

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

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.

District Chief Business Officer

Date

District Superintendent

Date

Contact: Sue Rearic

(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, 2014. 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: 2013-2014

Budget Year: 2014-2015

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	18,211,164	18,211,164		18,211,164
Other	1300	15,903,817	15,930,697		15,930,697
Total Instructional Salaries		34,114,981	34,141,861	0	34,141,861
Non-Instructional Salaries					
Contract or Regular	1200		6,582,320	364,277	6,946,597
Other	1400		828,539	4,610	833,149
Total Non-Instructional Salaries		0	7,410,859	368,887	7,779,746
Total Academic Salaries		34,114,981	41,552,720	368,887	41,921,607
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,535,404	432,798	15,968,202
Other	2300		941,581	70,364	1,011,945
Total Non-Instructional Salaries		0	16,476,985	503,162	16,980,147
Instructional Aides					
Regular Status	2200	1,555,063	1,718,724		1,718,724
Other	2400	897,970	1,133,860	80,326	1,214,186
Total Instructional Aides		2,453,033	2,852,584	80,326	2,932,910
Total Classified Salaries		2,453,033	19,329,569	583,488	19,913,057
Employee Benefits	3000	11,287,918	20,224,695	320,739	20,545,434
Supplies and Materials	4000		1,783,707	84,765	1,868,472
Other Operating Expenses	5000		10,424,839	293,506	10,718,345
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		47,855,932	93,315,530	1,651,385	94,966,915

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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	1,198,827	1,198,827		1,198,827
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		12,712		12,712
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,027,674		1,027,674
Objects to Exclude	Object Code				
Rents and Leases	5060		304,068	39,966	344,034
Lottery Expenditures					
Academic Salaries	1000		1,599,189		1,599,189
Classified Salaries	2000				0
Employee Benefits	3000		593,950		593,950
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: 2013-2014

Budget Year: 2014-2015

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		1,198,827	4,736,420	39,966	4,776,386
Total for ECS 84362, 50% Law		46,657,105	88,579,110	1,611,419	90,190,529
Percent of CEE (Instructional Salary Cost / Total CEE)		52.67%	100.00%		
50% of Current Expense of Education			44,289,555		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		46,657,105	88,579,110	1,611,419	90,190,529
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		47,855,932	93,315,530	1,651,385	94,966,915
Capital Expenditures	6000	140,760	552,834	3,161	555,995
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		47,996,692	93,868,364	1,654,546	95,522,910

For Year Ended June 30, 2014

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	2,680,388		2,680,388
In County Treasury	9112	3,029,442		3,029,442
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	2,000		2,000
Investments (at cost)	9120			0
Accounts Receivable	9130	16,647,556		16,647,556
Due from Other Funds	9140	631,662		631,662
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	54,323		54,323
Prepaid Items	9220	819,552		819,552
TOTAL ASSETS		23,864,923	0	23,864,923
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,364,304		4,364,304
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,328,661		2,328,661
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,121,889		4,121,889
TOTAL LIABILITIES		10,814,854	0	10,814,854

For Year Ended June 30, 2014

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	819,552		819,552
Restricted Fund Balance	9752		1,829,147	1,829,147
Committed Fund Balance	9753	5,205,236		5,205,236
Assigned Fund Balance	9754	5,196,134		5,196,134
Total Designated Fund Balance		11,220,922	1,829,147	13,050,069
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		11,220,922	1,829,147	13,050,069
TOTAL LIABILITIES AND FUND EQUITY		22,035,776	1,829,147	23,864,923

- 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, 2014

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	20,156,956		
Cash With Fiscal Agents	9113	72,916,712		219,483
Investments (at cost)	9120			
Accounts Receivable	9130	17,964		
Due from Other Funds	9140			
TOTAL ASSETS		93,091,632	0	219,483
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, 2014

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	93,091,632		219,483
Total Designated Fund Balance		93,091,632	0	219,483
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		93,091,632	0	219,483
TOTAL LIABILITIES AND FUND EQUITY		93,091,632	0	219,483

