

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

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 16, 2025

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: 2024-2025

Budget Year: 2025-2026

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	6,474,169	6,474,169	750	6,474,919
Other	1300	6,779,835	6,779,835		6,779,835
Total Instructional Salaries		13,254,004	13,254,004	750	13,254,754
Non-Instructional Salaries					
Contract or Regular	1200		2,845,267	93,843	2,939,110
Other	1400		599,775		599,775
Total Non-Instructional Salaries		0	3,445,042	93,843	3,538,885
Total Academic Salaries		13,254,004	16,699,046	94,593	16,793,639
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,847,668	525,687	7,373,355
Other	2300		556,953	22,614	579,567
Total Non-Instructional Salaries		0	7,404,621	548,301	7,952,922
Instructional Aides					
Regular Status	2200	706,182	706,182		706,182
Other	2400	217,013	217,013		217,013
Total Instructional Aides		923,195	923,195	0	923,195
Total Classified Salaries		923,195	8,327,816	548,301	8,876,117
Employee Benefits	3000	5,870,020	11,015,204	276,337	11,291,541
Supplies and Materials	4000		502,490	75,660	578,150
Other Operating Expenses	5000	2,702,356	7,963,231	470,170	8,433,401
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		22,749,575	44,507,787	1,465,061	45,972,848

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		223,735		223,735
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		135,672		135,672
Lottery Expenditures					
Academic Salaries	1000		436,542		436,542
Classified Salaries	2000				0
Employee Benefits	3000		146,459		146,459
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		405,845		405,845

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 440

Name: GAVILAN JOINT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	1,348,253	0	1,348,253
Total for ECS 84362, 50% Law		22,749,575	43,159,534	1,465,061	44,624,595
Percent of CEE (Instructional Salary Cost / Total CEE)		52.71%	100.00%		
50% of Current Expense of Education			21,579,767		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		22,749,575	43,159,534	1,465,061	44,624,595
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		22,749,575	44,507,787	1,465,061	45,972,848
Capital Expenditures	6000	178,844	1,953,477	476	1,953,953
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		22,928,419	46,461,264	1,465,537	47,926,801

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

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	20,331,401	12,988,059	33,319,460
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	27,000		27,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,562,145	1,790,568	6,352,713
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	3,421		3,421
TOTAL ASSETS		24,923,967	14,778,627	39,702,594
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,052,691	988,681	2,041,372
Accrued Salaries and Wages Payable	9520	354,885		354,885
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	2,657,147	12,071,617	14,728,764
TOTAL LIABILITIES		4,064,723	13,060,298	17,125,021

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

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	11,326,457		11,326,457
Committed Fund Balance	9753	3,772,681		3,772,681
Assigned Fund Balance	9754			0
Total Designated Fund Balance		15,099,138	0	15,099,138
Uncommitted Fund Balance	9790	5,760,106	1,718,329	7,478,435
TOTAL FUND EQUITY		20,859,244	1,718,329	22,577,573
TOTAL LIABILITIES AND FUND EQUITY		24,923,967	14,778,627	39,702,594

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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			7,710,540
In County Treasury	9112	18,166,311		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	107,605		
Due from Other Funds	9140			
TOTAL ASSETS		18,273,916	0	7,710,540
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			1,284,312
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	1,284,312

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	18,273,916		6,426,228
TOTAL FUND EQUITY		18,273,916	0	6,426,228
TOTAL LIABILITIES AND FUND EQUITY		18,273,916	0	7,710,540

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, 2025

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, 2025

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, 2025

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	12,527,881		91,701,228
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	102,259		891,485
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		12,630,140	0	92,592,713
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	284,856		6,169,623
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	28,344		
TOTAL LIABILITIES		313,200	0	6,169,623

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, 2025

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	12,316,940		86,423,090
TOTAL FUND EQUITY		12,316,940	0	86,423,090
TOTAL LIABILITIES AND FUND EQUITY		12,630,140	0	92,592,713

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, 2025

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				1,086,278
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				320,379
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	1,406,657

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, 2025

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				22,432
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				672,844
Total Current Liabilities and Deferred Revenue		0	0	0	695,276
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	695,276

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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				711,381
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	711,381
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	1,406,657

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, 2025

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	80,784	
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		80,784	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	80,784	
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		80,784	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	80,784	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		80,784	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		(3,307)	81,201	77,787				
Cash With Fiscal Agents	9113	115,846							
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120	192,799							
Accounts Receivable	9130		13,901	752	67,498				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	814							
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		309,659	10,594	81,953	145,285	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 440

