



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2020-2021

TENTATIVE BUDGET

The Tentative Budget will be presented for action at the Governing Board Meeting on Tuesday, July 21st, beginning at 5:00 p.m. via livestream broadcast at <https://youtu.be/FzJFIVVR6Y8>.

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

Linda Cartwright, President

Debbie Justeson, Vice President

Elena Adams, Board Clerk

Bill Garrett, Board Member

Brad Monroe, Board Member

Benjamin Blevins, Grossmont College Student Trustee

Robert McClain, Cuyamaca College Student Trustee

Chancellor

Lynn Ceresino Neault, Ed.D.

Chancellor's Cabinet

Nabil Abu-Ghazaleh, Ed.D., President Grossmont College

Julianna Barnes, Ed.D., President Cuyamaca College

Tim Corcoran, Vice Chancellor Human Resources

Sean Hancock, Ed.D., Vice Chancellor Student & Institutional Success

Sahar Abushaban, Interim Vice Chancellor Business Services

Grossmont-Cuyamaca Community College District
Tentative Budget
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2020/2021

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	\$129,248,677
Restricted	<u>\$70,472,688</u>
Total General Fund	\$199,721,365

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$1,026,724	
Grossmont Child Development Center	161,801	
Cuyamaca Child Development Center	279,441	
Associated Students of Grossmont College	562,604	
Associated Students of Cuyamaca College	131,803	
Grossmont College Student Center	0	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	193,150	
Grossmont College Student Representation Fee	288,847	
Cuyamaca College Student Representation Fee	132,494	
Other Post-Employment Benefits (OPEB)	11,183,341	
Cuyamaca Ornamental Horticulture	72,384	
Capital Outlay Projects	23,996,425	
Proposition V Construction	<u>262,146,784</u>	<i>Includes \$192M anticipated future bond sales</i>
Total Supplemental Funds	\$300,175,798	
Total Funds Available	<u><u>\$499,897,163</u></u>	

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	11,971	11,453	12,194	11,213	10,619
Non Credit	20	20	17	14	14
Summer Pullback	756	0	0	0	0
Total FTES	<u>12,747</u>	<u>11,473</u>	<u>12,211</u>	<u>11,227</u>	<u>10,633</u>
Cuyamaca College					
Credit	6,008	5,708	5,486	5,367	5,151
Non Credit	0	0	0	0	0
Summer Pullback	330	0	0	0	0
Total FTES	<u>6,338</u>	<u>5,708</u>	<u>5,486</u>	<u>5,367</u>	<u>5,151</u>
Total Resident FTES	<u><u>19,085</u></u>	<u><u>17,181</u></u>	<u><u>17,697</u></u>	<u><u>16,594</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	19,085	17,181	17,697	16,594	15,784
Less Noncredit FTES	20	20	17	14	14
Less Special Admit/HS Dual Enrollment	318	335	352	350	350
Less Incarcerated Students	0	0	11	8	8
Credit Only FTES - SCFF	<u>18,747</u>	<u>16,826</u>	<u>17,317</u>	<u>16,222</u>	<u>15,413</u>
Credit 3 Year Average FTES			17,630	16,788	16,317
<i>* Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES</i>					

NON RESIDENT FTES:

Grossmont College	777	793	697	621	541
Cuyamaca College	86	77	77	81	63
Total Non Resident FTES	<u><u>863</u></u>	<u><u>870</u></u>	<u><u>774</u></u>	<u><u>703</u></u>	<u><u>604</u></u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,524	12,266	12,908	11,848	11,174
Cuyamaca College	6,424	5,785	5,563	5,448	5,214
Total FTES	<u><u>19,948</u></u>	<u><u>18,051</u></u>	<u><u>18,471</u></u>	<u><u>17,297</u></u>	<u><u>16,388</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
SUMMARY OF OPERATIONS:					
Beginning Balance	\$30,140,191	\$32,672,524	\$33,660,241	\$18,156,493	\$16,357,427
Accrual Adjustments	0	(4037)	0	0	0
Adjusted Beginning Balance	\$30,140,191	\$32,668,487	\$33,660,241	\$18,156,493	\$16,357,427
Income	\$162,254,068	\$162,079,229	\$192,783,424	\$207,022,212	\$183,363,938
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	\$162,254,068	\$162,079,229	\$192,783,424	\$207,022,212	\$183,363,938
Total Funds Available for Distribution	\$192,394,259	\$194,747,716	\$226,443,665	\$225,178,705	\$199,721,365
Less Expenditures	159,721,735	161,087,475	208,287,172	208,821,278	188,580,796
Total Ending Balance	\$32,672,524	\$33,660,241	\$18,156,493	\$16,357,427	\$11,140,569

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$5,368,509	\$4,523,493	\$2,421,807	\$3,813,812	\$0
Unrestricted Purchase Order Carry-Overs	1,683,966	1,561,432	2,378,039	0	0
Budget Dedication to Following Year	7,255,957	9,516,737	1,586,881	1,101,527	845,360
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	10,933,137	10,358,429	3,350,363	2,566,514	2,122,576
Health Services	0	0	0	0	0
Parking Fund	63,095	0	481	0	0
Contingency Reserve	7,367,860	7,700,150	8,418,922	8,875,574	8,172,633
Total Ending Balance	\$32,672,524	\$33,660,241	\$18,156,493	\$16,357,427	\$11,140,569

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
SUMMARY OF OPERATIONS:					
Beginning Balance	\$14,365,602	\$13,426,737	\$12,943,150	\$12,781,971	\$12,175,625
Accrual Adjustments	0	(4,037)	0	0	0
Adjusted Beginning Balance	<u>\$14,365,602</u>	<u>\$13,422,700</u>	<u>\$12,943,150</u>	<u>\$12,781,971</u>	<u>\$12,175,625</u>
Income	\$116,091,195	\$120,008,622	\$128,004,468	\$127,137,601	\$117,073,052
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(4,406,521)	(2,949,208)	4,412,996	0	0
Total Income	<u>\$111,684,674</u>	<u>\$117,059,414</u>	<u>\$132,417,464</u>	<u>\$127,137,601</u>	<u>\$117,073,052</u>
Total Funds Available for Distribution	<u>\$126,050,276</u>	<u>\$130,482,114</u>	<u>\$145,360,614</u>	<u>\$139,919,572</u>	<u>\$129,248,677</u>
Less Expenditures	112,623,539	117,538,964	132,578,643	127,743,947	121,076,044
Total Ending Balance	<u><u>\$13,426,737</u></u>	<u><u>\$12,943,150</u></u>	<u><u>\$12,781,971</u></u>	<u><u>\$12,175,625</u></u>	<u><u>\$8,172,633</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$4,296,314	\$3,597,399	\$1,816,004	\$3,300,051	\$0
Unrestricted Purchase Order Carry-Overs	1,683,966	1,561,432	2,378,039	0	0
Budget Dedication to Following Year	78,597	84,169	169,006	0	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>7,367,860</u>	<u>7,700,150</u>	<u>8,418,922</u>	<u>8,875,574</u>	<u>8,172,633</u>
Total Ending Balance	<u><u>\$13,426,737</u></u>	<u><u>\$12,943,150</u></u>	<u><u>\$12,781,971</u></u>	<u><u>\$12,175,625</u></u>	<u><u>\$8,172,633</u></u>

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

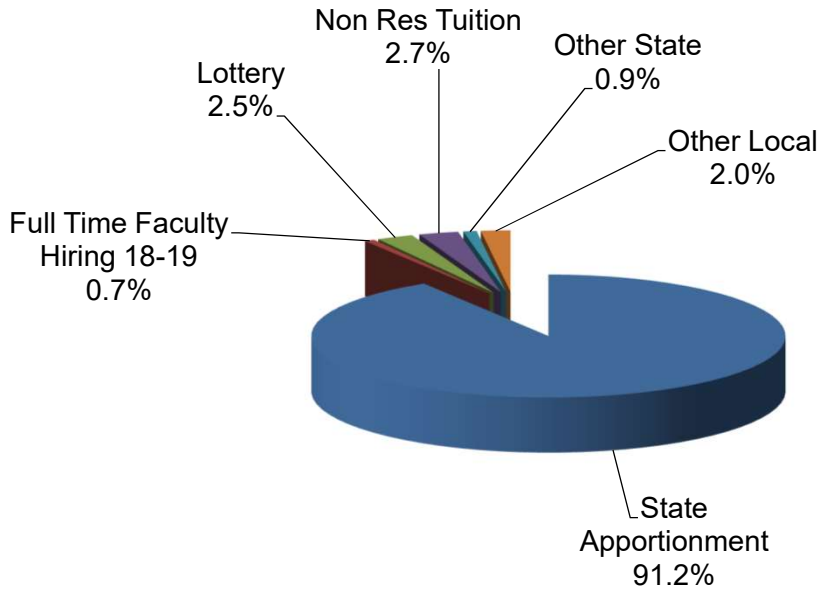
	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
SUMMARY OF OPERATIONS:					
Beginning Balance	\$15,774,589	\$19,245,787	\$20,717,091	\$5,374,522	\$4,181,802
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$15,774,589</u>	<u>\$19,245,787</u>	<u>\$20,717,091</u>	<u>\$5,374,522</u>	<u>\$4,181,802</u>
Income	\$46,162,873	\$42,070,607	\$64,778,956	\$79,884,611	\$66,290,886
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	4,406,521	2,949,208	(4,412,996)	0	0
Total Income	<u>\$50,569,394</u>	<u>\$45,019,815</u>	<u>\$60,365,960</u>	<u>\$79,884,611</u>	<u>\$66,290,886</u>
Total Funds Available for Distribution	<u>\$66,343,983</u>	<u>\$64,265,602</u>	<u>\$81,083,051</u>	<u>\$85,259,133</u>	<u>\$70,472,688</u>
Less Expenditures	47,098,196	43,548,511	75,708,529	81,077,331	67,504,752
Total Ending Balance	<u><u>\$19,245,787</u></u>	<u><u>\$20,717,091</u></u>	<u><u>\$5,374,522</u></u>	<u><u>\$4,181,802</u></u>	<u><u>\$2,967,936</u></u>

ANALYSIS OF ENDING BALANCE:

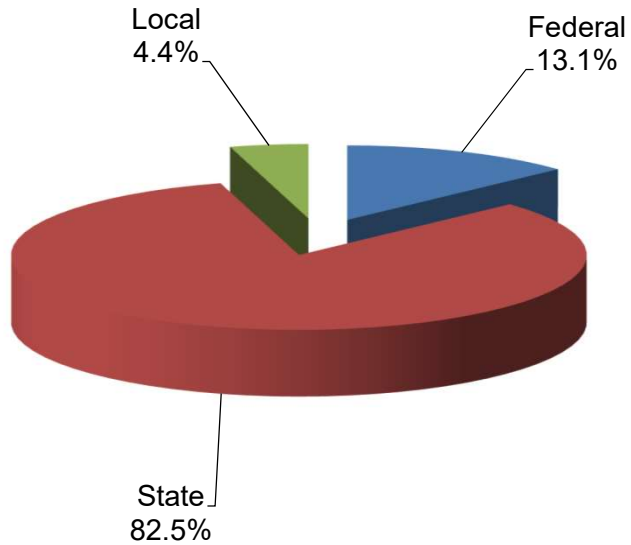
Committed Reserves:

