

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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

10/7/2022



District Superintendent

Date

10-7-2022

Contact: Sahar Abushaban Vice Chancellor-Business Service

(619) 644-7575 Ext: sahar.abushaban@gcccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	21,120,046	21,120,046		21,120,046
Other	1300	16,829,220	17,179,148	7,740	17,186,888
Total Instructional Salaries		37,949,266	38,299,194	7,740	38,306,934
Non-Instructional Salaries					
Contract or Regular	1200		6,575,203	438,518	7,013,721
Other	1400		580,080	16,802	596,882
Total Non-Instructional Salaries		0	7,155,283	455,320	7,610,603
Total Academic Salaries		37,949,266	45,454,477	463,060	45,917,537
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,541,454	533,156	19,074,610
Other	2300		679,892	271,224	951,116
Total Non-Instructional Salaries		0	19,221,346	804,380	20,025,726
Instructional Aides					
Regular Status	2200	1,866,911	2,157,751		2,157,751
Other	2400	93,442	235,014		235,014
Total Instructional Aides		1,960,353	2,392,765	0	2,392,765
Total Classified Salaries		1,960,353	21,614,111	804,380	22,418,491
Employee Benefits	3000	19,496,430	34,584,714	602,913	35,187,627
Supplies and Materials	4000		852,211	76,218	928,429
Other Operating Expenses	5000		11,621,373	967,076	12,588,449
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		59,406,049	114,126,886	2,913,647	117,040,533

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	871,174	871,174		871,174
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		6,289		6,289
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		934,990		934,990
Objects to Exclude	Object Code				
Rents and Leases	5060		44,680	23,463	68,143
Lottery Expenditures					
Academic Salaries	1000		2,078,531		2,078,531
Classified Salaries	2000				0
Employee Benefits	3000		1,010,951		1,010,951
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: 2021-2022

Budget Year: 2022-2023

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		871,174	4,946,615	23,463	4,970,078
Total for ECS 84362, 50% Law		58,534,875	109,180,271	2,890,184	112,070,455
Percent of CEE (Instructional Salary Cost / Total CEE)		53.61%	100.00%		
50% of Current Expense of Education			54,590,136		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		58,534,875	109,180,271	2,890,184	112,070,455
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		59,406,049	114,126,886	2,913,647	117,040,533
Capital Expenditures	6000	(271,485)	302,781	30,241	333,022
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		59,134,564	114,429,667	2,943,888	117,373,555

For Year Ended June 30, 2022

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	16,471,158		16,471,158
In County Treasury	9112	76,392,152		76,392,152
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	500		500
Investments (at cost)	9120			0
Accounts Receivable	9130	14,320,067		14,320,067
Due from Other Funds	9140	11,528,010		11,528,010
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	160		160
TOTAL ASSETS		118,712,047	0	118,712,047
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,603,557		8,603,557
Accrued Salaries and Wages Payable	9520	(427)		(427)
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	23,465,704		23,465,704
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	35,840,117		35,840,117
TOTAL LIABILITIES		67,908,951	0	67,908,951

For Year Ended June 30, 2022

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			0
Restricted Fund Balance	9752	29,144,795		29,144,795
Committed Fund Balance	9753	14,449,040		14,449,040
Assigned Fund Balance	9754	7,209,261		7,209,261
Total Designated Fund Balance		50,803,096	0	50,803,096
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		50,803,096	0	50,803,096
TOTAL LIABILITIES AND FUND EQUITY		118,712,047	0	118,712,047

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	29,779,636		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	59,822		
Due from Other Funds	9140			
TOTAL ASSETS		29,839,458	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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, 2022

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	29,839,458		
Total Designated Fund Balance		29,839,458	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		29,839,458	0	0
TOTAL LIABILITIES AND FUND EQUITY		29,839,458	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, 2022

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	1,147,643		710,413	171,703		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				750		
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140			34,817	18,587		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		1,147,643	0	745,230	191,040	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	3,056			4,323		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	6,211		34,803	444		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				1,535		
TOTAL LIABILITIES		9,267	0	34,803	6,302	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, 2022

