



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2021-2022

TENTATIVE BUDGET

The Tentative Budget will be presented for action at the Governing Board Meeting on Tuesday, June 15, 2021 beginning at 5:00 p.m. via livestream broadcast at <https://youtu.be/Ey1kQ88Jot8>.

Budget Linked to Strategic Plan

❖ *District Vision*

Transforming lives through learning.

❖ *District Mission*

Provide outstanding diverse learning opportunities that prepare students to meet community needs, promote global responsibility, and foster opportunities for all.

❖ *Districtwide Goals*

- Goal 1 Create streamlined, student-centered pathways to educational goal completion.
- Goal 2 Close achievement gaps by engaging individual students with diverse needs and removing structural barriers to their success.
- Goal 3 Cultivate a student-centered culture of excellence, trust, safety, stewardship, and service.

Governing Board and Administration

Governing Board

Brad Monroe, President

Linda Cartwright, Vice President

Debbie Justeson, Board Clerk

Elena Adams, Board Member

Julie Schorr, Board Member

Benjamin Blevins, Grossmont College Student Trustee

Kristie Macogay, Cuyamaca College Student Trustee

Chancellor

Lynn Ceresino Neault, Ed.D.

Chancellor's Cabinet

Marsha Gable, Ed.D., Interim President Grossmont College

Julianna Barnes, Ed.D., President Cuyamaca College

Sahar Abushaban, Interim Vice Chancellor Business Services

Tim Corcoran, Vice Chancellor Human Resources

Grossmont-Cuyamaca Community College District
Tentative Budget
Table of Contents

Summary of Funds Available	1
Summary of FTES	2
<u>General Fund:</u>	
Summary of Operations and Ending Balances	
Combined	3
Unrestricted	4
Restricted	5
Income Graphs	6
Income Statement	
Combined	7
Unrestricted	8
Restricted	9
Detail of Restricted Income	10
Expenditure Statement	
Total All Sites	
Combined	11
Unrestricted	12
Restricted	13
Graphs	14
Grossmont College	
Combined	15
Unrestricted	16
Restricted	17
Graphs	18
Cuyamaca College	
Combined	19
Unrestricted	20
Restricted	21
Graphs	22
District Services	
Combined	23
Unrestricted	24
Restricted	25
Graphs	26
Districtwide Commitments	
Combined	27
Unrestricted	28
Restricted	29
Graphs	30
Supplemental Funds	31
College Bookstores	
Revenue & Transfers Summary by Site	32
College Bookstores Special Revenue	33
Grossmont College Child Development Center	34
Cuyamaca College Child Development Center	35
Associated Students of Grossmont College	36
Associated Students of Cuyamaca College	37
Grossmont College Student Center	38
Cuyamaca College Student Center	39
Grossmont College Student Representation Fee	40
Cuyamaca College Student Representation Fee	41
Other Post-Employment Benefits	42
Cuyamaca Ornamental Horticulture	43
Capital Outlay Projects	44 – 46
Proposition V Construction	47 – 49

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2021/2022

Funds Available is the combination
of beginning balances plus all sources
of income included in the budget.

General Fund: (Pages 3-30)

	<i>Tentative</i>
Unrestricted	\$142,160,501
Restricted	\$130,446,146
Total General Fund	\$272,606,647

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$1,212,889	
Grossmont Child Development Center	\$144,510	
Cuyamaca Child Development Center	\$556,207	
Associated Students of Grossmont College	\$502,622	
Associated Students of Cuyamaca College	\$147,534	
Grossmont College Student Center	\$0	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	\$263,652	
Grossmont College Student Representation Fee	\$316,566	
Cuyamaca College Student Representation Fee	\$148,802	
Other Post-Employment Benefits (OPEB)	\$12,523,414	
Cuyamaca Ornamental Horticulture	\$204,021	
Capital Outlay Projects	\$25,884,949	
Proposition V Construction	\$229,674,346	<i>Includes \$92M anticipated future bond sales</i>
Total Supplemental Funds	\$271,579,512	
Total Funds Available	\$544,186,159	

**Grossmont-Cuyamaca Community College District
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	11,453	12,194	11,391	9,480	10,619
Non Credit	20	17	13	4	14
Summer Pullback	0	0	0	0	0
Total FTES	<u>11,473</u>	<u>12,211</u>	<u>11,404</u>	<u>9,484</u>	<u>10,633</u>
Cuyamaca College					
Credit	5,708	5,486	5,364	4,804	5,151
Non Credit	0	0	0	0	0
Summer Pullback	0	0	0	0	0
Total FTES	<u>5,708</u>	<u>5,486</u>	<u>5,364</u>	<u>4,804</u>	<u>5,151</u>
Total Resident FTES	<u><u>17,181</u></u>	<u><u>17,697</u></u>	<u><u>16,768</u></u>	<u><u>14,288</u></u>	<u><u>15,784</u></u>
	Funded for Stability at 19,085				

Calculation of Credit 3 Year Average FTES for SCFF					
Total Resident FTES	17,181	17,697	16,768	14,288	15,784
Less Noncredit FTES	20	17	13	4	14
Less Special Admit/HS Dual Enrollment	335	352	422	417	350
Less Incarcerated Students	-	11	8	0	8
Credit Only FTES - SCFF	<u>16,826</u>	<u>17,317</u>	<u>16,325</u>	<u>13,867</u>	<u>15,412</u>
Credit 3 Year Average FTES		17,630	16,823	15,836	16,352
* Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES					
** Final FTES for 19-20 and 20-21 used by CCCCO is the 19-20 P1 FTES of 17,035 due to Emergency Conditions Allowance					

NON RESIDENT FTES:

Grossmont College	793	697	629	418	541
Cuyamaca College	<u>77</u>	<u>77</u>	<u>81</u>	<u>46</u>	<u>63</u>
Total Non Resident FTES	<u><u>870</u></u>	<u><u>774</u></u>	<u><u>710</u></u>	<u><u>464</u></u>	<u><u>604</u></u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	12,266	12,908	12,033	9,902	11,174
Cuyamaca College	<u>5,785</u>	<u>5,563</u>	<u>5,445</u>	<u>4,850</u>	<u>5,214</u>
Total FTES	<u><u>18,051</u></u>	<u><u>18,471</u></u>	<u><u>17,478</u></u>	<u><u>14,752</u></u>	<u><u>16,388</u></u>

**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
COMBINED**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
SUMMARY OF OPERATIONS:					
Beginning Balance	\$32,672,524	\$33,660,241	\$18,156,493	\$19,108,966	\$22,101,438
Accrual Adjustments	(4,037)	0	0	0	0
Adjusted Beginning Balance	<u>\$32,668,487</u>	<u>\$33,660,241</u>	<u>\$18,156,493</u>	<u>\$19,108,966</u>	<u>\$22,101,438</u>
Income	\$162,079,229	\$192,783,424	\$200,754,708	\$187,085,522	\$250,505,209
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$162,079,229</u>	<u>\$192,783,424</u>	<u>\$200,754,708</u>	<u>\$187,085,522</u>	<u>\$250,505,209</u>
Total Funds Available for Distribution	<u>\$194,747,716</u>	<u>\$226,443,665</u>	<u>\$218,911,201</u>	<u>\$206,194,488</u>	<u>\$272,606,647</u>
Less Expenditures	161,087,475	208,287,172	199,802,235	184,093,050	256,100,936
Total Ending Balance	<u><u>\$33,660,241</u></u>	<u><u>\$18,156,493</u></u>	<u><u>\$19,108,966</u></u>	<u><u>\$22,101,438</u></u>	<u><u>\$16,505,711</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$4,523,493	\$2,421,807	\$4,810,391	\$8,717,943	\$0
Unrestricted Purchase Order Carry-Overs	1,561,432	2,378,039	1,527,453	0	0
Budget Dedication to Following Year	9,516,737	1,586,881	1,329,034	1,836,069	4,693,535
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	10,358,429	3,350,363	2,566,514	2,566,514	2,202,259
Health Services	0	0	0	0	0
Parking Fund	0	481	0	0	0
Contingency Reserve	<u>7,700,150</u>	<u>8,418,922</u>	<u>8,875,574</u>	<u>8,980,912</u>	<u>9,609,917</u>
Total Ending Balance	<u><u>\$33,660,241</u></u>	<u><u>\$18,156,493</u></u>	<u><u>\$19,108,966</u></u>	<u><u>\$22,101,438</u></u>	<u><u>\$16,505,711</u></u>

Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,426,737	\$12,943,150	\$12,781,971	\$14,887,814	\$17,195,260
Accrual Adjustments	(4,037)	0	0	0	0
Adjusted Beginning Balance	<u>\$13,422,700</u>	<u>\$12,943,150</u>	<u>\$12,781,971</u>	<u>\$14,887,814</u>	<u>\$17,195,260</u>
Income	\$120,008,622	\$128,004,468	\$128,046,860	\$124,928,767	\$125,565,241
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(2,949,208)	4,412,996	0	(1,136,074)	(600,000)
Total Income	<u>\$117,059,414</u>	<u>\$132,417,464</u>	<u>\$128,046,860</u>	<u>\$123,792,693</u>	<u>\$124,965,241</u>
Total Funds Available for Distribution	<u>\$130,482,114</u>	<u>\$145,360,614</u>	<u>\$140,828,831</u>	<u>\$138,680,507</u>	<u>\$142,160,501</u>
Less Expenditures	117,538,964	132,578,643	125,941,017	121,485,247	132,550,584
Total Ending Balance	<u><u>\$12,943,150</u></u>	<u><u>\$12,781,971</u></u>	<u><u>\$14,887,814</u></u>	<u><u>\$17,195,260</u></u>	<u><u>\$9,609,917</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$3,597,399	\$1,816,004	\$4,369,848	\$8,113,148	\$0
Unrestricted Purchase Order Carry-Overs	1,561,432	2,378,039	1,527,453	0	0
Budget Dedication to Following Year	84,169	169,006	114,939	101,200	0
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
STRS/PERS Reserve	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	<u>7,700,150</u>	<u>8,418,922</u>	<u>8,875,574</u>	<u>\$8,980,912</u>	<u>\$9,609,917</u>
Total Ending Balance	<u><u>\$12,943,150</u></u>	<u><u>\$12,781,971</u></u>	<u><u>\$14,887,814</u></u>	<u><u>\$17,195,260</u></u>	<u><u>\$9,609,917</u></u>

Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED

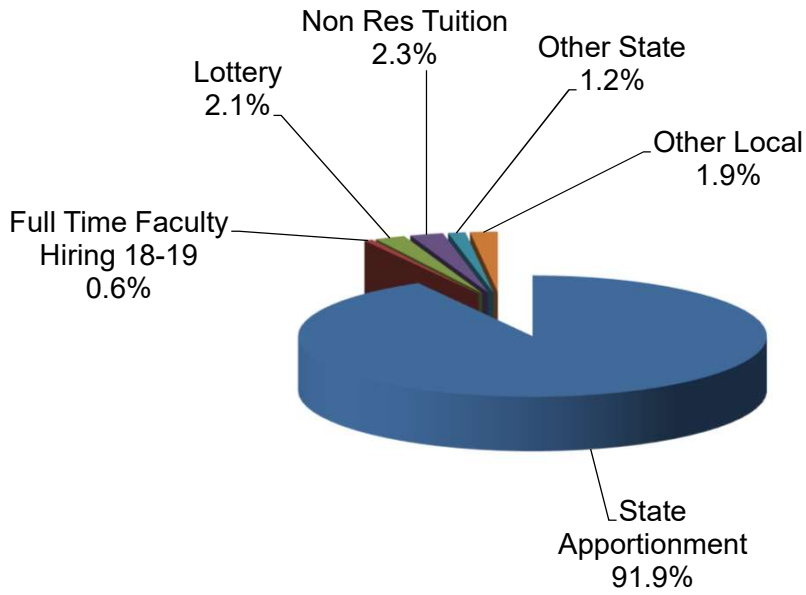
	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
SUMMARY OF OPERATIONS:					
Beginning Balance	\$19,245,787	\$20,717,091	\$5,374,522	\$4,221,152	\$4,906,178
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$19,245,787</u>	<u>\$20,717,091</u>	<u>\$5,374,522</u>	<u>\$4,221,152</u>	<u>\$4,906,178</u>
Income	\$42,070,607	\$64,778,956	\$72,707,848	\$62,156,755	\$124,939,968
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	2,949,208	(4,412,996)	0	1,136,074	600,000
Total Income	<u>\$45,019,815</u>	<u>\$60,365,960</u>	<u>\$72,707,848</u>	<u>\$63,292,829</u>	<u>\$125,539,968</u>
Total Funds Available for Distribution	<u>\$64,265,602</u>	<u>\$81,083,051</u>	<u>\$78,082,370</u>	<u>\$67,513,981</u>	<u>\$130,446,146</u>
Less Expenditures	43,548,511	75,708,529	73,861,218	62,607,803	123,550,352
Total Ending Balance	<u><u>\$20,717,091</u></u>	<u><u>\$5,374,522</u></u>	<u><u>\$4,221,152</u></u>	<u><u>\$4,906,178</u></u>	<u><u>\$6,895,794</u></u>

ANALYSIS OF ENDING BALANCE:

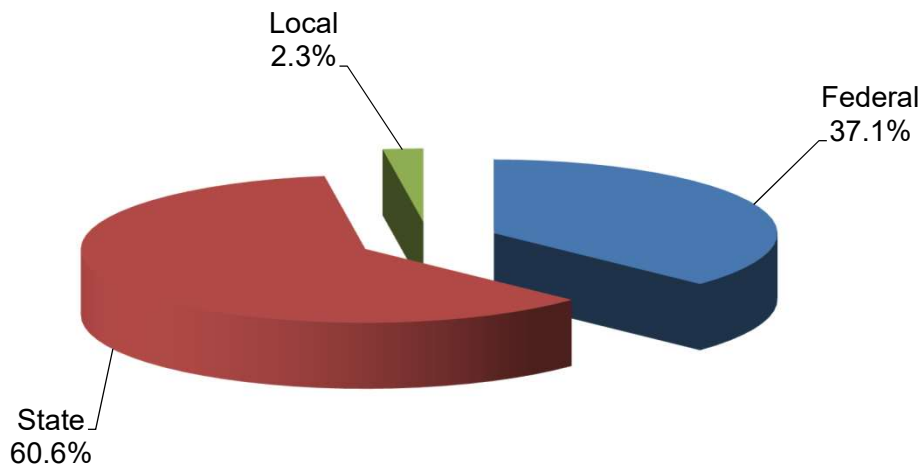
Committed Reserves:

Site Budget Commitments	\$926,094	\$605,803	\$440,543	\$604,795	\$0
Budget Dedication to Following Year	9,432,568	1,417,875	1,214,095	\$1,734,869	\$4,693,535
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	10,358,429	3,350,363	2,566,514	\$2,566,514	\$2,202,259
Health Services	0	0	0	0	0
Parking Fund	0	481	0	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$20,717,091</u></u>	<u><u>\$5,374,522</u></u>	<u><u>\$4,221,152</u></u>	<u><u>\$4,906,178</u></u>	<u><u>\$6,895,794</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