Site Budget Commitments	\$1,072,195	\$926,094	\$605,803	\$513,761	\$0
Budget Dedication to Following Year	7,177,360	9,432,568	1,417,875	1,101,527	845,360
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	10,933,137	10,358,429	3,350,363	2,566,514	2,122,576
Health Services	0	0	0	0	0
Parking Fund	63,095	0	481	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$19,245,787</u></u>	<u><u>\$20,717,091</u></u>	<u><u>\$5,374,522</u></u>	<u><u>\$4,181,802</u></u>	<u><u>\$2,967,936</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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
INCOME:					
Federal:					
Categorical Funds	\$4,537,726	\$6,869,592	\$6,843,932	\$6,813,870	\$8,698,870
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,537,726</u>	<u>\$6,869,592</u>	<u>\$6,843,932</u>	<u>\$6,813,870</u>	<u>\$8,698,870</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$106,440,376	\$109,387,586	\$116,092,990	\$116,015,610	\$116,015,610
State Revenue Deficit to Apport	0	0	(461,728)	(1,160,156)	(9,281,249)
Prior Year Adjustment	(37,538)	(279,711)	(4,847)	509,597	0
Total State General Revenue	<u>\$106,402,838</u>	<u>\$109,107,875</u>	<u>\$115,626,415</u>	<u>\$115,365,051</u>	<u>\$106,734,361</u>
State Other:					
Categorical Funds	\$8,690,223	\$10,675,744	\$32,119,728	\$47,097,052	\$33,938,465
Grants	10,094,694	3,821,325	4,823,561	2,839,449	3,049,259
Student Equity & Achievement Prg	7,301,186	6,945,756	7,337,503	8,473,094	7,375,628
Parity/Part-Time Faculty Comp	386,603	399,014	630,293	377,551	320,918
Lottery	3,924,300	4,380,997	3,884,638	3,686,979	3,622,214
State Block Grants	10,724,737	9,514,890	9,561,961	10,218,182	8,978,241
Student Financial Aid Admin	1,191,856	1,247,024	1,284,248	917,839	881,031
Full-Time Faculty Hiring 2018-19	0	0	763,126	763,126	763,126
Other State	9,307	654,847	26,268	707,947	523,856
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$42,322,906</u>	<u>\$37,639,597</u>	<u>\$60,431,326</u>	<u>\$75,081,219</u>	<u>\$59,452,738</u>
Local:					
Community Service Fees	\$9,750	\$7,901	\$743	\$0	\$65,395
Intl/ACE/Cont Ed	247,187	122,873	80,606	69,155	80,000
Enrollment Fees (2%)	150,249	139,449	142,858	142,000	135,000
Health Fees	853,932	885,936	931,901	1,542,359	1,159,056
Interest	349,258	314,378	565,841	450,738	100,000
Parking Fees & Fines	1,450,014	1,289,135	1,183,967	1,198,000	504,500
Tuition - Out of State	1,153,373	1,181,578	771,571	721,488	710,000
Tuition - International Student	3,048,891	3,559,999	3,746,530	3,087,116	2,467,500
Other Student Fees	60,289	57,678	0	0	0
Other Local	1,025,009	987,065	1,108,712	867,748	1,802,173
Revenue Shortfall	0	(106,514)	0	0	0
Total Local	<u>\$8,347,952</u>	<u>\$8,439,478</u>	<u>\$8,532,729</u>	<u>\$8,078,604</u>	<u>\$7,023,624</u>
Other:					
Interfund Transfers	\$612,000	\$0	\$4,762,996	\$0	\$0
Transfers In - from OPEB	0	0	1,303,436		1,454,345
Sale of Equipment/Surplus	30,646	22,686	38,486	34,538	0
Total Other Sources	<u>\$642,646</u>	<u>\$22,686</u>	<u>\$6,104,918</u>	<u>\$34,538</u>	<u>\$1,454,345</u>
TOTAL INCOME	<u><u>\$162,254,068</u></u>	<u><u>\$162,079,228</u></u>	<u><u>\$197,539,320</u></u>	<u><u>\$205,373,282</u></u>	<u><u>\$183,363,938</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
INCOME:					
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)	\$106,440,376	\$109,387,586	\$116,092,990	\$116,015,610	\$116,015,610
State Revenue Deficit to Apport	0	0	(461,728)	(1,160,156)	(9,281,249)
Prior Year Adjustment	(37,538)	(279,711)	(4,847)	509,597	0
Total State General Revenue	<u>\$106,402,838</u>	<u>\$109,107,875</u>	<u>\$115,626,415</u>	<u>\$115,365,051</u>	<u>\$106,734,361</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	386,603	399,014	630,293	377,551	320,918
Lottery	2,945,320	3,166,015	2,714,128	2,965,451	2,900,686
State Block Grants	524,986	543,915	548,044	542,215	500,060
Student Financial Aid Admin	308,046	296,017	314,238	0	0
Full-Time Faculty Hiring 2018-19	0	0	763,126	763,126	763,126
Other State	15,890	534,158	(39,098)	290,091	290,091
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$4,180,845</u>	<u>\$4,939,119</u>	<u>\$4,930,731</u>	<u>\$4,938,434</u>	<u>\$4,774,881</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Int//ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	150,249	139,449	142,858	142,000	135,000
Health Fees	0	0	0	0	0
Interest	349,258	314,378	565,841	450,000	100,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,153,373	1,181,578	771,571	721,488	710,000
Tuition - International Student	3,048,891	3,559,999	3,746,530	3,087,116	2,467,500
Other Student Fees	60,289	57,678	0	0	0
Other Local	714,806	792,373	878,600	750,044	696,965
Revenue Shortfall	0	(106,514)	0	0	0
Total Local	<u>\$5,476,866</u>	<u>\$5,938,941</u>	<u>\$6,105,400</u>	<u>\$5,150,648</u>	<u>\$4,109,465</u>
Other:					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In - from OPEB	0	0	1,303,436	1,648,930	1,454,345
Sale of Equipment/Surplus	30,646	22,686	38,486	34,538	0
Total Other Sources	<u>\$30,646</u>	<u>\$22,686</u>	<u>\$1,341,922</u>	<u>\$1,683,468</u>	<u>\$1,454,345</u>
TOTAL INCOME	<u><u>\$116,091,195</u></u>	<u><u>\$120,008,621</u></u>	<u><u>\$128,004,468</u></u>	<u><u>\$127,137,601</u></u>	<u><u>\$117,073,052</u></u>

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

INCOME:	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
Federal:					
Categorical Funds	\$4,537,726	\$6,869,592	\$6,843,932	\$6,813,870	\$8,698,870
Other Federal	0	0	0		
Total Federal	<u>\$4,537,726</u>	<u>\$6,869,592</u>	<u>\$6,843,932</u>	<u>\$6,813,870</u>	<u>\$8,698,870</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	\$8,690,223	\$10,675,744	\$32,119,728	\$47,097,052	\$33,938,465
Grants	10,094,694	3,821,325	4,823,561	2,839,449	3,049,259
Student Equity & Achievement Prg	7,301,186	6,945,756	7,337,503	8,473,094	7,375,628
Parity/Part-Time Faculty Comp	0	0	0	0	0
Lottery	978,980	1,214,982	1,170,510	721,528	721,528
State Block Grants	10,199,751	8,970,975	9,013,917	9,675,967	8,478,181
Student Financial Aid Admin	883,810	951,007	970,010	917,839	881,031
Full-Time Faculty Hiring 2018-19	0	0	0	0	0
Other State	(6,583)	120,689	65,366	417,856	233,765
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$38,142,061</u>	<u>\$32,700,478</u>	<u>\$55,500,595</u>	<u>\$70,142,785</u>	<u>\$54,677,857</u>
Local:					
Community Service Fees	\$9,750	\$7,901	\$743	\$0	\$65,395
Intl/ACE/Cont Ed	247,187	122,873	80,606	69,155	80,000
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	853,932	885,936	931,901	1,542,359	1,159,056
Interest	0	0	0	738	0
Parking Fees & Fines	1,450,014	1,289,135	1,183,967	1,198,000	504,500
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	310,203	194,692	230,112	117,704	1,105,208
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,871,086</u>	<u>\$2,500,537</u>	<u>\$2,427,329</u>	<u>\$2,927,956</u>	<u>\$2,914,159</u>
Other:					
Interfund Transfers	\$612,000	\$0	\$7,100	\$0	\$0
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$612,000</u>	<u>\$0</u>	<u>\$7,100</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$46,162,873</u></u>	<u><u>\$42,070,607</u></u>	<u><u>\$64,778,956</u></u>	<u><u>\$79,884,611</u></u>	<u><u>\$66,290,886</u></u>

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

	Tentative Budget 20/21
Federal	
Categoricals	
America's Promise Grant	\$579,132
Bi National Border Health Grants	1,044,759
Child Development (Childcare Food, Foster Care, Head Start)	1,096,632
Financial Aid Administrative Allowance	97,395
National Science Foundation (NSF) Grants	0
Perkins Vocational Technical Education Act (VTEA)	1,330,716
STEM Guided Pathways	1,955,270
Temporary Assistance for Needy Families (TANF) Federal Portion	156,197
Title V	1,363,894
Veterans Education & Resource Center	367,051
Workstudy	607,824
Other Federal Revenue	100,000
TOTAL FEDERAL	\$8,698,870
State	
Categoricals	
AB19 California College Promise	\$2,546,260
California Work Opportunities and Responsibility to Kids (CalWORKs)	1,793,975
Classified Professional Development Block Grant	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	586,196
Cooperative Agencies Resources for Education (CARE)	421,880
Disabled Students Programs & Services (DSPS)	2,183,671
Extended Opportunities, Programs & Services (EOPS)	2,137,600
Financial Aid Administrative Allowance	881,031
Financial Aid Technology	356,383
Guided Pathways	1,674,350
Staff Development & Staff Diversity	128,231
Strong Workforce	19,907,528
Student Equity & Achievement (formerly Std Equity, SSSP, Basic Skills Init)	7,375,628
Student Success Completion (formerly FT Std Success, CC Completion)	1,968,193
Temporary Assistance for Needy Families (TANF - 50% State portion)	156,197
Total State Categoricals	\$42,195,124
Grants	
California Apprentice Initiatives	\$0
Campus Safety & Sexual Assault	15,475
Child Development (General Childcare, Infant/Toddler, Foster Care)	1,447,299
Economic Development	74,000
Enrollment Growth & Retention	202,415
Funds for Student Success-Middle College High School	100,000
Improving Online CTE Pathways	480,000
Incarcerated Students Reentry Grant	158,667
Institutional Effectiveness Partnership Initiative	305,451
Veterans Resource Center	265,952
Zero Textbook Cost	0
Total State Grants	\$3,049,259
Other State Restricted Funds	
Proposition 20- Restricted Lottery Funds	\$721,528
State Block Grants (Instructional Support, Adult Education)	8,478,181
Other State Revenue	233,765
Total Other	\$9,433,474
TOTAL STATE	\$54,677,857
Local	
Community Services	\$65,395
Intl/ACE/Cont Ed	80,000
Health Fees	1,159,056
Parking Fees & Fines	504,500
Other Local Income:	
Grossmont Healthcare District	0
Miscellaneous Grants	1,105,208
Total Other Local	1,105,208
TOTAL LOCAL	2,914,159
TOTAL RESTRICTED INCOME	\$66,290,886

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,545,494	\$20,504,825	\$20,561,601	\$23,237,825	\$23,100,145
12 Contract Adm, Counselors, Librarians	9,790,144	9,549,742	9,690,174	11,040,819	11,466,034
13 Hourly Teachers	19,857,791	19,826,453	24,518,649	19,857,763	18,079,391
14 Hourly Adm, Counselors, Librarians	2,495,538	2,773,287	2,968,033	2,685,448	3,547,982
Object Group 1000 Total	<u>\$52,688,967</u>	<u>\$52,654,307</u>	<u>\$57,738,457</u>	<u>\$56,821,855</u>	<u>\$56,193,552</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$22,137,411	\$22,808,416	\$24,717,124	\$26,543,356	\$27,686,230
22 Contract Instructional Aides	2,163,731	2,399,318	2,482,112	2,798,308	3,021,338
23 Hourly Non-Instructional	2,963,270	3,366,410	3,497,009	3,306,491	2,659,355
24 Hourly Instructional Aides	2,101,540	2,213,457	2,168,411	2,082,939	1,398,410
Object Group 2000 Total	<u>\$29,365,952</u>	<u>\$30,787,601</u>	<u>\$32,864,656</u>	<u>\$34,731,094</u>	<u>\$34,765,333</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$28,901,923	\$31,157,756	\$34,001,252	\$35,803,834	\$38,159,677
3x Early Retirement & Retiree Benefits	2,053,650	1,500,137	1,811,648	1,704,203	1,504,345
Object Group 3000 Total	<u>\$30,955,573</u>	<u>\$32,657,893</u>	<u>\$35,812,900</u>	<u>\$37,508,037</u>	<u>\$39,664,022</u>
SUPPLIES:					
4x Supplies	\$3,299,951	\$3,044,088	\$3,047,415	\$3,089,231	\$4,595,009
Object Group 4000 Total	<u>\$3,299,951</u>	<u>\$3,044,088</u>	<u>\$3,047,415</u>	<u>\$3,089,231</u>	<u>\$4,595,009</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$24,037,495	\$19,913,223	\$40,161,371	\$56,754,957	\$35,634,278
52 Travel and Mileage	982,090	920,414	1,140,334	921,240	1,340,567
53 Fees, Software, Memberships, Dues	1,324,653	1,430,826	1,362,506	1,364,206	1,593,857
54 Insurance	675,502	772,292	898,685	897,046	943,677
55 Utilities and Operations	3,729,170	3,462,724	3,571,395	3,951,724	4,244,916
56 Rents, Repairs & Maintenance	2,748,572	3,023,512	3,098,246	3,528,851	3,681,310
57 Audits, Interest, and Legals	371,762	329,774	340,671	865,548	455,823
58 Advertising, Postage & Other Operating	339,714	287,703	327,060	335,951	547,438
59 Other Holding	0	0	0	0	(4,567,907)
Object Group 5000 Total	<u>\$34,208,958</u>	<u>\$30,140,468</u>	<u>\$50,900,268</u>	<u>\$68,619,523</u>	<u>\$43,873,959</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$21,471	\$15,677	\$0	\$61,000
62 Building Alterations	0	9,741	56,679	61,247	7,000
63 Books	118,742	115,716	279,773	100,700	40,935
64 Equipment	1,449,753	1,772,647	2,803,171	2,130,972	2,357,110
Object Group 6000 Total	<u>\$1,592,555</u>	<u>\$1,919,575</u>	<u>\$3,155,300</u>	<u>\$2,292,919</u>	<u>\$2,466,045</u>
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$188,853	\$225,000
73 Interfund Transfers	4,943,963	7,008,630	19,953,985	841,092	534,797
75/76 Std Financial Aid & Othr Pymts to Stdts	2,510,207	2,673,003	4,635,020	4,728,674	6,263,079
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	<u>\$7,609,779</u>	<u>\$9,883,543</u>	<u>\$24,768,176</u>	<u>\$5,758,619</u>	<u>\$7,022,876</u>
Total Expenditures	<u><u>\$159,721,735</u></u>	<u><u>\$161,087,475</u></u>	<u><u>\$208,287,172</u></u>	<u><u>\$208,821,278</u></u>	<u><u>\$188,580,796</u></u>

