

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2020-2021)  
(Budget Report for Fiscal Year 2021-2022)

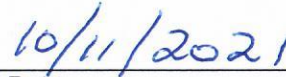
District: GROSSMONT-CUYAMACA

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: Todd McDonald  
AVC, Business Services  
todd.mcdonald@gcccd.edu  
619-644-7577

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	21,166,786	21,166,785		21,166,785
Other	1300	16,072,374	16,464,531	10,859	16,475,390
<b>Total Instructional Salaries</b>		37,239,160	37,631,316	10,859	37,642,175
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		7,100,819	564,028	7,664,847
Other	1400		543,963	15,435	559,398
<b>Total Non-Instructional Salaries</b>		0	7,644,782	579,463	8,224,245
<b>Total Academic Salaries</b>		37,239,160	45,276,098	590,322	45,866,420
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		20,076,666	595,370	20,672,036
Other	2300		287,168	79,753	366,921
<b>Total Non-Instructional Salaries</b>		0	20,363,834	675,123	21,038,957
<b>Instructional Aides</b>					
Regular Status	2200	1,968,303	2,184,789		2,184,789
Other	2400	59,432	207,677		207,677
<b>Total Instructional Aides</b>		2,027,735	2,392,466	0	2,392,466
<b>Total Classified Salaries</b>		2,027,735	22,756,300	675,123	23,431,423
<b>Employee Benefits</b>	3000	18,863,761	33,461,336	673,162	34,134,498
<b>Supplies and Materials</b>	4000		426,604	40,335	466,939
<b>Other Operating Expenses</b>	5000		9,594,988	344,100	9,939,088
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		58,130,656	111,515,326	2,323,042	113,838,368

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	774,196	774,196		774,196
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		679,204		679,204
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		44,113	979	45,092
Lottery Expenditures					
Academic Salaries	1000		1,912,015		1,912,015
Classified Salaries	2000				0
Employee Benefits	3000		928,251		928,251
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: 2020-2021

Budget Year: 2021-2022

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
<b>Total Exclusions</b>		774,196	4,337,779	979	4,338,758
<b>Total for ECS 84362, 50% Law</b>		57,356,460	107,177,547	2,322,063	109,499,610
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.52%	100.00%		
<b>50% of Current Expense of Education</b>			53,588,774		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		57,356,460	107,177,547	2,322,063	109,499,610
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		58,130,656	111,515,326	2,323,042	113,838,368
<b>Capital Expenditures</b>	6000	76,587	242,168	7,066	249,234
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		58,207,243	111,757,494	2,330,108	114,087,602

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	9,132,137		9,132,137
In County Treasury	9112	43,087,683	12,940,588	56,028,271
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	500		500
Investments (at cost)	9120			0
Accounts Receivable	9130	26,844,445		26,844,445
Due from Other Funds	9140	23,744,233		23,744,233
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	495,662		495,662
<b>TOTAL ASSETS</b>		103,304,660	12,940,588	116,245,248
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,157,797		4,157,797
Accrued Salaries and Wages Payable	9520	476,144		476,144
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	27,357,280		27,357,280
Temporary Loans	9550	19,009,221		19,009,221
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	31,049,701		31,049,701
<b>TOTAL LIABILITIES</b>		82,050,143	0	82,050,143

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	1,960,514		1,960,514
Restricted Fund Balance	9752		12,940,588	12,940,588
Committed Fund Balance	9753	9,036,763		9,036,763
Assigned Fund Balance	9754	10,257,240		10,257,240
Total Designated Fund Balance		21,254,517	12,940,588	34,195,105
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		21,254,517	12,940,588	34,195,105
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		103,304,660	12,940,588	116,245,248

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	29,549,599		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	39,919		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		29,589,518	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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, 2021

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	29,589,518		
Total Designated Fund Balance		29,589,518	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		29,589,518	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		29,589,518	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, 2021

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	1,028,040		542,507	140,615		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				750		
Investments (at cost)	9120						
Accounts Receivable	9130	5,385					
Due from Other Funds	9140	59,491		97,019	27,543		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		1,092,916	0	639,526	168,908	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	147					
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			183,140	2,643		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				1,534		
<b>TOTAL LIABILITIES</b>		147	0	183,140	4,177	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, 2021