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	1,138,376	0	710,427	184,738	0	0
Total Designated Fund Balance		1,138,376	0	710,427	184,738	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		1,138,376	0	710,427	184,738	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,147,643	0	745,230	191,040	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	558,377		526
In County Treasury	9112	27,614,530		96,360,911
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,048,726		231,531
Due from Other Funds	9140	13,528,156		1,235,355
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		42,749,789	0	97,828,323
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	395,221		4,359,456
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,235,355		398,000
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,630,576	0	4,757,456

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	41,119,213		93,070,867
Total Designated Fund Balance		41,119,213	0	93,070,867
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		41,119,213	0	93,070,867
TOTAL LIABILITIES AND FUND EQUITY		42,749,789	0	97,828,323

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

District ID: 020

Name: GROSSMONT-CUYAMACA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		125,684
Cash With Fiscal Agents	9113		10,431,499
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		374
Due from Other Funds	9140		633,258
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	11,190,815

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		602,495
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	602,495
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	602,495

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		10,588,320
Total Designated Fund Balance		0	10,588,320
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	10,588,320
TOTAL LIABILITIES AND FUND EQUITY		0	11,190,815

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	644,411	526,947	274,162	1,624,376	273,656			985,748
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	1,720							
Investments (at cost)	9120								
Accounts Receivable	9130	40		120	909,415	101,850			
Due from Other Funds	9140	1,498							25,818
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	1,545							
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		649,214	526,947	274,282	2,533,791	375,506	0	0	1,011,566

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	541	46,997		897,743				20,335
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	5,054			1,253,118				4,314
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		5,595	46,997	0	2,150,861	0	0	0	24,649
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	5,595	46,997	0	2,150,861	0	0	0	24,649

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	643,619	479,950	274,282	382,930	375,506			986,917
Total Designated Fund Balance		643,619	479,950	274,282	382,930	375,506	0	0	986,917
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		643,619	479,950	274,282	382,930	375,506	0	0	986,917
TOTAL LIABILITIES AND FUND EQUITY		649,214	526,947	274,282	2,533,791	375,506	0	0	1,011,566

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		74,858	74,858
Student Financial Aid	8150		87,815	87,815
Veterans Education	8160		2,597	2,597
Vocational and Technical Education Act (VATEA)	8170		952,420	952,420
Other Federal Revenues	8190		23,413,320	23,413,320
Total Federal Revenues	8100	0	24,531,010	24,531,010
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	30,252,942		30,252,942
Other General Apportionment	8613	3,426,219		3,426,219
General Categorical Programs	8620			
Child Development	8621		937,529	937,529
Extended Opportunity Programs and Services(EOPS)	8622		2,913,094	2,913,094
Disabled Students Programs and Services(DSPS)	8623		2,586,870	2,586,870
Temporary Assistance for Needy Families (TANF)	8624		74,854	74,854
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,540,147	1,540,147
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		54,736,142	54,736,142

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	33,901,587		33,901,587
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,577,960	3,577,960
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	264,873		264,873
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,089,482	1,430,930	4,520,412
State Mandated Costs	8685	528,868		528,868
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,868,741		4,868,741
Total State Revenues	8600	76,332,712	67,797,526	144,130,238

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	46,617,974		46,617,974
Tax Allocation, Supplemental Roll	8812	1,410,556		1,410,556
Tax Allocation, Unsecured Roll	8813	1,225,081		1,225,081
Prior Years Taxes	8816	14,771		14,771
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	386,520		386,520
Redevelopment Agency Funds - Residual	8819	2,608,396		2,608,396
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		4,600	4,600
Contract Services	8830			
Contract Instructional Services	8831		44,900	44,900
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	2,734	25,178	27,912
Interest and Investment Income	8860	524,103	23	524,126
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,011,118		6,011,118
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
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		715,476	715,476
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	10,360		10,360
Student Records	8879	43,179		43,179
Nonresident Tuition	8880	2,615,538		2,615,538
Parking Services and Public Transportation	8881		12,286	12,286
Other Student Fees and Charges	8885	225,485		225,485
Other Local Revenues	8890	760,441	837,841	1,598,282
Total Local Revenues	8800	62,456,256	1,640,304	64,096,560
Total Revenues		138,788,968	93,968,840	232,757,808

