

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

**District:** GROSSMONT-CUYAMACA

**District Code:** 020

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Sahar Abushaban

**Electronic Certification Date:** Friday, October 10, 2025

Contact: Sahar Abushaban Vice Chancellor Business Services

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

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 020

Name: GROSSMONT-CUYAMACA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	25,325,298	25,238,139	216,916	25,455,055
Other	1300	22,596,415	23,018,334	431,010	23,449,344
<b>Total Instructional Salaries</b>		47,921,713	48,256,473	647,926	48,904,399
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,162,085	646,650	9,808,735
Other	1400		818,954		818,954
<b>Total Non-Instructional Salaries</b>		0	9,981,039	646,650	10,627,689
<b>Total Academic Salaries</b>		47,921,713	58,237,512	1,294,576	59,532,088
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		23,506,634	870,564	24,377,198
Other	2300		875,144	316,788	1,191,932
<b>Total Non-Instructional Salaries</b>		0	24,381,778	1,187,352	25,569,130
<b>Instructional Aides</b>					
Regular Status	2200	2,390,325	2,642,625		2,642,625
Other	2400	272,823	380,820		380,820
<b>Total Instructional Aides</b>		2,663,148	3,023,445	0	3,023,445
<b>Total Classified Salaries</b>		2,663,148	27,405,223	1,187,352	28,592,575
<b>Employee Benefits</b>	3000	21,932,690	41,809,359	1,077,635	42,886,994
<b>Supplies and Materials</b>	4000		1,042,271	178,035	1,220,306
<b>Other Operating Expenses</b>	5000		16,210,850	1,353,936	17,564,786
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		72,517,551	144,705,215	5,091,534	149,796,749

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	382,383	382,383		382,383
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		8,935		8,935
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		1,142,198		1,142,198
Objects to Exclude	Object Code				
Rents and Leases	5060		273,439	111,266	384,705
Lottery Expenditures					
Academic Salaries	1000		2,072,469		2,072,469
Classified Salaries	2000				0
Employee Benefits	3000		1,012,976		1,012,976
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: 2024-2025

Budget Year: 2025-2026

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		382,383	4,892,400	111,266	5,003,666
<b>Total for ECS 84362, 50% Law</b>		72,135,168	139,812,815	4,980,268	144,793,083
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.59%	100.00%		
<b>50% of Current Expense of Education</b>			69,906,408		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		72,135,168	139,812,815	4,980,268	144,793,083
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		72,517,551	144,705,215	5,091,534	149,796,749
<b>Capital Expenditures</b>	6000	(52,307)	1,653,071		1,653,071
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		72,465,244	146,358,286	5,091,534	151,449,820

**CALIFORNIA COMMUNITY COLLEGES**

**COMBINED BALANCE SHEET**

**Governmental Funds Group**

**10 General Fund — Combined**

**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	27,770,761		27,770,761
In County Treasury	9112	79,725,268		79,725,268
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	500		500
Investments (at cost)	9120			0
Accounts Receivable	9130	14,149,168		14,149,168
Due from Other Funds	9140	8,175,996		8,175,996
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	141,757		141,757
<b>TOTAL ASSETS</b>		129,963,450	0	129,963,450
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,464,585		5,464,585
Accrued Salaries and Wages Payable	9520	4,642		4,642
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	16,777,373		16,777,373
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	40,296,135		40,296,135
<b>TOTAL LIABILITIES</b>		62,542,735	0	62,542,735

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	46,091,022		46,091,022
Committed Fund Balance	9753	16,504,691		16,504,691
Assigned Fund Balance	9754	139,277		139,277
Total Designated Fund Balance		62,734,990	0	62,734,990
Uncommitted Fund Balance	9790	4,685,725		4,685,725
<b>TOTAL FUND EQUITY</b>		67,420,715	0	67,420,715
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		129,963,450	0	129,963,450