- 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, 2014

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	219,335		176,176	54,040		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				500		
Investments (at cost)	9120	62,124			33,124		
Accounts Receivable	9130	29,462			11		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		310,921	0	176,176	87,675	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	47,456			14,044		
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				1,632		
TOTAL LIABILITIES		47,456	0	0	15,676	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, 2014

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	263,465	0	176,176	71,999	0	0
Total Designated Fund Balance		263,465	0	176,176	71,999	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		263,465	0	176,176	71,999	0	0
TOTAL LIABILITIES AND FUND EQUITY		310,921	0	176,176	87,675	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			
In County Treasury	9112	10,268,954	2,156,775	77,836,631
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	94,324	2,233	76,889
Due from Other Funds	9140	1,627,903		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		11,991,181	2,159,008	77,913,520
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	568,229	164,030	1,335,584
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	161,118	102,548	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		729,347	266,578	1,335,584

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	11,261,834	1,892,430	76,577,936
Total Designated Fund Balance		11,261,834	1,892,430	76,577,936
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,261,834	1,892,430	76,577,936
TOTAL LIABILITIES AND FUND EQUITY		11,991,181	2,159,008	77,913,520

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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, 2014

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, 2014

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2014

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		2,997,503
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		3,047
Due from Other Funds	9140		700,757
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	3,701,307

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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, 2014

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		3,701,307
Total Designated Fund Balance		0	3,701,307
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,701,307
TOTAL LIABILITIES AND FUND EQUITY		0	3,701,307

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	76,296	267,824		1,001,399	303,271			411,149
In County Treasury	9112			480,408					
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120	22,717				119,774			177,147
Accounts Receivable	9130	182		464	1,160,035	831			216
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		99,395	267,824	480,872	2,161,434	423,876	0	0	588,512

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	12,020		415,307	347,792				10,397
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				690,943				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		12,020	0	415,307	1,038,735	0	0	0	10,397
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	12,020	0	415,307	1,038,735	0	0	0	10,397

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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								
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	87,375	267,824	65,565	1,122,699	423,876			578,115
Total Designated Fund Balance		87,375	267,824	65,565	1,122,699	423,876	0	0	578,115
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		87,375	267,824	65,565	1,122,699	423,876	0	0	578,115
TOTAL LIABILITIES AND FUND EQUITY		99,395	267,824	480,872	2,161,434	423,876	0	0	588,512

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		286,324	286,324
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		91,638	91,638
Student Financial Aid	8150		91,104	91,104
Veterans Education	8160		15,217	15,217
Vocational and Technical Education Act (VATEA)	8170		1,398,860	1,398,860
Other Federal Revenues	8190		80,089	80,089
Total Federal Revenues	8100	0	1,963,232	1,963,232
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	37,411,326		37,411,326
Other General Apportionment	8613	660,243		660,243
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,267,584	1,267,584
Disabled Students Programs and Services(DSPS)	8623		1,570,570	1,570,570
Temporary Assistance for Needy Families (TANF)	8624		91,641	91,641
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,078,810	1,078,810
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,233,273	2,233,273

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	12,949,494		12,949,494
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,320,278	5,320,278
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	285,079		285,079
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,193,139	607,537	2,800,676
State Mandated Costs	8685	476,420		476,420
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	53,975,701	12,169,693	66,145,394

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	30,884,084		30,884,084
Tax Allocation, Supplemental Roll	8812	644,572		644,572
Tax Allocation, Unsecured Roll	8813	1,069,388		1,069,388
Prior Years Taxes	8816	(33,315)		(33,315)
Education Revenues Augmentation Fund (ERAF)	8817	(3,621,938)		(3,621,938)
Redevelopment Agency Funds - Pass Through	8818	62,773		62,773
Redevelopment Agency Funds - Residual	8819	952,402		952,402
Redevelopment Agency Funds - Asset Liquidation	8819.1	276,796		276,796
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		359,040	359,040
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	34,909		34,909
Interest and Investment Income	8860	56,651		56,651
Student Fees and Charges	8870			
Community Services Classes	8872		297,471	297,471
Dormitory	8873			0
Enrollment	8874	7,551,812		7,551,812
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		648,984	648,984
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	9,969	1,007,375	1,017,344
Student Records	8879	89,453		89,453
Nonresident Tuition	8880	4,066,656		4,066,656
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	20,539		20,539
Other Local Revenues	8890	579,055	1,050,285	1,629,340
Total Local Revenues	8800	42,643,806	3,363,155	46,006,961
Total Revenues		96,619,507	17,496,080	114,115,587