Name: GAVILAN JOINT

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,112		1,280	158,414				
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			23,413	36				
Total Current Liabilities and Deferred Revenue		8,112	0	24,693	158,450	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	8,112	0	24,693	158,450	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	301,547	10,594	57,260	(13,165)				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		301,547	10,594	57,260	(13,165)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		309,659	10,594	81,953	145,285	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		85,851	85,851
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		50,112	50,112
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		165,645	165,645
Other Federal Revenues	8190		3,287,059	3,287,059
Total Federal Revenues	8100	0	3,588,667	3,588,667
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	7,249,787		7,249,787
Other General Apportionment	8613	881,928		881,928
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		156,344	156,344
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		14,442,217	14,442,217

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	8,664,927		8,664,927
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	93,619		93,619
Timber Yield Tax	8672	409		409
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	988,846	472,981	1,461,827
State Mandated Costs	8685	179,784		179,784
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	2,007,990	450,150	2,458,140
Total State Revenues	8600	20,067,290	15,521,692	35,588,982

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

Details of General Fund Revenue

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	25,346,158		25,346,158
Tax Allocation, Supplemental Roll	8812	695,864		695,864
Tax Allocation, Unsecured Roll	8813	1,483,218		1,483,218
Prior Years Taxes	8816	16,526		16,526
Education Revenues Augmentation Fund (ERAF)	8817	(2,767,000)		(2,767,000)
Redevelopment Agency Funds - Pass Through	8818	1,287,362		1,287,362
Redevelopment Agency Funds - Residual	8819	2,671,464		2,671,464
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	554,517		554,517
Interest and Investment Income	8860	716,192		716,192
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	2,667,550		2,667,550
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	135,578		135,578
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	638,553		638,553
Parking Services and Public Transportation	8881		98	98
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	879,597	775,952	1,655,549
Total Local Revenues	8800	34,325,579	776,050	35,101,629
Total Revenues		54,392,869	19,886,409	74,279,278

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,500,000	2,690,840	4,190,840
Total Other Financing Sources	8900	1,500,000	2,690,840	4,190,840
Total Revenues and Other Financing Sources		55,892,869	22,577,249	78,470,118

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: 2024-2025

Budget Year: 2025-2026

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	22,885					22,885
Biological Sciences	0400	1,020,839	74,290	41,987			1,137,116
Business and Management	0500	470,258	16,663				486,921
Media and Communications	0600	99,868			91,939		191,807
Information Technology	0700	421,531	2,149	164			423,844
Education	0800	1,398,031	505,189	35,077	65,168		2,003,465
Engineering and Industrial Technologies	0900	695,458	1,284	30,593	6,407		733,742
Fine and Applied Arts	1000	1,503,193	282,009	20,026	49,062		1,854,290
Foreign language	1100	625,262	2,235	5,563			633,060
Health	1200	975,645	489,597	82,281			1,547,523
Family and Consumer Sciences	1300	507,196	10,078				517,274
Law	1400						0
Humanities(Letters)	1500	2,513,845	136,529	3,218	7,950		2,661,542
Library Science	1600						0
Mathematics	1700	1,027,281	325,355	102,879	7,717		1,463,232
Military Studies	1800						0
Physical Sciences	1900	754,131	65,943	6,694			826,768
Psychology	2000	352,370	11,190				363,560
Public and Protective Services	2100	250,457	12,719	2,606,185			2,869,361
Social Sciences	2200	1,757,562	24,657	909			1,783,128
Commercial Services	3000	567,867	60,437	101,754	29,197		759,255
Interdisciplinary Studies	4900	3,602,198	400,579	3,040			4,005,817
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,143,183	447,469				1,590,652
Sub-Total Instructional Activites		19,709,060	2,868,372	3,040,370	257,440		25,875,242
Total Expenditures for GF Activities*		20,803,475	27,974,549	11,822,983	3,051,226	13,721,837	77,374,070