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	32,064,041		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	360,787		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		32,424,828	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	32,424,828		
Total Designated Fund Balance		32,424,828	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		32,424,828	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		32,424,828	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	1,305,569		655,298	167,517		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				750		
Investments (at cost)	9120						
Accounts Receivable	9130	20,980					
Due from Other Funds	9140			13,203			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		1,326,549	0	668,501	168,267	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	6			11,092		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			120,136	897		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		6	0	120,136	11,989	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	1,326,543	0	548,365	156,278	0	0
Total Designated Fund Balance		1,326,543	0	548,365	156,278	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		1,326,543	0	548,365	156,278	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,326,549	0	668,501	168,267	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**Governmental Funds Group**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

District ID: 020

Name: GROSSMONT-CUYAMACA

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	3,992,741		58,258
In County Treasury	9112	61,853,632		41,983,878
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	793,633		647,491
Due from Other Funds	9140	11,079,160		6,394
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		<b>77,719,166</b>	<b>0</b>	<b>42,696,021</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,070,179		1,804,572
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	16,768		225,344
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		<b>1,086,947</b>	<b>0</b>	<b>2,029,916</b>

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	76,632,219		40,666,105
Total Designated Fund Balance		76,632,219	0	40,666,105
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		76,632,219	0	40,666,105
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		77,719,166	0	42,696,021

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

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

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

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

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

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

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		2,536,744
Cash With Fiscal Agents	9113		13,265,437
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		28,285
Due from Other Funds	9140		745,816
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	16,576,282



**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
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
<b>TOTAL LIABILITIES</b>	968	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		16,576,282
Total Designated Fund Balance		0	16,576,282
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	16,576,282
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	16,576,282

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	676,382	393,937	374,211	3,268,487	324,182			972,787
In County Treasury	9112			58,363					
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	1,520							
Investments (at cost)	9120								
Accounts Receivable	9130		26,934	9,309	320,083				8,124
Due from Other Funds	9140	12,567	62,767	32,685	16,724				1,838
Student Loans Receivable	9150			10,270					
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	1,545							
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		692,014	483,638	484,838	3,605,294	324,182	0	0	982,749

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,326	32,052		957,901				16,846
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	18,399	35,177	16,865	2,824,263	25,255			2,270
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		21,725	67,229	16,865	3,782,164	25,255	0	0	19,116
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	21,725	67,229	16,865	3,782,164	25,255	0	0	19,116

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 020

Name: GROSSMONT-CUYAMACA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	670,289	416,409	467,973	(176,870)	298,927			963,633
Total Designated Fund Balance		670,289	416,409	467,973	(176,870)	298,927	0	0	963,633
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		670,289	416,409	467,973	(176,870)	298,927	0	0	963,633
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		692,014	483,638	484,838	3,605,294	324,182	0	0	982,749

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		531,657	531,657
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		128,919	128,919
Student Financial Aid	8150		117,789	117,789
Veterans Education	8160		8,908	8,908
Vocational and Technical Education Act (VATEA)	8170		676,653	676,653
Other Federal Revenues	8190		1,550,614	1,550,614
<b>Total Federal Revenues</b>	8100	0	3,014,540	3,014,540
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	55,029,024		55,029,024
Other General Apportionment	8613	6,330,519		6,330,519
General Categorical Programs	8620			
Child Development	8621		1,299,906	1,299,906
Extended Opportunity Programs and Services(EOPS)	8622		3,940,324	3,940,324
Disabled Students Programs and Services(DSPS)	8623		2,997,844	2,997,844
Temporary Assistance for Needy Families (TANF)	8624		67,036	67,036
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,676,385	1,676,385
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		66,622,091	66,622,091

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	20,271,490		20,271,490
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,859,079	5,859,079
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	251,862		251,862
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,085,445	1,475,729	4,561,174
State Mandated Costs	8685	596,806		596,806
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	4,355,175		4,355,175
Total State Revenues	8600	89,920,321	83,938,394	173,858,715

