

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2023-2024)

(Budget Report for Fiscal Year 2024-2025)

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:

Thursday, October 10, 2024

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: 2023-2024

Budget Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

	Object Code	Activity (ECSA)	Activity (ECSEB)	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	6,377,015	6,377,015		6,377,015
Other	1300	6,206,556	6,206,556		6,206,556
Total Instructional Salaries		12,583,571	12,583,571	0	12,583,571
Non-Instructional Salaries					
Contract or Regular	1200		2,512,799	193,007	2,705,806
Other	1400		496,881	21,000	517,881
Total Non-Instructional Salaries		0	3,009,680	214,007	3,223,687
Total Academic Salaries		12,583,571	15,593,251	214,007	15,807,258
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,210,830	717,594	6,928,424
Other	2300		503,830	29,275	533,105
Total Non-Instructional Salaries		0	6,714,660	746,869	7,461,529
Instructional Aides					
Regular Status	2200	602,374	603,183		603,183
Other	2400	157,193	157,193	223	157,416
Total Instructional Aides		759,567	760,376	223	760,599
Total Classified Salaries		759,567	7,475,036	747,092	8,222,128
Employee Benefits	3000	3,642,959	10,370,734	415,820	10,786,554
Supplies and Materials	4000		408,272	102,289	510,561
Other Operating Expenses	5000	2,551,481	6,610,707	419,006	7,029,713
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		19,537,578	40,458,000	1,898,214	42,356,214

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900		609,285		609,285
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		340,096		340,096
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		1,205,609		1,205,609

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	2,154,990	0	2,154,990
Total for ECS 84362, 50% Law		19,537,578	38,303,010	1,898,214	40,201,224
Percent of CEE (Instructional Salary Cost / Total CEE)		51.01%	100.00%		
50% of Current Expense of Education			19,151,505		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		19,537,578	38,303,010	1,898,214	40,201,224
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		19,537,578	40,458,000	1,898,214	42,356,214
Capital Expenditures	6000	33,442	1,489,705	19,120	1,508,825
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		19,571,020	41,947,705	1,917,334	43,865,039

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

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	24,018,546	13,248,315	37,266,861
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	27,000		27,000
Investments (at cost)	9120			0
Accounts Receivable	9130	7,980,110	4,613,628	12,593,738
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	16,223	13,715	29,938
TOTAL ASSETS		32,041,879	17,875,658	49,917,537
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,646,604	2,943,760	11,590,364
Accrued Salaries and Wages Payable	9520	362,991		362,991
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	2,769,621	13,744,436	16,514,057
TOTAL LIABILITIES		11,779,216	16,688,196	28,467,412

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

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			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	20,262,663	1,187,462	21,450,125
TOTAL FUND EQUITY		20,262,663	1,187,462	21,450,125
TOTAL LIABILITIES AND FUND EQUITY		32,041,879	17,875,658	49,917,537

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	19,592,679		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			6,970,849
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		19,592,679	0	6,970,849
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			1,277,445
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	1,277,445

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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			
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	19,592,679		5,693,404
TOTAL FUND EQUITY		19,592,679	0	5,693,404
TOTAL LIABILITIES AND FUND EQUITY		19,592,679	0	6,970,849

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, 2024

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, 2024

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, 2024

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	9,057,373		134,226,537
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	77,385		825,593
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		9,134,758	0	135,052,130
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	197,460		7,160,432
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		197,460	0	7,160,432

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, 2024

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	8,937,298		127,891,698
TOTAL FUND EQUITY		8,937,298	0	127,891,698
TOTAL LIABILITIES AND FUND EQUITY		9,134,758	0	135,052,130

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, 2024

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				976,135
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				147,485
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				3,000
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	1,126,620

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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				5,050
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				648,497
Total Current Liabilities and Deferred Revenue		0	0	0	653,547
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	653,547

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, 2024

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				473,073
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	473,073
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	1,126,620

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 440

Name: GAVILAN JOINT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	12,327	
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		12,327	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	12,465	
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		12,465	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	12,465	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, 2024

