

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: GROSSMONT-CUYAMACA

District Code: 020

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

S. Reairic

District Chief Business Officer

Date

11/9/18

M. Miller

District Superintendent

Date

11/9/18

Contact: Sue Reairic

(619) 644-7575

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	20,147,683	20,216,332		20,216,332
Other	1300	19,212,186	19,490,136		19,490,136
Total Instructional Salaries		39,359,869	39,706,468	0	39,706,468
Non-Instructional Salaries					
Contract or Regular	1200		6,580,425	438,571	7,018,996
Other	1400		689,437	16,133	705,570
Total Non-Instructional Salaries		0	7,269,862	454,704	7,724,566
Total Academic Salaries		39,359,869	46,976,330	454,704	47,431,034
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,885,546	569,149	18,454,695
Other	2300		1,405,194	130,097	1,535,291
Total Non-Instructional Salaries		0	19,290,740	699,246	19,989,986
Instructional Aides					
Regular Status	2200	1,858,943	2,085,154		2,085,154
Other	2400	1,013,843	1,157,122	376	1,157,498
Total Instructional Aides		2,872,786	3,242,276	376	3,242,652
Total Classified Salaries		2,872,786	22,533,016	699,622	23,232,638
Employee Benefits	3000	16,930,709	30,345,603	777,974	31,123,577
Supplies and Materials	4000		539,958	104,992	644,950
Other Operating Expenses	5000		12,128,129	352,589	12,480,718
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		59,163,364	112,523,036	2,389,881	114,912,917

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

		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	755,498	755,498		755,498
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		7,395		7,395
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		603,501		603,501
Objects to Exclude	Object Code				
Rents and Leases	5060		297,089	13,800	310,889
Lottery Expenditures					
Academic Salaries	1000		2,124,842		2,124,842
Classified Salaries	2000				0
Employee Benefits	3000		1,041,173		1,041,173
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				0

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		755,498	4,829,498	13,800	4,843,298
Total for ECS 84362, 50% Law		58,407,866	107,693,538	2,376,081	110,069,619
Percent of CEE (Instructional Salary Cost / Total CEE)		54.24%	100.00%		
50% of Current Expense of Education			53,846,769		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		58,407,866	107,693,538	2,376,081	110,069,619
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		59,163,364	112,523,036	2,389,881	114,912,917
Capital Expenditures	6000	181,710	676,795	11,890	688,685
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		59,345,074	113,199,831	2,401,771	115,601,602

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	17,392,842		17,392,842
In County Treasury	9112	38,291,870		38,291,870
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	(10,790)		(10,790)
Investments (at cost)	9120			0
Accounts Receivable	9130	10,902,460		10,902,460
Due from Other Funds	9140	1,728,213		1,728,213
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,162,193		1,162,193
TOTAL ASSETS		69,466,788	0	69,466,788
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,248,663		5,248,663
Accrued Salaries and Wages Payable	9520	2,484,220		2,484,220
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,161,469		5,161,469
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	22,912,195		22,912,195
TOTAL LIABILITIES		35,806,547	0	35,806,547

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	2,496,027		2,496,027
Restricted Fund Balance	9752		20,717,091	20,717,091
Committed Fund Balance	9753	7,700,150		7,700,150
Assigned Fund Balance	9754	2,746,973		2,746,973
Total Designated Fund Balance		12,943,150	20,717,091	33,660,241
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		12,943,150	20,717,091	33,660,241
TOTAL LIABILITIES AND FUND EQUITY		48,749,697	20,717,091	69,466,788

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

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	22,129,146		
Cash With Fiscal Agents	9113	2,244		219,575
Investments (at cost)	9120			
Accounts Receivable	9130	89,725		
Due from Other Funds	9140			
TOTAL ASSETS		22,221,115	0	219,575
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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

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	22,221,115		219,575
Total Designated Fund Balance		22,221,115	0	219,575
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		22,221,115	0	219,575
TOTAL LIABILITIES AND FUND EQUITY		22,221,115	0	219,575