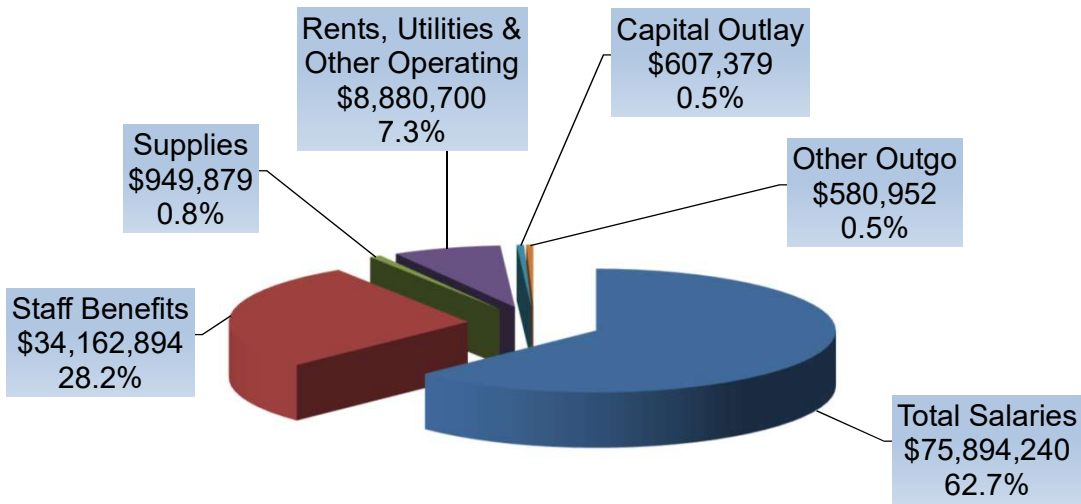
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,395,374	\$20,216,332	\$20,072,056	\$22,919,359	\$22,662,088
12 Contract Adm, Counselors, Librarians	7,099,891	7,018,996	7,314,613	8,516,967	8,812,109
13 Hourly Teachers	19,480,999	19,490,136	23,752,322	19,614,946	17,523,925
14 Hourly Adm, Counselors, Librarians	442,787	705,571	750,258	692,866	541,873
Object Group 1000 Total	<u>\$47,419,051</u>	<u>\$47,431,035</u>	<u>\$51,889,249</u>	<u>\$51,744,138</u>	<u>\$49,539,995</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,144,449	\$18,454,695	\$20,018,144	\$21,724,177	\$22,705,329
22 Contract Instructional Aides	2,035,289	2,085,155	2,221,637	2,307,769	2,469,180
23 Hourly Non-Instructional	1,232,293	1,535,290	1,639,036	1,532,152	854,857
24 Hourly Instructional Aides	829,044	1,157,498	733,340	1,005,656	324,879
Object Group 2000 Total	<u>\$22,241,075</u>	<u>\$23,232,638</u>	<u>\$24,612,157</u>	<u>\$26,569,754</u>	<u>\$26,354,245</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$24,459,654	\$26,362,814	\$29,006,334	\$30,583,532	\$32,658,549
3x Early Retirement & Retiree Benefits	1,381,642	1,500,137	1,811,648	1,704,203	1,504,345
Object Group 3000 Total	<u>\$25,841,296</u>	<u>\$27,862,951</u>	<u>\$30,817,982</u>	<u>\$32,287,735</u>	<u>\$34,162,894</u>
SUPPLIES:					
4x Supplies	\$1,124,156	\$645,156	\$743,600	\$953,952	\$949,879
Object Group 4000 Total	<u>\$1,124,156</u>	<u>\$645,156</u>	<u>\$743,600</u>	<u>\$953,952</u>	<u>\$949,879</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,098,723	\$3,707,722	\$3,559,973	\$3,659,163	\$2,725,892
52 Travel and Mileage	480,891	458,603	580,844	474,557	271,850
53 Fees, Software, Memberships, Dues	1,173,857	1,260,517	1,233,817	1,182,873	1,158,928
54 Insurance	573,486	705,284	809,900	803,424	853,677
55 Utilities and Operations	3,247,278	2,909,770	3,030,032	3,519,081	3,723,020
56 Rents, Repairs & Maintenance	2,666,729	2,930,275	2,978,065	3,436,501	3,285,540
57 Audits, Interest, and Legals	329,929	290,274	322,610	850,917	444,573
58 Advertising, Postage & Other Operating	241,935	214,029	280,706	298,579	283,485
59 Other Holding	0	0	0	0	(3,866,265)
Object Group 5000 Total	<u>\$11,812,828</u>	<u>\$12,476,474</u>	<u>\$12,795,947</u>	<u>\$14,225,095</u>	<u>\$8,880,700</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$16,396	\$778	\$0	\$61,000
62 Building Alterations	0	7,966	55,249	61,247	7,000
63 Books	33,078	55,005	55,512	80,402	20,000
64 Equipment	435,971	609,316	1,501,819	975,160	519,379
Object Group 6000 Total	<u>\$493,109</u>	<u>\$688,683</u>	<u>\$1,613,358</u>	<u>\$1,116,809</u>	<u>\$607,379</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,413,980	4,928,054	9,632,466	456,956	334,797
75/76 Stdt Financial Aid & Othr Pymts to Stdts	286,336	239,777	484,713	389,508	246,155
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	<u>\$3,692,024</u>	<u>\$5,202,027</u>	<u>\$10,106,350</u>	<u>\$846,464</u>	<u>\$580,952</u>
Total Expenditures	<u>\$112,623,539</u>	<u>\$117,538,964</u>	<u>\$132,578,643</u>	<u>\$127,743,947</u>	<u>\$121,076,044</u>

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

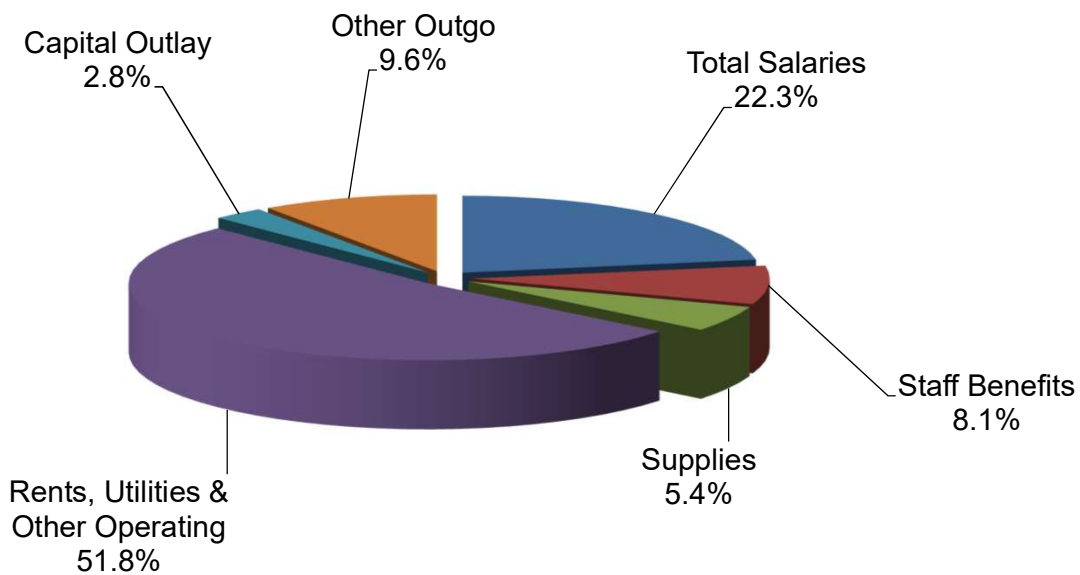
	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$150,120	\$288,493	\$489,545	\$318,466	\$438,057
12 Contract Adm, Counselors, Librarians	2,690,253	2,530,746	2,375,561	2,523,852	2,653,925
13 Hourly Teachers	376,792	336,317	766,327	242,817	555,466
14 Hourly Adm, Counselors, Librarians	2,052,751	2,067,716	2,217,775	1,992,582	3,006,109
Object Group 1000 Total	<u>\$5,269,916</u>	<u>\$5,223,272</u>	<u>\$5,849,208</u>	<u>\$5,077,717</u>	<u>\$6,653,557</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,992,962	\$4,353,721	\$4,698,980	\$4,819,179	\$4,980,901
22 Contract Instructional Aides	128,442	314,163	260,475	490,539	552,158
23 Hourly Non-Instructional	1,730,977	1,831,120	1,857,973	1,774,339	1,804,498
24 Hourly Instructional Aides	1,272,496	1,055,959	1,435,071	1,077,283	1,073,531
Object Group 2000 Total	<u>\$7,124,877</u>	<u>\$7,554,963</u>	<u>\$8,252,499</u>	<u>\$8,161,340</u>	<u>\$8,411,088</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,442,269	\$4,794,942	\$4,994,918	\$5,220,302	\$5,501,128
3x Early Retirement & Retiree Benefits	672,008	0	0	0	0
Object Group 3000 Total	<u>\$5,114,277</u>	<u>\$4,794,942</u>	<u>\$4,994,918</u>	<u>\$5,220,302</u>	<u>\$5,501,128</u>
SUPPLIES:					
4x Supplies	\$2,175,795	\$2,398,932	\$2,303,815	\$2,135,279	\$3,645,130
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$20,938,772	\$16,205,501	\$36,601,398	\$53,095,794	\$32,908,386
52 Travel and Mileage	501,199	461,811	559,490	446,683	1,068,717
53 Fees, Software, Memberships, Dues	150,796	170,309	128,689	181,333	434,929
54 Insurance	102,016	67,008	88,785	93,622	90,000
55 Utilities and Operations	481,892	552,954	541,363	432,643	521,896
56 Rents, Repairs & Maintenance	81,843	93,237	120,181	92,350	395,770
57 Audits, Interest, and Legals	41,833	39,500	18,061	14,631	11,250
58 Advertising, Postage & Other Operating	97,779	73,674	46,354	37,372	263,953
59 Other Holding	0	0	0	0	(701,642)
Object Group 5000 Total	<u>\$22,396,130</u>	<u>\$17,663,994</u>	<u>\$38,104,321</u>	<u>\$54,394,428</u>	<u>\$34,993,259</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$5,075	\$14,899	\$0	\$0
62 Building Alterations	0	1,775	1,430	0	0
63 Books	85,664	60,711	224,261	20,298	20,935
64 Equipment	1,013,782	1,163,331	1,301,352	1,155,812	1,837,731
Object Group 6000 Total	<u>\$1,099,446</u>	<u>\$1,230,892</u>	<u>\$1,541,942</u>	<u>\$1,176,110</u>	<u>\$1,858,666</u>
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$188,853	\$225,000
73 Interfund Transfers	1,529,983	2,080,576	10,321,519	384,136	200,000
75/76 Std't Financial Aid & Othr Pymts to Std'ts	2,223,871	2,433,226	4,150,307	4,339,166	6,016,924
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,917,755</u>	<u>\$4,681,516</u>	<u>\$14,661,826</u>	<u>\$4,912,155</u>	<u>\$6,441,924</u>
Total Expenditures	<u>\$47,098,196</u>	<u>\$43,548,511</u>	<u>\$75,708,529</u>	<u>\$81,077,331</u>	<u>\$67,504,752</u>