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	(138)	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(138)	0
TOTAL LIABILITIES AND FUND EQUITY		12,327	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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			57,107	(197,328)				
Cash With Fiscal Agents	9113	111,428							
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120	189,739							
Accounts Receivable	9130			154					
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	764							
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		302,131	0	57,261	(197,328)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	7,200			(164,336)				
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				430				
Total Current Liabilities and Deferred Revenue		7,200	0	0	(163,906)	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	7,200	0	0	(163,906)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	294,931		57,261	(33,422)				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		294,931	0	57,261	(33,422)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		302,131	0	57,261	(197,328)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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		67,158	67,158
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		52,547	52,547
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		143,029	143,029
Other Federal Revenues	8190		6,640,656	6,640,656
Total Federal Revenues	8100	0	6,903,390	6,903,390
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	12,698,464		12,698,464
Other General Apportionment	8613	1,362,415		1,362,415
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,223,919	1,223,919
Disabled Students Programs and Services(DSPS)	8623		920,661	920,661
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		407,807	407,807
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,201,801	8,201,801

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	4,374,404		4,374,404
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	101,750		101,750
Timber Yield Tax	8672	524		524
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,205,609	163,193	1,368,802
State Mandated Costs	8685	181,537		181,537
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	1,087,951	2,886,647	3,974,598
Total State Revenues	8600	21,012,654	13,804,028	34,816,682

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	23,947,306		23,947,306
Tax Allocation, Supplemental Roll	8812	645,000		645,000
Tax Allocation, Unsecured Roll	8813	1,434,259		1,434,259
Prior Years Taxes	8816	23,914		23,914
Education Revenues Augmentation Fund (ERAF)	8817	(3,100,021)		(3,100,021)
Redevelopment Agency Funds - Pass Through	8818	914,446		914,446
Redevelopment Agency Funds - Residual	8819	2,216,814		2,216,814
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			0
Rentals and Leases	8850	539,028		539,028
Interest and Investment Income	8860	877,849		877,849
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	2,244,883		2,244,883
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		88,646	88,646
Instructional Materials Fees and Sales of Materials	8877	93,234		93,234
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	792,827		792,827
Parking Services and Public Transportation	8881		6,013	6,013
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	677,530	526,675	1,204,205
Total Local Revenues	8800	31,307,069	621,334	31,928,403
Total Revenues		52,319,723	21,328,752	73,648,475

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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#	3,084,900	3,875,121	6,960,021
Total Other Financing Sources	8900	3,084,900	3,875,121	6,960,021
Total Revenues and Other Financing Sources		55,404,623	25,203,873	80,608,496

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: 2023-2024

Budget Year: 2024-2025

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	16,998					16,998
Biological Sciences	0400	938,192	71,019	36,806	7,216		1,053,233
Business and Management	0500	449,374	10,374	175			459,923
Media and Communications	0600	68,528	390	80	2,646		71,644
Information Technology	0700	523,124	20,948	48	242		544,362
Education	0800	1,271,044	139,895	97,280	14,942		1,523,161
Engineering and Industrial Technologies	0900	496,947	150	19,308	3,552		519,957
Fine and Applied Arts	1000	1,263,467	236,400	21,273	6,607		1,527,747
Foreign language	1100	592,447	1,058	7,953			601,458
Health	1200	998,081	376,278	47,820	1,703		1,423,882
Family and Consumer Sciences	1300	434,555	9,640	10,619			454,814
Law	1400						0
Humanities(Letters)	1500	2,344,943	107,732	2,397			2,455,072
Library Science	1600	9,382					9,382
Mathematics	1700	975,825	225,572	94,770	74,407		1,370,574
Military Studies	1800						0
Physical Sciences	1900	684,803	62,557	5,523			752,883
Psychology	2000	329,949	7,218	604			337,771
Public and Protective Services	2100	250,937	10,936	2,551,481			2,813,354
Social Sciences	2200	1,569,689	29,321	1,053			1,600,063
Commercial Services	3000	450,308	59,157	54,741	264		564,470
Interdisciplinary Studies	4900	3,335,511	290,511	4,412	1,789		3,632,223
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		609,285				609,285
Sub-Total Instructional Activites		17,004,104	2,268,441	2,956,343	113,368		22,342,256
Total Expenditures for GF Activities*		18,608,316	26,236,559	10,628,664	4,104,798	14,397,819	73,976,156

