

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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: Sahar Abushaban

(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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	22,461,145	22,461,145		22,461,145
Other	1300	19,319,753	19,849,345	9,674	19,859,019
Total Instructional Salaries		41,780,898	42,310,490	9,674	42,320,164
Non-Instructional Salaries					
Contract or Regular	1200		7,821,078	518,342	8,339,420
Other	1400		695,440	15,599	711,039
Total Non-Instructional Salaries		0	8,516,518	533,941	9,050,459
Total Academic Salaries		41,780,898	50,827,008	543,615	51,370,623
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,646,303	639,944	21,286,247
Other	2300		1,338,354	211,433	1,549,787
Total Non-Instructional Salaries		0	21,984,657	851,377	22,836,034
Instructional Aides					
Regular Status	2200	2,127,779	2,305,009		2,305,009
Other	2400	802,717	1,002,416		1,002,416
Total Instructional Aides		2,930,496	3,307,425	0	3,307,425
Total Classified Salaries		2,930,496	25,292,082	851,377	26,143,459
Employee Benefits	3000	19,345,992	37,231,583	1,150,829	38,382,412
Supplies and Materials	4000		445,329	80,865	526,194
Other Operating Expenses	5000		13,132,745	294,302	13,427,047
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		64,057,386	126,928,747	2,920,988	129,849,735

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	830,979	830,979		830,979
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		11,098		11,098
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		640,833		640,833
Objects to Exclude	Object Code				
Rents and Leases	5060		156,142		156,142
Lottery Expenditures					
Academic Salaries	1000		1,988,174		1,988,174
Classified Salaries	2000				0
Employee Benefits	3000		926,649		926,649
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: 2019-2020

Budget Year: 2020-2021

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		830,979	4,553,875	0	4,553,875
Total for ECS 84362, 50% Law		63,226,407	122,374,872	2,920,988	125,295,860
Percent of CEE (Instructional Salary Cost / Total CEE)		51.67%	100.00%		
50% of Current Expense of Education			61,187,436		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		63,226,407	122,374,872	2,920,988	125,295,860
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		64,057,386	126,928,747	2,920,988	129,849,735
Capital Expenditures	6000	101,001	835,323	19,608	854,931
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		64,158,387	127,764,070	2,940,596	130,704,666

For Year Ended June 30, 2020

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	6,540,548		6,540,548
In County Treasury	9112	17,352,524	4,221,152	21,573,676
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	(4,434)		(4,434)
Investments (at cost)	9120			0
Accounts Receivable	9130	13,349,503		13,349,503
Due from Other Funds	9140	4,023,834		4,023,834
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	23,600		23,600
TOTAL ASSETS		41,285,575	4,221,152	45,506,727
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,580,431		6,580,431
Accrued Salaries and Wages Payable	9520	1,754,024		1,754,024
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,656,765		3,656,765
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	14,406,541		14,406,541
TOTAL LIABILITIES		26,397,761	0	26,397,761

For Year Ended June 30, 2020

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	1,642,392		1,642,392
Restricted Fund Balance	9752		4,221,152	4,221,152
Committed Fund Balance	9753	8,875,574		8,875,574
Assigned Fund Balance	9754	4,369,848		4,369,848
Total Designated Fund Balance		14,887,814	4,221,152	19,108,966
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		14,887,814	4,221,152	19,108,966
TOTAL LIABILITIES AND FUND EQUITY		41,285,575	4,221,152	45,506,727

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

Governmental Funds Group

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

District ID: 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	29,703,521		
Cash With Fiscal Agents	9113			219,443
Investments (at cost)	9120			
Accounts Receivable	9130	113,762		
Due from Other Funds	9140			
TOTAL ASSETS		29,817,283	0	219,443
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, 2020

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	29,817,283		219,443
Total Designated Fund Balance		29,817,283	0	219,443
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		29,817,283	0	219,443
TOTAL LIABILITIES AND FUND EQUITY		29,817,283	0	219,443