Total All Sites - Unrestricted General Fund



Total Compensation 90.9%

Total All Sites - Restricted General Fund



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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,208,403	\$15,319,207	\$14,939,777	\$16,838,622	\$16,797,711
12 Contract Adm, Counselors, Librarians	5,106,256	4,945,625	5,085,812	5,934,535	6,320,547
13 Hourly Teachers	13,412,957	13,329,364	16,820,547	13,371,840	11,576,015
14 Hourly Adm, Counselors, Librarians	1,500,466	1,920,507	2,123,492	1,828,699	2,700,028
Object Group 1000 Total	<u>\$35,228,082</u>	<u>\$35,514,703</u>	<u>\$38,969,628</u>	<u>\$37,973,696</u>	<u>\$37,394,301</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,802,154	\$10,041,952	\$10,927,352	\$11,392,460	\$12,030,323
22 Contract Instructional Aides	1,439,313	1,527,569	1,608,585	1,717,321	1,844,120
23 Hourly Non-Instructional	1,699,597	2,058,259	2,117,477	2,067,792	1,719,375
24 Hourly Instructional Aides	1,475,892	1,496,751	1,442,301	1,425,243	902,687
Object Group 2000 Total	<u>\$14,416,956</u>	<u>\$15,124,531</u>	<u>\$16,095,715</u>	<u>\$16,602,816</u>	<u>\$16,496,505</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,528,096	\$17,992,632	\$19,619,562	\$20,366,101	\$21,664,706
3x Early Retirement & Retiree Benefits	628,018	155,865	123,345	41,500	50,000
Object Group 3000 Total	<u>\$17,156,114</u>	<u>\$18,148,497</u>	<u>\$19,742,907</u>	<u>\$20,407,601</u>	<u>\$21,714,706</u>
SUPPLIES:					
4x Supplies Object Group 4000 Total	\$1,802,569	\$1,608,002	\$1,550,258	\$1,690,510	\$2,398,997
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,487,467	\$3,714,170	\$4,208,229	\$4,825,981	\$4,908,405
52 Travel and Mileage	493,948	435,835	460,540	389,855	743,151
53 Fees, Software, Memberships, Dues	281,415	296,063	321,450	349,300	564,401
54 Insurance	138,124	134,017	120,281	119,638	130,000
55 Utilities and Operations	1,970,685	1,861,160	1,906,826	2,061,573	2,490,886
56 Rents, Repairs & Maintenance	758,955	838,328	870,510	946,276	1,175,335
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	109,663	103,168	117,683	108,652	285,577
59 Other Holding	0	0	0	0	(2,259,571)
Object Group 5000 Total	<u>\$7,240,257</u>	<u>\$7,382,741</u>	<u>\$8,005,519</u>	<u>\$8,801,275</u>	<u>\$8,038,184</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$366	\$14,899	\$0	\$61,000
62 Building Alterations	0	7,207	3,990	50,690	7,000
63 Books	33,285	55,021	223,185	35,902	20,891
64 Equipment	683,483	1,231,680	1,195,650	1,121,516	1,869,749
Object Group 6000 Total	<u>\$740,828</u>	<u>\$1,294,274</u>	<u>\$1,437,724</u>	<u>\$1,208,108</u>	<u>\$1,958,640</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,281,548	2,161,754	12,670,851	234,814	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	1,707,507	1,855,414	2,715,675	2,285,869	3,011,170
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,989,055</u>	<u>\$4,017,168</u>	<u>\$15,386,526</u>	<u>\$2,520,683</u>	<u>\$3,075,110</u>
Total Expenditures	<u>\$79,573,861</u>	<u>\$83,089,916</u>	<u>\$101,188,277</u>	<u>\$89,204,689</u>	<u>\$91,076,443</u>

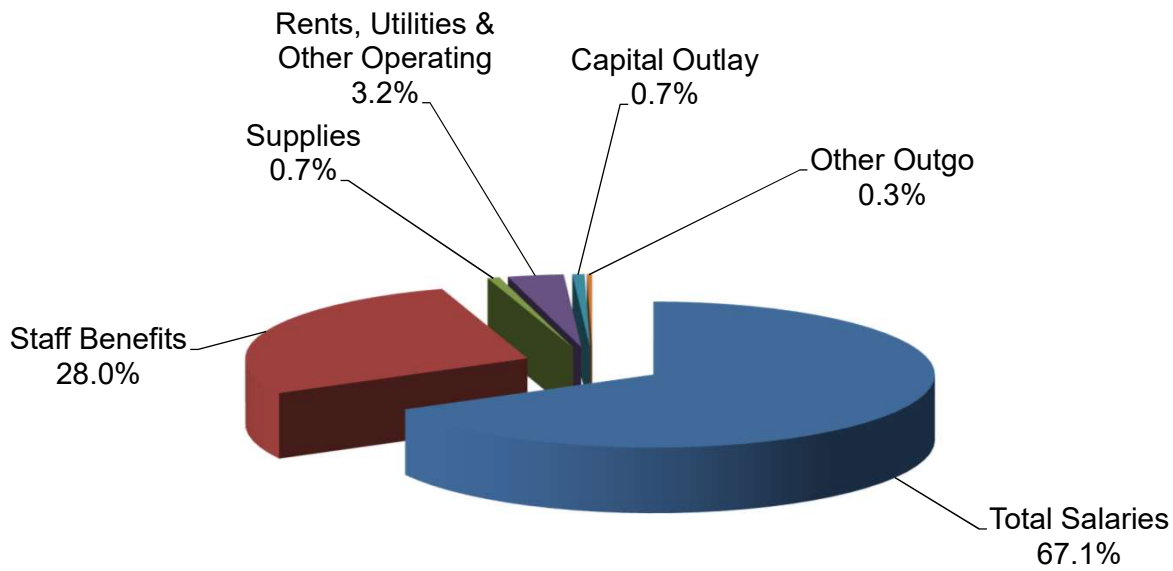
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,159,658	\$15,226,938	\$14,762,471	\$16,667,602	\$16,391,324
12 Contract Adm, Counselors, Librarians	3,619,582	3,534,528	3,849,093	4,533,376	4,840,595
13 Hourly Teachers	13,394,127	13,314,689	16,527,690	13,354,129	11,491,688
14 Hourly Adm, Counselors, Librarians	291,259	430,059	471,977	381,286	311,277
Object Group 1000 Total	<u>\$32,464,626</u>	<u>\$32,506,214</u>	<u>\$35,611,231</u>	<u>\$34,936,393</u>	<u>\$33,034,884</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,703,137	\$7,602,642	\$8,394,366	\$8,817,082	\$9,219,156
22 Contract Instructional Aides	1,295,737	1,323,599	1,392,865	1,468,195	1,537,763
23 Hourly Non-Instructional	730,970	1,022,983	1,055,257	959,258	680,649
24 Hourly Instructional Aides	643,976	990,355	549,840	800,784	226,297
Object Group 2000 Total	<u>\$10,373,820</u>	<u>\$10,939,579</u>	<u>\$11,392,328</u>	<u>\$12,045,319</u>	<u>\$11,663,865</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,603,325	\$15,653,053	\$17,218,832	\$17,909,934	\$18,633,383
3x Early Retirement & Retiree Benefits	131,334	155,865	123,345	41,500	50,000
Object Group 3000 Total	<u>\$14,734,659</u>	<u>\$15,808,918</u>	<u>\$17,342,177</u>	<u>\$17,951,434</u>	<u>\$18,683,383</u>
SUPPLIES:					
4x Supplies	\$589,175	\$318,903	\$237,949	\$296,760	\$475,858
Object Group 4000 Total	<u>\$589,175</u>	<u>\$318,903</u>	<u>\$237,949</u>	<u>\$296,760</u>	<u>\$475,858</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$422,197	\$422,430	\$571,421	\$636,484	\$553,317
52 Travel and Mileage	242,231	254,388	249,560	160,580	178,698
53 Fees, Software, Memberships, Dues	241,413	256,330	260,990	257,172	270,262
54 Insurance	69,062	67,009	60,140	59,819	70,000
55 Utilities and Operations	1,823,006	1,669,900	1,678,261	1,940,821	2,109,629
56 Rents, Repairs & Maintenance	728,235	798,969	819,737	919,884	1,097,676
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	39,168	60,215	101,628	74,527	85,724
59 Other Holding	0	0	0	0	(2,259,571)
Object Group 5000 Total	<u>\$3,565,312</u>	<u>\$3,529,241</u>	<u>\$3,741,737</u>	<u>\$4,049,287</u>	<u>\$2,105,735</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$366	\$0	\$0	\$61,000
62 Building Alterations	0	7,207	3,990	50,690	7,000
63 Books	33,285	55,021	53,197	35,902	20,000
64 Equipment	244,463	436,709	369,334	281,792	350,253
Object Group 6000 Total	<u>\$301,808</u>	<u>\$499,303</u>	<u>\$426,521</u>	<u>\$368,384</u>	<u>\$438,253</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,281,548	2,161,754	6,272,486	104,814	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	228,670	177,591	421,647	329,430	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,510,218</u>	<u>\$2,339,345</u>	<u>\$6,694,133</u>	<u>\$434,244</u>	<u>\$247,115</u>
Total Expenditures	<u>\$63,539,618</u>	<u>\$65,941,503</u>	<u>\$75,446,076</u>	<u>\$70,081,821</u>	<u>\$66,649,093</u>