*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: 2023-2024

Budget Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	1,050,611	2,325,820	363,293	6,833		3,746,557
Course and Curriculum Development	6020	935	137,650	240	142		138,967
Academic / Faculty Senate	6030	27,516	87,266	4,938			119,720
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		1,079,062	2,550,736	368,471	6,975	0	4,005,244
Instructional Support Services	6100						
Learning Center	6110	2,677	25,391				28,068
Library	6120	6,206	657,673	7,965	31,820		703,664
Media	6130	4,656	208,552	1,501	245		214,954
Museums and Galleries	6140			720			720
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	158	1,500				1,658
Total Instructional Support Services		13,697	893,116	10,186	32,065	0	949,064
Admissions and Records	6200	297	903,181	3,916			907,394
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	5,548	608,441	4,708	378		619,075
Matriculation and Student Assessment	6320	12,760	1,704,973	259,675	18,775		1,996,183
Transfer Programs	6330			6,780			6,780
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		18,308	2,313,414	271,163	19,153	0	2,622,038

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: 2023-2024

Budget Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	1,622	589,763	83,641	514	158,738	834,278
Disabled Student Programs and Services (DSPS)	6420	13,277	1,284,875	209,053	123,804		1,631,009
Extended Opportunity Programs and Services (EOPS)	6430	4,689	811,203	56,645	5,099	832,373	1,710,009
Health Services	6440	7,557	375,556	119,059	1,167		503,339
Student Personnel Administration	6450						0
Financial Aid Administration	6460	572	863,879	3,628			868,079
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490	2,973	402,073	156,920	86,099	830,462	1,478,527
Total Other Student Services		30,690	4,327,349	628,946	216,683	1,821,573	7,025,241
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		502,044	371,979	284,967		1,158,990
Custodial Services	6530	4	615,031	71,775	37,507		724,317
Grounds Maintenance and Repairs	6550		376,135	170,307	123,426		669,868
Utilities	6570			1,407,427			1,407,427
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	4	1,493,210	2,021,488	445,900	0	3,960,602
Planning, Policymaking and Coordinations	6600	1,780	639,066	390,444	702		1,031,992

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	57	208,490	169,880	4,931		383,358
Fiscal Operations	6720	248,962	2,417,519	825,600	891		3,492,972
Human Resources Management	6730	1,393	1,080,968	243,291	3,654		1,329,306
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			24,498			24,498
Staff Diversity	6760	128	6,288	53,356			59,772
Logistical Services	6770	24	344,404	101,492	6,024		451,944
Management Information Systems	6780	8	1,149,298	132,805	959,755		2,241,866
Other General Institutional Support Services	6790	195,449	3,005,306	1,798,998	2,132,060		7,131,813
Total General Institutional Support Services	6700	446,021	8,212,273	3,349,920	3,107,315	0	15,115,529
Community Services & Economic Development	6800						
Community Recreation	6810	2,908	7,822				10,730
Community Service Classes	6820	7,272	366,350	81,840	142,343		597,805
Community Use of Facilities	6830						0
Economic Development	6840	145	2,000				2,145
Other Community Services & Economic Development	6890	1,620	412,856				414,476
Total Community Services	6800	11,945	789,028	81,840	142,343	0	1,025,156

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024 Budget Year: 2024-2025

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	7	693,278	3,868			697,153
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960	13	595,006	475,606			1,070,625
Student Housing	6970						0
Other Ancillary Services	6990	150	2,500	42,955	19,120		64,725
Total Ancillary Services	6900	170	1,290,784	522,429	19,120	0	1,832,503
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			2,733			2,733
Total Auxiliary Operations	7000	0	0	2,733	0	0	2,733

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: 2023-2024

Budget Year: 2024-2025

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	2,238	555,961	20,785	1,174		580,158
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					12,576,246	12,576,246
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,576,246	12,576,246
Sub-Total Non-Instructional Activites		1,604,212	23,968,118	7,672,321	3,991,430	14,397,819	51,633,900
Total Expenditures General Fund: activities *		18,608,316	26,236,559	10,628,664	4,104,798	14,397,819	73,976,156

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$34,456,211
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	3,594.07		
	2. 2023-2024 Second Period Actual FTES	4,710.79		
	3. 2023-2024 Population change factor (C2/C1)	1.3107		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$46,796,611
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)			\$46,796,611
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$46,796,611
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			16,496,710
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			100,500
C.	Local Property taxes			27,933,238
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.	2024-2025 Appropriations Subject to Limit			\$44,530,448