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	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	1,092,769	0	456,386	164,731	0	0
Total Designated Fund Balance		1,092,769	0	456,386	164,731	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		1,092,769	0	456,386	164,731	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,092,916	0	639,526	168,908	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	15,377		
In County Treasury	9112	22,834,254		142,442,741
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	733,743		133,223
Due from Other Funds	9140	5,210,620		697,350
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		28,793,994	0	143,273,314
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	317,624		6,509,785
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	697,350		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		1,014,974	0	6,509,785

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	27,779,020		136,763,529
Total Designated Fund Balance		27,779,020	0	136,763,529
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		27,779,020	0	136,763,529
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,793,994	0	143,273,314

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		764,226
Cash With Fiscal Agents	9113		11,915,774
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		550
Due from Other Funds	9140		612,187
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	13,292,737



COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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		1,187,598
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	1,187,598
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
<b>TOTAL LIABILITIES</b>	968	0	1,187,598

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		12,105,139
Total Designated Fund Balance		0	12,105,139
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	12,105,139
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	13,292,737

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	582,021	482,108	206,489	2,903,259	449,063			888,814
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	1,720							
Investments (at cost)	9120								
Accounts Receivable	9130	40		92	314,275				
Due from Other Funds	9140	2,643							43,772
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	1,545							
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		587,969	482,108	206,581	3,217,534	449,063	0	0	932,586

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,267			897,803				2,705
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	9,402			1,105,754				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		11,669	0	0	2,003,557	0	0	0	2,705
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
<b>TOTAL LIABILITIES</b>	968	11,669	0	0	2,003,557	0	0	0	2,705

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	576,300	482,108	206,581	1,213,977	449,063			929,881
Total Designated Fund Balance		576,300	482,108	206,581	1,213,977	449,063	0	0	929,881
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		576,300	482,108	206,581	1,213,977	449,063	0	0	929,881
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		587,969	482,108	206,581	3,217,534	449,063	0	0	932,586

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		386,982	386,982
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		21,001	21,001
Student Financial Aid	8150		100,925	100,925
Veterans Education	8160		5,177	5,177
Vocational and Technical Education Act (VATEA)	8170		800,532	800,532
Other Federal Revenues	8190		11,523,587	11,523,587
<b>Total Federal Revenues</b>	8100	0	12,838,204	12,838,204
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	36,244,102		36,244,102
Other General Apportionment	8613	1,856,906		1,856,906
General Categorical Programs	8620			
Child Development	8621		774,523	774,523
Extended Opportunity Programs and Services(EOPS)	8622		2,098,670	2,098,670
Disabled Students Programs and Services(DSPS)	8623		2,251,839	2,251,839
Temporary Assistance for Needy Families (TANF)	8624		21,000	21,000
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,732,543	1,732,543
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		32,565,639	32,565,639

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	24,102,027		24,102,027
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,394,221	3,394,221
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	268,687		268,687
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,840,266	1,228,473	4,068,739
State Mandated Costs	8685	521,343		521,343
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,754,362		4,754,362
<b>Total State Revenues</b>	8600	70,587,693	44,066,908	114,654,601

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	44,452,524		44,452,524
Tax Allocation, Supplemental Roll	8812	977,010		977,010
Tax Allocation, Unsecured Roll	8813	1,377,799		1,377,799
Prior Years Taxes	8816	2,935		2,935
Education Revenues Augmentation Fund (ERAF)	8817	81,631		81,631
Redevelopment Agency Funds - Pass Through	8818	349,772		349,772
Redevelopment Agency Funds - Residual	8819	2,500,991		2,500,991
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		3,580	3,580
Contract Services	8830			
Contract Instructional Services	8831		11,689	11,689
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	990		990
Interest and Investment Income	8860	346,191	29	346,220
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	5,675,892		5,675,892
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		704,800	704,800
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	7,277		7,277
Student Records	8879	49,007		49,007
Nonresident Tuition	8880	2,954,192		2,954,192
Parking Services and Public Transportation	8881		68,804	68,804
Other Student Fees and Charges	8885	30,377		30,377
Other Local Revenues	8890	677,334	764,376	1,441,710
<b>Total Local Revenues</b>	8800	59,483,922	1,553,278	61,037,200
<b>Total Revenues</b>		130,071,615	58,458,390	188,530,005