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

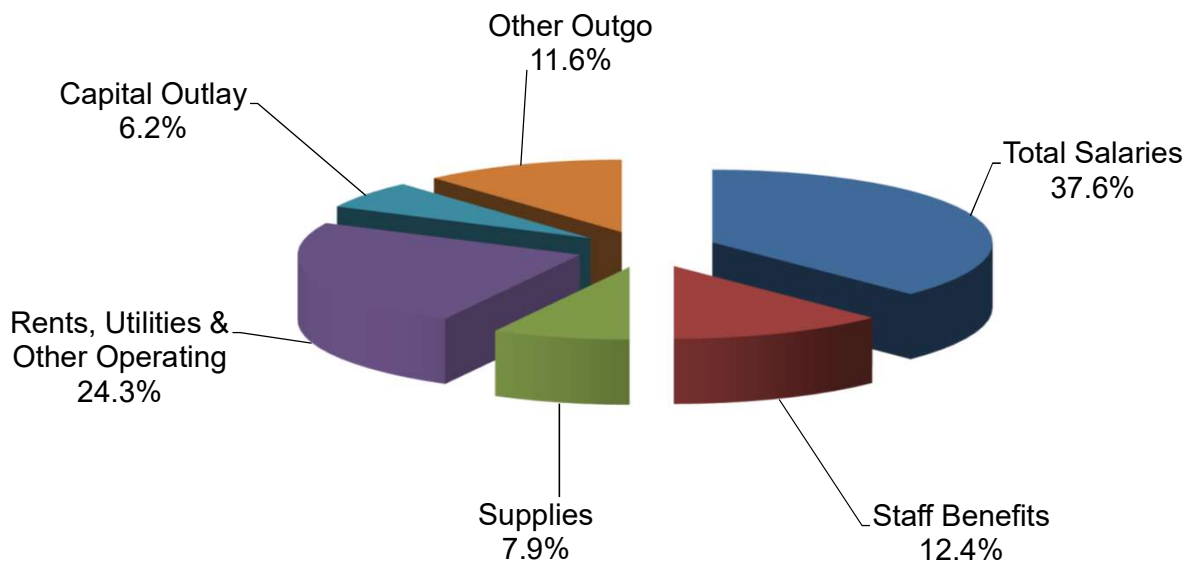
	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$48,745	\$92,269	\$177,306	\$171,020	\$406,387
12 Contract Adm, Counselors, Librarians	1,486,674	1,411,097	1,236,719	1,401,159	1,479,952
13 Hourly Teachers	18,830	14,675	292,857	17,711	84,327
14 Hourly Adm, Counselors, Librarians	1,209,207	1,490,448	1,651,515	1,447,413	2,388,751
Object Group 1000 Total	<u>\$2,763,456</u>	<u>\$3,008,489</u>	<u>\$3,358,397</u>	<u>\$3,037,303</u>	<u>\$4,359,417</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,099,017	\$2,439,310	\$2,532,986	\$2,575,378	\$2,811,167
22 Contract Instructional Aides	143,576	203,970	215,720	249,126	306,357
23 Hourly Non-Instructional	968,627	1,035,276	1,062,220	1,108,534	1,038,726
24 Hourly Instructional Aides	831,916	506,396	892,461	624,459	676,390
Object Group 2000 Total	<u>\$4,043,136</u>	<u>\$4,184,952</u>	<u>\$4,703,387</u>	<u>\$4,557,497</u>	<u>\$4,832,640</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,924,771	\$2,339,579	\$2,400,730	\$2,456,167	\$3,031,323
3x Early Retirement & Retiree Benefits	496,684	0	0	0	0
Object Group 3000 Total	<u>\$2,421,455</u>	<u>\$2,339,579</u>	<u>\$2,400,730</u>	<u>\$2,456,167</u>	<u>\$3,031,323</u>
SUPPLIES:					
4x Supplies	\$1,213,394	\$1,289,099	\$1,312,309	\$1,393,750	\$1,923,139
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,065,270	\$3,291,740	\$3,636,808	\$4,189,497	\$4,355,088
52 Travel and Mileage	251,717	181,447	210,980	229,275	564,453
53 Fees, Software, Memberships, Dues	40,002	39,733	60,460	92,128	294,139
54 Insurance	69,062	67,008	60,141	59,819	60,000
55 Utilities and Operations	147,679	191,260	228,565	120,752	381,257
56 Rents, Repairs & Maintenance	30,720	39,359	50,773	26,392	77,659
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	70,495	42,953	16,055	34,125	199,853
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,674,945</u>	<u>\$3,853,500</u>	<u>\$4,263,782</u>	<u>\$4,751,988</u>	<u>\$5,932,449</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$14,899	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	169,988	0	891
64 Equipment	439,020	794,971	826,316	839,724	1,519,496
Object Group 6000 Total	<u>\$439,020</u>	<u>\$794,971</u>	<u>\$1,011,203</u>	<u>\$839,724</u>	<u>\$1,520,387</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	6,398,365	130,000	0
75/76 Std't Financial Aid & Othr Pymts to Std'ts	1,478,837	1,677,823	2,294,028	1,956,439	2,827,995
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,478,837</u>	<u>\$1,677,823</u>	<u>\$8,692,393</u>	<u>\$2,086,439</u>	<u>\$2,827,995</u>
Total Expenditures	<u>\$16,034,243</u>	<u>\$17,148,413</u>	<u>\$25,742,201</u>	<u>\$19,122,868</u>	<u>\$24,427,350</u>

Grossmont - Unrestricted General Fund



Total Compensation 95.1%

Grossmont - Restricted General Fund



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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,337,091	\$5,185,618	\$5,621,824	\$6,399,203	\$6,302,434
12 Contract Adm, Counselors, Librarians	3,710,379	3,683,307	3,601,775	3,775,487	3,997,714
13 Hourly Teachers	6,444,834	6,496,888	7,696,502	6,485,923	6,503,376
14 Hourly Adm, Counselors, Librarians	990,779	851,874	838,264	851,471	837,954
Object Group 1000 Total	<u>\$16,483,083</u>	<u>\$16,217,687</u>	<u>\$17,758,365</u>	<u>\$17,512,084</u>	<u>\$17,641,478</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,629,600	\$5,933,619	\$6,253,774	\$6,664,342	\$7,023,292
22 Contract Instructional Aides	724,418	871,749	867,727	1,080,987	1,177,218
23 Hourly Non-Instructional	1,117,495	1,182,619	1,267,767	1,159,403	939,980
24 Hourly Instructional Aides	624,468	716,654	726,110	657,696	495,723
Object Group 2000 Total	<u>\$8,095,981</u>	<u>\$8,704,641</u>	<u>\$9,115,378</u>	<u>\$9,562,428</u>	<u>\$9,636,213</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,125,329	\$8,844,707	\$9,643,513	\$10,047,382	\$10,775,133
3x Early Retirement & Retiree Benefits	146,803	64,421	46,320	6,500	0
Object Group 3000 Total	<u>\$8,272,132</u>	<u>\$8,909,128</u>	<u>\$9,689,833</u>	<u>\$10,053,882</u>	<u>\$10,775,133</u>
SUPPLIES:					
4x Supplies	\$1,231,004	\$1,216,967	\$1,244,533	\$1,091,451	\$1,958,891
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,694,106	\$3,255,147	\$2,522,948	\$2,469,778	\$2,647,705
52 Travel and Mileage	332,631	387,376	454,671	353,019	396,088
53 Fees, Software, Memberships, Dues	179,604	284,847	178,310	188,314	224,183
54 Insurance	65,908	30,855	57,289	62,280	56,777
55 Utilities and Operations	1,346,314	1,213,582	1,326,143	1,396,498	1,366,724
56 Rents, Repairs & Maintenance	299,775	350,922	449,449	479,043	563,440
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	42,493	32,368	31,844	32,955	70,221
59 Other Holding	0	0	0	0	(972,993)
Object Group 5000 Total	<u>\$4,960,831</u>	<u>\$5,555,097</u>	<u>\$5,020,654</u>	<u>\$4,981,887</u>	<u>\$4,352,145</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$21,105	\$778	\$0	\$0
62 Building Alterations	0	1,775	50,485	4,836	0
63 Books	85,457	60,695	56,588	64,798	20,044
64 Equipment	716,436	439,061	1,392,331	820,646	431,878
Object Group 6000 Total	<u>\$801,893</u>	<u>\$522,636</u>	<u>\$1,500,182</u>	<u>\$890,280</u>	<u>\$451,922</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	631,442	2,443,428	4,926,236	263,840	263,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	795,680	810,653	1,915,720	1,422,657	1,730,499
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,427,122</u>	<u>\$3,254,081</u>	<u>\$6,841,956</u>	<u>\$1,686,497</u>	<u>\$1,994,339</u>
Total Expenditures	<u>\$41,272,046</u>	<u>\$44,380,237</u>	<u>\$51,170,901</u>	<u>\$45,778,509</u>	<u>\$46,810,121</u>

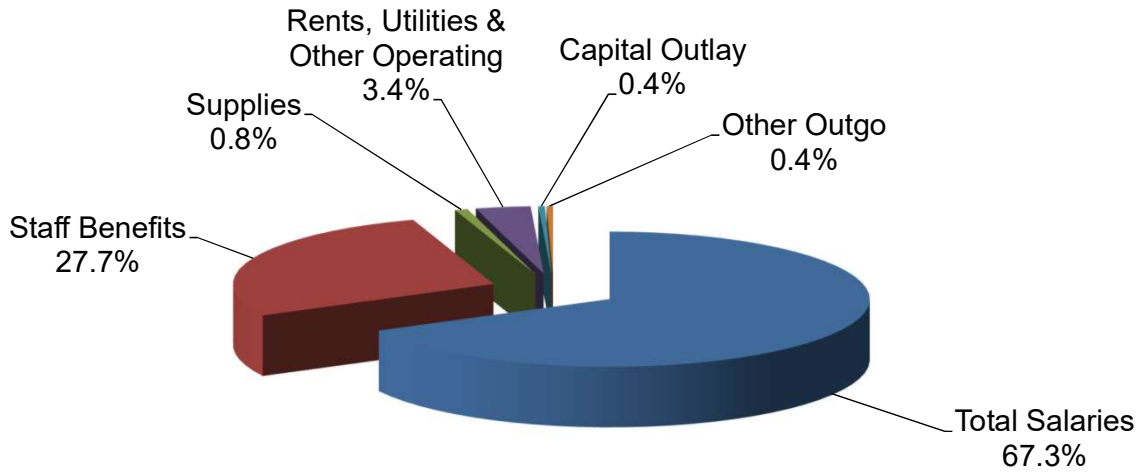
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,235,716	\$4,989,394	\$5,309,585	\$6,251,757	\$6,270,764
12 Contract Adm, Counselors, Librarians	2,506,800	2,563,658	2,462,933	2,652,794	2,823,741
13 Hourly Teachers	6,086,872	6,175,246	7,223,032	6,260,817	6,032,237
14 Hourly Adm, Counselors, Librarians	149,935	274,606	272,004	311,580	230,596
Object Group 1000 Total	<u>\$13,979,323</u>	<u>\$14,002,904</u>	<u>\$15,267,554</u>	<u>\$15,476,948</u>	<u>\$15,357,338</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,484,903	\$4,679,739	\$4,823,875	\$5,113,678	\$5,504,492
22 Contract Instructional Aides	739,552	761,556	822,972	839,574	931,417
23 Hourly Non-Instructional	368,647	413,755	491,797	508,743	174,208
24 Hourly Instructional Aides	183,888	167,091	183,500	204,872	98,582
Object Group 2000 Total	<u>\$5,776,990</u>	<u>\$6,022,141</u>	<u>\$6,322,144</u>	<u>\$6,666,867</u>	<u>\$6,708,699</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,811,519	\$7,342,147	\$8,018,790	\$8,383,569	\$9,069,924
3x Early Retirement & Retiree Benefits	0	64,421	46,320	6,500	0
Object Group 3000 Total	<u>\$6,811,519</u>	<u>\$7,406,568</u>	<u>\$8,065,110</u>	<u>\$8,390,069</u>	<u>\$9,069,924</u>
SUPPLIES:					
4x Supplies	\$306,779	\$124,496	\$306,389	\$373,393	\$259,296
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$155,593	\$204,253	\$293,468	\$250,818	\$176,535
52 Travel and Mileage	100,798	124,819	136,564	164,838	68,452
53 Fees, Software, Memberships, Dues	92,416	155,598	118,714	139,637	103,084
54 Insurance	32,954	30,855	28,645	28,477	26,777
55 Utilities and Operations	1,228,464	1,010,708	1,130,578	1,302,634	1,321,063
56 Rents, Repairs & Maintenance	267,589	317,132	390,467	423,276	357,714
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	23,602	31,718	31,557	32,191	49,621
59 Other Holding	0	0	0	0	(972,993)
Object Group 5000 Total	<u>\$1,901,416</u>	<u>\$1,875,083</u>	<u>\$2,129,993</u>	<u>\$2,341,871</u>	<u>\$1,130,253</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$16,030	\$778	\$0	\$0
62 Building Alterations	0	0	49,055	4,836	0
63 Books	(207)	(16)	2,315	44,500	0
64 Equipment	141,674	89,826	980,441	514,894	130,426
Object Group 6000 Total	<u>\$141,467</u>	<u>\$105,840</u>	<u>\$1,032,589</u>	<u>\$564,230</u>	<u>\$130,426</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	611,756	1,563,840	1,893,840	63,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	50,646	55,250	59,601	55,328	55,880
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$662,402</u>	<u>\$1,619,090</u>	<u>\$1,953,441</u>	<u>\$119,168</u>	<u>\$119,720</u>
Total Expenditures	<u>\$29,579,896</u>	<u>\$31,156,122</u>	<u>\$35,077,220</u>	<u>\$33,932,546</u>	<u>\$32,775,656</u>