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

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	809,592		269,852	94,388		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				750		
Investments (at cost)	9120						
Accounts Receivable	9130	29,188					
Due from Other Funds	9140	60,772		14,351			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		899,552	0	284,203	95,138	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	4,785			4,429		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	58,013		128,869			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				1,812		
TOTAL LIABILITIES		62,798	0	128,869	6,241	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

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	836,754	0	155,334	88,897	0	0
Total Designated Fund Balance		836,754	0	155,334	88,897	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		836,754	0	155,334	88,897	0	0
TOTAL LIABILITIES AND FUND EQUITY		899,552	0	284,203	95,138	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	4,659,209		
In County Treasury	9112	7,533,750		26,573,767
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	7,921		50,655
Due from Other Funds	9140	4,476,158		101,113
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		16,677,038	0	26,725,535
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,051,675		5,116,338
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	224,634		340,651
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,276,309	0	5,456,989

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation 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	15,400,729		21,268,546
Total Designated Fund Balance		15,400,729	0	21,268,546
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,400,729	0	21,268,546
TOTAL LIABILITIES AND FUND EQUITY		16,677,038	0	26,725,535

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

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		1,204,744
Cash With Fiscal Agents	9113		8,165,319
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		268
Due from Other Funds	9140		203,537
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		0	9,573,868

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	61	69
	(Object)	Self-Insurance Fund	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		9,573,868
Total Designated Fund Balance		0	9,573,868
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	9,573,868
TOTAL LIABILITIES AND FUND EQUITY		0	9,573,868

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	97,990	311,877	50,075	953,660	442,364			777,057
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130			106	581,816	339			
Due from Other Funds	9140								3,253
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		98,190	311,877	50,181	1,535,476	442,703	0	0	780,310

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,039		2,450	296,711				31,033
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	11,072			659,584				3,849
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		13,111	0	2,450	956,295	0	0	0	34,882
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	13,111	0	2,450	956,295	0	0	0	34,882

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other 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								745,428
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	745,428
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753					442,703			
Assigned Fund Balance	9754	85,079	311,877	47,731	579,181				
Total Designated Fund Balance		85,079	311,877	47,731	579,181	442,703	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		85,079	311,877	47,731	579,181	442,703	0	0	745,428
TOTAL LIABILITIES AND FUND EQUITY		98,190	311,877	50,181	1,535,476	442,703	0	0	780,310

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 020

Name: GROSSMONT-CUYAMACA

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		211,177	211,177
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		107,028	107,028
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		509,647	509,647
Other Federal Revenues	8190		6,041,741	6,041,741
Total Federal Revenues	8100	0	6,869,593	6,869,593
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	47,664,580		47,664,580
Other General Apportionment	8613	695,031		695,031
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,358,318	2,358,318
Disabled Students Programs and Services(DSPS)	8623		1,780,737	1,780,737
Temporary Assistance for Needy Families (TANF)	8624		107,028	107,028
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		21,037,903	21,037,903

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	15,009,135		15,009,135
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		12,226,904	12,226,904
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	338,685		338,685
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,166,014	1,214,982	4,380,996
State Mandated Costs	8685	543,915		543,915
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	534,158	(6,025,394)	(5,491,236)
Total State Revenues	8600	67,951,518	32,700,478	100,651,996

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	37,965,124		37,965,124
Tax Allocation, Supplemental Roll	8812	1,019,176		1,019,176
Tax Allocation, Unsecured Roll	8813	1,172,619		1,172,619
Prior Years Taxes	8816	44,730		44,730
Education Revenues Augmentation Fund (ERAF)	8817	13,245		13,245
Redevelopment Agency Funds - Pass Through	8818	375,500		375,500
Redevelopment Agency Funds - Residual	8819	1,937,183		1,937,183
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		500	500
Contract Services	8830			
Contract Instructional Services	8831		128,504	128,504
Other Contract Services	8832			0
Sales and Commissions	8840		72,483	72,483
Rentals and Leases	8850	591,738	39,280	631,018
Interest and Investment Income	8860	314,378		314,378
Student Fees and Charges	8870			
Community Services Classes	8872		15,600	15,600
Dormitory	8873			0
Enrollment	8874	6,972,427		6,972,427
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		923,666	923,666
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	13,489		13,489
Student Records	8879	84,567		84,567
Nonresident Tuition	8880	4,741,577		4,741,577
Parking Services and Public Transportation	8881		1,280,274	1,280,274
Other Student Fees and Charges	8885	13,897		13,897
Other Local Revenues	8890	39,848	39,888	79,736
Total Local Revenues	8800	55,299,498	2,500,195	57,799,693
Total Revenues		123,251,016	42,070,266	165,321,282