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	54,040		54,040
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	759,528	(759,528)	0
Total Other Financing Sources	8900	813,568	(759,528)	54,040
Total Revenues and Other Financing Sources		97,433,075	16,736,552	114,169,627

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 Natural Resources	0100	350,649	84,133	27,178			461,960
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	52,049	5,210	78			57,337
Biological Sciences	0400	2,225,656	514	134,066			2,360,236
Business and Management	0500	2,476,085	24,856	16,406			2,517,347
Communications	0600	505,620	1,665	10,955			518,240
Computer and Information Science	0700	1,712,840	326	302,177	45,088		2,060,431
Education	0800	3,696,168	61,647	252,690			4,010,505
Engineering and Related Industrial Technology	0900	1,003,392		13,291			1,016,683
Fine and Applied Arts	1000	4,569,817	36,029	100,493	1,135		4,707,474
Foreign language	1100	2,320,168		4,082			2,324,250
Health	1200	3,047,291	316,411	195,877	252,765		3,812,344
Consumer Education And Home Economics	1300	1,316,864	117,436	70,553			1,504,853
Law	1400	123,203		2,563			125,766
Humanities(Letters)	1500	7,783,544	113,472	21,421			7,918,437
Library Science	1600	7,570					7,570
Mathematics	1700	4,038,827	68,903	8,851			4,116,581
Military Studies	1800						0
Physical Sciences	1900	2,649,571	2,194	138,522	38,505		2,828,792
Psychology	2000	992,376		4,004			996,380
Public Affairs and Services	2100	729,063	64,817	107,657	3,869		905,406
Social Sciences	2200	3,774,133	26,073	6,910			3,807,116
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,385,615	502,742	446,590	62,542		4,397,489
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,198,827					1,198,827
Sub-Total Instructional Activites		47,959,328	1,426,428	1,864,364	403,904		51,654,024
Total Expenditures for GF Activities*		48,271,897	42,564,445	20,697,141	954,403	4,326,746	116,814,632

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	6,838	3,169,694	1,719,985	2,335		4,898,852
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		6,838	3,169,694	1,719,985	2,335	0	4,898,852
Instructional Support Services	6100						
Learning Center	6110	90,271	377,830	7,884			475,985
Library	6120	2,341	2,235,765	270,106	59,567		2,567,779
Media	6130	56,376	1,534,208	61,555			1,652,139
Museums and Galleries	6140		34,091	4,921			39,012
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		148,988	4,181,894	344,466	59,567	0	4,734,915
Admissions and Records	6200		1,567,267	61,255	11,113		1,639,635
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,297	3,924,395	44,428			3,970,120
Matriculation and Student Assessment	6320		110,587	28,374			138,961
Transfer Programs	6330		323,606	7,058			330,664
Career Guidance	6340		99,488	1,083			100,571
Other Student Counseling and Guidance	6390		289,741	19,300			309,041
Total Student Counseling and Guidance		1,297	4,747,817	100,243	0	0	4,849,357

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: 2013-2014

Budget Year: 2014-2015

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	19,119	1,604,940	231,514	10,973		1,866,546
Extended Opportunity Programs and Services (EOPS)	6430	707	1,188,856	29,724		50,602	1,269,889
Health Services	6440		515,952	130,171	2,861		648,984
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,521,921	70,225	3,780		2,595,926
Job Placement Services	6470		200,846	5,131			205,977
Veterans Services	6480			8,901			8,901
Miscellaneous Student Services	6490	82,984	2,492,321	2,999,070	104,942	14,279	5,693,596
Total Other Student Services		102,810	8,524,836	3,474,736	122,556	64,881	12,289,819
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,960,730	661,557	56,328		2,678,615
Custodial Services	6530		2,082,661	269,261	5,470		2,357,392
Grounds Maintenance and Repairs	6550	10,347	850,815	95,424			956,586
Utilities	6570			2,841,384			2,841,384
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	10,347	4,894,206	3,867,626	61,798	0	8,833,977
Planning, Policymaking and Coordinations	6600		3,060,061	1,235,437	14,577		4,310,075