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	26,204		26,204
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(4,293,889)	6,705,504	2,411,615
<b>Total Other Financing Sources</b>	8900	(4,267,685)	6,705,504	2,437,819
<b>Total Revenues and Other Financing Sources</b>		125,803,930	65,163,894	190,967,824

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	206,307	114,653	25,156			346,116
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	181,215					181,215
Biological Sciences	0400	3,404,895		22,641			3,427,536
Business and Management	0500	2,583,030	23,043	13,712			2,619,785
Communications	0600	613,910		16,347	11,167		641,424
Computer and Information Science	0700	1,837,332	4,559	53,861	1,672		1,897,424
Education	0800	3,834,829	196,075	38,376			4,069,280
Engineering and Related Industrial Technology	0900	1,312,116		13,233			1,325,349
Fine and Applied Arts	1000	4,741,807	129,926	39,221	6,187		4,917,141
Foreign language	1100	2,572,711	7,038	1,487			2,581,236
Health	1200	4,665,647	648,474	249,206	20,119		5,583,446
Consumer Education And Home Economics	1300	1,563,887	117,914	144,180	2,504		1,828,485
Law	1400	44,568		352			44,920
Humanities(Letters)	1500	7,954,591	66,218	969	198		8,021,976
Library Science	1600	3,163					3,163
Mathematics	1700	4,858,240	63,057	7,100			4,928,397
Military Studies	1800						0
Physical Sciences	1900	3,930,587		13,528	40,028		3,984,143
Psychology	2000	1,704,517		2,032			1,706,549
Public Affairs and Services	2100	722,700	78,219	62,182			863,101
Social Sciences	2200	4,930,878	3,776	3,277			4,937,931
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,708,090	797,398	880,260	250,433		5,636,181
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,528,558				5,528,558
<b>Sub-Total Instructional Activites</b>		55,375,020	7,778,908	1,587,120	332,308		65,073,356
<b>Total Expenditures for GF Activities*</b>		55,460,305	68,347,235	37,092,391	2,113,028	12,868,726	175,881,685

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		4,310,355	1,645,842	962		5,957,159
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	4,310,355	1,645,842	962	0	5,957,159
Instructional Support Services	6100						
Learning Center	6110	85,285	443,405	20,043	2,342		551,075
Library	6120		2,120,350	162,012	19,776		2,302,138
Media	6130		1,200,020	39,670	9,203		1,248,893
Museums and Galleries	6140			5,933	703		6,636
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		85,285	3,763,775	227,658	32,024	0	4,108,742
Admissions and Records	6200		1,937,627	30,601	8,715		1,976,943
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,367,251	20,017	2,807		7,390,075
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	7,367,251	20,017	2,807	0	7,390,075

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: 2020-2021

Budget Year: 2021-2022

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		2,201,660	106,844	16,537		2,325,041
Extended Opportunity Programs and Services (EOPS)	6430		2,026,178	182,206	20,354	170,338	2,399,076
Health Services	6440		763,083	189,014	5,102		957,199
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,368,447	167,319	7,902		2,543,668
Job Placement Services	6470		207,209	205	1,641		209,055
Veterans Services	6480		83,491	163,563	30,004		277,058
Miscellaneous Student Services	6490		7,887,796	2,759,722	453,725	1,479,254	12,580,497
<b>Total Other Student Services</b>		0	15,537,864	3,568,873	535,265	1,649,592	21,291,594
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,019,801	727,298	2,518		2,749,617
Custodial Services	6530		2,029,884	125,925	4,961		2,160,770
Grounds Maintenance and Repairs	6550		923,224	71,153			994,377
Utilities	6570			2,693,568			2,693,568
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,972,909	3,617,944	7,479	0	8,598,332
<b>Planning, Policymaking and Coordinations</b>	6600		3,887,142	541,990	5,739		4,434,871