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 020

Name: GROSSMONT-CUYAMACA

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	22,686		22,686
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(2,949,208)	2,949,549	341
Total Other Financing Sources	8900	(2,926,522)	2,949,549	23,027
Total Revenues and Other Financing Sources		120,324,494	45,019,815	165,344,309

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

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	420,118	77,732	102,384	6,241		606,475
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	117,206		1,157			118,363
Biological Sciences	0400	3,144,791	9,172	197,549	14,683		3,366,195
Business and Management	0500	2,866,181	5,414	21,164			2,892,759
Communications	0600	520,235	41,231	7,938	6,455		575,859
Computer and Information Science	0700	1,871,641	95,443	108,552	83,658		2,159,294
Education	0800	4,230,003	203,045	158,337	7,674		4,599,059
Engineering and Related Industrial Technology	0900	1,265,211		55,733	19,606		1,340,550
Fine and Applied Arts	1000	5,265,254	39,043	114,235	3,712		5,422,244
Foreign language	1100	2,576,092	2,958	4,623			2,583,673
Health	1200	3,841,663	310,192	206,344	101,413		4,459,612
Consumer Education And Home Economics	1300	1,636,208	85,849	162,301	3,586		1,887,944
Law	1400	37,556	342	4,878			42,776
Humanities(Letters)	1500	8,526,962	20,275	4,940	204		8,552,381
Library Science	1600	4,047		26,842			30,889
Mathematics	1700	5,364,675	4,908	6,607	562		5,376,752
Military Studies	1800						0
Physical Sciences	1900	3,858,081	663	114,004	10,847		3,983,595
Psychology	2000	1,447,039	879	7,787	3,553		1,459,258
Public Affairs and Services	2100	839,152	49,015	71,529	3,333		963,029
Social Sciences	2200	4,960,377	6,483	3,510			4,970,370
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,934,732	659,722	3,227,370	101,652		10,923,476
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,319,599					2,319,599
Sub-Total Instructional Activites		62,046,823	1,612,366	4,607,784	367,179		68,634,152
Total Expenditures for GF Activities*		62,131,601	57,229,240	33,188,593	1,919,577	9,883,544	164,352,555

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

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		3,324,632	1,885,170	72,802		5,282,604
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	3,324,632	1,885,170	72,802	0	5,282,604
Instructional Support Services	6100						
Learning Center	6110	84,778	414,775	25,886	25,966		551,405
Library	6120		2,660,840	186,142	67,601		2,914,583
Media	6130		1,671,620	82,053	54,513		1,808,186
Museums and Galleries	6140		6,325	12,716	670		19,711
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		84,778	4,753,560	306,797	148,750	0	5,293,885
Admissions and Records	6200		2,079,372	60,953	9,732		2,150,057
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,076,466	274,757	1,326		7,352,549
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,076,466	274,757	1,326	0	7,352,549

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

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						0
Disabled Student Programs and Services (DSPS)	6420		1,828,342	190,790	29,178		2,048,310
Extended Opportunity Programs and Services (EOPS)	6430		1,624,788	125,209	21,884		1,771,881
Health Services	6440		797,085	136,990	813		934,888
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,833,114	89,149	47,821		2,970,084
Job Placement Services	6470		114,598	7,565			122,163
Veterans Services	6480			12,166	13,918		26,084
Miscellaneous Student Services	6490		5,567,932	10,248,938	446,101		16,262,971
Total Other Student Services		0	12,765,859	10,810,807	559,715	0	24,136,381
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,054,367	1,304,587	78,652		3,437,606
Custodial Services	6530		2,337,743	288,616			2,626,359
Grounds Maintenance and Repairs	6550		778,711	117,275	72,682		968,668
Utilities	6570			2,656,452			2,656,452
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	5,170,821	4,366,930	151,334	0	9,689,085
Planning, Policymaking and Coordinations	6600		3,056,334	3,034,672	18,909		6,109,915