- 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, 2020

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	972,458		448,099	61,559		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				750		
Investments (at cost)	9120						
Accounts Receivable	9130	1,855					
Due from Other Funds	9140				18,247		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		974,313	0	448,099	80,556	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	908					
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	10,209		235,432			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				1,535		
TOTAL LIABILITIES		11,117	0	235,432	1,535	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, 2020

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	963,196	0	212,667	79,021	0	0
Total Designated Fund Balance		963,196	0	212,667	79,021	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		963,196	0	212,667	79,021	0	0
TOTAL LIABILITIES AND FUND EQUITY		974,313	0	448,099	80,556	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	2,581		
In County Treasury	9112	25,072,598		71,077,964
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	100,694		315,522
Due from Other Funds	9140	362,753		1,335,763
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		25,538,626	0	72,729,249
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	646,463		6,550,840
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,335,841		332,073
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,982,304	0	6,882,913

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	23,556,322		65,846,336
Total Designated Fund Balance		23,556,322	0	65,846,336
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		23,556,322	0	65,846,336
TOTAL LIABILITIES AND FUND EQUITY		25,538,626	0	72,729,249

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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, 2020

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, 2020

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		154,034
Cash With Fiscal Agents	9113		10,304,798
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		2,987
Due from Other Funds	9140		605,974
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	11,067,793

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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, 2020

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		11,067,793
Total Designated Fund Balance		0	11,067,793
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	11,067,793
TOTAL LIABILITIES AND FUND EQUITY		0	11,067,793

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	552,036	388,191	134,436	1,443,428	397,076			848,680
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	1,720							
Investments (at cost)	9120								
Accounts Receivable	9130	6,239		219	78,922				
Due from Other Funds	9140	9,158							2,191
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	1,451							
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		570,604	388,191	134,655	1,522,350	397,076	0	0	850,871

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,925	3	100	213,344				5,414
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	3,406			710,660				15,925
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		7,331	3	100	924,004	0	0	0	21,339
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	7,331	3	100	924,004	0	0	0	21,339

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	563,273	388,188	134,555	598,346	397,076			829,532
Total Designated Fund Balance		563,273	388,188	134,555	598,346	397,076	0	0	829,532
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		563,273	388,188	134,555	598,346	397,076	0	0	829,532
TOTAL LIABILITIES AND FUND EQUITY		570,604	388,191	134,655	1,522,350	397,076	0	0	850,871

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		728,911	728,911
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		73,877	73,877
Student Financial Aid	8150		143,858	143,858
Veterans Education	8160		6,950	6,950
Vocational and Technical Education Act (VATEA)	8170		744,923	744,923
Other Federal Revenues	8190		5,499,522	5,499,522
Total Federal Revenues	8100	0	7,198,041	7,198,041
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	52,323,334		52,323,334
Other General Apportionment	8613	1,772,640		1,772,640
General Categorical Programs	8620			
Child Development	8621		903,510	903,510
Extended Opportunity Programs and Services(EOPS)	8622		2,532,516	2,532,516
Disabled Students Programs and Services(DSPS)	8623		2,280,497	2,280,497
Temporary Assistance for Needy Families (TANF)	8624		73,877	73,877
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,588,714	1,588,714
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		28,781,283	28,781,283

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	8,900,426		8,900,426
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		26,148,313	26,148,313
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	277,646		277,646
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,914,823	1,046,921	3,961,744
State Mandated Costs	8685	542,215		542,215
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,633,965		5,633,965
Total State Revenues	8600	72,365,049	63,355,631	135,720,680