*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: 2024-2025

Budget Year: 2025-2026

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	304,132	3,209,588	591,075	297,020		4,401,815
Course and Curriculum Development	6020	35,909	180,203	526			216,638
Academic / Faculty Senate	6030	27,738	88,974	7,503			124,215
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		367,779	3,478,765	599,104	297,020	0	4,742,668
Instructional Support Services	6100						
Learning Center	6110	121,980	46,357	2,083			170,420
Library	6120	11,104	673,744	29,958	142,860		857,666
Media	6130	1,687	248,506	145			250,338
Museums and Galleries	6140			1,318			1,318
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	21,611	102,599	126,866			251,076
Total Instructional Support Services		156,382	1,071,206	160,370	142,860	0	1,530,818
Admissions and Records	6200	12,356	994,972	157,832	370		1,165,530
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	33,928	1,228,417	8,754	9,923		1,281,022
Matriculation and Student Assessment	6320	23,361	601,454	34,649			659,464
Transfer Programs	6330	2,925	139,260	39,185			181,370
Career Guidance	6340						0
Other Student Counseling and Guidance	6390	3,614	341,169	10,688	12,462		367,933
Total Student Counseling and Guidance		63,828	2,310,300	93,276	22,385	0	2,489,789

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: 2024-2025

Budget Year: 2025-2026

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	9,382	651,302	51,945	19,967	163,473	896,069
Disabled Student Programs and Services (DSPS)	6420	36,109	1,223,546	244,473	133,450	295	1,637,873
Extended Opportunity Programs and Services (EOPS)	6430	13,524	757,277	73,722	6,096	756,519	1,607,138
Health Services	6440	4,076	356,620	93,669	1,179		455,544
Student Personnel Administration	6450						0
Financial Aid Administration	6460	24,901	1,199,524	49,998	152,520		1,426,943
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490	15,780	423,120	184,861	34,759	394,684	1,053,204
Total Other Student Services		103,772	4,611,389	698,668	347,971	1,314,971	7,076,771
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	9,532	647,571	572,756	212,100		1,441,959
Custodial Services	6530	11,047	863,713	203,885	(205)		1,078,440
Grounds Maintenance and Repairs	6550	5,431	380,916	313,071	191,769		891,187
Utilities	6570			2,007,696			2,007,696
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	26,010	1,892,200	3,097,408	403,664	0	5,419,282
Planning, Policymaking and Coordinations	6600	20,275	1,340,735	447,001	28,377		1,836,388

* 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: 2024-2025

Budget Year: 2025-2026

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	4,631	189,239	188,752			382,622
Fiscal Operations	6720		2,339,813	710,193	111,947		3,161,953
Human Resources Management	6730	14,395	1,081,631	448,453	23,539		1,568,018
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	15,529	79,292	31,613			126,434
Staff Diversity	6760	8,439	52,608	127,622			188,669
Logistical Services	6770	2,389	134,066	84,385			220,840
Management Information Systems	6780	13,196	989,461	410,260	1,354,179		2,767,096
Other General Institutional Support Services	6790	999	4,591	165,962			171,552
Total General Institutional Support Services	6700	59,578	4,870,701	2,167,240	1,489,665	0	8,587,184
Community Services & Economic Development	6800						
Community Recreation	6810	3,906	13,138				17,044
Community Service Classes	6820	28,671	774,448	249,099	13,371		1,065,589
Community Use of Facilities	6830						0
Economic Development	6840	106,120	799,645	151,897	31,540		1,089,202
Other Community Services & Economic Development	6890	2,530	103,495	59,123			165,148
Total Community Services	6800	141,227	1,690,726	460,119	44,911	0	2,336,983

* 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: 2024-2025 Budget Year: 2025-2026 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	12,816	906,696	34,790			954,302
Student and Co-Curricular Activities	6960	6,899	400,989	527,435			935,323
Student Housing	6970						0
Other Ancillary Services	6990	5,608	189,030	57,896	2,492		255,026
Total Ancillary Services	6900	25,323	1,496,715	620,121	2,492	0	2,144,651
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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: 2024-2025

Budget Year: 2025-2026

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	117,885	1,348,468	281,474	14,071	2,619	1,764,517
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					2,116,754	2,116,754
Student Aid	7320					3,344,068	3,344,068
Other Outgo	7390					6,943,425	6,943,425
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,404,247	12,404,247
Sub-Total Non-Instructional Activites		1,094,415	25,106,177	8,782,613	2,793,786	13,721,837	51,498,828
Total Expenditures General Fund: activities *		20,803,475	27,974,549	11,822,983	3,051,226	13,721,837	77,374,070

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GAVILAN JOINT

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$44,530,448
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	4,710.79		
	2. 2024-2025 Second Period Actual FTES	5,003.40		
	3. 2024-2025 Population change factor (C2/C1)	1.0621		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$50,341,638
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)			\$50,341,638
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$50,341,638
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			19,629,629
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			94,028
C.	Local Property taxes			24,774,766
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.	2025-2026 Appropriations Subject to Limit			\$44,498,423