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

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		543,560	140,333	4,319		688,212
Fiscal Operations	6720		4,107,904	1,019,579	80,045		5,207,528
Human Resources Management	6730		1,760,856	78,471	12,669		1,851,996
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,272,790				2,272,790
Staff Development	6750		115,336	71,113	2,972		189,421
Staff Diversity	6760			59,617			59,617
Logistical Services	6770		2,164,198	2,479,049	24,304		4,667,551
Management Information Systems	6780		3,583,594	3,071,579	379,108		7,034,281
Other General Institutional Support Services	6790		169,471	273,660	47,005		490,136
Total General Institutional Support Services	6700	0	14,717,709	7,193,401	550,422	0	22,461,532
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	0	0	0	0	0

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

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			22,571			22,571
Parking	6950		1,015,606	139,955	19,125		1,174,686
Student and Co-Curricular Activities	6960		1,656,515	475,895	20,283		2,152,693
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,672,121	638,421	39,408	0	3,349,950
Auxiliary Operations	7000						
Contract Education	7010			7,901			7,901
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	7,901	0	0	7,901

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			1,000		201,910	202,910
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	1,000	0	201,910	202,910
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,008,631	7,008,631
Student Aid	7320					2,673,003	2,673,003
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	9,681,634	9,681,634
Sub-Total Non-Instructional Activites		84,778	55,616,874	28,580,809	1,552,398	9,883,544	95,718,403
Total Expenditures General Fund: activities *		62,131,601	57,229,240	33,188,593	1,919,577	9,883,544	164,352,555

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT-CUYAMACA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$164,123,716
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	18,997.00		
	2. 2017-2018 Second Period Actual FTES	18,626.00		
	3. 2017-2018 Population change factor (C2/C1)	0.9805		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$166,829,189
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)			\$166,829,189
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$166,829,189
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			60,410,205
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			338,685
C.	Local Property taxes			42,061,244
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			32,130
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$102,842,264

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			6,869,593	9,889,096	6,869,593	9,889,096
State Revenues	8600	67,951,518	116,450,274	32,700,478	47,407,271	100,651,996	163,857,545
Local Revenues	8800	55,299,498	4,106,353	2,500,195	3,570,693	57,799,693	7,677,046
Total Revenues		123,251,016	120,556,627	42,070,266	60,867,060	165,321,282	181,423,687
EXPENDITURES:							
Academic Salaries	1000	47,431,032	48,142,282	5,223,271	6,201,609	52,654,303	54,343,891
Classified Salaries	2000	23,232,641	24,579,368	7,554,966	8,277,564	30,787,607	32,856,932
Employee Benefits	3000	31,123,989	30,699,222	4,794,942	5,443,063	35,918,931	36,142,285
Supplies and Materials	4000	644,950	2,474,105	2,398,929	3,980,220	3,043,879	6,454,325
Other Operating Expenses and Services	5000	12,480,720	18,316,607	17,663,994	50,200,156	30,144,714	68,516,763
Capital Outlay	6000	688,685	559,159	1,230,892	3,126,459	1,919,577	3,685,618
Total Expenditures		115,602,017	124,770,743	38,866,994	77,229,071	154,469,011	201,999,814
Excess /(Deficiency) of Revenues over Expenditures		7,648,999	(4,214,116)	3,203,272	(16,362,011)	10,852,271	(20,576,127)
Other Financing Sources	8900	-2,926,522		2,949,549		23,027	0
Other Outgo	7000	5,202,027	651,357	4,681,517	4,355,080	9,883,544	5,006,437
Net Increase/(Decrease) in Fund Balance		(479,550)	(4,865,473)	1,471,304	(20,717,091)	991,754	(25,582,564)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,426,737	12,943,150	19,245,787	20,717,091	32,672,524	33,660,241
Prior Years Adjustments	9020	(4,037)				(4,037)	
Adjusted Beginning Balance	9030	13,422,700		19,245,787		32,668,487	
Ending Fund Balance, June 30		12,943,150	8,077,677	20,717,091	0	33,660,241	8,077,677