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	42,710,259		42,710,259
Tax Allocation, Supplemental Roll	8812	1,006,201		1,006,201
Tax Allocation, Unsecured Roll	8813	1,317,771		1,317,771
Prior Years Taxes	8816	(4,492)		(4,492)
Education Revenues Augmentation Fund (ERAF)	8817	(223,942)		(223,942)
Redevelopment Agency Funds - Pass Through	8818	593,563		593,563
Redevelopment Agency Funds - Residual	8819	2,449,903		2,449,903
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,402	2,402
Contract Services	8830			
Contract Instructional Services	8831		132,679	132,679
Other Contranct Services	8832			0
Sales and Commissions	8840		60,222	60,222
Rentals and Leases	8850	46,745	7,710	54,455
Interest and Investment Income	8860	606,484	777	607,261
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,195,824		6,195,824
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		785,662	785,662
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	11,240		11,240
Student Records	8879	74,372		74,372
Nonresident Tuition	8880	4,043,458		4,043,458
Parking Services and Public Transportation	8881		884,101	884,101
Other Student Fees and Charges	8885	33,699		33,699
Other Local Revenues	8890	647,901	130,902	778,803
Total Local Revenues	8800	59,508,986	2,004,455	61,513,441
Total Revenues		131,874,035	72,558,127	204,432,162

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	34,538		34,538
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,772,252	149,721	1,921,973
Total Other Financing Sources	8900	1,806,790	149,721	1,956,511
Total Revenues and Other Financing Sources		133,680,825	72,707,848	206,388,673

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	312,904	86,110	15,885			414,899
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	159,124		186			159,310
Biological Sciences	0400	3,812,839		146,558	2,725		3,962,122
Business and Management	0500	2,956,521	7,196	10,071	437		2,974,225
Communications	0600	687,537		4,242	15,789		707,568
Computer and Information Science	0700	1,982,823	64,609	56,191	13,044		2,116,667
Education	0800	4,446,440	205,828	149,846	10,963		4,813,077
Engineering and Related Industrial Technology	0900	1,408,707		14,398			1,423,105
Fine and Applied Arts	1000	5,802,102	86,948	54,365	(502)		5,942,913
Foreign language	1100	2,561,703	3,493	1,676			2,566,872
Health	1200	4,760,067	467,510	265,427	34,867		5,527,871
Consumer Education And Home Economics	1300	2,107,027	88,104	141,909	2,574		2,339,614
Law	1400	45,314		(1,223)			44,091
Humanities(Letters)	1500	8,366,826	40,242	6,168	197		8,413,433
Library Science	1600	3,942		9,714			13,656
Mathematics	1700	5,231,492	47,586	8,607			5,287,685
Military Studies	1800						0
Physical Sciences	1900	4,110,377	1,651	100,915	3,889		4,216,832
Psychology	2000	1,867,745		5,021			1,872,766
Public Affairs and Services	2100	779,059	61,242	50,361			890,662
Social Sciences	2200	5,721,033	9,752	9,662			5,740,447
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,710,806	708,038	1,224,202	133,782		6,776,828
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,632,931					3,632,931
Sub-Total Instructional Activites		65,467,319	1,878,309	2,274,181	217,765		69,837,574
Total Expenditures for GF Activities*		65,532,024	70,030,755	61,875,892	1,545,538	6,451,991	205,436,200

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		4,369,089	1,469,253	14,987		5,853,329
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	4,369,089	1,469,253	14,987	0	5,853,329
Instructional Support Services	6100						
Learning Center	6110	64,705	540,621	31,788	1,841		638,955
Library	6120		2,756,719	138,081	43,861		2,938,661
Media	6130		1,332,996	61,726	7,782		1,402,504
Museums and Galleries	6140		1,324	4,482			5,806
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		64,705	4,631,660	236,077	53,484	0	4,985,926
Admissions and Records	6200		2,064,301	46,420	298		2,111,019
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,274,535	132,841	40,986		8,448,362
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	8,274,535	132,841	40,986	0	8,448,362