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,006,406	212,252	1,284		1,219,942
Fiscal Operations	6720		3,974,405	311,554	26,954		4,312,913
Human Resources Management	6730		1,903,666	116,595	1,332		2,021,593
Noninstruct Staff Retirees' Benefits & Retirement *	6740		671,734				671,734
Staff Development	6750		94,211	50,955	1,358		146,524
Staff Diversity	6760		488	50,067			50,555
Logistical Services	6770		1,034,006	1,661,113	118,831		2,813,950
Management Information Systems	6780		4,784,824	2,700,444	41,095		7,526,363
Other General Institutional Support Services	6790		2,555,827	1,219,089	978,658		4,753,574
<b>Total General Institutional Support Services</b>	6700	0	16,025,567	6,322,069	1,169,512	0	23,517,148
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
<b>Total Community Services</b>	6800	0	0	0	0	0	0

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			35,086			35,086
Parking	6950		907,695	50,404			958,099
Student and Co-Curricular Activities	6960		1,858,142	247,737	18,217		2,124,096
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	2,765,837	333,227	18,217	0	3,117,281
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			19,001,960			19,001,960
<b>Total Auxiliary Operations</b>	7000	0	0	19,001,960	0	0	19,001,960

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
<b>Physical Property and Related Acquisitions</b>	7100			194,090			194,090
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			1,000		4,561	5,561
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	1,000	0	4,561	5,561
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,043,728	7,043,728
Student Aid	7320					4,170,845	4,170,845
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	11,214,573	11,214,573
<b>Sub-Total Non-Instructional Activites</b>		85,285	60,568,327	35,505,271	1,780,720	12,868,726	110,808,329
<b>Total Expenditures General Fund: activities *</b>		55,460,305	68,347,235	37,092,391	2,113,028	12,868,726	175,881,685

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT-CUYAMACA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$158,942,395
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	16,594.35		
	2. 2020-2021 Second Period Actual FTES	14,287.74		
	3. 2020-2021 Population change factor (C2/C1)	0.8610		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$144,690,873
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)			\$144,690,873
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$144,690,873
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			63,160,427
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			466,137
C.	Local Property taxes			52,759,164
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			34,352
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$116,420,080



For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			12,838,204	47,736,115	12,838,204	47,736,115
State Revenues	8600	70,587,693	66,073,323	44,066,908	84,402,351	114,654,601	150,475,674
Local Revenues	8800	59,483,922	63,537,454	1,553,278	3,255,616	61,037,200	66,793,070
<b>Total Revenues</b>		130,071,615	129,610,777	58,458,390	135,394,082	188,530,005	265,004,859
<b>EXPENDITURES:</b>							
Academic Salaries	1000	45,866,420	54,638,024	7,181,383	10,051,994	53,047,803	64,690,018
Classified Salaries	2000	23,431,423	28,451,685	7,885,880	12,009,620	31,317,303	40,461,305
Employee Benefits	3000	34,134,498	37,416,875	5,307,936	8,556,945	39,442,434	45,973,820
Supplies and Materials	4000	466,939	1,945,986	1,354,033	7,862,409	1,820,972	9,808,395
Other Operating Expenses and Services	5000	9,939,088	15,548,191	25,332,331	76,407,056	35,271,419	91,955,247
Capital Outlay	6000	249,234	1,354,721	1,863,794	21,992,728	2,113,028	23,347,449
<b>Total Expenditures</b>		114,087,602	139,355,482	48,925,357	136,880,752	163,012,959	276,236,234
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		15,984,013	(9,744,705)	9,533,033	(1,486,670)	25,517,046	(11,231,375)
<b>Other Financing Sources</b>	8900	-4,267,685	469,059	6,705,504	(10,000)	2,437,819	459,059
<b>Other Outgo</b>	7000	5,349,625	1,748,852	7,519,101	7,425,058	12,868,726	9,173,910
<b>Net Increase/(Decrease) in Fund Balance</b>		6,366,703	(11,024,498)	8,719,436	(8,921,728)	15,086,139	(19,946,226)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,887,814	21,254,517	4,221,152	12,940,588	19,108,966	34,195,105
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	14,887,814		4,221,152		19,108,966	
<b>Ending Fund Balance, June 30</b>		21,254,517	10,230,019	12,940,588	4,018,860	34,195,105	14,248,879