Grossmont-Cuyamaca Community College District
Income Statement - General Fund
COMBINED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
INCOME:					
Federal:					
Categorical Funds	\$6,869,592	\$6,843,932	\$6,257,477	\$6,242,335	\$8,244,519
Other Federal	0	0	938,026	5,556,753	38,070,131
Total Federal	<u>\$6,869,592</u>	<u>\$6,843,932</u>	<u>\$7,195,503</u>	<u>\$11,799,088</u>	<u>\$46,314,650</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$109,387,586	\$116,092,990	\$116,015,610	\$116,015,610	\$117,755,844
State Revenue Deficit to Apport	0	(461,728)	(1,102,329)	(1,740,234)	(2,355,117)
Prior Year Adjustment	(279,711)	(4,847)	509,296	610,088	0
Total State General Revenue	<u>\$109,107,875</u>	<u>\$115,626,415</u>	<u>\$115,422,577</u>	<u>\$114,885,464</u>	<u>\$115,400,727</u>
State Other:					
Categorical Funds	\$10,675,744	\$32,119,728	\$42,474,857	\$27,852,663	\$50,906,750
Grants	3,821,325	4,823,561	2,873,217	2,950,219	2,895,849
Student Equity & Achievement Prg	6,945,756	7,337,503	6,909,649	6,556,265	9,520,168
Parity/Part-Time Faculty Comp	399,014	630,293	719,424	676,828	680,482
Lottery	4,380,997	3,884,638	3,961,744	3,334,856	3,331,870
State Block Grants	9,514,890	9,561,961	9,447,766	10,179,724	9,865,983
Student Financial Aid Admin	1,247,024	1,284,248	1,207,930	1,207,257	1,187,257
Full-Time Faculty Hiring 2018-19	0	763,126	763,126	763,126	763,126
Other State	654,847	26,268	227,597	244,159	1,443,616
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$37,639,597</u>	<u>\$60,431,326</u>	<u>\$68,585,310</u>	<u>\$53,765,097</u>	<u>\$80,595,101</u>
Local:					
Community Service Fees	\$7,901	\$743	\$0	\$0	\$60,394
Intl/ACE/Cont Ed	122,873	80,606	69,155	80,000	76,000
Enrollment Fees (2%)	139,449	142,858	123,916	135,000	135,000
Health Fees	885,936	931,901	957,973	1,182,434	1,058,191
Interest	314,378	565,841	607,261	234,229	200,000
Parking Fees & Fines	1,289,135	1,183,967	884,101	67,035	412,419
Tuition - Out of State	1,181,578	771,571	789,442	679,240	705,000
Tuition - International Student	3,559,999	3,746,530	3,254,016	2,221,058	2,225,000
Other Student Fees	57,678	0	24,695	0	0
Other Local	987,065	1,108,712	884,248	819,052	1,976,931
Revenue Shortfall	(106,514)	0	0	0	0
Total Local	<u>\$8,439,478</u>	<u>\$8,532,729</u>	<u>\$7,594,807</u>	<u>\$5,418,048</u>	<u>\$6,848,935</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$4,762,996	\$537,007	\$0	\$0
Transfers In - from OPEB	0	1,303,436	\$1,384,965	1,217,825	1,345,796
Sale of Equipment/Surplus	22,686	38,486	34,539	0	0
Total Other Sources	<u>\$22,686</u>	<u>\$6,104,918</u>	<u>\$1,956,511</u>	<u>\$1,217,825</u>	<u>\$1,345,796</u>
TOTAL INCOME	<u><u>\$162,079,228</u></u>	<u><u>\$197,539,320</u></u>	<u><u>\$200,754,708</u></u>	<u><u>\$187,085,522</u></u>	<u><u>\$250,505,209</u></u>

Grossmont-Cuyamaca Community College District
Income Statement - General Fund
UNRESTRICTED

INCOME:	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$109,387,586	\$116,092,990	\$116,015,610	\$116,015,610	\$117,755,844
State Revenue Deficit to Apport	0	(461,728)	(1,102,329)	(1,740,234)	(2,355,117)
Prior Year Adjustment	(279,711)	(4,847)	509,296	610,088	0
Total State General Revenue	<u>\$109,107,875</u>	<u>\$115,626,415</u>	<u>\$115,422,577</u>	<u>\$114,885,464</u>	<u>\$115,400,727</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity & Achievement Prg	0	0	0	0	0
Parity/Part-Time Faculty Comp	399,014	630,293	719,424	676,828	680,482
Lottery	3,166,015	2,714,128	2,914,823	2,622,391	2,619,385
State Block Grants	543,915	548,044	542,215	521,343	521,343
Student Financial Aid Admin	296,017	314,238	290,091	279,417	279,417
Full-Time Faculty Hiring 2018-19	0	763,126	763,126	763,126	763,126
Other State	534,158	(39,098)	0	0	0
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$4,939,119</u>	<u>\$4,930,731</u>	<u>\$5,229,679</u>	<u>\$4,863,105</u>	<u>\$4,863,753</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	139,449	142,858	123,916	135,000	135,000
Health Fees	0	0	0	0	0
Interest	314,378	565,841	606,484	234,205	200,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,181,578	771,571	789,442	679,240	705,000
Tuition - International Student	3,559,999	3,746,530	3,254,016	2,221,058	2,225,000
Other Student Fees	57,678	0	24,695	0	0
Other Local	792,373	878,600	789,261	692,870	689,965
Revenue Shortfall	(106,514)	0	0	0	0
Total Local	<u>\$5,938,941</u>	<u>\$6,105,400</u>	<u>\$5,587,814</u>	<u>\$3,962,373</u>	<u>\$3,954,965</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$0	\$387,286	\$0	\$0
Transfers In - from OPEB	0	1,303,436	1,384,965	1,217,825	1,345,796
Sale of Equipment/Surplus	22,686	38,486	34,539	0	0
Total Other Sources	<u>\$22,686</u>	<u>\$1,341,922</u>	<u>\$1,806,790</u>	<u>\$1,217,825</u>	<u>\$1,345,796</u>
TOTAL INCOME	<u><u>\$120,008,621</u></u>	<u><u>\$128,004,468</u></u>	<u><u>\$128,046,860</u></u>	<u><u>\$124,928,767</u></u>	<u><u>\$125,565,241</u></u>

Grossmont-Cuyamaca Community College District
Income Statement - General Fund
RESTRICTED

INCOME:	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
Federal:					
Categorical Funds	\$6,869,592	\$6,843,932	\$6,257,477	\$6,242,335	\$8,244,519
Other Federal	0	0	938,026	5,556,753	38,070,131
Total Federal	<u>\$6,869,592</u>	<u>\$6,843,932</u>	<u>\$7,195,503</u>	<u>\$11,799,088</u>	<u>\$46,314,650</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$0	\$0	\$0	\$0	\$0
State Revenue Deficit to Apport	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$10,675,744	\$32,119,728	\$42,474,857	\$27,852,663	\$50,906,750
Grants	3,821,325	4,823,561	2,873,217	2,950,219	2,895,849
Student Equity & Achievement Prg	6,945,756	7,337,503	6,909,649	6,556,265	9,520,168
Parity/Part-Time Faculty Comp	0	0	0	0	0
Lottery	1,214,982	1,170,510	1,046,921	712,465	712,485
State Block Grants	8,970,975	9,013,917	8,905,551	9,658,381	9,344,640
Student Financial Aid Admin	951,007	970,010	917,839	927,840	907,840
Full-Time Faculty Hiring 2018-19	0	0	0	0	0
Other State	120,689	65,366	227,597	244,159	1,443,616
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$32,700,478</u>	<u>\$55,500,595</u>	<u>\$63,355,631</u>	<u>\$48,901,992</u>	<u>\$75,731,348</u>
Local:					
Community Service Fees	\$7,901	\$743	\$0	\$0	\$60,394
Intl/ACE/Cont Ed	122,873	80,606	69,155	80,000	76,000
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	885,936	931,901	957,973	1,182,434	1,058,191
Interest	0	0	777	24	0
Parking Fees & Fines	1,289,135	1,183,967	884,101	67,035	412,419
Tuition - Out of State	0	0	0	0	0
Tuition - International Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	194,692	230,112	94,987	126,182	1,286,966
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,500,537</u>	<u>\$2,427,329</u>	<u>\$2,006,993</u>	<u>\$1,455,675</u>	<u>\$2,893,970</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$7,100	\$149,721	\$0	\$0
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$7,100</u>	<u>\$149,721</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$42,070,607</u></u>	<u><u>\$64,778,956</u></u>	<u><u>\$72,707,848</u></u>	<u><u>\$62,156,755</u></u>	<u><u>\$124,939,968</u></u>

**Grossmont-Cuyamaca Community College District
Detail of Restricted Income**

	Tentative Budget 21/22
<u>Federal</u>	
Categoricals	
Bi National Border Health Grants	\$2,817,067
Child Development (Childcare Food, Foster Care, Head Start)	1,106,741
Financial Aid Administrative Allowance	107,995
Perkins Vocational Technical Education Act (VTEA)	1,337,154
STEM Guided Pathways	1,162,372
Temporary Assistance for Needy Families (TANF) Federal Portion	155,239
Title V	368,251
Veterans Education & Resource Center	608,876
Workstudy	580,824
Other Federal Revenue	38,070,131
TOTAL FEDERAL	\$46,314,650
<u>State</u>	
Categoricals	
AB19 California College Promise	\$1,582,293
California Work Opportunities and Responsibility to Kids (CalWORKs)	2,183,318
Classified Professional Development Block Grant	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	796,672
Cooperative Agencies Resources for Education (CARE)	477,007
Disabled Students Programs & Services (DSPS)	2,873,089
Extended Opportunities, Programs & Services (EOPS)	2,314,873
Financial Aid Administrative Allowance	907,840
Financial Aid Technology	148,088
Guided Pathways	1,653,546
Staff Development & Staff Diversity	112,678
Strong Workforce	37,742,172
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	9,520,168
Student Success Completion (formerly FT Stdt Success, CC Completion)	789,775
Temporary Assistance for Needy Families (TANF - 50% State portion)	155,238
Total State Categoricals	\$61,334,758
Grants	
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$1,383,660
Economic Development	250,000
Enrollment Growth & Retention	202,415
Funds for Student Success-Middle College High School	100,000
Incarcerated Students Reentry Grant	101,023
Institutional Effectiveness Partnership Initiative	757,449
Veterans Resource Center	101,302
Total State Grants	\$2,895,849
Other State Restricted Funds	
Proposition 20- Restricted Lottery Funds	\$712,485
State Block Grants (Instructional Support, Adult Education)	9,344,640
Other State Revenue	1,443,616
Total Other	\$11,500,741
TOTAL STATE	\$75,731,348
<u>Local</u>	
Community Services	\$60,394
Intl/ACE/Cont Ed	76,000
Health Fees	1,058,191
Parking Fees & Fines	412,419
Other Local Income:	
Miscellaneous Grants	1,286,966
Total Other Local	1,286,966
TOTAL LOCAL	2,893,970
TOTAL RESTRICTED INCOME	\$124,939,968

Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - COMBINED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,504,825	\$20,561,601	\$23,190,450	\$22,013,060	\$23,639,425
12 Contract Adm, Counselors, Librarians	9,549,742	9,690,174	10,884,506	10,691,468	11,887,971
13 Hourly Teachers	19,826,453	24,518,649	20,178,692	17,024,234	19,673,481
14 Hourly Adm, Counselors, Librarians	2,773,287	2,968,033	3,049,132	2,264,119	4,847,365
Object Group 1000 Total	<u>\$52,654,307</u>	<u>\$57,738,457</u>	<u>\$57,302,780</u>	<u>\$51,992,881</u>	<u>\$60,048,242</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$22,808,416	\$24,717,124	\$26,095,979	\$26,185,673	\$30,213,882
22 Contract Instructional Aides	2,399,318	2,482,112	2,672,201	2,758,124	3,085,438
23 Hourly Non-Instructional	3,366,410	3,497,009	3,513,807	1,081,571	2,994,335
24 Hourly Instructional Aides	2,213,457	2,168,411	2,152,738	979,162	1,675,487
Object Group 2000 Total	<u>\$30,787,601</u>	<u>\$32,864,656</u>	<u>\$34,434,725</u>	<u>\$31,004,530</u>	<u>\$37,969,142</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$31,157,756	\$34,001,252	\$36,400,757	\$36,209,005	\$41,988,538
3x Early Retirement & Retiree Benefits	1,500,137	1,811,648	1,790,552	1,476,156	1,595,796
Object Group 3000 Total	<u>\$32,657,893</u>	<u>\$35,812,900</u>	<u>\$38,191,309</u>	<u>\$37,685,161</u>	<u>\$43,584,334</u>
SUPPLIES:					
4x Supplies Object Group 4000 Total	\$3,044,088	\$3,047,415	\$2,565,386	\$1,762,301	\$5,882,208
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$19,913,223	\$40,161,371	\$48,152,227	\$36,908,130	\$64,867,615
52 Travel and Mileage	920,414	1,140,334	876,096	67,739	948,487
53 Fees, Software, Memberships, Dues	1,430,826	1,362,506	1,349,269	1,852,551	1,969,308
54 Insurance	772,292	898,685	911,217	1,031,297	1,063,619
55 Utilities and Operations	3,462,724	3,571,395	3,597,727	3,921,697	4,096,319
56 Rents, Repairs & Maintenance	3,023,512	3,098,246	2,876,435	3,160,684	4,708,204
57 Audits, Interest, and Legals	329,774	340,671	1,090,151	836,889	850,500
58 Advertising, Postage & Other Operating	287,703	327,060	457,381	321,105	598,735
59 Other Holding	0	0	3	0	0
Object Group 5000 Total	<u>\$30,140,468</u>	<u>\$50,900,268</u>	<u>\$59,310,506</u>	<u>\$48,100,092</u>	<u>\$79,102,787</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$21,471	\$15,677	\$51,555	\$0	\$0
62 Building Alterations	9,741	56,679	8,692	0	500,000
63 Books	115,716	279,773	88,901	135,740	69,302
64 Equipment	1,772,647	2,803,171	1,396,389	2,756,418	17,821,191
Object Group 6000 Total	<u>\$1,919,575</u>	<u>\$3,155,300</u>	<u>\$1,545,537</u>	<u>\$2,892,158</u>	<u>\$18,390,493</u>
OTHER OUTGO:					
71 Debt Service	\$167,714	\$190,000	\$188,853	\$218,375	\$0
73 Interfund Transfers	7,008,630	19,953,985	1,410,478	4,932,218	5,691,055
75/76 Std Financial Aid & Othr Pymts to Stdts	2,673,003	4,635,020	4,852,661	5,505,334	5,432,675
79 Dedicated Reserves	34,196	(10,829)	0	0	0
Object Group 7000 Total	<u>\$9,883,543</u>	<u>\$24,768,176</u>	<u>\$6,451,992</u>	<u>\$10,655,927</u>	<u>\$11,123,730</u>
Total Expenditures	<u><u>\$161,087,475</u></u>	<u><u>\$208,287,172</u></u>	<u><u>\$199,802,235</u></u>	<u><u>\$184,093,050</u></u>	<u><u>\$256,100,936</u></u>