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: 2019-2020

Budget Year: 2020-2021

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		2,266,442	95,976	2,868		2,365,286
Extended Opportunity Programs and Services (EOPS)	6430		2,034,510	114,498	536		2,149,544
Health Services	6440		972,333	175,014	4,098		1,151,445
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,994,676	56,423			3,051,099
Job Placement Services	6470		217,302	8,242			225,544
Veterans Services	6480		67,706	192,776			260,482
Miscellaneous Student Services	6490		7,358,733	3,019,317	236,468	1,414,357	12,028,875
Total Other Student Services		0	15,911,702	3,662,246	243,970	1,414,357	21,232,275
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,222,609	1,179,124	45,035		3,446,768
Custodial Services	6530		2,294,935	271,778	9,066		2,575,779
Grounds Maintenance and Repairs	6550		991,553	93,065	563		1,085,181
Utilities	6570			2,914,899			2,914,899
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	5,509,097	4,458,866	54,664	0	10,022,627
Planning, Policymaking and Coordinations	6600		3,831,317	1,485,425	6,235		5,322,977

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,067,389	203,727			1,271,116
Fiscal Operations	6720		4,717,401	1,206,322	468,872		6,392,595
Human Resources Management	6730		2,025,427	258,832	7,805		2,292,064
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,791,586				3,791,586
Staff Development	6750		99,396	127,245			226,641
Staff Diversity	6760		5,265	35,864			41,129
Logistical Services	6770		3,266,745	2,631,180	117,059		6,014,984
Management Information Systems	6780		4,774,592	3,048,857	146,435		7,969,884
Other General Institutional Support Services	6790		858,735	494,869	149,527		1,503,131
Total General Institutional Support Services	6700	0	20,606,536	8,006,896	889,698	0	29,503,130
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	0	0	0	0	0

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		78,506				78,506
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			14,378			14,378
Parking	6950		816,312	16,627			832,939
Student and Co-Curricular Activities	6960		2,059,391	421,434	23,451		2,504,276
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,954,209	452,439	23,451	0	3,430,099
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			39,649,046			39,649,046
Total Auxiliary Operations	7000	0	0	39,649,046	0	0	39,649,046

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			2,202		188,853	191,055
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	2,202	0	188,853	191,055
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,404,949	1,404,949
Student Aid	7320					3,443,832	3,443,832
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,848,781	4,848,781
Sub-Total Non-Instructional Activities		64,705	68,152,446	59,601,711	1,327,773	6,451,991	135,598,626
Total Expenditures General Fund: activities *		65,532,024	70,030,755	61,875,892	1,545,538	6,451,991	205,436,200

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT-CUYAMACA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$163,879,173
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	17,747.42		
	2. 2019-2020 Second Period Actual FTES	16,594.35		
	3. 2019-2020 Population change factor (C2/C1)	0.9350		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$158,942,395
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)			\$158,942,395
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$158,942,395
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			59,939,756
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			277,646
C.	Local Property taxes			48,903,939
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			65,965
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$109,187,306

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			7,198,041	9,101,018	7,198,041	9,101,018
State Revenues	8600	72,365,049	60,666,777	63,355,631	64,012,932	135,720,680	124,679,709
Local Revenues	8800	59,508,986	58,742,927	2,004,455	2,682,062	61,513,441	61,424,989
Total Revenues		131,874,035	119,409,704	72,558,127	75,796,012	204,432,162	195,205,716
EXPENDITURES:							
Academic Salaries	1000	51,370,623	49,632,106	5,932,157	7,775,870	57,302,780	57,407,976
Classified Salaries	2000	26,143,459	26,546,016	8,291,266	9,424,212	34,434,725	35,970,228
Employee Benefits	3000	38,382,412	34,291,033	5,442,862	6,104,594	43,825,274	40,395,627
Supplies and Materials	4000	526,194	683,337	2,039,194	3,825,176	2,565,388	4,508,513
Other Operating Expenses and Services	5000	13,427,047	13,211,890	45,883,457	42,887,994	59,310,504	56,099,884
Capital Outlay	6000	854,931	936,885	690,607	1,775,154	1,545,538	2,712,039
Total Expenditures		130,704,666	125,301,267	68,279,543	71,793,000	198,984,209	197,094,267
Excess /(Deficiency) of Revenues over Expenditures		1,169,369	(5,891,563)	4,278,584	4,003,012	5,447,953	(1,888,551)
Other Financing Sources	8900	1,806,790	81,751	149,721	1,136,074	1,956,511	1,217,825
Other Outgo	7000	870,316	580,952	5,581,675	6,247,196	6,451,991	6,828,148
Net Increase/(Decrease) in Fund Balance		2,105,843	(6,390,764)	(1,153,370)	(1,108,110)	952,473	(7,498,874)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,781,971	14,887,814	5,374,522	4,221,152	18,156,493	19,108,966
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	12,781,971		5,374,522		18,156,493	
Ending Fund Balance, June 30		14,887,814	8,497,050	4,221,152	3,113,042	19,108,966	11,610,092