For Actual Year: 2024-2025 Budget Year: 2025-2026

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	3,588,667	4,452,849	3,588,667	4,452,849
State Revenues	8600	20,067,290	22,120,837	15,521,692	24,518,471	35,588,982	46,639,308
Local Revenues	8800	34,325,579	31,475,907	776,050	831,789	35,101,629	32,307,696
Total Revenues		54,392,869	53,596,744	19,886,409	29,803,109	74,279,278	83,399,853
EXPENDITURES:							
Academic Salaries	1000	16,793,642	17,194,155	3,425,104	3,154,550	20,218,746	20,348,705
Classified Salaries	2000	8,876,118	11,484,736	4,763,171	4,913,062	13,639,289	16,397,798
Employee Benefits	3000	11,291,544	12,279,815	3,628,445	3,670,980	14,919,989	15,950,795
Supplies and Materials	4000	578,149	544,190	787,435	1,023,578	1,365,584	1,567,768
Other Operating Expenses and Services	5000	8,433,400	10,675,208	2,023,999	15,250,333	10,457,399	25,925,541
Capital Outlay	6000	1,953,953	1,352,333	1,097,273	2,134,165	3,051,226	3,486,498
Total Expenditures		47,926,806	53,530,437	15,725,427	30,146,668	63,652,233	83,677,105
Excess /(Deficiency) of Revenues over Expenditures		6,466,063	66,307	4,160,982	(343,559)	10,627,045	(277,252)
Other Financing Sources	8900	1,500,000	0	2,690,840	1,561,810	4,190,840	1,561,810
Other Outgo	7000	7,369,485	1,936,666	6,352,352	2,920,132	13,721,837	4,856,798
Net Increase/(Decrease) in Fund Balance		596,578	(1,870,359)	499,470	(1,701,881)	1,096,048	(3,572,240)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,262,663	20,859,241	1,187,472	1,686,942	21,450,135	22,546,183
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,262,663		1,187,472		21,450,135	
Ending Fund Balance, June 30		20,859,241	18,988,882	1,686,942	(14,939)	22,546,183	18,973,943

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2024-2025

Budget Year: 2025-2026

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	70,083	70,000				
Local Revenues	8800	19,372,912	20,438,949			745,992	622,513
Total Revenues		19,442,995	20,508,949	0	0	745,992	622,513
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	20,761,758	21,428,126			6,301	6,225
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,761,758	21,428,126	0	0	6,301	6,225
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,761,758)	(21,428,126)	0	0	(6,301)	(6,225)
Net Increase/Decrease in Fund Balance		(1,318,763)	(919,177)	0	0	739,691	616,288
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,592,679	18,273,916		0	5,693,405	6,433,096
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	19,592,679		0		5,693,405	
Ending Fund Balance, June 30		18,273,916	17,354,739	0	0	6,433,096	7,049,384

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	461,113	320,000			6,322,265	48,723,504
Total Income		461,113	320,000	0	0	6,322,265	48,723,504
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					170,036	415,945
Employee Benefits	3000					61,533	241,995
Supplies and Materials	4000	1,257	2,500				
Other Operating Expenses and Services	5000	866,814	1,079,215			203,000	203,000
Capital Outlay	6000	113,911	11,054,403			47,356,304	134,234,194
Total Expenditures		981,982	12,136,118	0	0	47,790,873	135,095,134
Excess /(Deficiency) of Revenues over Expenditures		(520,869)	(11,816,118)	0	0	(41,468,608)	(86,371,630)
Other Financing Sources	8900	3,900,000					
Other Outgo	7000		500,000				
Net Increase/(Decrease) in Fund Balance		3,379,131	(12,316,118)	0	0	(41,468,608)	(86,371,630)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,937,297	12,316,428	0	0	127,891,698	86,423,090
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	8,937,297		0		127,891,698	
Ending Fund Balance, June 30		12,316,428	310	0	0	86,423,090	51,460