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	244,976					
Local Revenues	8800	24,225,748				12,232	
Total Revenues		24,470,724	0	0	0	12,232	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	2,199,369				219,572	
Total Other Financing Sources		2,199,369	0	0	0	219,572	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	11,045,000					
Debt Interest and Other Service Charges	7120	8,741,713				219,500	
Transfers Outgoing	7300 & 7400	2,199,060				12,232	
Reserve for Contingencies	7900						
Total Other Outgo	7000	21,985,773	0	0	0	231,732	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,786,404)	0	0	0	(12,160)	0
Net Increase/Decrease in Fund Balance		4,684,320	0	0	0	72	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,536,795	22,221,115		0	219,503	219,575
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,536,795			0	219,503	
Ending Fund Balance, June 30		22,221,115	22,221,115		0	219,575	219,575

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	267,575	336,350			331,174	357,000
Total Income		267,575	336,350	0	0	331,174	357,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	13,199	16,000			38,531	289,354
Employee Benefits	3000	264	320			18,880	146,897
Supplies and Materials	4000	31,611	231,889				
Other Operating Expenses and Services	5000	91,644	228,352			211,379	56,583
Capital Outlay	6000						19,499
Total Expenditures		136,718	476,561	0	0	268,790	512,333
Excess /(Deficiency) of Revenues over Expenditures		130,857	(140,211)	0	0	62,384	(155,333)
Other Financing Sources	8900						
Other Outgo	7000	31,327	696,543				
Net Increase/(Decrease) in Fund Balance		99,530	(836,754)	0	0	62,384	(155,333)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	737,224	836,754		0	92,950	155,334
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	737,224		0		92,950	
Ending Fund Balance, June 30		836,754	0	0	0	155,334	1

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	54,708	80,460				
Total Income		54,708	80,460	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		6,000				
Employee Benefits	3000		120				
Supplies and Materials	4000	30,707	60,997				
Other Operating Expenses and Services	5000	11,358	79,240				
Capital Outlay	6000		23,000				
Total Expenditures		42,065	169,357	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		12,643	(88,897)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,131					
Net Increase/(Decrease) in Fund Balance		11,512	(88,897)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	77,385	88,897		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	77,385		0		0	
Ending Fund Balance, June 30		88,897	0	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	883,135	118,658				
Local Revenues	8800	2,278,168	113,292			572,634	450,000
Total Income		3,161,303	231,950	0	0	572,634	450,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	57,634				697,290	108,174
Other Operating Expenses and Services	5000	2,222,735	387,647			9,114,230	13,141,037
Capital Outlay	6000	2,025,038	15,895,032			11,620,698	8,469,335
Total Expenditures		4,305,407	16,282,679	0	0	21,432,218	21,718,546
Excess /(Deficiency) of Revenues over Expenditures		(1,144,104)	(16,050,729)	0	0	(20,859,584)	(21,268,546)
Other Financing Sources	8900	6,463,004	650,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,318,900	(15,400,729)	0	0	(20,859,584)	(21,268,546)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,081,829	15,400,729	0	0	42,128,130	21,268,546
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,081,829		0		42,128,130	
Ending Fund Balance, June 30		15,400,729	0	0	0	21,268,546	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			1,546,524	1,443,585		
Other Financing Sources	8900						
Total Income		0	0	1,546,524	1,443,585		
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		
Net Profit or Loss		0	0	1,546,524	1,443,585		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	1,546,524	1,443,585		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	8,027,344	9,573,868		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		8,027,344			
Ending Fund Balance, June 30		0	0	9,573,868	11,017,453		