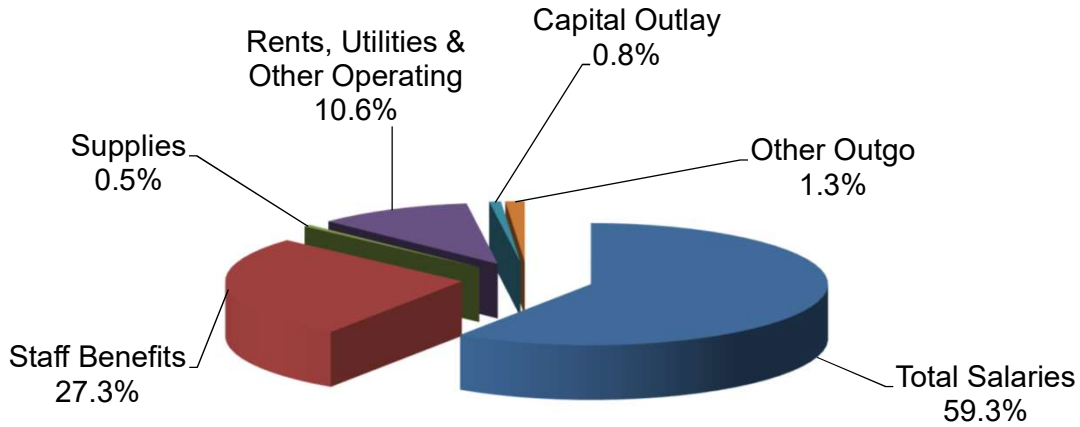
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,216,332	\$20,072,056	\$22,461,144	\$21,448,754	\$22,696,815
12 Contract Adm, Counselors, Librarians	7,018,996	7,314,613	8,339,421	7,803,410	8,852,828
13 Hourly Teachers	19,490,136	23,752,322	19,859,020	16,541,111	19,290,011
14 Hourly Adm, Counselors, Librarians	705,571	750,258	711,039	725,681	752,182
Object Group 1000 Total	<u>\$47,431,035</u>	<u>\$51,889,249</u>	<u>\$51,370,624</u>	<u>\$46,518,956</u>	<u>\$51,591,836</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,454,695	\$20,018,144	\$21,286,247	\$21,142,312	\$23,320,444
22 Contract Instructional Aides	2,085,155	2,221,637	2,305,009	2,219,732	2,506,849
23 Hourly Non-Instructional	1,535,290	1,639,036	1,549,787	348,835	900,397
24 Hourly Instructional Aides	1,157,498	733,340	1,002,415	167,452	325,828
Object Group 2000 Total	<u>\$23,232,638</u>	<u>\$24,612,157</u>	<u>\$26,143,458</u>	<u>\$23,878,331</u>	<u>\$27,053,518</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$26,362,814	\$29,006,334	\$30,957,895	\$31,313,449	\$34,762,807
3x Early Retirement & Retiree Benefits	1,500,137	1,811,648	1,790,552	1,476,156	1,595,796
Object Group 3000 Total	<u>\$27,862,951</u>	<u>\$30,817,982</u>	<u>\$32,748,447</u>	<u>\$32,789,605</u>	<u>\$36,358,603</u>
SUPPLIES:					
4x Supplies	\$645,156	\$743,600	\$526,193	\$616,601	\$695,417
Object Group 4000 Total	<u>\$645,156</u>	<u>\$743,600</u>	<u>\$526,193</u>	<u>\$616,601</u>	<u>\$695,417</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,707,722	\$3,559,973	\$3,468,493	\$3,200,160	\$2,487,665
52 Travel and Mileage	458,603	580,844	397,237	37,429	212,105
53 Fees, Software, Memberships, Dues	1,260,517	1,233,817	1,191,766	1,311,091	1,602,657
54 Insurance	705,284	809,900	822,921	937,413	969,567
55 Utilities and Operations	2,909,770	3,030,032	3,223,724	3,364,408	3,255,688
56 Rents, Repairs & Maintenance	2,930,275	2,978,065	2,817,542	3,082,301	4,308,485
57 Audits, Interest, and Legals	290,274	322,610	1,075,520	798,270	850,500
58 Advertising, Postage & Other Operating	214,029	280,706	429,845	267,252	365,390
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$12,476,474</u>	<u>\$12,795,947</u>	<u>\$13,427,048</u>	<u>\$12,998,324</u>	<u>\$14,052,057</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$16,396	\$778	\$51,555	\$0	\$0
62 Building Alterations	7,966	55,249	8,692	0	0
63 Books	55,005	55,512	35,875	135,740	68,411
64 Equipment	609,316	1,501,819	758,809	521,525	981,790
Object Group 6000 Total	<u>\$688,683</u>	<u>\$1,613,358</u>	<u>\$854,931</u>	<u>\$657,265</u>	<u>\$1,050,201</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	4,928,054	9,632,466	483,956	3,924,797	1,502,797
75/76 Stdt Financial Aid & Othr Pymts to Stdts	239,777	484,713	386,360	101,368	246,155
79 Dedicated Reserves	34,196	(10,829)	0	0	0
Object Group 7000 Total	<u>\$5,202,027</u>	<u>\$10,106,350</u>	<u>\$870,316</u>	<u>\$4,026,165</u>	<u>\$1,748,952</u>
Total Expenditures	<u>\$117,538,964</u>	<u>\$132,578,643</u>	<u>\$125,941,017</u>	<u>\$121,485,247</u>	<u>\$132,550,584</u>

Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

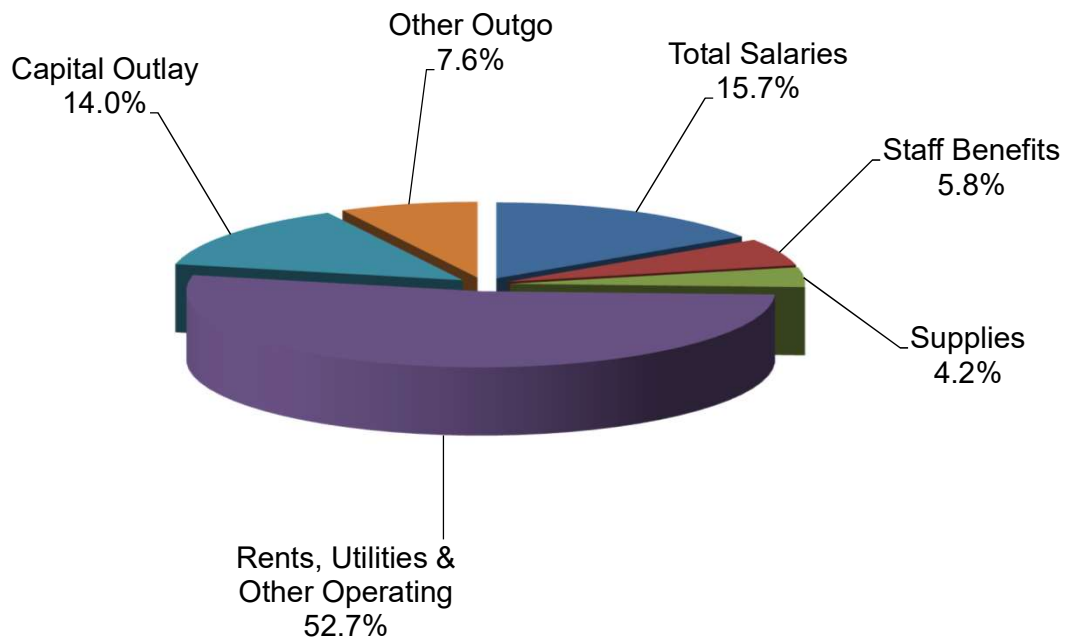
	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$288,493	\$489,545	\$729,306	\$564,306	\$942,610
12 Contract Adm, Counselors, Librarians	2,530,746	2,375,561	2,545,085	2,888,058	3,035,143
13 Hourly Teachers	336,317	766,327	319,672	483,123	383,470
14 Hourly Adm, Counselors, Librarians	2,067,716	2,217,775	2,338,093	1,538,438	4,095,183
Object Group 1000 Total	<u>\$5,223,272</u>	<u>\$5,849,208</u>	<u>\$5,932,156</u>	<u>\$5,473,925</u>	<u>\$8,456,406</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,353,721	\$4,698,980	\$4,809,732	\$5,043,361	\$6,893,438
22 Contract Instructional Aides	314,163	260,475	367,192	538,392	578,589
23 Hourly Non-Instructional	1,831,120	1,857,973	1,964,020	732,736	2,093,938
24 Hourly Instructional Aides	1,055,959	1,435,071	1,150,323	811,710	1,349,659
Object Group 2000 Total	<u>\$7,554,963</u>	<u>\$8,252,499</u>	<u>\$8,291,267</u>	<u>\$7,126,199</u>	<u>\$10,915,624</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,794,942	\$4,994,918	\$5,442,862	\$4,895,556	\$7,225,731
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$4,794,942</u>	<u>\$4,994,918</u>	<u>\$5,442,862</u>	<u>\$4,895,556</u>	<u>\$7,225,731</u>
SUPPLIES:					
4x Supplies	\$2,398,932	\$2,303,815	\$2,039,193	\$1,145,700	\$5,186,791
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$16,205,501	\$36,601,398	\$44,683,734	\$33,707,970	\$62,379,950
52 Travel and Mileage	461,811	559,490	478,859	30,310	736,382
53 Fees, Software, Memberships, Dues	170,309	128,689	157,503	541,460	366,651
54 Insurance	67,008	88,785	88,296	93,884	94,052
55 Utilities and Operations	552,954	541,363	374,003	557,289	840,631
56 Rents, Repairs & Maintenance	93,237	120,181	58,893	78,383	399,719
57 Audits, Interest, and Legals	39,500	18,061	14,631	38,619	0
58 Advertising, Postage & Other Operating	73,674	46,354	27,536	53,853	233,345
59 Other Holding	0	0	3	0	0
Object Group 5000 Total	<u>\$17,663,994</u>	<u>\$38,104,321</u>	<u>\$45,883,458</u>	<u>\$35,101,768</u>	<u>\$65,050,730</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$5,075	\$14,899	\$0	\$0	\$0
62 Building Alterations	1,775	1,430	0	0	500,000
63 Books	60,711	224,261	53,026	0	891
64 Equipment	1,163,331	1,301,352	637,580	2,234,893	16,839,401
Object Group 6000 Total	<u>\$1,230,892</u>	<u>\$1,541,942</u>	<u>\$690,606</u>	<u>\$2,234,893</u>	<u>\$17,340,292</u>
OTHER OUTGO:					
71 Debt Service	\$167,714	\$190,000	\$188,853	\$218,375	\$0
73 Interfund Transfers	2,080,576	10,321,519	926,522	1,007,421	4,188,258
75/76 Std't Financial Aid & Othr Pymts to Std'ts	2,433,226	4,150,307	4,466,301	5,403,966	5,186,520
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,681,516</u>	<u>\$14,661,826</u>	<u>\$5,581,676</u>	<u>\$6,629,762</u>	<u>\$9,374,778</u>
Total Expenditures	<u><u>\$43,548,511</u></u>	<u><u>\$75,708,529</u></u>	<u><u>\$73,861,218</u></u>	<u><u>\$62,607,803</u></u>	<u><u>\$123,550,352</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation 86.6%

Total All Sites - Restricted General Fund



Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - COMBINED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,319,207	\$14,939,777	\$16,793,173	\$15,867,736	\$16,384,539
12 Contract Adm, Counselors, Librarians	4,945,625	5,085,812	5,918,726	5,940,098	6,412,581
13 Hourly Teachers	13,329,364	16,820,547	13,520,564	11,030,410	13,017,721
14 Hourly Adm, Counselors, Librarians	1,920,507	2,123,492	2,042,116	1,532,664	3,641,368
Object Group 1000 Total	<u>\$35,514,703</u>	<u>\$38,969,628</u>	<u>\$38,274,579</u>	<u>\$34,370,908</u>	<u>\$39,456,209</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,041,952	\$10,927,352	\$11,276,042	\$11,185,690	\$12,824,262
22 Contract Instructional Aides	1,527,569	1,608,585	1,707,898	1,649,023	1,856,398
23 Hourly Non-Instructional	2,058,259	2,117,477	2,164,015	635,531	2,027,635
24 Hourly Instructional Aides	1,496,751	1,442,301	1,455,689	698,865	957,042
Object Group 2000 Total	<u>\$15,124,531</u>	<u>\$16,095,715</u>	<u>\$16,603,644</u>	<u>\$14,169,109</u>	<u>\$17,665,337</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,992,632	\$19,619,562	\$20,732,615	\$20,856,267	\$23,710,352
3x Early Retirement & Retiree Benefits	155,865	123,345	267,662	4,000	250,000
Object Group 3000 Total	<u>\$18,148,497</u>	<u>\$19,742,907</u>	<u>\$21,000,277</u>	<u>\$20,860,267</u>	<u>\$23,960,352</u>
SUPPLIES:					
4x Supplies	\$1,608,002	\$1,550,258	\$1,224,307	\$845,004	\$1,821,195
Object Group 4000 Total	<u>\$1,608,002</u>	<u>\$1,550,258</u>	<u>\$1,224,307</u>	<u>\$845,004</u>	<u>\$1,821,195</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,714,170	\$4,208,229	\$3,733,873	\$4,907,400	\$4,440,808
52 Travel and Mileage	435,835	460,540	388,819	37,472	374,992
53 Fees, Software, Memberships, Dues	296,063	321,450	333,005	517,175	535,022
54 Insurance	134,017	120,281	119,638	124,104	132,052
55 Utilities and Operations	1,861,160	1,906,826	1,903,331	1,919,432	2,014,110
56 Rents, Repairs & Maintenance	838,328	870,510	616,911	826,251	1,807,310
57 Audits, Interest, and Legals	0	0	0	32,994	0
58 Advertising, Postage & Other Operating	103,168	117,683	70,474	95,437	244,047
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$7,382,741</u>	<u>\$8,005,519</u>	<u>\$7,166,051</u>	<u>\$8,460,265</u>	<u>\$9,548,341</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$366	\$14,899	\$46,719	\$0	\$0
62 Building Alterations	7,207	3,990	2,971	0	0
63 Books	55,021	223,185	35,828	0	30,891
64 Equipment	1,231,680	1,195,650	511,823	1,105,002	1,444,159
Object Group 6000 Total	<u>\$1,294,274</u>	<u>\$1,437,724</u>	<u>\$597,341</u>	<u>\$1,105,002</u>	<u>\$1,475,050</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,161,754	12,670,851	267,343	2,161,352	1,231,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,855,414	2,715,675	2,452,725	2,390,869	1,211,758
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,017,168</u>	<u>\$15,386,526</u>	<u>\$2,720,068</u>	<u>\$4,552,221</u>	<u>\$2,443,698</u>
Total Expenditures	<u>\$83,089,916</u>	<u>\$101,188,277</u>	<u>\$87,586,267</u>	<u>\$84,362,776</u>	<u>\$96,370,182</u>