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	217,334					
Local Revenues	8800	24,241,414				12,293	
Total Revenues		24,458,748	0	0	0	12,293	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	692,463				215,715	
Total Other Financing Sources		692,463	0	0	0	215,715	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	16,130,000				195,000	
Debt Interest and Other Service Charges	7120	12,463,850				21,000	
Transfers Outgoing	7300 & 7400	692,000				12,232	
Reserve for Contingencies	7900						
Total Other Outgo	7000	29,285,850	0	0	0	228,232	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(28,593,387)	0	0	0	(12,517)	0
Net Increase/Decrease in Fund Balance		(4,134,639)	0	0	0	(224)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,951,915	29,817,283		0	219,667	219,443
Prior Years Adjustments	9020	7					
Adjusted Beginning Balance	9030	33,951,922			0	219,667	
Ending Fund Balance, June 30		29,817,283	29,817,283		0	219,443	219,443

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	155,657	50,110			196,270	79,000
Total Income		155,657	50,110	0	0	196,270	79,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	9,980	15,680			152,523	192,318
Employee Benefits	3000	200	320			74,736	99,349
Supplies and Materials	4000	21,455	30,320				
Other Operating Expenses and Services	5000	24,117	33,314			8,173	
Capital Outlay	6000						
Total Expenditures		55,752	79,634	0	0	235,432	291,667
Excess /(Deficiency) of Revenues over Expenditures		99,905	(29,524)	0	0	(39,162)	(212,667)
Other Financing Sources	8900						
Other Outgo	7000	50,000	63,693				
Net Increase/(Decrease) in Fund Balance		49,905	(93,217)	0	0	(39,162)	(212,667)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	913,291	963,196		0	251,829	212,667
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	913,291		0		251,829	
Ending Fund Balance, June 30		963,196	869,979	0	0	212,667	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	20,791	5,000				
Total Income		20,791	5,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	22,256	34,320				
Other Operating Expenses and Services	5000		49,701				
Capital Outlay	6000						
Total Expenditures		22,256	84,021	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,465)	(79,021)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	145					
Net Increase/(Decrease) in Fund Balance		(1,610)	(79,021)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	80,631	79,021		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	80,631		0		0	
Ending Fund Balance, June 30		79,021	0	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						
Local Revenues	8800	528,881	200,000			2,454,388	1,000,000
Total Income		528,881	200,000	0	0	2,454,388	1,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	160,845				878,575	
Other Operating Expenses and Services	5000	2,141,447				12,779,190	
Capital Outlay	6000	4,514,778	23,756,322			30,974,988	66,846,336
Total Expenditures		6,817,070	23,756,322	0	0	44,632,753	66,846,336
Excess /(Deficiency) of Revenues over Expenditures		(6,288,189)	(23,556,322)	0	0	(42,178,365)	(65,846,336)
Other Financing Sources	8900	424,389					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(5,863,800)	(23,556,322)	0	0	(42,178,365)	(65,846,336)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	29,420,122	23,556,322	0	0	108,024,701	65,846,336
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	29,420,122		0		108,024,701	
Ending Fund Balance, June 30		23,556,322	0	0	0	65,846,336	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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			2,210,895	861,044		
Other Financing Sources	8900						
Total Income		0	0	2,210,895	861,044		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		0	0	2,210,895	861,044		
Other Outgo	7000			1,384,965	1,217,825		
Net Increase/(Decrease) in Fund Balance		0	0	825,930	(356,781)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	10,241,863	11,067,793		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,241,863			
Ending Fund Balance, June 30		0	0	11,067,793	10,711,012		