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		332,139	69,992			402,131
Fiscal Operations	6720	15	3,021,888	1,461,164	109,048		4,592,115
Human Resources Management	6730		672,110	226,136	2,113		900,359
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,027,674				1,027,674
Staff Development	6750	62	15,127	109,156			124,345
Staff Diversity	6760			13,718			13,718
Logistical Services	6770		1,294,685	2,427,114	74,787		3,796,586
Management Information Systems	6780		2,537,895	2,205,858	82,911		4,826,664
Other General Institutional Support Services	6790	1,660	126,654	385,472			513,786
Total General Institutional Support Services	6700	1,737	9,028,172	6,898,610	268,859	0	16,197,378
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	728	125,011	168,686			294,425
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	728	125,011	168,686	0	0	294,425

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			709			709
Farm Operations	6930						0
Food Services	6940			23,530			23,530
Parking	6950		559,029	474,336			1,033,365
Student and Co-Curricular Activities	6960	6,219	1,266,895	377,846	3,161		1,654,121
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	6,219	1,825,924	876,421	3,161	0	2,711,725
Auxiliary Operations	7000						
Contract Education	7010	33,605	13,135	84,886			131,626
Other Auxiliary Operations	7090			2	6,533		6,535
Total Auxiliary Operations	7000	33,605	13,135	84,888	6,533	0	138,161

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			424		140,000	140,424
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	424	0	140,000	140,424
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,992,425	2,992,425
Student Aid	7320					1,129,440	1,129,440
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,121,865	4,121,865
Sub-Total Non-Instructional Activites		312,569	41,138,017	18,832,777	550,499	4,326,746	65,160,608
Total Expenditures General Fund: activities *		48,271,897	42,564,445	20,697,141	954,403	4,326,746	116,814,632

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT-CUYAMACA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$129,240,766
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	16,930.00		
	2. 2013-2014 Second Period Actual FTES	17,774.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0499		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$135,377,793
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)			\$135,377,793
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$135,377,793
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			36,634,177
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			285,080
C.	Local Property taxes			30,095,374
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			6,680
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$67,021,311

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			1,963,232	2,768,202	1,963,232	2,768,202
State Revenues	8600	53,975,701	52,947,760	12,169,693	15,606,566	66,145,394	68,554,326
Local Revenues	8800	42,643,806	44,919,031	3,363,155	4,457,751	46,006,961	49,376,782
Total Revenues		96,619,507	97,866,791	17,496,080	22,832,519	114,115,587	120,699,310
EXPENDITURES:							
Academic Salaries	1000	41,921,607	44,002,531	2,396,019	4,245,839	44,317,626	48,248,370
Classified Salaries	2000	19,913,057	21,822,410	4,335,542	5,077,829	24,248,599	26,900,239
Employee Benefits	3000	20,545,434	22,532,278	1,724,683	2,120,967	22,270,117	24,653,245
Supplies and Materials	4000	1,868,472	2,318,420	1,321,917	2,305,974	3,190,389	4,624,394
Other Operating Expenses and Services	5000	10,718,345	12,555,245	6,788,407	6,461,164	17,506,752	19,016,409
Capital Outlay	6000	555,995	1,015,432	398,408	957,919	954,403	1,973,351
Total Expenditures		95,522,910	104,246,316	16,964,976	21,169,692	112,487,886	125,416,008
Excess /(Deficiency) of Revenues over Expenditures		1,096,597	(6,379,525)	531,104	1,662,827	1,627,701	(4,716,698)
Other Financing Sources	8900	813,568	1,547,091	(759,528)	(1,547,091)	54,040	0
Other Outgo	7000	2,910,896	620,797	1,415,850	1,944,883	4,326,746	2,565,680
Net Increase/(Decrease) in Fund Balance		(1,000,731)	(5,453,231)	(1,644,274)	(1,829,147)	(2,645,005)	(7,282,378)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,221,653	11,220,922	3,473,421	1,829,147	15,695,074	13,050,069
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	12,221,653		3,473,421		15,695,074	
Ending Fund Balance, June 30		11,220,922	5,767,691	1,829,147	0	13,050,069	5,767,691