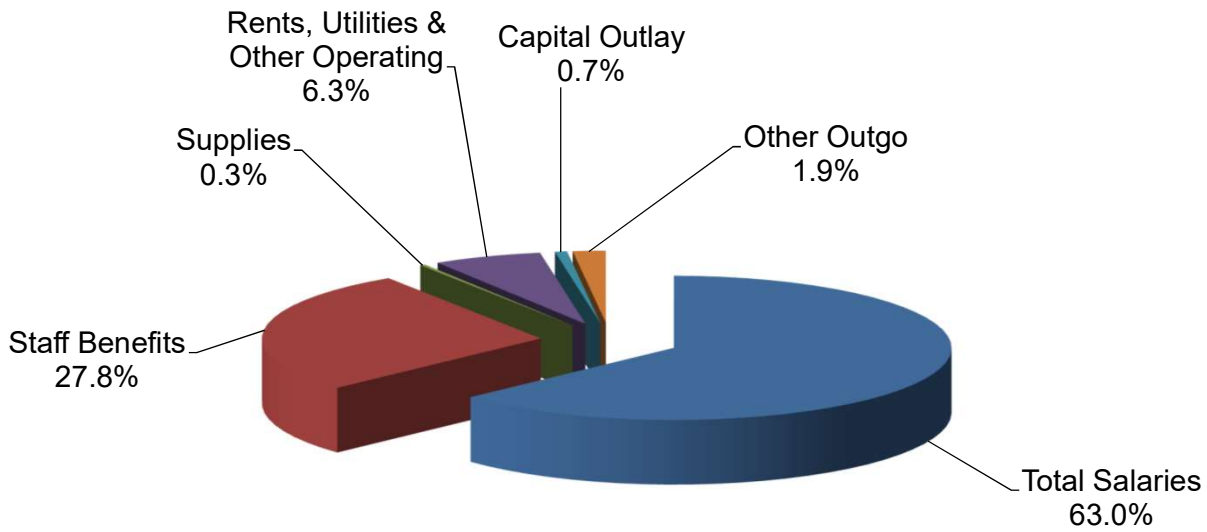
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,226,938	\$14,762,471	\$16,338,118	\$15,451,915	\$16,223,741
12 Contract Adm, Counselors, Librarians	3,534,528	3,849,093	4,518,854	4,263,188	4,816,885
13 Hourly Teachers	13,314,689	16,527,690	13,500,957	10,931,403	12,897,827
14 Hourly Adm, Counselors, Librarians	430,059	471,977	412,922	420,463	420,463
Object Group 1000 Total	<u>\$32,506,214</u>	<u>\$35,611,231</u>	<u>\$34,770,851</u>	<u>\$31,066,969</u>	<u>\$34,358,916</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,602,642	\$8,394,366	\$8,673,728	\$8,489,292	\$9,794,446
22 Contract Instructional Aides	1,323,599	1,392,865	1,461,346	1,365,099	1,536,953
23 Hourly Non-Instructional	1,022,983	1,055,257	958,385	171,166	680,649
24 Hourly Instructional Aides	990,355	549,840	793,148	121,874	226,297
Object Group 2000 Total	<u>\$10,939,579</u>	<u>\$11,392,328</u>	<u>\$11,886,607</u>	<u>\$10,147,431</u>	<u>\$12,238,345</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,653,053	\$17,218,832	\$18,097,817	\$18,054,053	\$20,319,903
3x Early Retirement & Retiree Benefits	155,865	123,345	267,662	4,000	250,000
Object Group 3000 Total	<u>\$15,808,918</u>	<u>\$17,342,177</u>	<u>\$18,365,479</u>	<u>\$18,058,053</u>	<u>\$20,569,903</u>
SUPPLIES:					
4x Supplies	\$318,903	\$237,949	\$96,107	\$300,767	\$195,077
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$422,430	\$571,421	\$457,839	\$518,394	\$567,855
52 Travel and Mileage	254,388	249,560	141,259	19,500	104,764
53 Fees, Software, Memberships, Dues	256,330	260,990	263,578	246,291	340,724
54 Insurance	67,009	60,140	59,819	62,052	70,000
55 Utilities and Operations	1,669,900	1,678,261	1,697,234	1,798,191	1,771,352
56 Rents, Repairs & Maintenance	798,969	819,737	605,963	797,274	1,717,676
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	60,215	101,628	46,054	95,437	100,724
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,529,241</u>	<u>\$3,741,737</u>	<u>\$3,271,746</u>	<u>\$3,537,139</u>	<u>\$4,673,095</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$366	\$0	\$46,719	\$0	\$0
62 Building Alterations	7,207	3,990	2,971	0	0
63 Books	55,021	53,197	(98)	0	30,000
64 Equipment	436,709	369,334	160,996	238,218	470,253
Object Group 6000 Total	<u>\$499,303</u>	<u>\$426,521</u>	<u>\$210,588</u>	<u>\$238,218</u>	<u>\$500,253</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,161,754	6,272,486	131,814	2,153,940	1,231,940
75/76 Std Financial Aid & Othr Pymts to St	177,591	421,647	326,282	78,868	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,339,345</u>	<u>\$6,694,133</u>	<u>\$458,096</u>	<u>\$2,232,808</u>	<u>\$1,415,115</u>
Total Expenditures	<u><u>65,941,503</u></u>	<u><u>\$75,446,076</u></u>	<u><u>\$69,059,474</u></u>	<u><u>\$65,581,385</u></u>	<u><u>\$73,950,704</u></u>

Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED

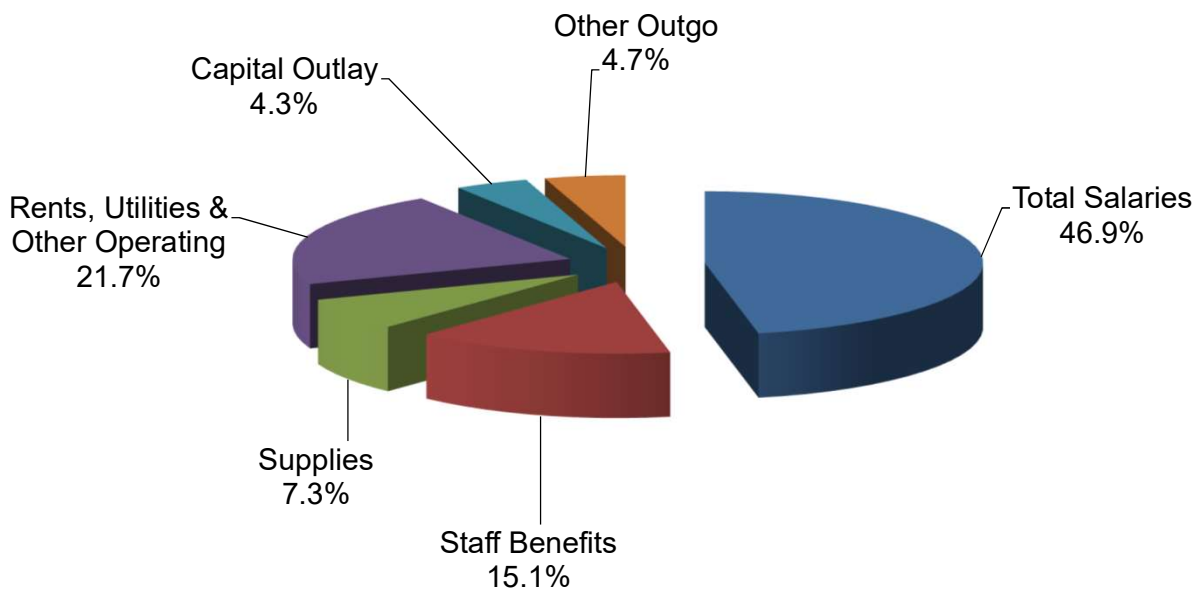
	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$92,269	\$177,306	\$455,055	\$415,821	\$160,798
12 Contract Adm, Counselors, Librarians	1,411,097	1,236,719	1,399,872	1,676,910	1,595,696
13 Hourly Teachers	14,675	292,857	19,607	99,007	119,894
14 Hourly Adm, Counselors, Librarians	1,490,448	1,651,515	1,629,194	1,112,201	3,220,905
Object Group 1000 Total	<u>\$3,008,489</u>	<u>\$3,358,397</u>	<u>\$3,503,728</u>	<u>\$3,303,939</u>	<u>\$5,097,293</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,439,310	\$2,532,986	\$2,602,314	\$2,696,398	\$3,029,816
22 Contract Instructional Aides	203,970	215,720	246,552	283,924	319,445
23 Hourly Non-Instructional	1,035,276	1,062,220	1,205,630	464,365	1,346,986
24 Hourly Instructional Aides	506,396	892,461	662,541	576,991	730,745
Object Group 2000 Total	<u>\$4,184,952</u>	<u>\$4,703,387</u>	<u>\$4,717,037</u>	<u>\$4,021,678</u>	<u>\$5,426,992</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,339,579	\$2,400,730	\$2,634,798	\$2,802,214	\$3,390,449
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$2,339,579</u>	<u>\$2,400,730</u>	<u>\$2,634,798</u>	<u>\$2,802,214</u>	<u>\$3,390,449</u>
SUPPLIES:					
4x Supplies	\$1,289,099	\$1,312,309	\$1,128,200	\$544,237	\$1,626,118
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,291,740	\$3,636,808	\$3,276,034	\$4,389,006	\$3,872,953
52 Travel and Mileage	181,447	210,980	247,560	17,972	270,228
53 Fees, Software, Memberships, Dues	39,733	60,460	69,427	270,884	194,298
54 Insurance	67,008	60,141	59,819	62,052	62,052
55 Utilities and Operations	191,260	228,565	206,097	121,241	242,758
56 Rents, Repairs & Maintenance	39,359	50,773	10,948	28,977	89,634
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	42,953	16,055	24,420	32,994	143,323
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,853,500</u>	<u>\$4,263,782</u>	<u>\$3,894,305</u>	<u>\$4,923,126</u>	<u>\$4,875,246</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$14,899	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	169,988	35,926	0	891
64 Equipment	794,971	826,316	350,827	866,784	973,906
Object Group 6000 Total	<u>\$794,971</u>	<u>\$1,011,203</u>	<u>\$386,753</u>	<u>\$866,784</u>	<u>\$974,797</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	6,398,365	135,529	7,412	0
75/76 Std Financial Aid & Othr Pymts to St	1,677,823	2,294,028	2,126,443	2,312,001	1,028,583
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,677,823</u>	<u>\$8,692,393</u>	<u>\$2,261,972</u>	<u>\$2,319,413</u>	<u>\$1,028,583</u>
Total Expenditures	<u>\$17,148,413</u>	<u>\$25,742,201</u>	<u>\$18,526,793</u>	<u>\$18,781,391</u>	<u>\$22,419,478</u>

Grossmont - Unrestricted General Fund



Total Compensation 90.8%

Grossmont - Restricted General Fund



Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - COMBINED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,185,618	\$5,621,824	\$6,397,277	\$6,145,324	\$6,504,886
12 Contract Adm, Counselors, Librarians	3,683,307	3,601,775	3,765,143	3,829,626	4,060,043
13 Hourly Teachers	6,496,888	7,696,502	6,652,427	5,717,074	6,655,760
14 Hourly Adm, Counselors, Librarians	851,874	838,264	965,367	716,698	1,195,997
Object Group 1000 Total	<u>\$16,217,687</u>	<u>\$17,758,365</u>	<u>\$17,780,214</u>	<u>\$16,408,722</u>	<u>\$18,416,686</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,933,619	\$6,253,774	\$6,641,281	\$6,488,866	\$7,251,826
22 Contract Instructional Aides	871,749	867,727	964,303	1,109,101	1,229,040
23 Hourly Non-Instructional	1,182,619	1,267,767	1,278,733	420,321	941,700
24 Hourly Instructional Aides	716,654	726,110	697,027	280,297	718,445
Object Group 2000 Total	<u>\$8,704,641</u>	<u>\$9,115,378</u>	<u>\$9,581,344</u>	<u>\$8,298,585</u>	<u>\$10,141,011</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,844,707	\$9,643,513	\$10,289,952	\$10,457,893	\$11,579,317
3x Early Retirement & Retiree Benefits	64,421	46,320	113,791	6,500	0
Object Group 3000 Total	<u>\$8,909,128</u>	<u>\$9,689,833</u>	<u>\$10,403,743</u>	<u>\$10,464,393</u>	<u>\$11,579,317</u>
SUPPLIES:					
4x Supplies	\$1,216,967	\$1,244,533	\$1,091,224	\$660,658	\$1,681,213
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,255,147	\$2,522,948	\$1,625,701	\$2,250,085	\$3,771,641
52 Travel and Mileage	387,376	454,671	310,822	21,139	399,418
53 Fees, Software, Memberships, Dues	284,847	178,310	176,540	293,155	273,811
54 Insurance	30,855	57,289	56,954	63,664	63,038
55 Utilities and Operations	1,213,582	1,326,143	1,342,924	1,366,608	1,262,429
56 Rents, Repairs & Maintenance	350,922	449,449	328,857	385,665	527,260
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	32,368	31,844	32,889	63,204	72,307
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,555,097</u>	<u>\$5,020,654</u>	<u>\$3,874,687</u>	<u>\$4,443,520</u>	<u>\$6,369,904</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$21,105	\$778	\$4,836	\$0	\$0
62 Building Alterations	1,775	50,485	0	0	0
63 Books	60,695	56,588	53,073	135,740	38,411
64 Equipment	439,061	1,392,331	622,933	863,447	468,507
Object Group 6000 Total	<u>\$522,636</u>	<u>\$1,500,182</u>	<u>\$680,842</u>	<u>\$999,187</u>	<u>\$506,918</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,443,428	4,926,236	263,840	563,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	810,653	1,915,720	1,416,044	1,658,268	1,761,524
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,254,081</u>	<u>\$6,841,956</u>	<u>\$1,679,884</u>	<u>\$2,222,108</u>	<u>\$1,825,364</u>
Total Expenditures	<u>\$44,380,237</u>	<u>\$51,170,901</u>	<u>\$45,091,938</u>	<u>\$43,497,173</u>	<u>\$50,520,413</u>

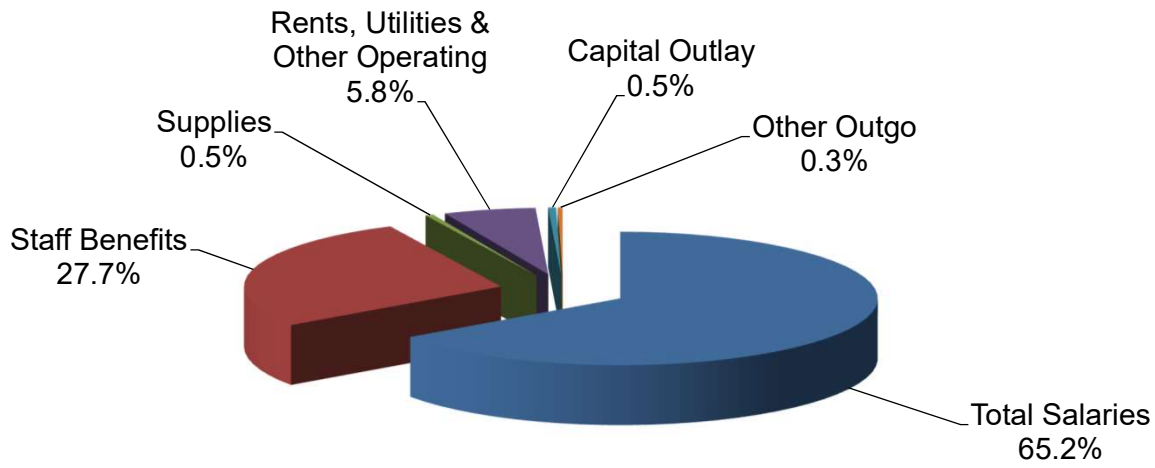
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,989,394	\$5,309,585	\$6,123,026	\$5,996,839	\$6,473,074
12 Contract Adm, Counselors, Librarians	2,563,658	2,462,933	2,619,930	2,618,478	2,870,596
13 Hourly Teachers	6,175,246	7,223,032	6,358,063	5,609,708	6,392,184
14 Hourly Adm, Counselors, Librarians	274,606	272,004	298,117	305,218	331,719
Object Group 1000 Total	<u>\$14,002,904</u>	<u>\$15,267,554</u>	<u>\$15,399,136</u>	<u>\$14,530,243</u>	<u>\$16,067,573</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,679,739	\$4,823,875	\$5,073,184	\$5,080,412	\$5,838,150
22 Contract Instructional Aides	761,556	822,972	843,663	854,633	969,896
23 Hourly Non-Instructional	413,755	491,797	535,488	169,791	219,748
24 Hourly Instructional Aides	167,091	183,500	209,245	45,578	99,531
Object Group 2000 Total	<u>\$6,022,141</u>	<u>\$6,322,144</u>	<u>\$6,661,580</u>	<u>\$6,150,414</u>	<u>\$7,127,325</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$7,342,147	\$8,018,790	\$8,571,796	\$8,846,562	\$9,836,713
3x Early Retirement & Retiree Benefits	64,421	46,320	113,791	6,500	0
Object Group 3000 Total	<u>\$7,406,568</u>	<u>\$8,065,110</u>	<u>\$8,685,587</u>	<u>\$8,853,062</u>	<u>\$9,836,713</u>
SUPPLIES:					
4x Supplies	\$124,496	\$306,389	\$239,310	\$205,308	\$164,254
Object Group 4000 Total	<u>\$124,496</u>	<u>\$306,389</u>	<u>\$239,310</u>	<u>\$205,308</u>	<u>\$164,254</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$204,253	\$293,468	\$205,779	\$301,103	\$180,957
52 Travel and Mileage	124,819	136,564	108,575	11,951	82,141
53 Fees, Software, Memberships, Dues	155,598	118,714	138,257	180,787	178,273
54 Insurance	30,855	28,645	28,477	31,832	31,038
55 Utilities and Operations	1,010,708	1,130,578	1,238,608	1,332,465	1,212,993
56 Rents, Repairs & Maintenance	317,132	390,467	281,788	366,759	322,787
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,718	31,557	32,245	45,076	45,076
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,875,083</u>	<u>\$2,129,993</u>	<u>\$2,033,729</u>	<u>\$2,269,973</u>	<u>\$2,053,265</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$16,030	\$778	\$4,836	\$0	\$0
62 Building Alterations	0	49,055	0	0	0
63 Books	(16)	2,315	35,973	135,740	38,411
64 Equipment	89,826	980,441	473,024	172,166	144,949
Object Group 6000 Total	<u>\$105,840</u>	<u>\$1,032,589</u>	<u>\$513,833</u>	<u>\$307,906</u>	<u>\$183,360</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,563,840	1,893,840	63,840	563,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	55,250	59,601	55,328	20,000	55,880
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,619,090</u>	<u>\$1,953,441</u>	<u>\$119,168</u>	<u>\$583,840</u>	<u>\$119,720</u>
Total Expenditures	<u>\$31,156,122</u>	<u>\$35,077,220</u>	<u>\$33,652,343</u>	<u>\$32,900,746</u>	<u>\$35,552,210</u>

Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED

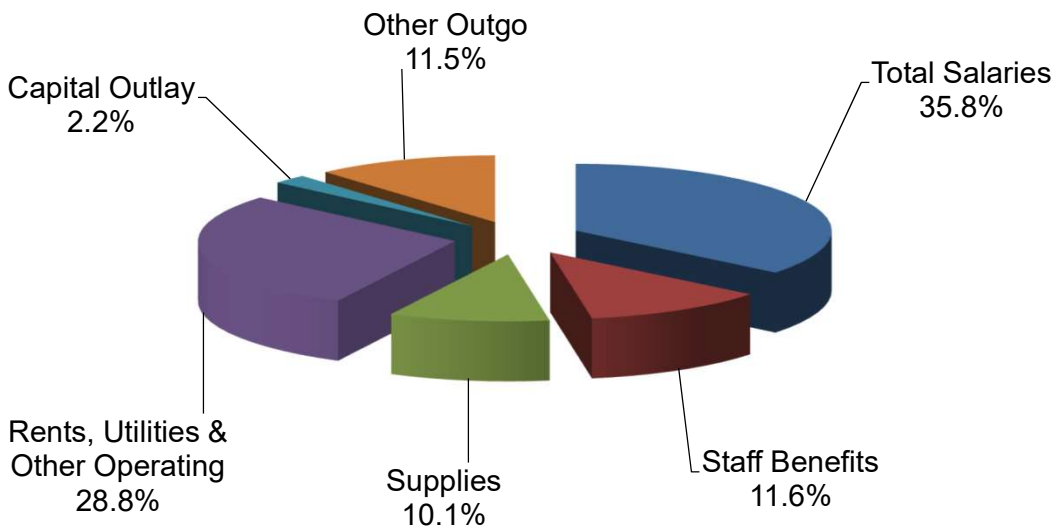
	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$196,224	\$312,239	\$274,251	\$148,485	\$31,812
12 Contract Adm, Counselors, Librarians	1,119,649	1,138,842	1,145,213	1,211,148	1,189,447
13 Hourly Teachers	321,642	473,470	294,364	107,366	263,576
14 Hourly Adm, Counselors, Librarians	577,268	566,260	667,250	411,480	864,278
Object Group 1000 Total	<u>\$2,214,783</u>	<u>\$2,490,811</u>	<u>\$2,381,078</u>	<u>\$1,878,479</u>	<u>\$2,349,113</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,253,880	\$1,429,899	\$1,568,097	\$1,408,454	\$1,413,676
22 Contract Instructional Aides	110,193	44,755	120,640	254,468	259,144
23 Hourly Non-Instructional	768,864	775,970	743,245	250,530	721,952
24 Hourly Instructional Aides	549,563	542,610	487,782	234,719	618,914
Object Group 2000 Total	<u>\$2,682,500</u>	<u>\$2,793,234</u>	<u>\$2,919,764</u>	<u>\$2,148,171</u>	<u>\$3,013,686</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,502,560	\$1,624,723	\$1,718,156	\$1,611,331	\$1,742,604
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,502,560</u>	<u>\$1,624,723</u>	<u>\$1,718,156</u>	<u>\$1,611,331</u>	<u>\$1,742,604</u>
SUPPLIES:					
4x Supplies	\$1,092,471	\$938,144	\$851,914	\$455,350	\$1,516,959
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,050,894	\$2,229,480	\$1,419,922	\$1,948,982	\$3,590,684
52 Travel and Mileage	262,557	318,107	202,247	9,188	317,277
53 Fees, Software, Memberships, Dues	129,249	59,596	38,283	112,368	95,538
54 Insurance	0	28,644	28,477	31,832	32,000
55 Utilities and Operations	202,874	195,565	104,316	34,143	49,436
56 Rents, Repairs & Maintenance	33,790	58,982	47,069	18,906	204,473
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	650	287	644	18,128	27,231
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,680,014</u>	<u>\$2,890,661</u>	<u>\$1,840,958</u>	<u>\$2,173,547</u>	<u>\$4,316,639</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$5,075	\$0	\$0	\$0	\$0
62 Building Alterations	1,775	1,430	0	0	0
63 Books	60,711	54,273	17,100	0	0
64 Equipment	349,235	411,890	149,909	691,281	323,558
Object Group 6000 Total	<u>\$416,796</u>	<u>\$467,593</u>	<u>\$167,009</u>	<u>\$691,281</u>	<u>\$323,558</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	879,588	3,032,396	200,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	755,403	1,856,119	1,360,716	1,638,268	1,705,644
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,634,991</u>	<u>\$4,888,515</u>	<u>\$1,560,716</u>	<u>\$1,638,268</u>	<u>\$1,705,644</u>
Total Expenditures	<u>\$13,224,115</u>	<u>\$16,093,681</u>	<u>\$11,439,595</u>	<u>\$10,596,427</u>	<u>\$14,968,203</u>

Cuyamaca - Unrestricted General Fund



Total Compensation 92.9%

Cuyamaca - Restricted General Fund



Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - COMBINED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	920,810	1,002,587	1,200,637	921,744	1,165,347
13 Hourly Teachers	201	1,600	0	0	0
14 Hourly Adm, Counselors, Librarians	0	6,277	4,500	200	10,000
Object Group 1000 Total	<u>\$921,011</u>	<u>\$1,010,464</u>	<u>\$1,205,137</u>	<u>\$921,944</u>	<u>\$1,175,347</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,822,376	\$7,525,155	\$8,046,002	\$8,208,486	\$8,362,794
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	125,532	111,765	62,637	7,878	0
24 Hourly Instructional Aides	52	0	22	0	0
Object Group 2000 Total	<u>\$6,947,960</u>	<u>\$7,636,920</u>	<u>\$8,108,661</u>	<u>\$8,216,364</u>	<u>\$8,362,794</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,689,193	\$4,047,724	\$4,511,190	\$4,721,856	\$4,945,364
3x Early Retirement & Retiree Benefits	20,688	34,413	24,134	0	0
Object Group 3000 Total	<u>\$3,709,881</u>	<u>\$4,082,137</u>	<u>\$4,535,324</u>	<u>\$4,721,856</u>	<u>\$4,945,364</u>
SUPPLIES:					
4x Supplies	\$189,722	\$224,696	\$137,895	\$111,067	\$277,136
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$10,570,222	\$18,683,416	\$449,244	\$444,480	\$775,731
52 Travel and Mileage	131,139	188,103	107,332	5,929	29,200
53 Fees, Software, Memberships, Dues	11,372	19,124	23,662	107,855	185,260
54 Insurance	0	0	0	0	0
55 Utilities and Operations	74,321	228,210	105,896	112,769	158,000
56 Rents, Repairs & Maintenance	212,142	299,753	82,239	156,994	216,852
57 Audits, Interest, and Legals	92,970	91,943	143,473	136,125	160,500
58 Advertising, Postage & Other Operating	121,819	143,320	111,552	126,543	222,581
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$11,213,985</u>	<u>\$19,653,869</u>	<u>\$1,023,398</u>	<u>\$1,090,695</u>	<u>\$1,748,124</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	759	2,204	5,721	0	0
63 Books	0	0	0	0	0
64 Equipment	83,419	202,220	93,022	0	247,973
Object Group 6000 Total	<u>\$84,178</u>	<u>\$204,424</u>	<u>\$98,743</u>	<u>\$0</u>	<u>\$247,973</u>
OTHER OUTGO:					
71 Debt Service	\$167,714	\$190,000	\$188,853	\$218,375	\$0
73 Interfund Transfers	380,000	517,488	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	34,196	(10,829)	0	0	0
Object Group 7000 Total	<u>\$581,910</u>	<u>\$696,659</u>	<u>\$188,853</u>	<u>\$218,375</u>	<u>\$0</u>
Total Expenditures	<u>\$23,648,647</u>	<u>\$33,509,169</u>	<u>\$15,298,011</u>	<u>\$15,280,301</u>	<u>\$16,756,738</u>

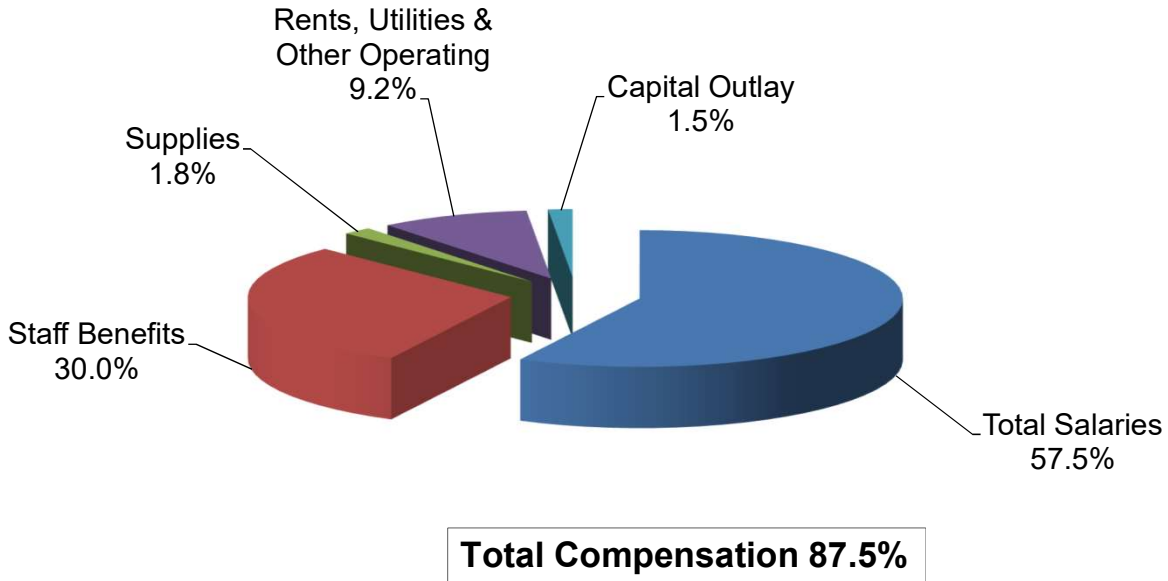
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	920,810	1,002,587	1,200,637	921,744	1,165,347
13 Hourly Teachers	201	1,600	0	0	0
14 Hourly Adm, Counselors, Librarians	0	6,277	0	0	0
Object Group 1000 Total	<u>\$921,011</u>	<u>\$1,010,464</u>	<u>\$1,200,637</u>	<u>\$921,744</u>	<u>\$1,165,347</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,161,845	\$6,789,060	\$7,491,169	\$7,572,608	\$7,687,848
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	98,552	91,982	47,492	7,878	0
24 Hourly Instructional Aides	52	0	22	0	0
Object Group 2000 Total	<u>\$6,260,449</u>	<u>\$6,881,042</u>	<u>\$7,538,683</u>	<u>\$7,580,486</u>	<u>\$7,687,848</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,361,098	\$3,763,329	\$4,264,091	\$4,412,834	\$4,606,191
3x Early Retirement & Retiree Benefits	20,688	34,413	24,134	0	0
Object Group 3000 Total	<u>\$3,381,786</u>	<u>\$3,797,742</u>	<u>\$4,288,225</u>	<u>\$4,412,834</u>	<u>\$4,606,191</u>
SUPPLIES:					
4x Supplies	\$172,429	\$178,672	\$134,051	\$100,754	\$275,136
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$644,129	\$532,691	\$414,344	\$374,530	\$520,980
52 Travel and Mileage	115,971	167,751	102,458	5,929	25,200
53 Fees, Software, Memberships, Dues	10,244	10,890	18,162	93,355	179,960
54 Insurance	0	0	0	0	0
55 Utilities and Operations	117,148	110,977	105,896	107,729	158,000
56 Rents, Repairs & Maintenance	192,348	293,957	82,239	156,494	216,452
57 Audits, Interest, and Legals	53,470	73,882	128,842	130,500	160,500
58 Advertising, Postage & Other Operating	91,748	113,329	109,555	90,968	159,790
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,225,058</u>	<u>\$1,303,477</u>	<u>\$961,496</u>	<u>\$959,505</u>	<u>\$1,420,882</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	759	2,204	5,721	0	0
63 Books	0	0	0	0	0
64 Equipment	64,294	139,074	91,405	61,283	232,888
Object Group 6000 Total	<u>\$65,053</u>	<u>\$141,278</u>	<u>\$97,126</u>	<u>\$61,283</u>	<u>\$232,888</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	380,000	152,488	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	34,196	(10,829)	0	0	0
Object Group 7000 Total	<u>\$414,196</u>	<u>\$141,659</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$12,439,982</u>	<u>\$13,454,334</u>	<u>\$14,220,218</u>	<u>\$14,036,606</u>	<u>\$15,388,292</u>