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	595,849	766,084				
Other Financing Sources	8900						
Total Income		595,849	766,084				
Cost of Sales	5890						
Gross Profit or Loss		595,849	766,084				
Expenditures							
Academic Salaries	1000	39,923	23,121				
Classified Salaries	2000	60,789	273,714				
Employee Benefits	3000	36,448	64,768				
Supplies and Materials	4000	40,716	54,403				
Other Operating Expenses and Services	5000	151,509	241,298				
Capital Outlay	6000	27,767	50,000				
Total Expenditures		357,152	707,304				
Net Profit or Loss		238,697	58,780				
Other Outgo	7000	390	777,347				
Net Increase/(Decrease) in Fund Balance		238,307	(718,567)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	473,074	711,381				
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	473,074					
Ending Fund Balance, June 30		711,381	(7,186)				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	212					
Other Financing Sources	8900	367,229	346,376				
Total Income		367,441	346,376	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	367,303	346,376				
Capital Outlay	6000						
Total Expenditures		367,303	346,376	0	0		
Net Profit or Loss		138	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		138	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(138)	0		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	(138)		0			
Ending Fund Balance, June 30		0	0	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	74,773	79,166	21,940		51,906	50,000
Total Income		74,773	79,166	21,940	0	51,906	50,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,977	12,683	3,100		30,748	32,459
Employee Benefits	3000	626	193	22		16,294	17,954
Supplies and Materials	4000	14,576	16,775				
Other Operating Expenses and Services	5000	25,187	94,139	8,224		6,750	10,000
Capital Outlay	6000						
Total Expenditures		42,366	123,790	11,346	0	53,792	60,413
Excess /(Deficiency) of Revenues over Expenditures		32,407	(44,624)	10,594	0	(1,886)	(10,413)
Other Financing Sources	8900					1,886	28,480
Other Outgo	7000	25,791	51,000				
Net Increase/(Decrease) in Fund Balance		6,616	(95,624)	10,594	0	0	18,067
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	294,931	301,547	0	10,594	57,261	57,261
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	294,931		0		57,261	
Ending Fund Balance, June 30		301,547	205,923	10,594	10,594	57,261	75,328

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

440 GAVILAN JOINT

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,240,367	6,925,000				
State Revenues	8600	957,208	957,000				
Local Revenues	8800						
Total Income		8,197,575	7,882,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	619					
Capital Outlay	6000						
Total Expenditures		619	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		8,196,956	7,882,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,196,956	7,882,000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(33,422)	(33,422)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(33,422)		0		0	
Ending Fund Balance, June 30		(33,422)	(33,422)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

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	3,900,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	367,229
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	1,886

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: 2024-2025

Budget Year: 2025-2026

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		666,693			
Adjustments	9020		0		214,008			
Adjusted Beginning Balance	9030		0		880,701			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		988,846		472,981			
		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		436,542		436,542			436,542
Classified Salaries	2000				0			0
Employee Benefits	3000		146,459		146,459			146,459
Supplies & Materials	4000							
Software	4100				0	1,367		1,367
Books, Magazines, & Periodicals	4200				0	199		199
Instructional Supplies & Materials	4300				0	170,562		170,562
Noninstructional Supplies & Mtrls	4400				0	304,574		304,574
Total Supplies and Materials		0	0	0	0	476,702		476,702
Other Operating Expenses and Services	5000		405,845		405,845			405,845
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	1,394		1,394
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	1,394		1,394
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	988,846	0	988,846	478,096		1,466,942
Ending Balance					0	875,586		875,586

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: 2024-2025

Budget Year: 2025-2026

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			875,586		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			875,586		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,000,000			400,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		450,000		450,000			450,000
Classified Salaries	2000				0			0
Employee Benefits	3000		150,000		150,000			150,000
Supplies & Materials	4000							
Software	4100				0	50,000		50,000
Books, Magazines, & Periodicals	4200				0	2,000		2,000
Instructional Supplies & Materials	4300				0	200,000		200,000
Noninstructional Supplies & Mtrls	4400				0	200000		200,000
Total Supplies and Materials		0	0	0	0	452,000		452,000
Other Operating Expenses and Services	5000		400,000		400,000			400,000
Capital Outlay	6000							
Library Books	6300				0	80,000		80,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	80,000		80,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,000,000	0	1,000,000	532,000		1,532,000
Ending Balance					0	743,586		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 440

Name: GAVILAN JOINT

EPA Revenue	8,664,927
-------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	8,664,927	0	0	8,664,927
TOTAL		8,664,927	0	0	8,664,927

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 440

Name: GAVILAN JOINT

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	3,928,140	3,639,735	7,567,875	N/A	N/A
2025-2026	4,327,023	4,177,640	8,504,663	936,788	12.38%
2026-2027	4,388,363	4,343,547	8,731,910	227,247	2.67%
2027-2028	4,432,473	4,448,781	8,881,254	149,344	1.71%
2028-2029	4,495,947	4,731,086	9,227,033	345,779	3.89%
2029-2030	4,560,351	4,767,183	9,327,534	100,501	1.09%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
The District plans to funds expenses through 29/30 using the General Fund revenues and have included these costs in our 5 year projections.
Does the district have an irrevocable trust?
Yes