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	262,709	262,709				
Local Revenues	8800	19,021,123	19,021,123			12,266	12,266
Total Revenues		19,283,832	19,283,832	0	0	12,266	12,266
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	10,772,727	1,023,807			215,707	213,100
Total Other Financing Sources		10,772,727	1,023,807	0	0	215,707	213,100
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	11,978,672	10,226,796			140,000	150,000
Debt Interest and Other Service Charges	7120	7,619,210	12,604,054			69,540	63,100
Transfers Outgoing	7300 & 7400	33,664,000				12,266	12,266
Reserve for Contingencies	7900						
Total Other Outgo	7000	53,261,882	22,830,850	0	0	221,806	225,366
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(42,489,155)	(21,807,043)	0	0	(6,099)	(12,266)
Net Increase/Decrease in Fund Balance		(23,205,323)	(2,523,211)	0	0	6,167	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	116,296,955	93,091,632		0	213,316	219,483
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	116,296,955		0		213,316	
Ending Fund Balance, June 30		93,091,632	90,568,421	0	0	219,483	219,483

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	337,041	343,350			337,023	327,000
Total Income		337,041	343,350	0	0	337,023	327,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					234,747	317,835
Employee Benefits	3000					93,331	127,134
Supplies and Materials	4000	35,576	144,398			250	6,000
Other Operating Expenses and Services	5000	126,192	172,324			45,428	52,207
Capital Outlay	6000						
Total Expenditures		161,768	316,722	0	0	373,756	503,176
Excess /(Deficiency) of Revenues over Expenditures		175,273	26,628	0	0	(36,733)	(176,176)
Other Financing Sources	8900						
Other Outgo	7000	881,700	38,000				
Net Increase/(Decrease) in Fund Balance		(706,427)	(11,372)	0	0	(36,733)	(176,176)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	969,892	263,465		0	212,909	176,176
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	969,892		0		212,909	
Ending Fund Balance, June 30		263,465	252,093	0	0	176,176	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	86,374	81,635				
Total Income		86,374	81,635	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	12,006	11,000				
Employee Benefits	3000	492	550				
Supplies and Materials	4000	70,643	59,792				
Other Operating Expenses and Services	5000	17,337	33,636				
Capital Outlay	6000		11,000				
Total Expenditures		100,478	115,978	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(14,104)	(34,343)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	446					
Net Increase/(Decrease) in Fund Balance		(14,550)	(34,343)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	86,549	71,999		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	86,549		0		0	
Ending Fund Balance, June 30		71,999	37,656	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	614,858	503,413				
Local Revenues	8800	116,324	106,000	9,769	5,000	233,661	250,000
Total Income		731,182	609,413	9,769	5,000	233,661	250,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	97,784	123,976	157,618	96,640	109,517	8,933
Other Operating Expenses and Services	5000	704,905	2,157,644	776,752	933,170	2,752,057	17,525,921
Capital Outlay	6000	1,497,535	11,108,692	787,029	867,620	794,151	59,293,082
Total Expenditures		2,300,224	13,390,312	1,721,399	1,897,430	3,655,725	76,827,936
Excess /(Deficiency) of Revenues over Expenditures		(1,569,042)	(12,780,899)	(1,711,630)	(1,892,430)	(3,422,064)	(76,577,936)
Other Financing Sources	8900	3,502,903	1,519,065			80,000,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,933,861	(11,261,834)	(1,711,630)	(1,892,430)	76,577,936	(76,577,936)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,327,973	11,261,834	3,604,060	1,892,430		76,577,936
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,327,973		3,604,060		0	
Ending Fund Balance, June 30		11,261,834	0	1,892,430	0	76,577,936	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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	(115,339)		479,635	757,071		
Other Financing Sources	8900			454,820			
Total Income		(115,339)	0	934,455	757,071		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	(41,170)					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,078					
Capital Outlay	6000						
Total Expenditures		(40,092)	0	0	0		
Net Profit or Loss		(75,247)	0	934,455	757,071		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(75,247)	0	934,455	757,071		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	75,247	0	2,766,852	3,701,307		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	75,247		2,766,852			
Ending Fund Balance, June 30		0	0	3,701,307	4,458,378		