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

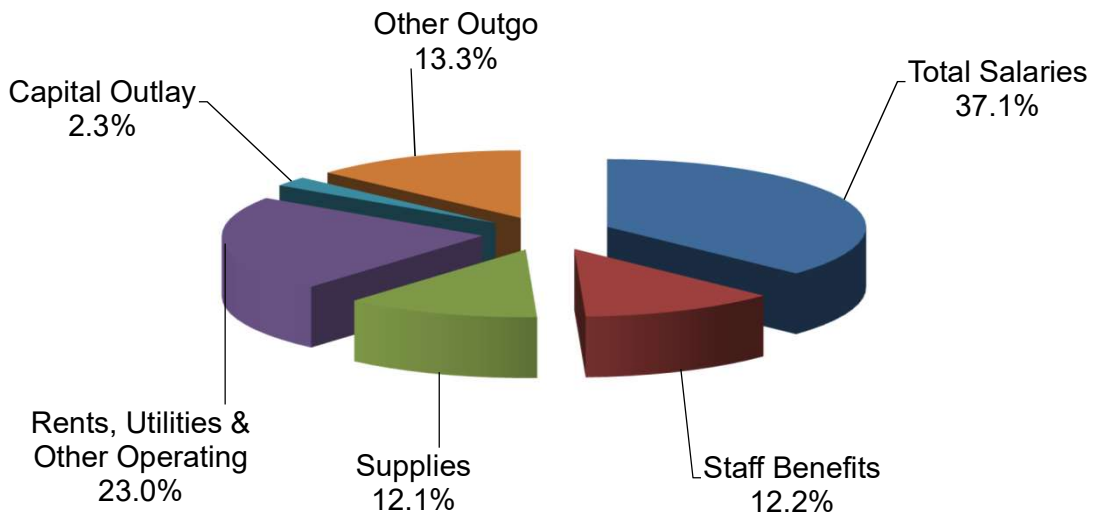
	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$101,375	\$196,224	\$312,239	\$147,446	\$31,670
12 Contract Adm, Counselors, Librarians	1,203,579	1,119,649	1,138,842	1,122,693	1,173,973
13 Hourly Teachers	357,962	321,642	473,470	225,106	471,139
14 Hourly Adm, Counselors, Librarians	840,844	577,268	566,260	539,891	607,358
Object Group 1000 Total	<u>\$2,503,760</u>	<u>\$2,214,783</u>	<u>\$2,490,811</u>	<u>\$2,035,136</u>	<u>\$2,284,140</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,144,697	\$1,253,880	\$1,429,899	\$1,550,664	\$1,518,800
22 Contract Instructional Aides	(15,134)	110,193	44,755	241,413	245,801
23 Hourly Non-Instructional	748,848	768,864	775,970	650,660	765,772
24 Hourly Instructional Aides	440,580	549,563	542,610	452,824	397,141
Object Group 2000 Total	<u>\$2,318,991</u>	<u>\$2,682,500</u>	<u>\$2,793,234</u>	<u>\$2,895,561</u>	<u>\$2,927,514</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,313,810	\$1,502,560	\$1,624,723	\$1,663,813	\$1,705,209
3x Early Retirement & Retiree Benefits	146,803	0	0	0	0
Object Group 3000 Total	<u>\$1,460,613</u>	<u>\$1,502,560</u>	<u>\$1,624,723</u>	<u>\$1,663,813</u>	<u>\$1,705,209</u>
SUPPLIES:					
4x Supplies	\$924,225	\$1,092,471	\$938,144	\$718,058	\$1,699,595
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,538,513	\$3,050,894	\$2,229,480	\$2,218,960	\$2,471,170
52 Travel and Mileage	231,833	262,557	318,107	188,181	327,636
53 Fees, Software, Memberships, Dues	87,188	129,249	59,596	48,677	121,099
54 Insurance	32,954	0	28,644	33,803	30,000
55 Utilities and Operations	117,850	202,874	195,565	93,864	45,661
56 Rents, Repairs & Maintenance	32,186	33,790	58,982	55,767	205,726
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	18,891	650	287	764	20,600
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,059,415</u>	<u>\$3,680,014</u>	<u>\$2,890,661</u>	<u>\$2,640,016</u>	<u>\$3,221,892</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$5,075	\$0	\$0	\$0
62 Building Alterations	0	1,775	1,430	0	0
63 Books	85,664	60,711	54,273	20,298	20,044
64 Equipment	574,762	349,235	411,890	305,752	301,452
Object Group 6000 Total	<u>\$660,426</u>	<u>\$416,796</u>	<u>\$467,593</u>	<u>\$326,050</u>	<u>\$321,496</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	19,686	879,588	3,032,396	200,000	200,000
75/76 Std't Financial Aid & Othr Pymts to Std'ts	745,034	755,403	1,856,119	1,367,329	1,674,619
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$764,720</u>	<u>\$1,634,991</u>	<u>\$4,888,515</u>	<u>\$1,567,329</u>	<u>\$1,874,619</u>
Total Expenditures	<u>\$11,692,150</u>	<u>\$13,224,115</u>	<u>\$16,093,681</u>	<u>\$11,845,963</u>	<u>\$14,034,465</u>

Cuyamaca - Unrestricted General Fund



Total Compensation 95.0%

Cuyamaca - Restricted General Fund



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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	973,509	920,810	1,002,587	1,185,605	1,147,773
13 Hourly Teachers	0	201	1,600	0	0
14 Hourly Adm, Counselors, Librarians	0	0	6,277	4,500	10,000
Object Group 1000 Total	<u>\$973,509</u>	<u>\$921,011</u>	<u>\$1,010,464</u>	<u>\$1,190,105</u>	<u>\$1,157,773</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,705,057	\$6,822,376	\$7,525,155	\$8,186,554	\$8,632,615
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	146,178	125,532	111,765	71,490	0
24 Hourly Instructional Aides	0	52	0	0	0
Object Group 2000 Total	<u>\$6,851,235</u>	<u>\$6,947,960</u>	<u>\$7,636,920</u>	<u>\$8,258,044</u>	<u>\$8,632,615</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,279,242	\$3,689,193	\$4,047,724	\$4,387,679	\$5,275,900
3x Early Retirement & Retiree Benefits	143,318	20,688	34,413	0	0
Object Group 3000 Total	<u>\$3,422,560</u>	<u>\$3,709,881</u>	<u>\$4,082,137</u>	<u>\$4,387,679</u>	<u>\$5,275,900</u>
SUPPLIES:					
4x Supplies	\$189,504	\$189,722	\$224,696	\$213,498	\$154,921
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$15,896,971	\$10,570,222	\$18,683,416	\$2,531,559	\$505,824
52 Travel and Mileage	127,844	131,139	188,103	109,884	42,451
53 Fees, Software, Memberships, Dues	27,078	11,372	19,124	42,031	44,260
54 Insurance	0	0	0	0	0
55 Utilities and Operations	376,265	74,321	228,210	128,933	153,000
56 Rents, Repairs & Maintenance	228,073	212,142	299,753	229,477	165,050
57 Audits, Interest, and Legals	137,991	92,970	91,943	143,973	136,750
58 Advertising, Postage & Other Operating	107,736	121,819	143,320	122,603	152,940
59 Other Holding	0	0	0	0	(1,335,343)
Object Group 5000 Total	<u>\$16,901,958</u>	<u>\$11,213,985</u>	<u>\$19,653,869</u>	<u>\$3,308,460</u>	<u>(\$135,068)</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	759	2,204	5,721	0
63 Books	0	0	0	0	0
64 Equipment	28,829	83,419	202,220	161,628	29,783
Object Group 6000 Total	<u>\$28,829</u>	<u>\$84,178</u>	<u>\$204,424</u>	<u>\$167,349</u>	<u>\$29,783</u>
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$188,853	\$225,000
73 Interfund Transfers	620,374	380,000	517,488	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	<u>\$775,983</u>	<u>\$581,910</u>	<u>\$696,659</u>	<u>\$188,853</u>	<u>\$225,000</u>
Total Expenditures	<u>\$29,143,578</u>	<u>\$23,648,647</u>	<u>\$33,509,169</u>	<u>\$17,713,988</u>	<u>\$15,340,924</u>

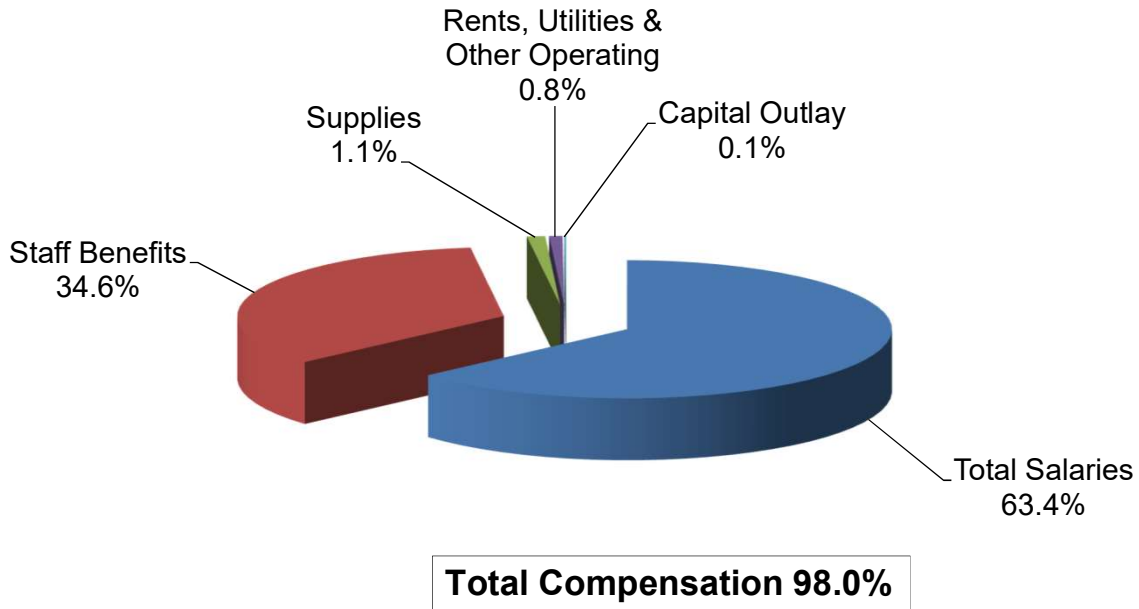
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	973,509	920,810	1,002,587	1,185,605	1,147,773
13 Hourly Teachers	0	201	1,600	0	0
14 Hourly Adm, Counselors, Librarians	0	0	6,277	0	0
Object Group 1000 Total	<u>\$973,509</u>	<u>\$921,011</u>	<u>\$1,010,464</u>	<u>\$1,185,605</u>	<u>\$1,147,773</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,955,809	\$6,161,845	\$6,789,060	\$7,493,417	\$7,981,681
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	132,676	98,552	91,982	56,345	0
24 Hourly Instructional Aides	0	52	0	0	0
Object Group 2000 Total	<u>\$6,088,485</u>	<u>\$6,260,449</u>	<u>\$6,881,042</u>	<u>\$7,549,762</u>	<u>\$7,981,681</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,996,621	\$3,361,098	\$3,763,329	\$4,071,338	\$4,955,242
3x Early Retirement & Retiree Benefits	114,797	20,688	34,413	0	0
Object Group 3000 Total	<u>\$3,111,418</u>	<u>\$3,381,786</u>	<u>\$3,797,742</u>	<u>\$4,071,338</u>	<u>\$4,955,242</u>
SUPPLIES:					
4x Supplies	\$162,529	\$172,429	\$178,672	\$199,140	\$152,275
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$595,865	\$644,129	\$532,691	\$451,979	\$135,450
52 Travel and Mileage	125,189	115,971	167,751	104,602	24,700
53 Fees, Software, Memberships, Dues	10,971	10,244	10,890	18,503	38,960
54 Insurance	0	0	0	0	0
55 Utilities and Operations	95,286	117,148	110,977	122,256	153,000
56 Rents, Repairs & Maintenance	209,136	192,348	293,957	221,161	164,650
57 Audits, Interest, and Legals	96,158	53,470	73,882	129,342	125,500
58 Advertising, Postage & Other Operating	104,589	91,748	113,329	120,595	109,440
59 Other Holding	0	0	0	0	(633,701)
Object Group 5000 Total	<u>\$1,237,194</u>	<u>\$1,225,058</u>	<u>\$1,303,477</u>	<u>\$1,168,438</u>	<u>\$117,999</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	759	2,204	5,721	0
63 Books	0	0	0	0	0
64 Equipment	28,829	64,294	139,074	151,292	13,000
Object Group 6000 Total	<u>\$28,829</u>	<u>\$65,053</u>	<u>\$141,278</u>	<u>\$157,013</u>	<u>\$13,000</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	620,374	380,000	152,488	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	<u>\$612,082</u>	<u>\$414,196</u>	<u>\$141,659</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$12,214,046</u>	<u>\$12,439,982</u>	<u>\$13,454,334</u>	<u>\$14,331,296</u>	<u>\$14,367,970</u>