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

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2024-2025

District ID: 020

Name: GROSSMONT-CUYAMACA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	55,666,567		55,666,567
Tax Allocation, Supplemental Roll	8812	1,282,805		1,282,805
Tax Allocation, Unsecured Roll	8813	1,892,352		1,892,352
Prior Years Taxes	8816	(16,337)		(16,337)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	615,743		615,743
Redevelopment Agency Funds - Residual	8819	3,391,827		3,391,827
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		5,589	5,589
Contract Services	8830			
Contract Instructional Services	8831		109,365	109,365
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	16,899	66,560	83,459
Interest and Investment Income	8860	4,173,243	5,519	4,178,762
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	5,270,129		5,270,129
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		700,100	700,100
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	15,592		15,592
Student Records	8879	2,814		2,814
Nonresident Tuition	8880	3,127,848		3,127,848
Parking Services and Public Transportation	8881		35,817	35,817
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,660		1,660
Other Local Revenues	8890	787,054	642,213	1,429,267
<b>Total Local Revenues</b>	8800	76,228,196	1,565,163	77,793,359
<b>Total Revenues</b>		166,148,517	88,518,097	254,666,614



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	65,571		65,571
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	912,184	(912,184)	0
Total Other Financing Sources	8900	977,755	(912,184)	65,571
Total Revenues and Other Financing Sources		167,126,272	87,605,913	254,732,185

**CALIFORNIA COMMUNITY COLLEGES**

**Expend by Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	403,071	139,832	33,127			576,030
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	198,055					198,055
Biological Sciences	0400	4,853,451	3,230	113,186	757		4,970,624
Business and Management	0500	3,556,321	147,589	451,174			4,155,084
Media and Communications	0600	847,119		19,908			867,027
Information Technology	0700	2,267,823	231,754	53,752			2,553,329
Education	0800	4,265,106	256,304	42,815			4,564,225
Engineering and Industrial Technologies	0900	2,062,167	133	12,738	432		2,075,470
Fine and Applied Arts	1000	6,170,061	172,965	111,122			6,454,148
Foreign language	1100	3,063,171	3,872	2,982			3,070,025
Health	1200	6,782,973	905,699	261,615			7,950,287
Family and Consumer Sciences	1300	2,633,037	311,578	327,993			3,272,608
Law	1400	87,997	5,431	(1,290)			92,138
Humanities(Letters)	1500	10,875,090	42,655	2,337			10,920,082
Library Science	1600	5,485					5,485
Mathematics	1700	5,489,800	89,815	12,192			5,591,807
Military Studies	1800						0
Physical Sciences	1900	5,517,740	10,690	119,176			5,647,606
Psychology	2000	2,424,449		5,665			2,430,114
Public and Protective Services	2100	1,235,946	109,004	19,977			1,364,927
Social Sciences	2200	7,312,765	139,828	26,339	6,826		7,485,758
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,302,457	680,293	1,090,281	0		7,073,031
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	404,690					404,690
<b>Sub-Total Instructional Activites</b>		75,758,774	3,250,672	2,705,089	8,015		81,722,550
<b>Total Expenditures for GF Activities*</b>		75,887,633	83,321,343	75,346,872	3,926,983	30,554,030	269,036,861

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

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: 2024-2025

Budget Year: 2025-2026

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		5,025,808	1,493,485	7,180		6,526,473
Course and Curriculum Development	6020		39,921	13,812			53,733
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	5,065,729	1,507,297	7,180	0	6,580,206
Instructional Support Services	6100						
Learning Center	6110	128,859	915,950	34,977			1,079,786
Library	6120		2,958,419	79,218	127,811		3,165,448
Media	6130		1,355,068	48,733			1,403,801
Museums and Galleries	6140			10,479			10,479
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		128,859	5,229,437	173,407	127,811	0	5,659,514
Admissions and Records	6200		2,193,879	29,800			2,223,679
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,134,565	84,383			10,218,948
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	10,134,565	84,383	0	0	10,218,948

**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: 2024-2025

Budget Year: 2025-2026

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		3,014,620	244,058	13,065		3,271,743
Extended Opportunity Programs and Services (EOPS)	6430		2,665,872	183,431		679,748	3,529,051
Health Services	6440		1,175,780	221,817			1,397,597
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,586,419	114,909	162,497		2,863,825
Job Placement Services	6470		140,183	1,170			141,353
Veterans Services	6480		68,117	147,121			215,238
Miscellaneous Student Services	6490		8,004,881	2,544,708	219,318	246,843	11,015,750
<b>Total Other Student Services</b>		0	17,655,872	3,457,214	394,880	926,591	22,434,557
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,634,217	1,628,187	9,796		4,272,200
Custodial Services	6530		2,632,512	298,050			2,930,562
Grounds Maintenance and Repairs	6550		862,632	127,088	71,964		1,061,684
Utilities	6570			6,158,613			6,158,613
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,129,361	8,211,938	81,760	0	14,423,059
<b>Planning, Policymaking and Coordinations</b>	6600		4,375,090	785,465	16,932		5,177,487