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(10,468,520)	13,265,360	2,796,840
Total Other Financing Sources	8900	(10,468,520)	13,265,360	2,796,840
Total Revenues and Other Financing Sources		128,320,448	107,234,200	235,554,648

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	296,077	119,971	24,497			440,545
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	174,963					174,963
Biological Sciences	0400	3,556,178		99,926	5,671		3,661,775
Business and Management	0500	2,644,670	31,362	12,334	1,480		2,689,846
Communications	0600	682,980		10,911	6,675		700,566
Computer and Information Science	0700	1,716,944	67,800	40,154	17,375		1,842,273
Education	0800	4,014,000	175,778	184,414	6,561		4,380,753
Engineering and Related Industrial Technology	0900	1,313,072		14,670	2,188		1,329,930
Fine and Applied Arts	1000	4,851,005	147,023	73,276	10,402		5,081,706
Foreign language	1100	2,572,941	15,099	2,259			2,590,299
Health	1200	5,373,437	706,927	279,655	18,221		6,378,240
Consumer Education And Home Economics	1300	1,844,893	118,110	142,311	10,417		2,115,731
Law	1400	76,183		(1,338)			74,845
Humanities(Letters)	1500	8,156,286	72,051	4,012			8,232,349
Library Science	1600	4,461					4,461
Mathematics	1700	4,691,864	70,732	4,288			4,766,884
Military Studies	1800						0
Physical Sciences	1900	3,863,558	544	67,819	21,289		3,953,210
Psychology	2000	1,690,157		33			1,690,190
Public Affairs and Services	2100	795,697	60,916	(532)			856,081
Social Sciences	2200	4,932,295	7,860	7,179	259		4,947,593
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,713,695	1,012,575	812,764	64,612		5,603,646
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,170,016					3,170,016
Sub-Total Instructional Activites		60,135,372	2,606,748	1,778,632	165,150		64,685,902
Total Expenditures for GF Activities*		60,286,230	68,173,590	60,472,679	6,442,319	23,571,839	218,946,657

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,957,088	1,644,784	8,152		5,610,024
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	3,957,088	1,644,784	8,152	0	5,610,024
Instructional Support Services	6100						
Learning Center	6110	150,858	437,395	46,372	39,244		673,869
Library	6120		2,197,411	131,432	4,222		2,333,065
Media	6130		1,083,709	50,033	5,988		1,139,730
Museums and Galleries	6140		2,065	7,651	2,051		11,767
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		150,858	3,720,580	235,488	51,505	0	4,158,431
Admissions and Records	6200		1,958,691	36,236	43,824		2,038,751
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,119,919	255,232	15,954		7,391,105
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,119,919	255,232	15,954	0	7,391,105

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: 2021-2022

Budget Year: 2022-2023

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		2,000,701	146,142	133,415		2,280,258
Extended Opportunity Programs and Services (EOPS)	6430		2,039,671	109,802	24,839	131,300	2,305,612
Health Services	6440		518,496	140,105	912		659,513
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,367,234	165,335	4,688		2,537,257
Job Placement Services	6470		122,178	6,036			128,214
Veterans Services	6480		83,444	197,215	33,772		314,431
Miscellaneous Student Services	6490		7,605,978	2,564,660	823,780	1,001,611	11,996,029
Total Other Student Services		0	14,737,702	3,329,295	1,021,406	1,132,911	20,221,314
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,050,996	869,313	18,939		2,939,248
Custodial Services	6530		2,064,984	218,776			2,283,760
Grounds Maintenance and Repairs	6550		805,643	86,912			892,555
Utilities	6570			3,713,763			3,713,763
Other Operations and Maintenance of Plant	6590		7,845				7,845
Total Operation and Maintenance of Plant	6500	0	4,929,468	4,888,764	18,939	0	9,837,171
Planning, Policymaking and Coordinations	6600		3,441,826	957,862	19,902		4,419,590