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	197,449					
Local Revenues	8800	24,463,652				12,246	
<b>Total Revenues</b>		24,661,101	0	0	0	12,246	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	6,510,181				674,562	
<b>Total Other Financing Sources</b>		6,510,181	0	0	0	674,562	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,960,000				225,000	
Debt Interest and Other Service Charges	7120	11,771,850				11,250	
Transfers Outgoing	7300 & 7400	1,667,197				670,001	
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	31,399,047	0	0	0	906,251	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(24,888,866)	0	0	0	(231,689)	0
<b>Net Increase/Decrease in Fund Balance</b>		(227,765)	0	0	0	(219,443)	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	29,817,283	29,589,518		0	219,443	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,817,283			0	219,443	
<b>Ending Fund Balance, June 30</b>		29,589,518	29,589,518		0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	53,797	131,445			106,417	334,000
<b>Total Income</b>		53,797	131,445	0	0	106,417	334,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000		15,680			105,835	488,021
Employee Benefits	3000		320			51,859	248,512
Supplies and Materials	4000	7,910	49,511				
Other Operating Expenses and Services	5000	11,516	93,212			2,648	53,853
Capital Outlay	6000						
<b>Total Expenditures</b>		19,426	158,723	0	0	160,342	790,386
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		34,371	(27,278)	0	0	(53,925)	(456,386)
<b>Other Financing Sources</b>	8900	145,202	43,750			318,904	
<b>Other Outgo</b>	7000	50,000	65,597			21,260	
<b>Net Increase/(Decrease) in Fund Balance</b>		129,573	(49,125)	0	0	243,719	(456,386)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	963,196	1,092,769		0	212,667	456,386
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	963,196		0		212,667	
<b>Ending Fund Balance, June 30</b>		1,092,769	1,043,644	0	0	456,386	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	24,250	50,000				
<b>Total Income</b>		24,250	50,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,705	73,769				
Other Operating Expenses and Services	5000	(811)	140,962				
Capital Outlay	6000						
<b>Total Expenditures</b>		894	214,731	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		23,356	(164,731)	0	0	0	0
<b>Other Financing Sources</b>	8900	62,354					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		85,710	(164,731)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	79,021	164,731		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	79,021		0		0	
<b>Ending Fund Balance, June 30</b>		164,731	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	693,645	20,225,351				
Local Revenues	8800	618,079	586,590			625,899	600,000
<b>Total Income</b>		1,311,724	20,811,941	0	0	625,899	600,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	14,180				116,655	71,000
Other Operating Expenses and Services	5000	1,803,519	978,580			9,731,599	19,097,521
Capital Outlay	6000	305,024	48,867,933			19,568,191	118,195,008
<b>Total Expenditures</b>		2,122,723	49,846,513	0	0	29,416,445	137,363,529
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(810,999)	(29,034,572)	0	0	(28,790,546)	(136,763,529)
<b>Other Financing Sources</b>	8900	5,033,697	1,255,552			100,000,000	
<b>Other Outgo</b>	7000					292,261	
<b>Net Increase/(Decrease) in Fund Balance</b>		4,222,698	(27,779,020)	0	0	70,917,193	(136,763,529)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	23,556,322	27,779,020	0	0	65,846,336	136,763,529
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	23,556,322		0		65,846,336	
<b>Ending Fund Balance, June 30</b>		27,779,020	0	0	0	136,763,529	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			2,224,944	1,526,254		
Other Financing Sources	8900						
<b>Total Income</b>		0	0	2,224,944	1,526,254		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		0	0	2,224,944	1,526,254		
<b>Other Outgo</b>	7000			1,187,598	1,069,059		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,037,346	457,195		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	11,067,793	12,105,139		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		11,067,793			
<b>Ending Fund Balance, June 30</b>		0	0	12,105,139	12,562,334		