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	42,136	48,600	58,369	60,080	71,699	70,300
Total Income		42,136	48,600	58,369	60,080	71,699	70,300
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	3,200	3,200				
Employee Benefits	3000	64	64				
Supplies and Materials	4000	2,536	4,945			5,048	7,311
Other Operating Expenses and Services	5000	34,038	102,507	40,215	60,555		20,054
Capital Outlay	6000					3,269	8,500
Total Expenditures		39,838	110,716	40,215	60,555	8,317	35,865
Excess /(Deficiency) of Revenues over Expenditures		2,298	(62,116)	18,154	(475)	63,382	34,435
Other Financing Sources	8900	21,410	10,000				
Other Outgo	7000	26,864				100,000	100,000
Net Increase/(Decrease) in Fund Balance		(3,156)	(52,116)	18,154	(475)	(36,618)	(65,565)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	90,531	87,375	249,670	267,824	102,183	65,565
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	90,531		249,670		102,183	
Ending Fund Balance, June 30		87,375	35,259	267,824	267,349	65,565	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	28,164,223					
State Revenues	8600	1,594,504					
Local Revenues	8800	1,794		352,882			
Total Income		29,760,521	0	352,882	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		29,760,521	0	352,882	0	0	0
Other Financing Sources	8900	232,075		19,775			
Other Outgo	7000	30,791,396		360,945			
Net Increase/(Decrease) in Fund Balance		(798,800)	0	11,712	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,921,499	1,122,699	412,164	423,876		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,921,499		412,164		0	
Ending Fund Balance, June 30		1,122,699	1,122,699	423,876	423,876	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			383,304	
Total Income		0	0	383,304	0
Expenditures					
Academic Salaries	1000			11,871	
Classified Salaries	2000			3,103	
Employee Benefits	3000			1,056	
Supplies and Materials	4000			101,326	
Other Operating Expenses and Services	5000			72,921	
Capital Outlay	6000			4,680	
Total Expenditures		0	0	194,957	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	188,347	0
Other Financing Sources	8900			43,167	
Other Outgo	7000			207,647	
Net Increase/(Decrease) in Fund Balance		0	0	23,867	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	554,248	578,115
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		554,248	
Ending Fund Balance, June 30		0	0	578,115	578,115

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	1,987,469
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	565,434
41	CAPITAL OUTLAY PROJECTS FUND	31	BOOKSTORE FUND	850,000
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	10,000
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	21,000
71	ASSOCIATED STUDENTS TRUST FUND	34	FARM OPERATION FUND	446
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	100,000

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		2,193,139			607,537	
		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		1,599,189		1,599,189		1,599,189
Classified Salaries	2000				0		0
Employee Benefits	3000		593,950		593,950		593,950
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	607,537	607,537
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	607,537	607,537
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	2,193,139	0	2,193,139	607,537	2,800,676
Ending Balance					0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,240,280			559,234	
		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		1,611,712		1,611,712		1,611,712
Classified Salaries	2000				0		0
Employee Benefits	3000		628,568		628,568		628,568
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	559,234	559,234
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	559,234	559,234
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	2,240,280	0	2,240,280	559,234	2,799,514
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 020

Name: GROSSMONT-CUYAMACA

EPA Revenue	12,949,494
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	12,949,494	0	0	12,949,494
TOTAL		12,949,494	0	0	12,949,494