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		830,825	340,321			1,171,146
Fiscal Operations	6720		3,792,496	226,054	405,649		4,424,199
Human Resources Management	6730		1,231,406	143,824	4,079		1,379,309
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,504,892				3,504,892
Staff Development	6750		57,623	54,222	1,413		113,258
Staff Diversity	6760		52,107	40,845			92,952
Logistical Services	6770		1,802,928	1,610,431	40,350		3,453,709
Management Information Systems	6780		5,046,588	3,973,257	1,735,461		10,755,306
Other General Institutional Support Services	6790		6,705,828	4,411,137	2,830,470		13,947,435
Total General Institutional Support Services	6700	0	23,024,693	10,800,091	5,017,422	0	38,842,206
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: 2021-2022

Budget Year: 2022-2023

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			21	1,617		1,638
Farm Operations	6930						0
Food Services	6940			17,803			17,803
Parking	6950		913,418	86,981	18,784		1,019,183
Student and Co-Curricular Activities	6960		1,763,457	600,244	59,664		2,423,365
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,676,875	705,049	80,065	0	3,461,989
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			35,367,883			35,367,883
Total Auxiliary Operations	7000	0	0	35,367,883	0	0	35,367,883

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			472,363			472,363
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			1,000			1,000
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	1,000	0	0	1,000
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					17,750,656	17,750,656
Student Aid	7320					4,688,272	4,688,272
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	22,438,928	22,438,928
Sub-Total Non-Instructional Activites		150,858	65,566,842	58,694,047	6,277,169	23,571,839	154,260,755
Total Expenditures General Fund: activities *		60,286,230	68,173,590	60,472,679	6,442,319	23,571,839	218,946,657

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT-CUYAMACA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$116,420,080
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	14,287.74		
	2. 2021-2022 Second Period Actual FTES	12,534.31		
	3. 2021-2022 Population change factor (C2/C1)	0.8773		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$109,846,554
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)			\$109,846,554
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$109,846,554
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			67,481,257
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			264,873
C.	Local Property taxes			51,353,388
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			24,206
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$119,123,724

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	24,531,010	25,748,957	24,531,010	25,748,957
State Revenues	8600	76,332,712	78,672,156	67,797,526	109,343,185	144,130,238	188,015,341
Local Revenues	8800	62,456,256	64,030,581	1,640,304	2,670,547	64,096,560	66,701,128
Total Revenues		138,788,968	142,702,737	93,968,840	137,762,689	232,757,808	280,465,426
EXPENDITURES:							
Academic Salaries	1000	45,917,537	55,869,591	8,311,535	12,296,400	54,229,072	68,165,991
Classified Salaries	2000	22,418,491	29,445,409	10,034,046	13,339,569	32,452,537	42,784,978
Employee Benefits	3000	35,187,627	39,679,043	6,590,584	7,877,752	41,778,211	47,556,795
Supplies and Materials	4000	928,429	2,011,471	2,141,979	8,356,711	3,070,408	10,368,182
Other Operating Expenses and Services	5000	12,588,449	17,615,468	44,813,822	79,604,349	57,402,271	97,219,817
Capital Outlay	6000	333,022	1,535,002	6,109,297	14,901,134	6,442,319	16,436,136
Total Expenditures		117,373,555	146,155,984	78,001,263	136,375,915	195,374,818	282,531,899
Excess /(Deficiency) of Revenues over Expenditures		21,415,413	(3,453,247)	15,967,577	1,386,774	37,382,990	(2,066,473)
Other Financing Sources	8900	-10,468,520	-208,211	13,265,360	125,000	2,796,840	(83,211)
Other Outgo	7000	10,543,109	3,547,848	13,028,730	14,744,694	23,571,839	18,292,542
Net Increase/(Decrease) in Fund Balance		403,784	(7,209,306)	16,204,207	(13,232,920)	16,607,991	(20,442,226)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,254,517	21,658,346	12,940,588	29,144,795	34,195,105	50,803,141
Prior Years Adjustments	9020	45				45	
Adjusted Beginning Balance	9030	21,254,562		12,940,588		34,195,150	
Ending Fund Balance, June 30		21,658,346	14,449,040	29,144,795	15,911,875	50,803,141	30,360,915