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

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: 2024-2025

Budget Year: 2025-2026

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		1,752,865	217,200			1,970,065
Fiscal Operations	6720		7,441,104	3,665,971	400,541		11,507,616
Human Resources Management	6730		3,098,406	185,482	3,537		3,287,425
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,142,198				1,142,198
Staff Development	6750		120,590	110,741			231,331
Staff Diversity	6760		58,190	39,262	4,436		101,888
Logistical Services	6770		3,353,791	2,909,153	81,755		6,344,699
Management Information Systems	6780		6,338,433	2,943,230	2,142,529		11,424,192
Other General Institutional Support Services	6790		1,511,989	1,492,367			3,004,356
<b>Total General Institutional Support Services</b>	6700	0	24,817,566	11,563,406	2,632,798	0	39,013,770
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	0	0	0	0	0

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025      Budget Year: 2025-2026      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		(8,312)				(8,312)
Child Development Centers	6920			2,432			2,432
Farm Operations	6930						0
Food Services	6940		295,161	480,679			775,840
Parking	6950		723,765	93,448			817,213
Student and Co-Curricular Activities	6960		3,458,558	1,160,454			4,619,012
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	4,469,172	1,737,013	0	0	6,206,185
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			44,773,000	(4,107)		44,768,893
<b>Total Auxiliary Operations</b>	7000	0	0	44,773,000	(4,107)	0	44,768,893

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: 2024-2025      Budget Year: 2025-2026      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			318,860	661,714	2,700,000	3,680,574
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					17,824,661	17,824,661
Student Aid	7320					9,102,778	9,102,778
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	26,927,439	26,927,439
Sub-Total Non-Instructional Activites		128,859	80,070,671	72,641,783	3,918,968	30,554,030	187,314,311
Total Expenditures General Fund: activities *		75,887,633	83,321,343	75,346,872	3,926,983	30,554,030	269,036,861

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: GROSSMONT-CUYAMACA

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$143,066,723
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	15,228.06		
	2. 2024-2025 Second Period Actual FTES	16,230.10		
	3. 2024-2025 Population change factor (C2/C1)	1.0658		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$162,300,258
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)			\$162,300,258
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$162,300,258
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			85,876,508
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			267,015
C.	Local Property taxes			63,132,985
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			136,018
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$149,412,526



For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	3,014,540	3,702,814	3,014,540	3,702,814
State Revenues	8600	89,920,321	90,198,749	83,938,394	104,966,444	173,858,715	195,165,193
Local Revenues	8800	76,228,196	74,128,633	1,565,163	2,212,199	77,793,359	76,340,832
Total Revenues		166,148,517	164,327,382	88,518,097	110,881,457	254,666,614	275,208,839
EXPENDITURES:							
Academic Salaries	1000	59,532,088	62,355,366	9,456,316	10,663,840	68,988,404	73,019,206
Classified Salaries	2000	28,592,575	34,245,445	11,598,439	12,834,866	40,191,014	47,080,311
Employee Benefits	3000	42,886,994	41,720,769	7,142,564	7,080,374	50,029,558	48,801,143
Supplies and Materials	4000	1,220,306	3,730,954	2,740,409	15,824,094	3,960,715	19,555,048
Other Operating Expenses and Services	5000	17,564,786	25,150,996	53,821,371	80,759,050	71,386,157	105,910,046
Capital Outlay	6000	1,653,071	3,251,045	2,273,912	6,446,835	3,926,983	9,697,880
Total Expenditures		151,449,820	170,454,575	87,033,011	133,609,059	238,482,831	304,063,634
Excess /(Deficiency) of Revenues over Expenditures		14,698,697	(6,127,193)	1,485,086	(22,727,602)	16,183,783	(28,854,795)
Other Financing Sources	8900	977,755	2,725,768	(912,184)	(1,583,625)	65,571	1,142,143
Other Outgo	7000	17,788,870	1,423,577	12,765,160	14,985,711	30,554,030	16,409,288
Net Increase/(Decrease) in Fund Balance		(2,112,418)	(4,825,002)	(12,192,258)	(39,296,938)	(14,304,676)	(44,121,940)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,442,690	21,329,693	58,283,280	46,091,022	81,725,970	67,420,715
Prior Years Adjustments	9020	(579)				(579)	
Adjusted Beginning Balance	9030	23,442,111		58,283,280		81,725,391	
Ending Fund Balance, June 30		21,329,693	16,504,691	46,091,022	6,794,084	67,420,715	23,298,775