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	6,903,390	4,609,759	6,903,390	4,609,759
State Revenues	8600	21,012,654	19,747,149	13,804,028	22,746,934	34,816,682	42,494,083
Local Revenues	8800	31,307,069	30,572,030	621,334	2,057,254	31,928,403	32,629,284
Total Revenues		52,319,723	50,319,179	21,328,752	29,413,947	73,648,475	79,733,126
EXPENDITURES:							
Academic Salaries	1000	15,807,262	17,377,163	3,209,747	5,182,529	19,017,009	22,559,692
Classified Salaries	2000	8,222,127	9,879,512	3,709,175	4,988,443	11,931,302	14,867,955
Employee Benefits	3000	10,786,556	12,277,436	3,110,008	4,094,434	13,896,564	16,371,870
Supplies and Materials	4000	510,561	415,000	624,033	926,784	1,134,594	1,341,784
Other Operating Expenses and Services	5000	7,029,711	7,494,102	2,464,359	4,073,305	9,494,070	11,567,407
Capital Outlay	6000	1,508,825	1,584,000	2,595,973	3,799,190	4,104,798	5,383,190
Total Expenditures		43,865,042	49,027,213	15,713,295	23,064,685	59,578,337	72,091,898
Excess /(Deficiency) of Revenues over Expenditures		8,454,681	1,291,966	5,615,457	6,349,262	14,070,138	7,641,228
Other Financing Sources	8900	3,084,900	0	3,875,121	3,116,021	6,960,021	3,116,021
Other Outgo	7000	6,183,731	1,609,661	8,214,088	9,842,787	14,397,819	11,452,448
Net Increase/(Decrease) in Fund Balance		5,355,850	(317,695)	1,276,490	(377,504)	6,632,340	(695,199)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,906,813	20,262,663	(89,018)	1,187,472	14,817,795	21,450,135
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	14,906,813		(89,018)		14,817,795	
Ending Fund Balance, June 30		20,262,663	19,944,968	1,187,472	809,968	21,450,135	20,754,936

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	76,053	76,000				
Local Revenues	8800	22,087,193	21,000,000			893,964	302,826
Total Revenues		22,163,246	21,076,000	0	0	893,964	302,826
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	17,446,109	18,017,760			8,505	2,149
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,446,109	18,017,760	0	0	8,505	2,149
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,446,109)	(18,017,760)	0	0	(8,505)	(2,149)
Net Increase/Decrease in Fund Balance		4,717,137	3,058,240	0	0	885,459	300,677
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,875,542	19,592,679		0	4,807,946	5,693,405
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	14,875,542		0		4,807,946	
Ending Fund Balance, June 30		19,592,679	22,650,919	0	0	5,693,405	5,994,082

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
Description	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 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: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years 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: 2023-2024

Budget Year: 2024-2025

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	43,035					
Local Revenues	8800	534,484	275,000			65,176,991	833,361
Total Income		577,519	275,000	0	0	65,176,991	833,361
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					187,298	257,306
Employee Benefits	3000					65,719	143,285
Supplies and Materials	4000	4,206	20,000			2,112	7,500
Other Operating Expenses and Services	5000	58,587	560,000			85,759	14,379,300
Capital Outlay	6000	394,584	3,554,239			37,858,492	47,621,416
Total Expenditures		457,377	4,134,239	0	0	38,199,380	62,408,807
Excess /(Deficiency) of Revenues over Expenditures		120,142	(3,859,239)	0	0	26,977,611	(61,575,446)
Other Financing Sources	8900	1,500,000					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,620,142	(3,859,239)	0	0	26,977,611	(61,575,446)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,817,155	8,937,297	0	0	100,914,087	127,891,698
Prior Years Adjutments	9020	(500,000)					
Adjusted Beginning Balance	9030	7,317,155		0		100,914,087	
Ending Fund Balance, June 30		8,937,297	5,078,058	0	0	127,891,698	66,316,252