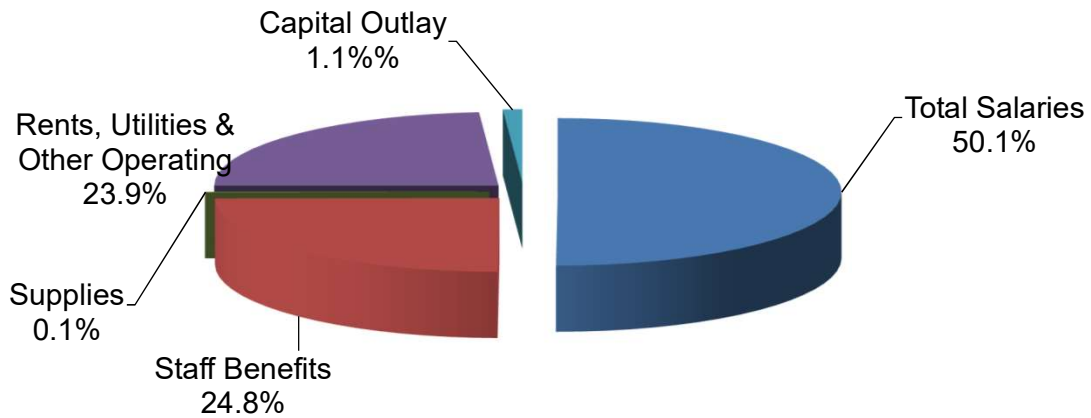
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	4,500	200	10,000
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$4,500</u>	<u>\$200</u>	<u>\$10,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$660,531	\$736,095	\$554,833	\$635,878	\$674,946
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	26,980	19,783	15,145	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$687,511</u>	<u>\$755,878</u>	<u>\$569,978</u>	<u>\$635,878</u>	<u>\$674,946</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$328,095	\$284,395	\$247,099	\$309,022	\$339,173
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$328,095</u>	<u>\$284,395</u>	<u>\$247,099</u>	<u>\$309,022</u>	<u>\$339,173</u>
SUPPLIES:					
4x Supplies	\$17,293	\$46,024	\$3,844	\$10,313	\$2,000
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$9,926,093	\$18,150,725	\$34,900	\$69,950	\$254,751
52 Travel and Mileage	15,168	20,352	4,874	0	4,000
53 Fees, Software, Memberships, Dues	1,128	8,234	5,500	14,500	5,300
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(42,827)	117,233	0	5,040	0
56 Rents, Repairs & Maintenance	19,794	5,796	0	500	400
57 Audits, Interest, and Legals	39,500	18,061	14,631	5,625	0
58 Advertising, Postage & Other Operating	30,071	29,991	1,997	35,575	62,791
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$9,988,927</u>	<u>\$18,350,392</u>	<u>\$61,902</u>	<u>\$131,190</u>	<u>\$327,242</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	19,125	63,146	1,617	13,915	15,085
Object Group 6000 Total	<u>\$19,125</u>	<u>\$63,146</u>	<u>\$1,617</u>	<u>\$13,915</u>	<u>\$15,085</u>
OTHER OUTGO:					
71 Debt Service	\$167,714	\$190,000	\$188,853	\$218,375	\$0
73 Interfund Transfers	0	365,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdt	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$167,714</u>	<u>\$555,000</u>	<u>\$188,853</u>	<u>\$218,375</u>	<u>\$0</u>
Total Expenditures	<u><u>\$11,208,665</u></u>	<u><u>\$20,054,835</u></u>	<u><u>\$1,077,793</u></u>	<u><u>\$1,318,893</u></u>	<u><u>\$1,368,446</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - COMBINED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$750,000
12 Contract Adm, Counselors, Librarians	0	0	0	0	250,000
13 Hourly Teachers	0	0	5,701	276,750	0
14 Hourly Adm, Counselors, Librarians	906	0	37,149	14,557	0
Object Group 1000 Total	<u>\$906</u>	<u>\$0</u>	<u>\$42,850</u>	<u>\$291,307</u>	<u>\$1,000,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,469	\$10,843	\$132,654	\$302,631	\$1,775,000
22 Contract Instructional Aides	0	5,800	0	0	0
23 Hourly Non-Instructional	0	0	8,422	17,841	25,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$10,469</u>	<u>\$16,643</u>	<u>\$141,076</u>	<u>\$320,472</u>	<u>\$1,800,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$631,224	\$690,453	\$867,000	\$172,989	\$1,753,505
3x Early Retirement & Retiree Benefits	1,259,163	1,607,570	1,384,965	1,465,656	1,345,796
Object Group 3000 Total	<u>\$1,890,387</u>	<u>\$2,298,023</u>	<u>\$2,251,965</u>	<u>\$1,638,645</u>	<u>\$3,099,301</u>
SUPPLIES:					
4x Supplies	\$29,397	\$27,928	\$111,960	\$145,572	\$2,102,664
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,373,684	\$14,746,778	\$42,343,409	\$29,306,165	\$55,879,435
52 Travel and Mileage	(33,936)	37,020	69,123	3,199	144,877
53 Fees, Software, Memberships, Dues	838,544	843,622	816,062	934,366	975,215
54 Insurance	607,420	721,115	734,625	843,529	868,529
55 Utilities and Operations	313,661	110,216	245,576	522,888	661,780
56 Rents, Repairs & Maintenance	1,622,120	1,478,534	1,848,428	1,791,774	2,156,782
57 Audits, Interest, and Legals	236,804	248,728	946,678	667,770	690,000
58 Advertising, Postage & Other Operating	30,348	34,213	242,466	35,921	59,800
59 Other Holding	0	0	3	0	0
Object Group 5000 Total	<u>\$5,988,645</u>	<u>\$18,220,226</u>	<u>\$47,246,370</u>	<u>\$34,105,612</u>	<u>\$61,436,418</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	500,000
63 Books	0	0	0	0	0
64 Equipment	18,487	12,970	168,611	712,771	15,660,552
Object Group 6000 Total	<u>\$18,487</u>	<u>\$12,970</u>	<u>\$168,611</u>	<u>\$712,771</u>	<u>\$16,160,552</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,023,448	1,839,410	879,295	2,207,026	4,395,275
75/76 Stdt Financial Aid & Othr Pymts to Stdts	6,936	3,625	983,892	1,456,197	2,459,393
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,030,384</u>	<u>\$1,843,035</u>	<u>\$1,863,187</u>	<u>\$3,663,223</u>	<u>\$6,854,668</u>
Total Expenditures	<u><u>\$9,968,675</u></u>	<u><u>\$22,418,825</u></u>	<u><u>\$51,826,019</u></u>	<u><u>\$40,877,602</u></u>	<u><u>\$92,453,603</u></u>

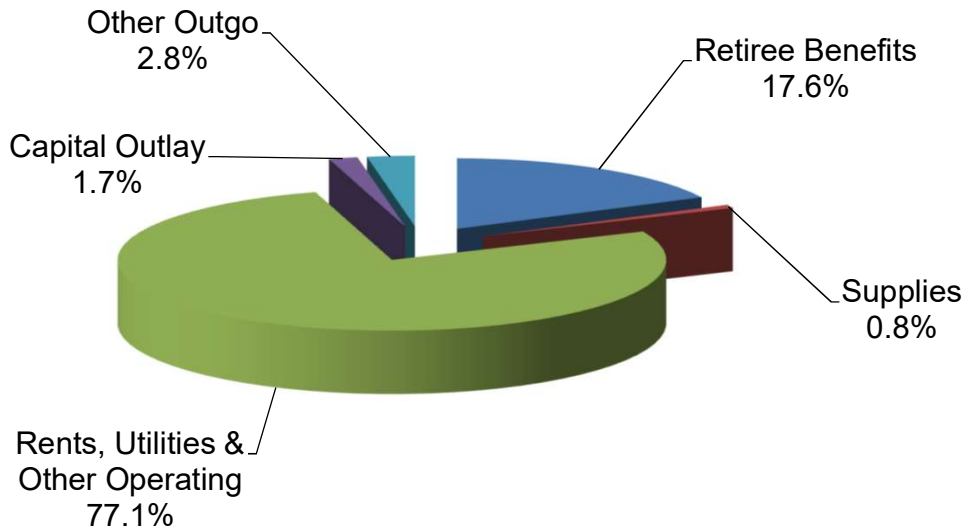
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	906	0	0	0	0
Object Group 1000 Total	<u>\$906</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,469	\$10,843	\$48,166	\$0	\$0
22 Contract Instructional Aides	0	5,800	0	0	0
23 Hourly Non-Instructional	0	0	8,422	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$10,469</u>	<u>\$16,643</u>	<u>\$56,588</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,516	\$5,383	\$24,191	\$0	\$0
3x Early Retirement & Retiree Benefits	1,259,163	1,607,570	1,384,965	1,465,656	1,345,796
Object Group 3000 Total	<u>\$1,265,679</u>	<u>\$1,612,953</u>	<u>\$1,409,156</u>	<u>\$1,465,656</u>	<u>\$1,345,796</u>
SUPPLIES:					
4x Supplies	\$29,328	\$20,590	\$56,725	\$9,772	\$60,950
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,436,910	\$2,162,393	\$2,390,531	\$2,006,133	\$1,217,873
52 Travel and Mileage	(36,575)	26,969	44,945	49	0
53 Fees, Software, Memberships, Dues	838,345	843,223	771,769	790,658	903,700
54 Insurance	607,420	721,115	734,625	843,529	868,529
55 Utilities and Operations	112,014	110,216	181,986	126,023	113,343
56 Rents, Repairs & Maintenance	1,621,826	1,473,904	1,847,552	1,761,774	2,051,570
57 Audits, Interest, and Legals	236,804	248,728	946,678	667,770	690,000
58 Advertising, Postage & Other Operating	30,348	34,192	241,991	35,771	59,800
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,847,092</u>	<u>\$5,620,740</u>	<u>\$7,160,077</u>	<u>\$6,231,707</u>	<u>\$5,904,815</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	18,487	12,970	33,384	49,858	133,700
Object Group 6000 Total	<u>\$18,487</u>	<u>\$12,970</u>	<u>\$33,384</u>	<u>\$49,858</u>	<u>\$133,700</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	822,460	1,313,652	288,302	1,207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	6,936	3,465	4,750	2,500	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$829,396</u>	<u>\$1,317,117</u>	<u>\$293,052</u>	<u>\$1,209,517</u>	<u>\$214,117</u>
Total Expenditures	<u><u>\$8,001,357</u></u>	<u><u>\$8,601,013</u></u>	<u><u>\$9,008,982</u></u>	<u><u>\$8,966,510</u></u>	<u><u>\$7,659,378</u></u>

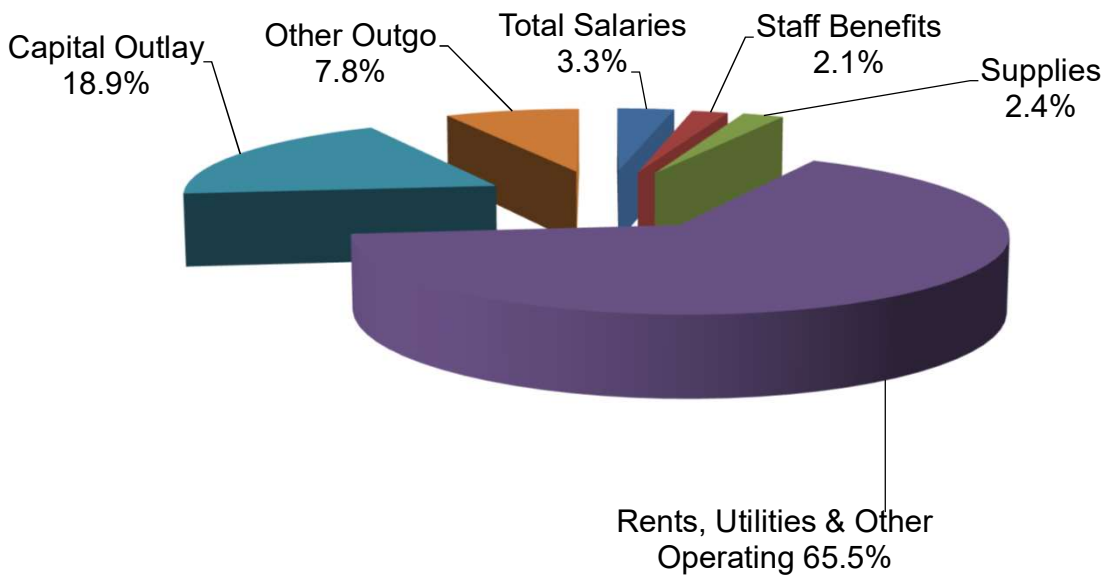
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$750,000
12 Contract Adm, Counselors, Librarians	0	0	0	0	250,000
13 Hourly Teachers	0	0	5,701	276,750	0
14 Hourly Adm, Counselors, Librarians	0	0	37,149	14,557	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$42,850</u>	<u>\$291,307</u>	<u>\$1,000,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$84,488	\$302,631	\$1,775,000
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	17,841	25,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$84,488</u>	<u>\$320,472</u>	<u>\$1,800,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$624,708	\$685,070	\$842,809	\$172,989	\$1,753,505
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$624,708</u>	<u>\$685,070</u>	<u>\$842,809</u>	<u>\$172,989</u>	<u>\$1,753,505</u>
SUPPLIES:					
4x Supplies	\$69	\$7,338	\$55,235	\$135,800	\$2,041,714
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	(\$63,226)	\$12,584,385	\$39,952,878	\$27,300,032	\$54,661,562
52 Travel and Mileage	2,639	10,051	24,178	3,150	144,877
53 Fees, Software, Memberships, Dues	199	399	44,293	143,708	71,515
54 Insurance	0	0	0	0	0
55 Utilities and Operations	201,647	0	63,590	396,865	548,437
56 Rents, Repairs & Maintenance	294	4,630	876	30,000	105,212
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	21	475	150	0
59 Other Holding	0	0	3	0	0
Object Group 5000 Total	<u>\$141,553</u>	<u>\$12,599,486</u>	<u>\$40,086,293</u>	<u>\$27,873,905</u>	<u>\$55,531,603</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	500,000
63 Books	0	0	0	0	0
64 Equipment	0	0	135,227	662,913	15,526,852
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$135,227</u>	<u>\$662,913</u>	<u>\$16,026,852</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,200,988	525,758	590,993	1,000,009	4,188,258
75/76 Stdt Financial Aid & Othr Pymts to Stdt	0	160	979,142	1,453,697	2,452,293
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,200,988</u>	<u>\$525,918</u>	<u>\$1,570,135</u>	<u>\$2,453,706</u>	<u>\$6,640,551</u>
Total Expenditures	<u>\$1,967,318</u>	<u>\$13,817,812</u>	<u>\$42,817,037</u>	<u>\$31,911,092</u>	<u>\$84,794,225</u>

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund



Tentative Budget Supplemental Funds

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
REVENUE & TRANSFERS - Summary By Site
COLLEGE BOOKSTORE OPERATIONS**

Revenue & Transfers to Sites:	Actual	Actual	Actual	Projected	Tentative
	17/18	18/19	19/20	Actual	Budget
	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>
Grossmont College					
Commission Distributions	\$174,171	\$135,708	\$101,289	\$31,492	\$105,000
Interest Income	507	586	501	0	300
Interfund Transfers	0	0	0	55,963	35,000
Total	\$174,678	\$136,294	\$101,790	\$87,455	\$140,300
Cuyamaca College					
Commission Distributions	\$71,252	\$55,517	\$41,437	\$12,863	\$18,750
Other Local Revenue	279	216	0	0	0
Interest Income	25	15	19	0	10
Interfund Transfers	0	0	0	22,891	6,250
Total	\$71,556	\$55,748	\$41,456	\$35,754	\$25,010
Other Commission Distributions					
District Services Allocation	\$21,341	\$16,628	\$12,411	\$4,008	\$7,500
Interfund Transfers	0	0	0	6,857	2,500
Total	\$21,341	\$16,628	\$12,411	\$10,865	\$10,000
Total Revenue	<u>\$267,575</u>	<u>\$208,670</u>	<u>\$155,657</u>	<u>\$134,074</u>	<u>\$175,310</u>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
COLLEGE BOOKSTORES
SPECIAL REVENUE FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$737,226	\$836,754	\$913,291	\$963,196	\$1,037,579
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$737,226</u>	<u>\$836,754</u>	<u>\$913,291</u>	<u>\$963,196</u>	<u>\$1,037,579</u>
 Plus Current Year Income					
Commissions Revenue	\$266,764	\$207,854	\$155,137	\$48,212	\$131,250
Other Local Revenue	811	816	520	150	310
Interfund Transfers	0	0	0	85,711	43,750
Total Revenues	<u>\$267,575</u>	<u>\$208,670</u>	<u>\$155,657</u>	<u>\$134,073</u>	<u>\$175,310</u>
 Total Funds Available	<u>\$1,004,801</u>	<u>\$1,045,424</u>	<u>\$1,068,948</u>	<u>\$1,097,269</u>	<u>\$1,212,889</u>
 Less Current Year Expenditures					
Grossmont College	\$63,041	\$54,768	\$45,446	\$21,632	\$115,796
Cuyamaca College	85,006	51,849	40,306	18,058	67,092
District Services	20,000	25,516	20,000	20,000	26,558
Total Expenditures	<u>\$168,047</u>	<u>\$132,133</u>	<u>\$105,752</u>	<u>\$59,690</u>	<u>\$209,446</u>
 Total Ending Balance	<u><u>\$836,754</u></u>	<u><u>\$913,291</u></u>	<u><u>\$963,196</u></u>	<u><u>\$1,037,579</u></u>	<u><u>\$1,003,443</u></u>

Notes:

(1) This Special Revenue Fund was established in 96/97 in accordance with The California Community College Budget and Accounting Manual's guidelines to account for districtwide bookstore related activities.