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	204,072					
Local Revenues	8800	32,480,317					
Total Revenues		32,684,389	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	475					
Total Other Financing Sources		475	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	13,395,000					
Debt Interest and Other Service Charges	7120	9,958,649					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	23,353,649	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(23,353,174)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		9,331,215	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,093,613	32,424,828		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,093,613		0		0	
Ending Fund Balance, June 30		32,424,828	32,424,828	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	117,930	78,190			90,760	117,000
<b>Total Income</b>		117,930	78,190	0	0	90,760	117,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000		35,644			122,416	296,232
Employee Benefits	3000		356			52,261	154,041
Supplies and Materials	4000	1,283	5,000			170	
Other Operating Expenses and Services	5000		123,543			5,385	215,092
Capital Outlay	6000						
<b>Total Expenditures</b>		1,283	164,543	0	0	180,232	665,365
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		116,647	(86,353)	0	0	(89,472)	(548,365)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	10,000	47,169				
<b>Net Increase/(Decrease) in Fund Balance</b>		106,647	(133,522)	0	0	(89,472)	(548,365)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,219,895	1,326,542		0	637,837	548,365
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,219,895		0		637,837	
<b>Ending Fund Balance, June 30</b>		1,326,542	1,193,020	0	0	548,365	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	69,661	70,000				
Total Income		69,661	70,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	68,920	132,725				
Other Operating Expenses and Services	5000	6,333	93,553				
Capital Outlay	6000						
Total Expenditures		75,253	226,278	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(5,592)	(156,278)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(5,592)	(156,278)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	161,870	156,278		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	161,870		0		0	
Ending Fund Balance, June 30		156,278	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
Description	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		11,464,000				
Local Revenues	8800	2,631,676	1,500,000			1,862,497	1,500,000
Total Income		2,631,676	12,964,000	0	0	1,862,497	1,500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	106,685	40,000			566	
Other Operating Expenses and Services	5000	2,680,415	38,615,732			6,146,866	24,822,658
Capital Outlay	6000	3,928,583	51,774,487			10,654,626	17,343,447
Total Expenditures		6,715,683	90,430,219	0	0	16,802,058	42,166,105
Excess /(Deficiency) of Revenues over Expenditures		(4,084,007)	(77,466,219)	0	0	(14,939,561)	(40,666,105)
Other Financing Sources	8900	20,189,964	834,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		16,105,957	(76,632,219)	0	0	(14,939,561)	(40,666,105)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	60,526,262	76,632,219	0	0	55,605,666	40,666,105
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	60,526,262		0		55,605,666	
Ending Fund Balance, June 30		76,632,219	0	0	0	40,666,105	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025      Budget Year: 2025-2026      Enterprise Funds