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
Description		Actual	Budget				
REVENUES:							
Local Revenues	8800	301,130	300,000				
Other Financing Sources	8900	664,898	54,000				
Total Income		966,028	354,000				
Cost of Sales	5890						
Gross Profit or Loss		966,028	354,000				
Expenditures							
Academic Salaries	1000	44,847	41,000				
Classified Salaries	2000	87,790	90,000				
Employee Benefits	3000	60,646	62,000				
Supplies and Materials	4000	15,941	30,000				
Other Operating Expenses and Services	5000	249,433	250,000				
Capital Outlay	6000	29,464	120,000				
Total Expenditures		488,121	593,000				
Net Profit or Loss		477,907	(239,000)				
Other Outgo	7000	4,833	205,000				
Net Increase/(Decrease) in Fund Balance		473,074	(444,000)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	473,074				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		473,074	29,074				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	(205)	3				
Other Financing Sources	8900	213,457	255,005				
Total Income		213,252	255,008	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	213,461	255,008				
Capital Outlay	6000						
Total Expenditures		213,461	255,008	0	0		
Net Profit or Loss		(209)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(209)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	71	(138)		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	71		0			
Ending Fund Balance, June 30		(138)	(138)	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	77,916	73,388			37,181	33,580
Total Income		77,916	73,388	0	0	37,181	33,580
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	4,300				30,809	33,576
Employee Benefits	3000	32				23,967	25,591
Supplies and Materials	4000	25,569	13,675				
Other Operating Expenses and Services	5000	14,261	95,886			15,360	66,750
Capital Outlay	6000	526					
Total Expenditures		44,688	109,561	0	0	70,136	125,917
Excess /(Deficiency) of Revenues over Expenditures		33,228	(36,173)	0	0	(32,955)	(92,337)
Other Financing Sources	8900					52,095	62,337
Other Outgo	7000	23,392	36,190				
Net Increase/(Decrease) in Fund Balance		9,836	(72,363)	0	0	19,140	(30,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	276,883	294,931	24,416	0	38,121	57,261
Prior Years Adjustments	9020	8,212		(24,416)			
Adjusted Beginning Balance	9030	285,095		0		38,121	
Ending Fund Balance, June 30		294,931	222,568	0	0	57,261	27,261

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	6,906,046	6,442,000				
State Revenues	8600	827,781	850,000				
Local Revenues	8800	(30,953)					
Total Income		7,702,874	7,292,000	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		7,702,874	7,292,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,733,827	7,292,000				
Net Increase/(Decrease) in Fund Balance		(30,953)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,469)	(33,422)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(2,469)		0		0	
Ending Fund Balance, June 30		(33,422)	(33,422)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

District ID: 440

Name: GAVILAN JOINT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,500,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	56,408
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	213,457
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	21,095
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,307,635
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	639,490

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: 2023-2024

Budget Year: 2024-2025

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			10,534		
Adjusted Beginning Balance	9030		0			666,693		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,205,609			163,193		
		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				0	34,210		34,210
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	34,210		34,210
Other Operating Expenses and Services	5000		1,205,609		1,205,609	11,265		1,216,874
Capital Outlay	6000							
Library Books	6300				0	117,718		117,718
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	117,718		117,718
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,205,609	0	1,205,609	163,193		1,368,802
Ending Balance					0	666,693		666,693

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: 2023-2024

Budget Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	(1,205,609)			503,500			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	(1,205,609)			503,500			
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				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
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		0	0	0	0	0		0
Ending Balance					(1,205,609)	503,500		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	4,374,404
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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	4,374,404	0	0	4,374,404
TOTAL		4,374,404	0	0	4,374,404

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2023-2024	3,300,385	3,961,858	7,262,243	N/A	N/A
2024-2025	4,393,632	3,813,716	8,207,348	945,105	13.01%
2025-2026	4,478,559	3,985,319	8,463,878	256,530	3.13%
2026-2027	4,532,044	4,089,516	8,621,560	157,682	1.86%
2027-2028	4,586,064	4,338,730	8,924,794	303,234	3.52%
2028-2029	4,640,624	4,361,369	9,001,993	77,199	0.86%

Does the district have a plan to fund these expenses through 2028-29?
Yes
Explain Yes or No
The district plans to fund expenses through 2028-2029 using general fund and have included these expenditures in our 5 year projections.
Does the district have an irrevocable trust?
Yes