890						
Gross Profit or Loss		530,996	1,002,704				
Expenditures							
Academic Salaries	1000	36,242	38,859				
Classified Salaries	2000	111,671	263,198				
Employee Benefits	3000	82,738	166,313				
Supplies and Materials	4000	33,234	41,667				
Other Operating Expenses and Services	5000	248,697	266,653				
Capital Outlay	6000	4,838	1,173				
Total Expenditures		517,420	777,863				
Net Profit or Loss		13,576	224,841				
Other Outgo	7000	13,576	14,556				
Net Increase/(Decrease) in Fund Balance		0	210,285				
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	210,285				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1					
Other Financing Sources	8900	257,354	213,589				
Total Income		257,355	213,589	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	257,357	213,589				
Capital Outlay	6000						
Total Expenditures		257,357	213,589	0	0		
Net Profit or Loss		(2)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	73	71		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	73		0			
Ending Fund Balance, June 30		71	71	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	62,188	46,000	8,214	8,100	34,438	28,264
Total Income		62,188	46,000	8,214	8,100	34,438	28,264
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					29,113	30,808
Employee Benefits	3000					17,105	17,870
Supplies and Materials	4000	16,099	13,675				
Other Operating Expenses and Services	5000	22,925	95,886			30,008	35,505
Capital Outlay	6000						
Total Expenditures		39,024	109,561	0	0	76,226	84,183
Excess /(Deficiency) of Revenues over Expenditures		23,164	(63,561)	8,214	8,100	(41,788)	(55,919)
Other Financing Sources	8900						17,398
Other Outgo	7000	32,604	36,190				
Net Increase/(Decrease) in Fund Balance		(9,440)	(99,751)	8,214	8,100	(41,788)	(38,521)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	286,323	276,883	16,202	24,416	79,909	38,121
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	286,323		16,202		79,909	
Ending Fund Balance, June 30		276,883	177,132	24,416	32,516	38,121	(400)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	6,618,191	5,281,500				
State Revenues	8600	2,318,327	1,453,060				
Local Revenues	8800	(5,569)					
Total Income		8,930,949	6,734,560	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		8,930,949	6,734,560	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,936,518	6,737,661				
Net Increase/(Decrease) in Fund Balance		(5,569)	(3,101)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,100	(2,469)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,100		0		0	
Ending Fund Balance, June 30		(2,469)	(5,570)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
Description	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 Adjutments	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: 2022-2023

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,335,006
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,000,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	51,375
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	257,354
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	49,701

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: 2022-2023

Budget Year: 2023-2024

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			254,448		
Adjusted Beginning Balance	9030		0			254,448		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,174,796			580,907		
		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	72,452		72,452
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	72,452		72,452
Other Operating Expenses and Services	5000		1,174,796		1,174,796			1,174,796
Capital Outlay	6000							
Library Books	6300				0	106,744		106,744
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	106,744		106,744
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,174,796	0	1,174,796	179,196		1,353,992
Ending Balance					0	656,159		656,159

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: 2022-2023

Budget Year: 2023-2024

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			656,159		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			656,159		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		884,308			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	884,308			884,308			884,308
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		884,308	0	0	884,308	0		884,308
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		884,308	0	0	884,308	0		884,308
Ending Balance					0	656,159		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	2,576,864
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	2,602,079	0	0	2,602,079
TOTAL		2,602,079	0	0	2,602,079

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 440

Name: GAVILAN JOINT

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2022-2023	2,389,768	2,743,566	5,133,334	N/A	N/A
2023-2024	3,245,244	3,465,819	6,711,063	1,577,729	30.73%
2024-2025	3,245,244	3,604,622	6,849,866	138,803	2.07%
2025-2026	3,284,753	3,687,904	6,972,657	122,791	1.79%
2026-2027	3,324,657	3,726,352	7,051,009	78,352	1.12%
2027-2028	3,358,092	3,762,060	7,120,152	69,143	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 multi-year projections
Does the district have an irrevocable trust?
No