	Object	FUND: 59					
Description	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: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			2,795,545	2,616,246		
Other Financing Sources	8900						
Total Income		0	0	2,795,545	2,616,246		
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	2,795,545	2,616,246		
Other Outgo	7000				1,142,143		
Net Increase/(Decrease) in Fund Balance		0	0	2,795,545	1,474,103		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	13,780,737	16,576,282		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		13,780,737			
Ending Fund Balance, June 30		0	0	16,576,282	18,050,385		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	143,852	102,640	62,842	49,050	50,607	52,500
Total Income		143,852	102,640	62,842	49,050	50,607	52,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	8,652	10,000				
Employee Benefits	3000	89	100				
Supplies and Materials	4000	113,205	104,410		4,000		150,000
Other Operating Expenses and Services	5000	1,117	295,175	161,734	103,598	9,057	370,473
Capital Outlay	6000						
Total Expenditures		123,063	409,685	161,734	107,598	9,057	520,473
Excess /(Deficiency) of Revenues over Expenditures		20,789	(307,045)	(98,892)	(58,548)	41,550	(467,973)
Other Financing Sources	8900	11,900	10,000				
Other Outgo	7000	39,000	31,000				
Net Increase/(Decrease) in Fund Balance		(6,311)	(328,045)	(98,892)	(58,548)	41,550	(467,973)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	676,600	670,289	515,301	416,409	426,423	467,973
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	676,600		515,301		426,423	
Ending Fund Balance, June 30		670,289	342,244	416,409	357,861	467,973	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 74		FUND 75		FUND 76	
Description	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	41,402,063					
State Revenues	8600	5,276,754					
Local Revenues	8800			226,775			
Total Income		46,678,817	0	226,775	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	322,827					
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		322,827	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		46,355,990	0	226,775	0	0	0
Other Financing Sources	8900	483,428					
Other Outgo	7000	47,261,736		182,345			
Net Increase/(Decrease) in Fund Balance		(422,318)	0	44,430	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	245,448	(176,870)	254,497	298,927		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	245,448		254,497		0	
Ending Fund Balance, June 30		(176,870)	(176,870)	298,927	298,927	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT-CUYAMACA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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			262,281	
Total Income		0	0	262,281	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			354,238	
Supplies and Materials	4000			193,394	
Other Operating Expenses and Services	5000			104,027	
Capital Outlay	6000			19,267	
Total Expenditures		0	0	670,926	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(408,645)	0
Other Financing Sources	8900			416,091	
Other Outgo	7000			74,176	
Net Increase/(Decrease) in Fund Balance		0	0	(66,730)	0
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,030,363	963,633
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	0		1,030,363	
Ending Fund Balance, June 30		0	0	963,633	963,633

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	17,489,964
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,700,000
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	10,000

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		4,575,708			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		4,575,708			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,085,445		1,475,729			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000		2,072,469		2,072,469			2,072,469
Classified Salaries	2000				0			0
Employee Benefits	3000		1,012,976		1,012,976			1,012,976
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	606,024		606,024
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	606,024		606,024
Other Operating Expenses and Services	5000				0	31,191		31,191
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	53,496		53,496
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	53,496		53,496
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	3,085,445	0	3,085,445	690,711		3,776,156
<b>Ending Balance</b>					0	5,360,726		5,360,726

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			5,360,726		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			5,360,726		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,256,410			1,165,203		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000		2,142,375		2,142,375			2,142,375
Classified Salaries	2000				0			0
Employee Benefits	3000		1,114,035		1,114,035			1,114,035
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	5,880,858		5,880,858
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	5,880,858		5,880,858
Other Operating Expenses and Services	5000				0	245,071		245,071
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	400,000		400,000
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	400,000		400,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	3,256,410	0	3,256,410	6,525,929		9,782,339
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 020

Name: GROSSMONT-CUYAMACA

EPA Revenue	20,271,490
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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	20,271,490	0	0	20,271,490
TOTAL		20,271,490	0	0	20,271,490

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 020

Name: GROSSMONT-CUYAMACA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	9,808,038	9,506,572	19,314,610	N/A	N/A
2025-2026	11,952,867	10,173,130	22,125,997	2,811,387	14.56%
2026-2027	12,311,453	10,513,499	22,824,952	698,955	3.16%
2027-2028	12,680,796	11,191,209	23,872,005	1,047,053	4.59%
2028-2029	13,061,220	11,361,090	24,422,310	550,305	2.31%
2029-2030	13,453,057	11,531,092	24,984,149	561,839	2.30%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

The District established a one-time reserve several years ago to fund 50% of the annual increase and added additional one-time ending balance funds through 23-24. 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.

Does the district have an irrevocable trust?

No