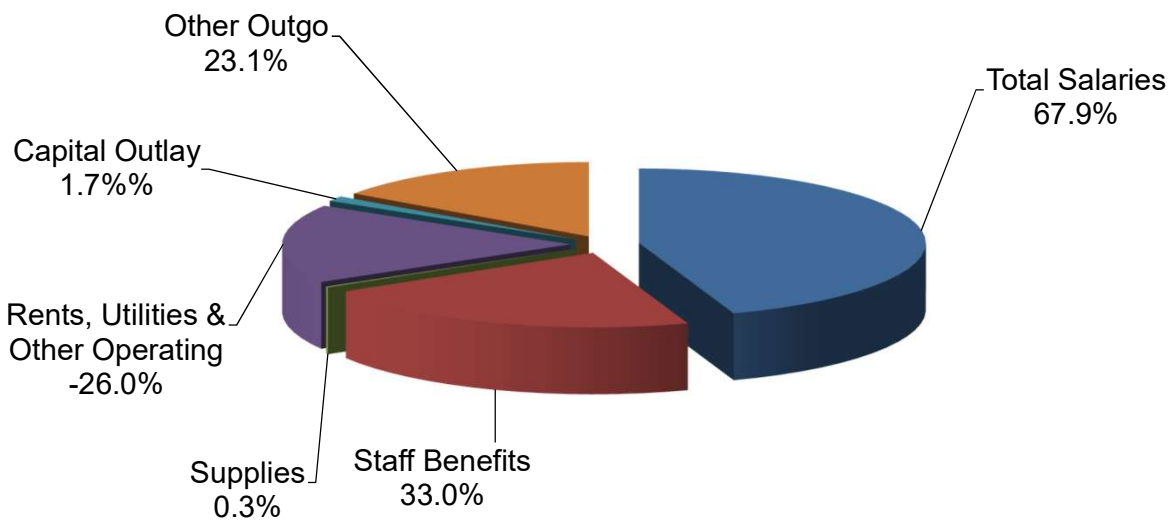
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
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	0	4,500	10,000
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,500</u>	<u>\$10,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$749,248	\$660,531	\$736,095	\$693,137	\$650,934
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	13,502	26,980	19,783	15,145	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$762,750</u>	<u>\$687,511</u>	<u>\$755,878</u>	<u>\$708,282</u>	<u>\$650,934</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$282,621	\$328,095	\$284,395	\$316,341	\$320,658
3x Early Retirement & Retiree Benefits	28,521	0	0	0	0
Object Group 3000 Total	<u>\$311,142</u>	<u>\$328,095</u>	<u>\$284,395</u>	<u>\$316,341</u>	<u>\$320,658</u>
SUPPLIES:					
4x Supplies	\$26,975	\$17,293	\$46,024	\$14,358	\$2,646
Object Group 4000 Total	<u>\$26,975</u>	<u>\$17,293</u>	<u>\$46,024</u>	<u>\$14,358</u>	<u>\$2,646</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$15,301,106	\$9,926,093	\$18,150,725	\$2,079,580	\$370,374
52 Travel and Mileage	2,655	15,168	20,352	5,282	17,751
53 Fees, Software, Memberships, Dues	16,107	1,128	8,234	23,528	5,300
54 Insurance	0	0	0	0	0
55 Utilities and Operations	280,979	(42,827)	117,233	6,677	0
56 Rents, Repairs & Maintenance	18,937	19,794	5,796	8,316	400
57 Audits, Interest, and Legals	41,833	39,500	18,061	14,631	11,250
58 Advertising, Postage & Other Operating	3,147	30,071	29,991	2,008	43,500
59 Other Holding	0	0	0	0	(701,642)
Object Group 5000 Total	<u>\$15,664,764</u>	<u>\$9,988,927</u>	<u>\$18,350,392</u>	<u>\$2,140,022</u>	<u>(\$253,067)</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	0	19,125	63,146	10,336	16,783
Object Group 6000 Total	<u>\$0</u>	<u>\$19,125</u>	<u>\$63,146</u>	<u>\$10,336</u>	<u>\$16,783</u>
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$188,853	\$225,000
73 Interfund Transfers	0	0	365,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$163,901</u>	<u>\$167,714</u>	<u>\$555,000</u>	<u>\$188,853</u>	<u>\$225,000</u>
Total Expenditures	<u>\$16,929,532</u>	<u>\$11,208,665</u>	<u>\$20,054,835</u>	<u>\$3,382,692</u>	<u>\$972,954</u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	145,192	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	4,293	906	0	778	0
Object Group 1000 Total	<u>\$4,293</u>	<u>\$906</u>	<u>\$0</u>	<u>\$145,970</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$600	\$10,469	\$10,843	\$300,000	\$0
22 Contract Instructional Aides	0	0	5,800	0	0
23 Hourly Non-Instructional	0	0	0	7,806	0
24 Hourly Instructional Aides	1,180	0	0	0	0
Object Group 2000 Total	<u>\$1,780</u>	<u>\$10,469</u>	<u>\$16,643</u>	<u>\$307,806</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$969,256	\$631,224	\$690,453	\$1,002,672	\$443,938
3x Early Retirement & Retiree Benefits	1,135,511	1,259,163	1,607,570	1,656,203	1,454,345
Object Group 3000 Total	<u>\$2,104,767</u>	<u>\$1,890,387</u>	<u>\$2,298,023</u>	<u>\$2,658,875</u>	<u>\$1,898,283</u>
SUPPLIES:					
4x Supplies	\$76,874	\$29,397	\$27,928	\$93,772	\$82,200
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,958,951	\$2,373,684	\$14,746,778	\$46,927,639	\$27,572,344
52 Travel and Mileage	27,667	(33,936)	37,020	68,482	158,877
53 Fees, Software, Memberships, Dues	836,556	838,544	843,622	784,561	761,013
54 Insurance	471,470	607,420	721,115	715,128	756,900
55 Utilities and Operations	35,906	313,661	110,216	364,720	234,306
56 Rents, Repairs & Maintenance	1,461,769	1,622,120	1,478,534	1,874,055	1,777,485
57 Audits, Interest, and Legals	233,771	236,804	248,728	721,575	319,073
58 Advertising, Postage & Other Operating	79,822	30,348	34,213	71,741	38,700
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,105,912</u>	<u>\$5,988,645</u>	<u>\$18,220,226</u>	<u>\$51,527,901</u>	<u>\$31,618,698</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	21,005	18,487	12,970	27,182	25,700
Object Group 6000 Total	<u>\$21,005</u>	<u>\$18,487</u>	<u>\$12,970</u>	<u>\$27,182</u>	<u>\$25,700</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,410,599	2,023,448	1,839,410	342,438	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	7,020	6,936	3,625	1,020,148	1,521,410
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,417,619</u>	<u>\$2,030,384</u>	<u>\$1,843,035</u>	<u>\$1,362,586</u>	<u>\$1,728,427</u>
Total Expenditures	<u><u>\$9,732,250</u></u>	<u><u>\$9,968,675</u></u>	<u><u>\$22,418,825</u></u>	<u><u>\$56,124,092</u></u>	<u><u>\$35,353,308</u></u>

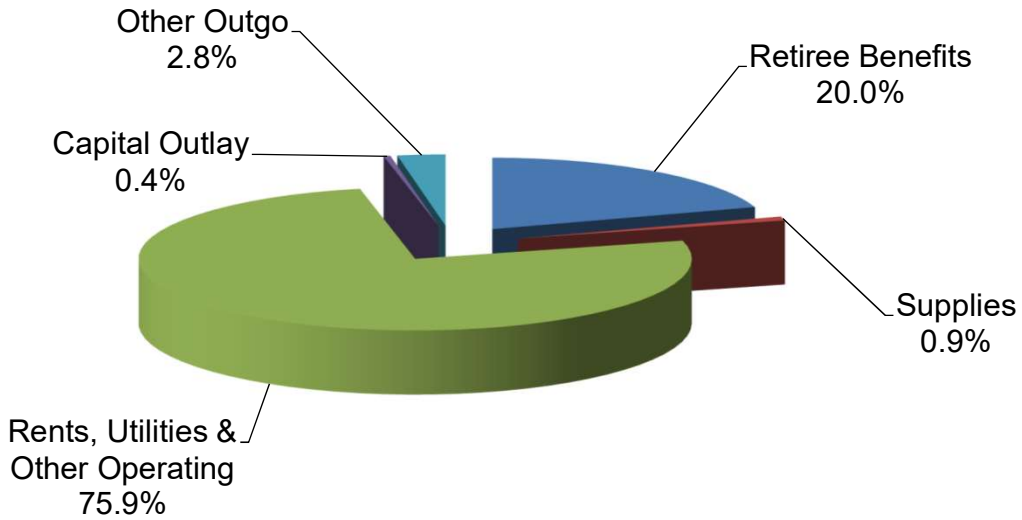
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	145,192	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,593	906	0	0	0
Object Group 1000 Total	<u>\$1,593</u>	<u>\$906</u>	<u>\$0</u>	<u>\$145,192</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$600	\$10,469	\$10,843	\$300,000	\$0
22 Contract Instructional Aides	0	0	5,800	0	0
23 Hourly Non-Instructional	0	0	0	7,806	0
24 Hourly Instructional Aides	1,180	0	0	0	0
Object Group 2000 Total	<u>\$1,780</u>	<u>\$10,469</u>	<u>\$16,643</u>	<u>\$307,806</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$48,189	\$6,516	\$5,383	\$218,691	\$0
3x Early Retirement & Retiree Benefits	1,135,511	1,259,163	1,607,570	1,656,203	1,454,345
Object Group 3000 Total	<u>\$1,183,700</u>	<u>\$1,265,679</u>	<u>\$1,612,953</u>	<u>\$1,874,894</u>	<u>\$1,454,345</u>
SUPPLIES:					
4x Supplies	\$65,673	\$29,328	\$20,590	\$84,659	\$62,450
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,925,068	\$2,436,910	\$2,162,393	\$2,319,882	\$1,860,590
52 Travel and Mileage	12,673	(36,575)	26,969	44,537	0
53 Fees, Software, Memberships, Dues	829,057	838,345	843,223	767,561	746,622
54 Insurance	471,470	607,420	721,115	715,128	756,900
55 Utilities and Operations	100,522	112,014	110,216	153,370	139,328
56 Rents, Repairs & Maintenance	1,461,769	1,621,826	1,473,904	1,872,180	1,665,500
57 Audits, Interest, and Legals	233,771	236,804	248,728	721,575	319,073
58 Advertising, Postage & Other Operating	74,576	30,348	34,192	71,266	38,700
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,108,906</u>	<u>\$5,847,092</u>	<u>\$5,620,740</u>	<u>\$6,665,499</u>	<u>\$5,526,713</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	21,005	18,487	12,970	27,182	25,700
Object Group 6000 Total	<u>\$21,005</u>	<u>\$18,487</u>	<u>\$12,970</u>	<u>\$27,182</u>	<u>\$25,700</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	900,302	822,460	1,313,652	288,302	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	7,020	6,936	3,465	4,750	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$907,322</u>	<u>\$829,396</u>	<u>\$1,317,117</u>	<u>\$293,052</u>	<u>\$214,117</u>
Total Expenditures	<u><u>\$7,289,979</u></u>	<u><u>\$8,001,357</u></u>	<u><u>\$8,601,013</u></u>	<u><u>\$9,398,284</u></u>	<u><u>\$7,283,325</u></u>