For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	30,472	41,000	94,020	33,037	72,599	60,500
<b>Total Income</b>		30,472	41,000	94,020	33,037	72,599	60,500
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	9,218	10,000				
Employee Benefits	3000	184					
Supplies and Materials	4000	3,738	42,861		42,115		76,681
Other Operating Expenses and Services	5000	18,355	193,704	100	5,000	573	190,400
Capital Outlay	6000				15,000		
<b>Total Expenditures</b>		31,495	246,565	100	62,115	573	267,081
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,023)	(205,565)	93,920	(29,078)	72,026	(206,581)
<b>Other Financing Sources</b>	8900	30,000	30,000				
<b>Other Outgo</b>	7000	15,950					
<b>Net Increase/(Decrease) in Fund Balance</b>		13,027	(175,565)	93,920	(29,078)	72,026	(206,581)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	563,273	576,300	388,188	482,108	134,555	206,581
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	563,273		388,188		134,555	
<b>Ending Fund Balance, June 30</b>		576,300	400,735	482,108	453,030	206,581	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**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
<b>REVENUES:</b>							
Federal Revenues	8100	35,642,617					
State Revenues	8600	4,353,139					
Local Revenues	8800			175,706			
<b>Total Income</b>		39,995,756	0	175,706	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	523,212					
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		523,212	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		39,472,544	0	175,706	0	0	0
<b>Other Financing Sources</b>	8900	455,164		30,800			
<b>Other Outgo</b>	7000	38,482,886		154,519			
<b>Net Increase/(Decrease) in Fund Balance</b>		1,444,822	0	51,987	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	598,346	1,213,977	397,076	449,063		0
Prior Years Adjustments	9020	(829,191)					
Adjusted Beginning Balance	9030	(230,845)		397,076		0	
<b>Ending Fund Balance, June 30</b>		1,213,977	1,213,977	449,063	449,063	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group**

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			20,956	
<b>Total Income</b>		0	0	20,956	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			293,923	
Supplies and Materials	4000			25,698	
Other Operating Expenses and Services	5000			21,088	
Capital Outlay	6000			8,441	
<b>Total Expenditures</b>		0	0	349,150	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(328,194)	0
<b>Other Financing Sources</b>	8900			467,483	
<b>Other Outgo</b>	7000			38,940	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	100,349	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	829,532	929,881
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		829,532	
<b>Ending Fund Balance, June 30</b>		0	0	929,881	929,881

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	5,026,285
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	97,107
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	145,202
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	318,904
34	FARM OPERATION FUND	12	RESTRICTED SUBFUND	62,354
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	7,412
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	128,792
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	30,000
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	20,000
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	20,935
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,187,598

Activity Classification	Object 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		2,840,266		1,228,473			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000		1,912,015		1,912,015			1,912,015
Classified Salaries	2000				0			0
Employee Benefits	3000		928,251		928,251			928,251
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	173,895		173,895
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	173,895		173,895
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
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	2,840,266	0	2,840,266	173,895		3,014,161
<b>Ending Balance</b>					0	1,054,578		1,054,578

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,054,578		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			1,054,578		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,700,000			576,528		
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>		<b>Total</b>
	Object Code	<b>Instructional Activities</b>	<b>Support Activities</b>	<b>Support Activities</b>	<b>Total</b>	<b>Instructional</b>	<b>Support Activities</b>	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000		1,800,000		1,800,000			1,800,000
Classified Salaries	2000				0			0
Employee Benefits	3000		900,000		900,000			900,000
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,631,106		1,631,106
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	1,631,106		1,631,106
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
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	2,700,000	0	2,700,000	1,631,106		4,331,106
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

<b>EPA Revenue</b>	24,102,027
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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	24,102,027	0	0	24,102,027
<b>TOTAL</b>		24,102,027	0	0	24,102,027

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	6,659,967	6,075,188	12,735,155	N/A	N/A
2021-22	8,627,764	7,385,940	16,013,704	3,278,549	25.74%
2022-23	10,119,923	8,582,649	18,702,572	2,688,868	16.79%
2023-24	10,680,129	9,089,716	19,769,845	1,067,273	5.71%
2024-25	11,289,108	9,476,784	20,765,892	996,047	5.04%
2025-26	11,539,426	9,701,216	21,240,642	474,750	2.29%

<b>Does the district have a plan to fund these expenses through 2025-26?</b>
Yes
<b>Explain Yes or No</b>
The District established a one-time reserve five years ago to fund 50% of the annual increase. The remaining 50% of the increase is funded from the annual budget. This reserve balance is projected to last through 2022-23 after which the full annual increase will be funded from the annual budget.