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	208,348					
Local Revenues	8800	27,605,598					
Total Revenues		27,813,946	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	1,583,139					
Total Other Financing Sources		1,583,139	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	16,700,202					
Debt Interest and Other Service Charges	7120	12,417,934					
Transfers Outgoing	7300 & 7400	29,009					
Reserve for Contingencies	7900						
Total Other Outgo	7000	29,147,145	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(27,564,006)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		249,940	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	29,589,518	29,839,458		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,589,518			0	0	
Ending Fund Balance, June 30		29,839,458	29,839,458		0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	151	63,195			168,695	226,500
Total Income		151	63,195	0	0	168,695	226,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	3,493	15,680			21,843	575,648
Employee Benefits	3000	70	320			10,921	292,326
Supplies and Materials	4000	12,361	37,268				
Other Operating Expenses and Services	5000	25,588	103,173			2,039	68,953
Capital Outlay	6000						
Total Expenditures		41,512	156,441	0	0	34,803	936,927
Excess /(Deficiency) of Revenues over Expenditures		(41,361)	(93,246)	0	0	133,892	(710,427)
Other Financing Sources	8900	176,968				120,149	
Other Outgo	7000	90,000	54,753				
Net Increase/(Decrease) in Fund Balance		45,607	(147,999)	0	0	254,041	(710,427)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,092,769	1,138,376		0	456,386	710,427
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,092,769		0		456,386	
Ending Fund Balance, June 30		1,138,376	990,377	0	0	710,427	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	6,058	50,000				
Total Income		6,058	50,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	16,360	86,296				
Other Operating Expenses and Services	5000	3,477	148,442				
Capital Outlay	6000						
Total Expenditures		19,837	234,738	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(13,779)	(184,738)	0	0	0	0
Other Financing Sources	8900	33,786					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		20,007	(184,738)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	164,731	184,738		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	164,731		0		0	
Ending Fund Balance, June 30		184,738	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	837,355	19,387,996				
Local Revenues	8800	609,993	200,000			857,418	600,000
Total Income		1,447,348	19,587,996	0	0	857,418	600,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	18,247	16,600			121,933	
Other Operating Expenses and Services	5000	2,281,767	7,555,102			9,425,380	16,355,194
Capital Outlay	6000	1,254,100	56,103,003			35,002,767	77,315,673
Total Expenditures		3,554,114	63,674,705	0	0	44,550,080	93,670,867
Excess /(Deficiency) of Revenues over Expenditures		(2,106,766)	(44,086,709)	0	0	(43,692,662)	(93,070,867)
Other Financing Sources	8900	15,446,959	2,967,496				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		13,340,193	(41,119,213)	0	0	(43,692,662)	(93,070,867)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,779,020	41,119,213	0	0	136,763,529	93,070,867
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	27,779,020		0		136,763,529	
Ending Fund Balance, June 30		41,119,213	0	0	0	93,070,867	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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			(270,318)	1,558,647		
Other Financing Sources	8900						
Total Income		0	0	(270,318)	1,558,647		
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	(270,318)	1,558,647		
Other Outgo	7000			1,246,501	1,200,800		
Net Increase/(Decrease) in Fund Balance		0	0	(1,516,819)	357,847		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	12,105,139	10,588,320		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		12,105,139			
Ending Fund Balance, June 30		0	0	10,588,320	10,946,167		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	55,949	41,000	94,034	33,037	67,701	60,500
Total Income		55,949	41,000	94,034	33,037	67,701	60,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	9,043	10,000	1,663			
Employee Benefits	3000	181		33			
Supplies and Materials	4000	28,840	44,207		57,883		112,572
Other Operating Expenses and Services	5000	1,861	201,929	202	5,000		222,210
Capital Outlay	6000				15,000		
Total Expenditures		39,925	256,136	1,898	77,883	0	334,782
Excess /(Deficiency) of Revenues over Expenditures		16,024	(215,136)	92,136	(44,846)	67,701	(274,282)
Other Financing Sources	8900	70,000	30,000				
Other Outgo	7000	18,705					
Net Increase/(Decrease) in Fund Balance		67,319	(185,136)	92,136	(44,846)	67,701	(274,282)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	576,300	643,619	482,108	526,947	206,581	274,282
Prior Years Adjustments	9020			(47,297)			
Adjusted Beginning Balance	9030	576,300		434,811		206,581	
Ending Fund Balance, June 30		643,619	458,483	526,947	482,101	274,282	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	32,212,162					
State Revenues	8600	4,458,453					
Local Revenues	8800			254,643			
Total Income		36,670,615	0	254,643	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		36,670,615	0	254,643	0	0	0
Other Financing Sources	8900	284,511		20,500			
Other Outgo	7000	38,380,865		348,700			
Net Increase/(Decrease) in Fund Balance		(1,425,739)	0	(73,557)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,213,977	382,930	449,063	375,506		0
Prior Years Adjustments	9020	594,692					
Adjusted Beginning Balance	9030	1,808,669		449,063		0	
Ending Fund Balance, June 30		382,930	382,930	375,506	375,506	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			70,153	
Total Income		0	0	70,153	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			307,893	
Supplies and Materials	4000			69,212	
Other Operating Expenses and Services	5000			45,769	
Capital Outlay	6000			5,403	
Total Expenditures		0	0	428,277	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(358,124)	0
Other Financing Sources	8900			451,273	
Other Outgo	7000			36,113	
Net Increase/(Decrease) in Fund Balance		0	0	57,036	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	929,881	986,917
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		929,881	
Ending Fund Balance, June 30		0	0	986,917	986,917