(2) Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$978,939	\$42,082	\$16,558	\$1,037,579
Plus Revenue	140,300	25,010	10,000	175,310
Total Funds Available	\$1,119,239	\$67,092	\$26,558	\$1,212,889
Less: Expenditures	115,796	67,092	26,558	209,446
Ending Balance	<u><u>\$1,003,443</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,003,443</u></u>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
GROSSMONT CHILD DEVELOPMENT CENTER
SPECIAL REVENUE FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$85,392	\$104,891	\$131,801	\$92,242	\$118,510
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$85,392</u>	<u>\$104,891</u>	<u>\$131,801</u>	<u>\$92,242</u>	<u>\$118,510</u>
 Plus Current Year Income					
Tuition Fees	\$19,582	\$26,910	\$4,505	\$3,635	\$26,000
Interest	0	0	0	0	0
Interfund Transfers	0	0	0	22,633	0
Total Revenues	<u>\$19,582</u>	<u>\$26,910</u>	<u>\$4,505</u>	<u>\$26,268</u>	<u>\$26,000</u>
 Total Funds Available	<u>\$104,974</u>	<u>\$131,801</u>	<u>\$136,306</u>	<u>\$118,510</u>	<u>\$144,510</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$44,064	\$0	\$96,242
Supplies & Materials	0	0	0	0	48,268
Other Operating	83	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>\$83</u>	<u>\$0</u>	<u>\$44,064</u>	<u>\$0</u>	<u>\$144,510</u>
 Total Ending Balance	<u><u>\$104,891</u></u>	<u><u>\$131,801</u></u>	<u><u>\$92,242</u></u>	<u><u>\$118,510</u></u>	<u><u>\$0</u></u>

Note: This Special Revenue Fund was established in accordance with The California Community College Budget and Accounting Manual guidelines. This Child Development Fund is used to account for activities in the Child Development Center other than those supported by Restricted General Fund grants.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
 CUYAMACA CHILD DEVELOPMENT CENTER
 SPECIAL REVENUE FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$7,558	\$50,443	\$120,028	\$120,425	\$248,207
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$7,558</u>	<u>\$50,443</u>	<u>\$120,028</u>	<u>\$120,425</u>	<u>\$248,207</u>
 Plus Current Year Income					
Tuition Fees	\$311,592	\$312,289	\$191,765	\$58,041	\$308,000
Interest	0	0	0	0	0
Interfund Transfers	0	0	0	200,790	0
Total Revenues	<u>\$311,592</u>	<u>\$312,289</u>	<u>\$191,765</u>	<u>\$258,831</u>	<u>\$308,000</u>
 Total Funds Available	<u>\$319,150</u>	<u>\$362,732</u>	<u>\$311,793</u>	<u>\$379,256</u>	<u>\$556,207</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$57,411	\$226,961	\$183,195	\$131,049	\$556,207
Supplies & Materials	0	0	0	0	0
Other Operating	211,296	15,743	8,173	0	0
Total Expenditures	<u>\$268,707</u>	<u>\$242,704</u>	<u>\$191,368</u>	<u>\$131,049</u>	<u>\$556,207</u>
 Total Ending Balance	<u><u>\$50,443</u></u>	<u><u>\$120,028</u></u>	<u><u>\$120,425</u></u>	<u><u>\$248,207</u></u>	<u><u>\$0</u></u>

Note: This Special Revenue Fund was established in accordance with The California Community College Budget and Accounting Manual guidelines. This Child Development Fund is used to account for activities in the Child Development Center other than those supported by Restricted General Fund grants.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF GROSSMONT COLLEGE
ENTERPRISE FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE					
ASGC		\$0	\$354,085	\$376,325	\$374,647
Clubs & Organizations		0	96,100	93,704	87,975
Transfer in from ASGC, Inc.		436,767	0	0	0
Adjusted Beginning Balance		\$436,767	\$450,185	\$470,029	\$462,622
Plus Current year Income					
Sales		\$152,620	\$131,708	\$1,415	\$10,000
Student Activities Card Sales		17,254	11,118	0	0
Operational Allocation from GC		20,000	20,000	0	20,000
Activity Revenue		5,662	17,188	1,133	0
Contributions/Donations		1,149	200	0	10,000
Interest		764	0	861	0
Other Local Revenue		12,583	6,727	3,763	0
Total Revenues		\$210,032	\$186,941	\$7,172	\$40,000
Total Funds Available		\$646,799	\$637,126	\$477,201	\$502,622
Less Current Year Expenditures					
Hourly Salaries & Benefits		\$6,861	\$4,375	\$0	\$10,000
Supplies		166,382	149,103	4,532	20,000
Travel & Conferences		6,352	1,218	0	0
Assoc Student Activity Expense		5,774	3,756	0	0
Student Benefit Services		2,783	5,425	0	0
Operational Expense		8,462	3,220	292	10,000
AS Club/Trust Expense		0	0	9,755	96,100
Total Expenditures		\$196,614	\$167,097	\$14,579	\$136,100
Total Ending Balance		\$450,185	\$470,029	\$462,622	\$366,522

18/19 Initial Year

Note: ASGC operations transitioned to GCCCD in 18/19 following the dissolution of ASGC, Inc. All balances were transferred in. This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Grossmont College.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF CUYAMACA COLLEGE
ENTERPRISE FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE					
ASCC	\$30,232	\$27,843	\$26,757	\$31,547	\$41,465
Clubs & Organizations	62,952	57,236	61,504	61,697	75,069
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$93,184	\$85,079	\$88,261	\$93,244	\$116,534
 Plus Current year Income					
Sales	\$28,482	\$18,091	\$19,671	\$0	\$0
Student Activities Card Sales	1,763	2,932	1,985	0	0
Operational Allocation from CC	51,662	10,606	10,145	10,000	10,000
Other Local Revenue	25,932	2,805	1,295	0	0
Inter-fund Transfers In	0	0	0	0	0
Club Deposits	31,829	40,592	27,545	21,095	21,000
Total Revenues	\$139,668	\$75,026	\$60,641	\$31,095	\$31,000
 Total Funds Available	\$232,852	\$160,105	\$148,902	\$124,339	\$147,534
 Less Current Year Expenditures					
Hourly Salaries & Benefits	\$3,264	\$0	\$0	\$0	\$0
Activities	3,619	2,041	1,086	0	0
Commencement	0	0	0	0	0
Supplies	35,497	31,661	27,671	(119)	36,083
Operational Expense	250	68	10,601	7,606	82,486
Intra-Fund Transfers Out	240	83	0	0	0
AS Club/Trust Expense	104,903	37,991	16,300	318	0
Total Expenditures	\$147,773	\$71,844	\$55,658	\$7,805	\$118,569
 Total Ending Balance	\$85,079	\$88,261	\$93,244	\$116,534	\$28,965

Note:

This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Cuyamaca College.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
GROSSMONT COLLEGE STUDENT CENTER
CONSTRUCTION AGENCY FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$0	\$0	\$0	\$0	\$0
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
 Total Funds Available	\$0	\$0	\$0	\$0	\$0
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
 Total Ending Balance	\$0	\$0	\$0	\$0	\$0

Note: In April, 2002, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a fee for the purpose of financing, construction, enlarging, refurbishing, and operating of a student center. The fund began collections in the fall semester of 2002. In Spring 2006, the district discontinued charging this fee when it was clarified that the 2002 election wording was incomplete.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
 CUYAMACA COLLEGE STUDENT CENTER
 CONSTRUCTION AGENCY FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$146,406	\$47,731	\$126,112	\$134,555	\$203,452
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$146,406	\$47,731	\$126,112	\$134,555	\$203,452
 Plus Current Year Income					
Mandatory Construction Fee	\$76,183	\$79,603	\$64,581	\$70,193	\$60,000
Interest	865	1,435	1,265	413	200
Total Revenues	\$77,048	\$81,038	\$65,846	\$70,606	\$60,200
 Total Funds Available	\$223,454	\$128,769	\$191,958	\$205,161	\$263,652
 Less Current Year Expenditures					
Supplies & Materials	\$656	\$281	\$53,043	\$0	\$73,252
Contract Services	2,198	2,376	1,980	1,709	104,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	2,450	0	0	0	86,400
Legal Advertising	419	0	0	0	0
Capital Outlay	0	0	2,380	0	0
Transfer To Capital Project Fund	170,000	0	0	0	0
Total Expenditures	\$175,723	\$2,657	\$57,403	\$1,709	\$263,652
 Total Ending Balance	\$47,731	\$126,112	\$134,555	\$203,452	\$0

Note: In May, 1989, the Governing Board ratified the results of the student vote at Cuyamaca College to assess themselves a fee for the purpose of financing, construction, enlarging, refurbishing, and operating of a student center. The fund began collections in the fall semester of 1989. The fund will be maintained as permitted by Education Code Section number 76375.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
GROSSMONT COLLEGE STUDENT REPRESENTATION FEE
TRUST FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$223,279	\$221,112	\$242,732	\$268,713	\$296,536
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$223,279	\$221,112	\$242,732	\$268,713	\$296,536
Plus Current Year Income					
Student Representation Fees	\$25,845	\$56,321	\$28,587	\$27,823	\$20,000
Interest	55	53	48	0	30
Total Revenues	\$25,900	\$56,374	\$28,635	\$27,823	\$20,030
Total Funds Available	\$249,179	\$277,486	\$271,367	\$296,536	\$316,566
Less Current Year Expenditures					
Supplies	\$372	\$1,873	\$2,214	\$0	\$20,000
Contract & Miscellaneous Services	3,450	0	0	0	0
Travel & Conferences	21,649	18,396	440	0	0
Transportation	2,546	2,114	0	0	5,000
Computer Equipment	0	12,371	0	0	15,000
Rentals & Leases	50	0	0	0	0
Total Expenditures	\$28,067	\$34,754	\$2,654	\$0	\$40,000
Total Ending Balance	\$221,112	\$242,732	\$268,713	\$296,536	\$276,566

Note: In 2004/05, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a student representation fee for the purpose of student advocacy and training. The fund began collections in the fall semester of 2004.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
 CUYAMACA COLLEGE STUDENT REPRESENTATION FEE
 TRUST FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$82,192	\$90,765	\$104,434	\$119,475	\$135,782
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$82,192	\$90,765	\$104,434	\$119,475	\$135,782
Plus Current Year Income					
Student Representation Fees	\$12,343	\$28,053	\$15,209	\$16,307	\$13,000
Interest	20	22	21	0	20
Total Revenues	\$12,363	\$28,075	\$15,230	\$16,307	\$13,020
Total Funds Available	\$94,555	\$118,840	\$119,664	\$135,782	\$148,802
Less Current Year Expenditures					
Supplies	\$66	\$0	\$189	\$0	\$21,307
Travel & Conferences	3,573	14,344	0	0	0
Mileage	151	62	0	0	0
Total Expenditures	\$3,790	\$14,406	\$189	\$0	\$21,307
Total Ending Balance	\$90,765	\$104,434	\$119,475	\$135,782	\$127,495

Note: In 2007/08, the Governing Board ratified the results of the student vote at Cuyamaca College to assess themselves a student representation fee for the purpose of student advocacy and training. The fund began collections in the fall semester of 2008.

**Grossmont-Cuyamaca Community College District
Other Post-Employment Benefits (OPEB)
Internal Service Fund**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$8,027,344	\$9,573,868	\$10,241,863	\$11,067,793	\$11,664,968
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$8,027,344	\$9,573,868	\$10,241,863	\$11,067,793	\$11,664,968
Plus Current Year Income					
Interest Income	\$199,402	\$713,432	\$624,653	\$1,200,000	\$200,000
Funding for Current Employees (a)	1,143,585	1,148,421	1,261,944	615,000	658,446
Funding for Prior Liability (b)	203,537	109,578	324,298	0	0
Total Revenues	\$1,546,524	\$1,971,431	\$2,210,895	\$1,815,000	\$858,446
Total Funds Available	\$9,573,868	\$11,545,299	\$12,452,758	\$12,882,793	\$12,523,414
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$0	\$1,303,436	\$1,384,965	\$1,217,825	\$1,345,796
Total Expenditures	\$0	\$1,303,436	\$1,384,965	\$1,217,825	\$1,345,796
Total Ending Balance	\$9,573,868	\$10,241,863	\$11,067,793	\$11,664,968	\$11,177,618

Notes:

- (1) As of the 6/30/19 Actuarial Study, the Total OPEB Liability is \$21.4 million which is reduced by the value of an irrevocable trust in the amount of \$10.1M to arrive at a Net OPEB Liability of \$11.3 million.
- (2) This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement reported only the amount paid in the current fiscal year for retiree benefits. Under GASB 75, implemented as required in 2017/2018, the district is required to report the Total OPEB Liability (TOL) minus the qualifying trust's Fiduciary Net Position.
- (3) This Fund accounts for funds transferred from the general operating fund to address the OPEB liability, as follows:
 - (a) Current employees costs - beginning in fiscal year 2011/2012, the district is allocating current costs to program budgets along with other employee benefit costs. This allocation was .5% in 11/12 and 12/13, 1% in 13/14, 1.5% in 14/15. The allocation will increase to 2% in 15/16 and will be capped at 2% until further analysis is conducted. Due to budget constraints caused by the COVID-19 pandemic, this allocation will be temporarily reduced to 1% for 2020/21 and 2021/22.
 - (b) Unfunded prior liability - beginning in fiscal year 2013/2014, 10% of site unrestricted general fund ending balances are transferred in to address the current unfunded balance.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CUYAMACA ORNAMENTAL HORTICULTURE
ENTERPRISE FUND**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21	Tentative Budget 21/22
BEGINNING BALANCE	\$77,385	\$88,897	\$80,631	\$79,021	\$154,021
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$77,385	\$88,897	\$80,631	\$79,021	\$154,021
 Plus Current Year Income					
Sales	\$54,708	\$44,541	\$20,791	\$0	\$50,000
Contrib, Donations, Grants	0	0	0	24,250	0
Interest	0	0	0	0	0
Interfund Transfers	0	0	0	50,750	0
Total Revenue	\$54,708	\$44,541	\$20,791	\$75,000	\$50,000
 Total Funds Available	\$132,093	\$133,438	\$101,422	\$154,021	\$204,021
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	30,707	40,592	22,256	0	98,769
Other Operating Expenses	11,358	11,692	0	0	105,252
Tfr to ASCC	1,131	523	145	0	0
Total Expenditures	\$43,196	\$52,807	\$22,401	\$0	\$204,021
 Total Ending Balance	\$88,897	\$80,631	\$79,021	\$154,021	\$0

Notes:

(1) The Ornamental Horticulture Department at Cuyamaca College operates a nursery where plants and materials are sold to the public. Income for such sales are deposited in an enterprise fund, and expenditures are restricted to the purchase of goods and services used in the Ornamental Horticulture program.