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	217,437	20,000	43,865	33,050	65,846	60,200
Total Income		217,437	20,000	43,865	33,050	65,846	60,200
Expenditures							
Academic Salaries	1000	120					
Classified Salaries	2000	4,152	10,000				
Employee Benefits	3000	103					
Supplies and Materials	4000	183,723	30,083	2,403	25,000	53,043	44,355
Other Operating Expenses and Services	5000	12,932	170,214	440	5,000	1,980	150,400
Capital Outlay	6000				15,000	2,380	
Total Expenditures		201,030	210,297	2,843	45,000	57,403	194,755
Excess /(Deficiency) of Revenues over Expenditures		16,407	(190,297)	41,022	(11,950)	8,443	(134,555)
Other Financing Sources	8900	30,145	30,000				
Other Outgo	7000	21,725					
Net Increase/(Decrease) in Fund Balance		24,827	(160,297)	41,022	(11,950)	8,443	(134,555)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	538,446	563,273	347,166	388,188	126,112	134,555
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	538,446		347,166		126,112	
Ending Fund Balance, June 30		563,273	402,976	388,188	376,238	134,555	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	35,977,892					
State Revenues	8600	3,370,068					
Local Revenues	8800	67,640		411,596			
Total Income		39,415,600	0	411,596	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		39,415,600	0	411,596	0	0	0
Other Financing Sources	8900	569,700		1,263			
Other Outgo	7000	39,985,300		472,268			
Net Increase/(Decrease) in Fund Balance		0	0	(59,409)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	598,346	598,346	456,485	397,076		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	598,346		456,485		0	
Ending Fund Balance, June 30		598,346	598,346	397,076	397,076	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			601,105	
Total Income		0	0	601,105	0
Expenditures					
Academic Salaries	1000			3,101	
Classified Salaries	2000				
Employee Benefits	3000			296,973	
Supplies and Materials	4000			145,622	
Other Operating Expenses and Services	5000			74,132	
Capital Outlay	6000			13,264	
Total Expenditures		0	0	533,092	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	68,013	0
Other Financing Sources	8900				
Other Outgo	7000			33,811	
Net Increase/(Decrease) in Fund Balance		0	0	34,202	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	795,330	829,532
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		795,330	
Ending Fund Balance, June 30		0	0	829,532	829,532

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	34,874
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	33,100
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	389,515
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	30,000
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	20,000
71	ASSOCIATED STUDENTS TRUST FUND	34	FARM OPERATION FUND	145
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,384,965

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		2,914,823			1,046,921	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,988,174		1,988,174		1,988,174
Classified Salaries	2000				0		0
Employee Benefits	3000		926,649		926,649		926,649
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,046,921	1,046,921
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,046,921	1,046,921
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	2,914,823	0	2,914,823	1,046,921	3,961,744
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,619,385			712,485	
		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		1,757,977		1,757,977		1,757,977
Classified Salaries	2000				0		0
Employee Benefits	3000		861,408		861,408		861,408
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	712,485	712,485
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	712,485	712,485
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	2,619,385	0	2,619,385	712,485	3,331,870
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 020

Name: GROSSMONT-CUYAMACA

EPA Revenue	8,900,426
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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	8,900,426	0	0	8,900,426
TOTAL		8,900,426	0	0	8,900,426

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 020

Name: GROSSMONT-CUYAMACA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,485,245	2,847,017	7,332,262	N/A	N/A
2016-17	5,574,407	3,532,404	9,106,811	1,774,549	24.20%
2017-18	6,287,894	4,068,539	10,356,433	1,249,622	13.72%
2018-19	7,296,867	5,028,669	12,325,536	1,969,103	19.01%
2019-20	7,790,675	5,853,425	13,644,100	1,318,564	10.70%
2020-21	8,047,939	6,486,440	14,534,379	890,279	6.53%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has established a one-time reserve to fund 50% of the annual increase. The remaining 50% of the increase is funded from the annual budget.