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	88,006	43,600	38,263	60,080	77,048	75,300
Total Income		88,006	43,600	38,263	60,080	77,048	75,300
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,571	3,200				
Employee Benefits	3000	3,676	64				
Supplies and Materials	4000	40,329	8,892	438	1,231	657	18,031
Other Operating Expenses and Services	5000	26,667	98,680	31,419	59,082	5,066	105,000
Capital Outlay	6000				12,546		
Total Expenditures		81,243	110,836	31,857	72,859	5,723	123,031
Excess /(Deficiency) of Revenues over Expenditures		6,763	(67,236)	6,406	(12,779)	71,325	(47,731)
Other Financing Sources	8900	51,662	10,000				
Other Outgo	7000	66,530				170,000	
Net Increase/(Decrease) in Fund Balance		(8,105)	(57,236)	6,406	(12,779)	(98,675)	(47,731)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	93,184	85,079	305,471	311,877	146,406	47,731
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	93,184		305,471		146,406	
Ending Fund Balance, June 30		85,079	27,843	311,877	299,098	47,731	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	35,015,311					
State Revenues	8600	3,614,189					
Local Revenues	8800	(2,405)		372,279			
Total Income		38,627,095	0	372,279	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		38,627,095	0	372,279	0	0	0
Other Financing Sources	8900	219,941		22,850			
Other Outgo	7000	39,110,514		402,888			
Net Increase/(Decrease) in Fund Balance		(263,478)	0	(7,759)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	667,933	579,181	450,462	442,703		0
Prior Years Adjustments	9020	174,726					
Adjusted Beginning Balance	9030	842,659		450,462		0	
Ending Fund Balance, June 30		579,181	579,181	442,703	442,703	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			284,666	
Total Income		0	0	284,666	0
Expenditures					
Academic Salaries	1000			4,424	
Classified Salaries	2000			4,401	
Employee Benefits	3000			1,319	
Supplies and Materials	4000			133,540	
Other Operating Expenses and Services	5000			93,005	
Capital Outlay	6000			36,911	
Total Expenditures		0	0	273,600	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	11,066	0
Other Financing Sources	8900			270,687	
Other Outgo	7000			230,339	
Net Increase/(Decrease) in Fund Balance		0	0	51,414	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	694,014	745,428
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		694,014	
Ending Fund Balance, June 30		0	0	745,428	745,428

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 020

Name: GROSSMONT-CUYAMACA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,464,158
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	1,828,846
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	20,000
71	ASSOCIATED STUDENTS TRUST FUND	34	FARM OPERATION FUND	1,132
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	170,000

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,166,014			1,214,982	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		2,124,842		2,124,842		2,124,842
Classified Salaries	2000				0		0
Employee Benefits	3000		1,041,172		1,041,172		1,041,172
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,214,982	1,214,982
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,214,982	1,214,982
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
Other Outgo	7000				0		0
Total Expenditures		0	3,166,014	0	3,166,014	1,214,982	4,380,996
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			2,899,807		721,528	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000			1,946,179	1,946,179		1,946,179
Classified Salaries	2000				0		0
Employee Benefits	3000			953,628	953,628		953,628
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	721,528	721,528
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	721,528	721,528
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
Other Outgo	7000				0		0
Total Expenditures		0	0	2,899,807	2,899,807	721,528	3,621,335
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 020

Name: GROSSMONT-CUYAMACA

EPA Revenue	15,009,135
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 020

Name: GROSSMONT-CUYAMACA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,485,245	2,847,017	7,332,262	N/A	N/A
2016-17	5,574,407	3,532,404	9,106,811	1,774,549	24.20%
2017-18	6,287,894	4,068,539	10,356,433	1,249,622	13.72%
2018-19	6,984,147	4,647,516	11,631,663	1,275,230	12.31%
2019-20	7,716,460	5,256,478	12,972,938	1,341,275	11.53%
2020-21	8,313,674	5,753,098	14,066,772	1,093,834	8.43%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has established a reserve to partially fund increases. In addition, the District plans to fund future increases based on available State funding and occasional one-time funds. The funding and reserve balance continues to route through collegial consultation for consideration and periodic updates.