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,615	\$0	\$4,615	\$0
OH Greenhouse Trust	33,299	0	33,299	0
OH Operational	116,107	50,000	166,107	0
Total	\$154,021	\$50,000	\$204,021	\$0

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS
SUMMARY OF FUND BALANCE**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21 (Multiyear)	Tentative Budget 21/22 (Multiyear)
Beginning Balance	\$10,081,829	\$15,400,729	\$29,420,122	\$23,556,322	\$24,475,562
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$10,081,829</u>	<u>\$15,400,729</u>	<u>\$29,420,122</u>	<u>\$23,556,322</u>	<u>\$24,475,562</u>
 Plus Revenue					
State	\$883,135	\$118,658	\$0	\$0	\$0
Local	85,157	124,347	528,881	191,388	241,387
Inter-Fund Transfers In	6,463,004	19,349,196	424,389	2,793,494	1,168,000
Insurance Reimbursement	2,193,011	340,309	0	0	0
Total Revenue	<u>\$9,624,307</u>	<u>\$19,932,510</u>	<u>\$953,270</u>	<u>\$2,984,882</u>	<u>\$1,409,387</u>
 Total Funds Available	<u>\$19,706,136</u>	<u>\$35,333,239</u>	<u>\$30,373,392</u>	<u>\$26,541,204</u>	<u>\$25,884,949</u>
 Less Current Year Expenditures					
Supplies & Materials	\$57,634	\$129,463	\$160,845	\$13,486	\$0
Other Operating Expenses	2,222,735	1,770,167	2,141,447	1,753,300	96,385
Capital Outlay	2,025,038	4,013,487	4,514,778	298,856	25,788,564
Total Expenditures	<u>\$4,305,407</u>	<u>\$5,913,117</u>	<u>\$6,817,070</u>	<u>\$2,065,642</u>	<u>\$25,884,949</u>
 Total Ending Balance	<u><u>\$15,400,729</u></u>	<u><u>\$29,420,122</u></u>	<u><u>\$23,556,322</u></u>	<u><u>\$24,475,562</u></u>	<u><u>\$0</u></u>

Note:

The Capital Outlay Projects Fund is used to account for construction of capital projects and scheduled maintenance. This fund is maintained in the County Treasury and used for capital outlay purposes. The District may add funds to this COP fund over a period of years for specific capital purposes through interfund transfers from other sources.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS
DETAIL OF EXPENDITURES BY PROJECT**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21 (Multiyear)	Tentative Budget 21/22 (Multiyear)
<u>Grossmont College</u>					
GC Bldg 36 Secondary Effects	\$33,050	\$0	\$0	\$0	\$242,864
GC Athletic Field, Track & Scoreboards	122,739	2,742,567	945,281	53,045	849,067
GC Roofing Renovation & Repair	0	0	0	0	437,797
GC Bldg 31-370 Lrg Clss	0	0	7,874	0	0
GC Resurface Tennis Courts	0	0	0	0	136,970
GC Interior Classroom Painting	0	0	0	0	25,000
GC Water Reduction/Drought Tolerant	0	7,500	0	0	59,279
GC Digital Marquee Signage	0	0	0	0	100,000
GC Student Award Display	0	0	0	0	26,334
GC Pool Equipment Repair	0	0	0	0	67,092
GC Bldg. 10 Chilled Water Line	0	0	0	97,670	756,917
GC Secondary Effects	0	0	0	0	101,094
GC Facilities Issues	239,671	40,370	9,823	1,888	82,866
GC Parking & Circ R&R	0	0	0	133,825	564,377
16/17 SM GC Fan Coils 53 & 55	20,831	27,403	167,960	74,628	238,598
17/18 SM GC Bldg 53 & 55 HVAC II	0	0	0	0	229,335
18/19 SM GC Bldg 500 HVAC	0	0	15,960	0	102,698
19/20 SM GC Bldg 500 HVAC	0	0	0	0	53,986
GC Chiller Temporary Repair & Restoration	124,723	295,789	2,204	31,000	96,285
GC Water Pressure	45,500	16,500	0	1,000	17,000
GC Culinary TV Facil Proj	0	9,520	0	0	90,369
GC Landscape & Sustainability Projects	0	22,707	0	0	92,330
GC CDC Upgrades Facil Proj	0	3,220	158,983	9,214	24,412
GC Energy Yr 4	0	0	342,664	0	0
GC Energy Yr 5	0	0	532,330	0	0
GC Bldg 36	0	0	0	0	4,550,000
GC 500 Complex	0	0	0	0	1,500,000
GC A&C Complex	0	0	0	0	4,165,691
GC Infrastructure Prop V Support	0	0	0	0	1,908,000
GC Boiler Bldgs 41, 21 & 27	0	0	0	28,000	1,798,247
GC Bldg 10 CHW Replacement	0	0	0	5,700	800,725
GC Sodexo Projects	3,808	4,650	0	14,000	127,542
Total Grossmont College	\$590,322	\$3,170,226	\$2,183,079	\$449,970	\$19,244,875
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$0	\$34,276
CC Energy Conservation Proj Y 1-5	108,306	55,404	303,252	0	0
CC Student Center - Tfr from Std Ctr Fd	0	173,637	0	0	22,732
CC Parking & Circulation Issues	0	0	0	0	6,932
CC Bookstore - Tfr from Bookstore SRF	0	0	0	0	25,411
CC Facilities Repairs	26,104	75,170	212,517	13,947	619,509
14/15 SM CC Upgrade Elect Panel	1,508	0	0	0	0
15/16 SM CC Rep LRC Roof AHU	46,165	0	0	0	0
15/16 SM CC Replace CDC Roof	3,692	0	0	0	0
16/17 SM CC LRC Rooftop AHUs	400,000	0	0	0	0

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS
DETAIL OF EXPENDITURES BY PROJECT**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21 (Multiyear)	Tentative Budget 21/22 (Multiyear)
<u>Cuyamaca College Continued</u>					
16/17 SM CC Drght Landscape	57,584	0	0	0	0
17/18 SM CC LRC Roof Bldg C	0	28,650	200,684	0	0
CC 12kV Circuit 1 Replacement	0	0	1,494	125,252	466,871
CC Bldg H Renovation - STEM Grant	188,515	554,379	754,320	0	0
CC Water/Wastewater Outdoor Dist Sys	337,211	15,119	0	0	0
CC Bldg F Sound Mitigation	3,646	0	0	0	0
CC LRC Restoration & Temp Location	1,893,792	752,723	8,610	0	0
CC Bldg B Flood Restoration	0	332,366	0	0	0
CC Campus Renov	0	212,540	3,302	0	0
CC Landscape & Sustainability	0	0	8,200	88,510	36,154
CC Campus Wide Roofing Repairs	0	7,849	649,675	3,172	0
CC Campus Wide Lighting Improvements	0	0	12,812	41,459	45,729
CC Campus Wide Signage Improvements	0	0	5,750	32,350	118,195
CC Campus & Renov Repairs Ph 1 & 2	0	4,682	43,042	190,925	0
CC Emergency Preparedness	0	0	17,200	7,800	75,000
CC Campus Wide Project Support	0	0	0	0	3,000,000
CC Building K Auto Lift Project	0	0	20,190	0	0
CC Bldg H Renov	0	0	0	19,799	0
Total Cuyamaca College	\$3,066,523	\$2,212,519	\$2,241,048	\$523,214	\$4,450,809
<u>District Services</u>					
DS Facilities/Program Mgmt. Modular	\$0	\$366	\$594,391	\$287,857	\$0
DS Facilities Renov. & Improvement	58,429	203,718	91,184	15,815	6,965
DS Bldg. 86 HVAC - 17/18 SM	0	0	49,836	46,520	33,643
Total District Services	\$58,429	\$204,084	\$735,411	\$350,192	\$40,608
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$0	\$827,081
DW Capital Program	60	103,542	37,687	27,668	57,479
DW Citizen Bond Oversight Committee	63,265	56,658	44,019	128,201	38,906
DW Museum Facilities Issues	0	27,952	837,388	56,591	0
DW Facilities Issues	386,055	0	0	0	0
DW Parking Circ R&R	0	0	45,300	9,965	39,520
DW Bosch Alarm Panel Conversion	12,786	0	0	0	0
DW Outdoor Speaker System	16,136	0	0	0	0
DW Secure Campuses	52,680	0	0	0	0
DW IT Server HVAC Upgrd	43,563	38,603	661,535	0	0
DW Domestic Water/Fire Sys Assmt	0	10,867	20,541	88,616	5,975
DW IT Facilities Issues	4,530	0	0	0	0
DW Sec Access/Locks/Cameras Otdr Wireless	10,159	88,666	11,062	431,225	1,179,696
DW Workday Facility Improvement	899	0	0	0	0
Total Districtwide	\$590,133	\$326,288	\$1,657,532	\$742,266	\$2,148,657
Capital Outlay Projects Total	\$4,305,407	\$5,913,117	\$6,817,070	\$2,065,642	\$25,884,949

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION V CONSTRUCTION
SUMMARY OF FUND BALANCE**

	Actual 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21 (Multiyear)	Tentative Budget 21/22 (Multiyear)
Beginning Balance	\$42,128,130	\$21,268,546	\$108,024,701	\$65,846,336	\$137,074,346
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$42,128,130	\$21,268,546	\$108,024,701	\$65,846,336	\$137,074,346
Plus Revenue					
Proceeds - Series B	\$0	\$126,000,000	\$0	\$0	\$0
Proceeds - Series C	0	0	0	100,000,000	0
Proceeds - Future Bond Sales	0	0	0	0	92,000,000
Local - Interest	572,634	2,534,024	2,454,388	602,677	600,000
Total Revenue	\$572,634	\$128,534,024	\$2,454,388	\$100,602,677	\$92,600,000
Total Funds Available	\$42,700,764	\$149,802,570	\$110,479,089	\$166,449,013	\$229,674,346
Less Current Year Expenditures					
Supplies & Materials	\$697,290	\$69,498	\$878,575	\$38,575	\$0
Other Operating Expenses	9,114,230	13,661,267	12,779,190	7,692,805	0
Capital Outlay	11,620,698	28,047,104	30,974,988	21,643,287	229,674,346
Total Expenditures	\$21,432,218	\$41,777,869	\$44,632,753	\$29,374,667	\$229,674,346
Total Ending Balance	\$21,268,546	\$108,024,701	\$65,846,336	\$137,074,346	\$0

Note:

Proposition V Bonds were approved by the voters in November, 2012.
Expenditures within this fund may only be for purposes stated in the bond measure.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION V CONSTRUCTION
DETAIL OF PROJECT BALANCE**

	Prop V Total Funding Plan	YTD Actuals 13/14 to 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21 (Multiyear)	Tentative Budget 21/22 (Multiyear)
Capital Projects						
Grossmont College						
Prop V Start Up Projects	\$67,270	\$67,270	\$0	\$0	\$0	\$0
A&C Teaching & Performance Theater-Phase 1	49,483,934	13,449,814	19,924,219	13,165,191	2,383,191	561,519
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	32,528,248	145,097	570,693	164,252	120,597	31,527,609
A&C Complx-Stagehouse Thtr/Music - Phase 3	26,495,455	0	0	0	0	26,495,455
Science, Math, Career Tech Cmplx-Phase 1	13,245,226	1,441,783	6,780,373	4,077,141	316,800	629,129
Science, Math, Career Tech Cmplx - Phase 2	41,746,562	139,711	1,218,575	2,030,283	2,058,634	36,299,359
Liberal Arts & Bus Tech	34,555,512	72,008	8,016	26,062	754,050	33,695,376
Interim Swing Space - Phase 1-3	6,963,938	1,912,312	388,709	2,462,917	543,380	1,656,620
Prop V Infra-Master Pump	2,700,000	0	88,906	239,433	209,199	2,162,462
Maintenance Facility-New Bldg	2,000,000	7,278	0	0	0	1,992,722
Main Chiller Addition	5,377,200	6,252,194	0	(874,994)	0	0
12 kV Main Serv Replacement	1,621,973	1,621,973	0	0	0	0
Infrastructure/Utilities Project	3,600,000	761,267	1,312,923	1,030,129	0	495,681
Energy Conservation Projects	1,367,339	1,430,015	(62,676)	0	0	0
Environmental Impact Report - EIR	166,816	135,661	0	0	0	31,155
Allocation of DW Costs	37,864,148	13,317,666	2,410,842	2,388,362	1,860,111	17,887,167
Total Grossmont College	\$259,783,621	\$40,754,049	\$32,640,580	\$24,708,776	\$8,245,962	\$153,434,254
Cuyamaca College						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	36,284,649	1,333,427	1,846,326	608,665	11,322,265	21,173,966
Student/Veterans Center Improvements	4,283,924	290,206	1,524,783	2,323,284	145,650	0
Ornamental Horticulture Complex/M Remodel	18,827,392	1,420,511	1,205,639	7,411,329	7,089,578	1,700,336
Instructional Building (F)	18,315,548	76,238	49,808	21,978	535,098	17,632,426
Bldg F2-Renov & Expand Bldg A	9,254,804	0	0	0	205,100	9,049,704
Building L Remodel	1,700,000	998,256	701,744	0	0	0
Exercise Science Bldg D Renovation	2,487,600	1,578,752	826,531	82,318	0	0
Track & Field Enhancements	4,724,793	2,770,454	1,330	112,921	158,415	1,681,673
Fan Support Athletics	341,000	0	0	0	3,000	338,000
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	8,981,464	233,751	934,952	6,943,311	869,450	0
Building H Expansion	1,470,579	15,383	431,733	1,023,463	0	0
LRC Roof Top AHU	259,825	276,425	(16,600)	0	0	0
CDC Roof Replacement	46,081	46,081	0	0	0	0
Parking Lot/Roadway Replacement	280,071	280,071	0	0	0	0
One Stop Interim Improvements	38,535	38,535	0	0	0	0
Upgrade Electric Panel	635,289	635,289	0	0	0	0

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION V CONSTRUCTION
DETAIL OF PROJECT BALANCE**

	Prop V Total Funding Plan	YTD Actuals 13/14 to 17/18	Actual 18/19	Actual 19/20	Projected Actual 20/21 (Multiyear)	Tentative Budget 21/22 (Multiyear)
<u>Cuyamaca College Continued</u>						
Infrastructure/Utilities Allocation	565,230	560,229	0	0	0	5,000
Energy Conservation Projects Y 1-4	1,600,195	1,184,149	320,442	95,604	0	0
Environmental Impact Report - EIR	225,000	153,472	27,798	0	2,959	40,771
Allocation of DW Costs	16,742,354	5,888,610	1,065,986	1,056,046	797,190	7,934,523
Total Cuyamaca College	\$127,559,300	\$18,274,806	\$8,920,472	\$19,678,919	\$21,128,705	\$59,556,399
<u>District Services</u>						
Prop V Start Up Projects	\$500,000	\$11,292	\$0	\$30,264	\$0	\$458,444
Warehouse	3,177,616	0	0	0	0	3,177,616
GCCCD DO & Community Center	3,150,437	89,680	0	0	0	3,060,757
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	3,405,292	1,197,714	216,817	214,795	0	1,775,966
Total District Services	\$10,657,079	\$1,722,420	\$216,817	\$245,059	\$0	\$8,472,783
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$0	\$8,210,910
DW Technology & Tech Infrastructure	31,176,794	13,303,297	2,172,775	2,152,017	1,231,472	12,317,233
DW Program Management	15,800,000	5,978,198	911,120	1,173,261	1,259,326	6,478,095
DW Oth Prg Costs (Design Stds, PLA, Legal)	3,075,000	1,122,494	609,750	333,925	166,503	842,328
Allocation of DW Costs to the Sites	(50,051,794)	(20,403,989)	(3,693,645)	(3,659,203)	(2,657,301)	(19,637,656)
Total Districtwide	\$0	\$0	\$0	\$0	\$0	\$8,210,910
Total Proposition V Budget	\$398,000,000	\$60,751,275	\$41,777,869	\$44,632,754	\$29,374,667	\$229,674,346

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