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	11,805,195
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,082,692
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	90,173
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	176,968
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	120,149
34	FARM OPERATION FUND	12	RESTRICTED SUBFUND	33,786
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	5,364,267
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	87,259
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	70,000
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	20,000
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,246,502

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,054,578		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,054,578		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,089,482			1,430,930		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		2,078,531		2,078,531			2,078,531
Classified Salaries	2000				0			0
Employee Benefits	3000		1,010,951		1,010,951			1,010,951
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	326,154		326,154
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	326,154		326,154
Other Operating Expenses and Services	5000				0			0
Capital Outlay								
Library Books	6300				0			0
Equipment	6400				0			0
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0	357,715		357,715
Total Capital Outlay		0	0	0	0	357,715		357,715
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,089,482	0	3,089,482	683,869		3,773,351
Ending Balance					0	1,801,639		1,801,639

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
	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)
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		0		1,801,639		
Adjustments	9020		0		0		
Adjusted Beginning Balance	9030		0		1,801,639		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,000,000		675,000		
Expenditures							
Academic Salaries	1000		1,973,684		1,973,684		
Classified Salaries	2000				0		
Employee Benefits	3000		1,026,316		1,026,316		
Supplies & Materials	4000						
Software	4100				0		
Books, Magazines, & Periodicals	4200				0		
Instructional Supplies & Materials	4300				0	1,976,639	
Noninstructional Supplies & Mtrls	4400				0		
Total Supplies and Materials		0	0	0	0	1,976,639	
Other Operating Expenses and Services	5000				0		
Capital Outlay	6000						
Library Books	6300				0		
Equipment	6400						
Equipment - Additional	6410				0		
Equipment - Replacement	6420				0	500,000	
Total Capital Outlay		0	0	0	0	500,000	
Other Outgo	7000				0		
Direct Aid to Students	7500				0		
Total Other Outgo	7000	0	0	0	0		
Total Expenditures		0	3,000,000	0	3,000,000	2,476,639	
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

EPA Revenue	33,901,587
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	33,901,587	0	0	33,901,587
TOTAL		33,901,587	0	0	33,901,587

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	7,252,631	6,448,611	13,701,242	N/A	N/A
2022-23	10,046,628	8,343,500	18,390,128	4,688,886	34.22%
2023-24	10,689,433	9,301,809	19,991,242	1,601,114	8.71%
2024-25	11,388,203	9,903,244	21,291,447	1,300,205	6.50%
2025-26	11,675,429	10,524,535	22,199,964	908,517	4.27%
2026-27	11,968,399	11,166,236	23,134,635	934,671	4.21%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District established a one-time reserve six years ago to fund 50% of the annual increase and added additional one-time ending balance funds in 21-22. The remaining 50% of the increase is funded from the annual budget. This reserve balance is projected to last beyond this 5 year projection period. Once the reserve is exhausted, the full annual increase will be funded from the annual budget.