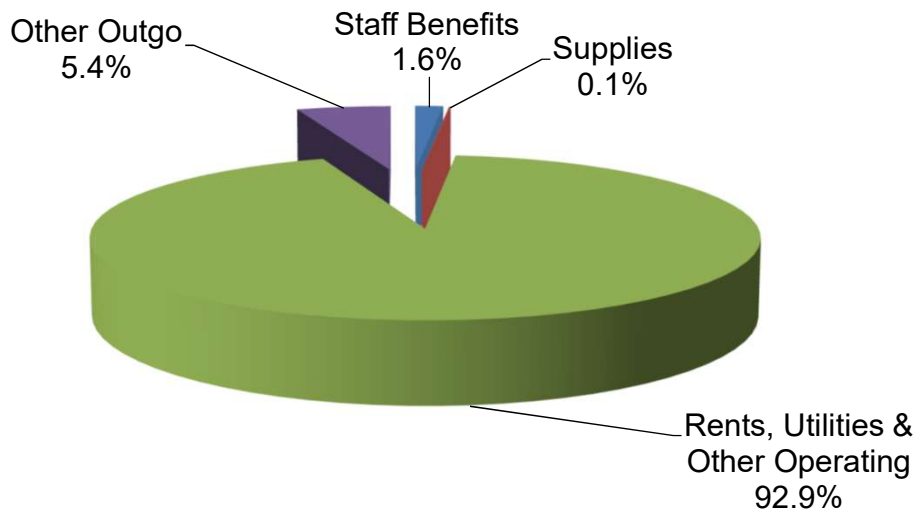
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
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	2,700	0	0	778	0
Object Group 1000 Total	<u>\$2,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$778</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$921,067	\$624,708	\$685,070	\$783,981	\$443,938
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$921,067</u>	<u>\$624,708</u>	<u>\$685,070</u>	<u>\$783,981</u>	<u>\$443,938</u>
SUPPLIES:					
4x Supplies	\$11,201	\$69	\$7,338	\$9,113	\$19,750
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$33,883	(\$63,226)	\$12,584,385	\$44,607,757	\$25,711,754
52 Travel and Mileage	14,994	2,639	10,051	23,945	158,877
53 Fees, Software, Memberships, Dues	7,499	199	399	17,000	14,391
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(64,616)	201,647	0	211,350	94,978
56 Rents, Repairs & Maintenance	0	294	4,630	1,875	111,985
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	5,246	0	21	475	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>(\$2,994)</u>	<u>\$141,553</u>	<u>\$12,599,486</u>	<u>\$44,862,402</u>	<u>\$26,091,985</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	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,510,297	1,200,988	525,758	54,136	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	160	1,015,398	1,514,310
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,510,297</u>	<u>\$1,200,988</u>	<u>\$525,918</u>	<u>\$1,069,534</u>	<u>\$1,514,310</u>
Total Expenditures	<u><u>\$2,442,271</u></u>	<u><u>\$1,967,318</u></u>	<u><u>\$13,817,812</u></u>	<u><u>\$46,725,808</u></u>	<u><u>\$28,069,983</u></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
	16/17	17/18	18/19	Actual	Budget
	16/17	17/18	18/19	19/20	20/21
Grossmont College					
Commission Distributions	\$196,622	\$174,171	\$135,708	\$114,778	\$57,000
Interest Income	332	507	586	438	100
Total	\$196,954	\$174,678	\$136,294	\$115,216	\$57,100
Cuyamaca College					
Commission Distributions	\$80,437	\$71,252	\$55,517	\$42,000	\$19,950
Other Local Revenue	228	279	216	0	0
Interest Income	0	25	15	15	10
Total	\$80,665	\$71,556	\$55,748	\$42,015	\$19,960
Other Commission Distributions					
District Services Allocation	24,092	21,341	16,628	14,263	7,000
Total	\$24,092	\$21,341	\$16,628	\$14,263	\$7,000
 Total Revenue	 \$301,711	 \$267,575	 \$208,670	 \$171,494	 \$84,060

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$534,272	\$737,226	\$836,754	\$913,291	\$942,664
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$534,272</u>	<u>\$737,226</u>	<u>\$836,754</u>	<u>\$913,291</u>	<u>\$942,664</u>
Plus Current Year Income					
Commissions Revenue	301,151	266,764	207,854	171,041	83,950
Other Local Revenue	560	811	816	453	110
Total Revenues	<u>\$301,711</u>	<u>\$267,575</u>	<u>\$208,670</u>	<u>\$171,494</u>	<u>\$84,060</u>
Total Funds Available	<u>\$835,983</u>	<u>\$1,004,801</u>	<u>\$1,045,424</u>	<u>\$1,084,785</u>	<u>\$1,026,724</u>
Less Current Year Expenditures					
Grossmont College	\$30,879	\$63,041	\$54,768	\$83,851	\$100,238
Cuyamaca College	47,878	85,006	51,849	38,270	46,941
District Services	20,000	20,000	25,516	20,000	34,545
Total Expenditures	<u>\$98,757</u>	<u>\$168,047</u>	<u>\$132,133</u>	<u>\$142,121</u>	<u>\$181,724</u>
Total Ending Balance	<u><u>\$737,226</u></u>	<u><u>\$836,754</u></u>	<u><u>\$913,291</u></u>	<u><u>\$942,664</u></u>	<u><u>\$845,000</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	\$888,138	\$26,981	\$27,545	\$942,664
Plus Revenue	57,100	19,960	7,000	84,060
Total Funds Available	\$945,238	\$46,941	\$34,545	\$1,026,724
Less: Expenditures	100,238	46,941	34,545	181,724
Ending Balance	<u><u>\$845,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$845,000</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$44,394	\$85,392	\$104,891	\$131,801	\$151,801
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$44,394	\$85,392	\$104,891	\$131,801	\$151,801
 Plus Current Year Income					
Tuition Fees	\$42,646	\$19,582	\$26,910	\$20,000	\$10,000
Interest	0	0	0	0	0
Total Revenues	\$42,646	\$19,582	\$26,910	\$20,000	\$10,000
 Total Funds Available	\$87,040	\$104,974	\$131,801	\$151,801	\$161,801
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$111,392
Supplies & Materials	0	0	0	0	0
Other Operating	0	83	0	0	20,000
Capital Outlay	1,648	0	0	0	30,409
Total Expenditures	\$1,648	\$83	\$0	\$0	\$161,801
 Total Ending Balance	\$85,392	\$104,891	\$131,801	\$151,801	\$0

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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$33,872	\$7,558	\$50,443	\$120,028	\$119,441
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$33,872	\$7,558	\$50,443	\$120,028	\$119,441
Plus Current Year Income					
Tuition Fees	\$264,285	\$311,592	\$312,289	\$191,765	\$160,000
Interest	0	0	0	0	0
Total Revenues	\$264,285	\$311,592	\$312,289	\$191,765	\$160,000
Total Funds Available	\$298,157	\$319,150	\$362,732	\$311,793	\$279,441
Less Current Year Expenditures					
Salaries & Benefits	\$270,483	\$57,411	\$226,961	\$192,352	\$279,441
Supplies & Materials	0	0	0	0	0
Other Operating	20,116	211,296	15,743	0	0
Total Expenditures	\$290,599	\$268,707	\$242,704	\$192,352	\$279,441
Total Ending Balance	\$7,558	\$50,443	\$120,028	\$119,441	\$0

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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE					
ASGC			\$0	\$354,085	\$368,504
Clubs & Organizations			0	96,100	96,100
Transfer in from ASGC, Inc.			436,767	0	0
Adjusted Beginning Balance			<u>\$436,767</u>	<u>\$450,185</u>	<u>\$464,604</u>
 Plus Current year Income					
Sales			\$152,620	\$122,549	\$60,000
Student Activities Card Sales			17,254	11,118	6,000
Operational Allocation from GC			20,000	20,000	20,000
Activity Revenue			5,662	17,188	5,700
Contributions/Donations			1,149	200	1,000
Interest			764	560	300
Other Local Revenue			12,583	6,727	5,000
Total Revenues			<u>\$210,032</u>	<u>\$178,342</u>	<u>\$98,000</u>
 Total Funds Available			<u>\$646,799</u>	<u>\$628,527</u>	<u>\$562,604</u>
 Less Current Year Expenditures					
Hourly Salaries & Benefits			\$6,861	\$1,670	\$7,150
Supplies			166,382	149,809	86,168
Travel & Conferences			6,352	0	0
Assoc Student Activity Expense			5,774	3,799	6,000
Student Benefit Services			2,783	5,425	6,000
Operational Expense			8,462	3,220	3,000
AS Club/Trust Expense			0	0	96,100
Total Expenditures			<u>\$196,614</u>	<u>\$163,923</u>	<u>\$204,418</u>
 Total Ending Balance			<u><u>\$450,185</u></u>	<u><u>\$464,604</u></u>	<u><u>\$358,186</u></u>

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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE					
ASCC	\$36,118	\$30,232	\$27,843	\$26,757	\$32,209
Clubs & Organizations	63,327	62,952	57,236	61,504	76,594
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$99,445</u>	<u>\$93,184</u>	<u>\$85,079</u>	<u>\$88,261</u>	<u>\$108,803</u>
Plus Current year Income					
Sales	\$16,288	\$28,482	\$18,091	\$19,672	\$10,000
Student Activities Card Sales	2,877	1,763	2,932	1,985	1,000
Operational Allocation from CC	10,000	51,662	10,606	10,000	10,000
Other Local Revenue	622	25,932	2,805	804	2,000
Club Deposits	71,886	31,829	40,592	41,596	0
Total Revenues	<u>\$101,673</u>	<u>\$139,668</u>	<u>\$75,026</u>	<u>\$74,057</u>	<u>\$23,000</u>
Total Funds Available	<u>\$201,118</u>	<u>\$232,852</u>	<u>\$160,105</u>	<u>\$162,318</u>	<u>\$131,803</u>
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$1,836	\$3,264	\$0	\$0	\$0
Activities	0	3,619	2,041	151	0
Commencement	10,013	0	0	0	0
Supplies	6,038	35,497	31,661	25,608	10,000
Operational Expense	1,459	250	68	1,250	2,500
Intra-Fund Transfers Out	200	240	83	0	0
AS Club/Trust Expense	88,388	104,903	37,991	26,506	76,594
Total Expenditures	<u>\$107,934</u>	<u>\$147,773</u>	<u>\$71,844</u>	<u>\$53,515</u>	<u>\$89,094</u>
Total Ending Balance	<u><u>\$93,184</u></u>	<u><u>\$85,079</u></u>	<u><u>\$88,261</u></u>	<u><u>\$108,803</u></u>	<u><u>\$42,709</u></u>

Note:

This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund 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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$91,304	\$146,406	\$47,731	\$126,112	\$132,950
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$91,304	\$146,406	\$47,731	\$126,112	\$132,950
 Plus Current Year Income					
Mandatory Construction Fee	\$74,736	\$76,183	\$79,603	\$64,581	\$60,000
Interest	770	865	1,435	500	200
Total Revenues	\$75,506	\$77,048	\$81,038	\$65,081	\$60,200
 Total Funds Available	\$166,810	\$223,454	\$128,769	\$191,193	\$193,150
 Less Current Year Expenditures					
Supplies & Materials	\$16,045	\$656	\$281	\$53,043	\$42,750
Contract Services	897	2,198	2,376	2,820	84,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	2,260	2,450	0	0	66,400
Legal Advertising	0	419	0	0	0
Capital Outlay	1,202	0	0	2,380	0
Transfer To Capital Project Fund	0	170,000	0	0	0
Total Expenditures	\$20,404	\$175,723	\$2,657	\$58,243	\$193,150
 Total Ending Balance	\$146,406	\$47,731	\$126,112	\$132,950	\$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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$208,480	\$223,279	\$221,112	\$242,732	\$268,817
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$208,480	\$223,279	\$221,112	\$242,732	\$268,817
 Plus Current Year Income					
Student Representation Fees	\$38,513	\$25,845	\$56,321	\$28,767	\$20,000
Interest	12	55	53	50	30
Total Revenues	\$38,525	\$25,900	\$56,374	\$28,817	\$20,030
 Total Funds Available	\$247,005	\$249,179	\$277,486	\$271,549	\$288,847
 Less Current Year Expenditures					
Supplies	\$0	\$372	\$1,873	\$2,214	\$20,000
Contract & Miscellaneous Services	0	3,450	0	0	0
Travel & Conferences	20,576	21,649	18,396	518	0
Transportation	3,150	2,546	2,114	0	5,000
Computer Equipment	0	0	12,371	0	15,000
Rentals & Leases	0	50	0	0	0
Total Expenditures	\$23,726	\$28,067	\$34,754	\$2,732	\$40,000
 Total Ending Balance	<u>\$223,279</u>	<u>\$221,112</u>	<u>\$242,732</u>	<u>\$268,817</u>	<u>\$248,847</u>

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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$82,497	\$82,192	\$90,765	\$104,434	\$119,474
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$82,497	\$82,192	\$90,765	\$104,434	\$119,474
 Plus Current Year Income					
Student Representation Fees	\$18,948	\$12,343	\$28,053	\$15,209	\$13,000
Interest	0	20	22	20	20
Total Revenues	\$18,948	\$12,363	\$28,075	\$15,229	\$13,020
 Total Funds Available	\$101,445	\$94,555	\$118,840	\$119,663	\$132,494
 Less Current Year Expenditures					
Supplies	\$0	\$66	\$0	\$189	\$5,000
Travel & Conferences	19,253	3,573	14,344	0	0
Mileage	0	151	62	0	0
Total Expenditures	\$19,253	\$3,790	\$14,406	\$189	\$5,000
 Total Ending Balance	\$82,192	\$90,765	\$104,434	\$119,474	\$127,494

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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$6,304,787	\$8,027,344	\$9,573,868	\$10,241,863	\$10,329,540
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$6,304,787	\$8,027,344	\$9,573,868	\$10,241,863	\$10,329,540
Plus Current Year Income					
Interest Income	\$316,641	\$199,402	\$713,432	\$442,374	\$200,000
Funding for Current Employees (a)	1,126,491	1,143,585	1,148,421	1,244,233	653,801
Funding for Prior Liability (b)	279,425	203,537	109,578	50,000	0
Total Revenues	\$1,722,557	\$1,546,524	\$1,971,431	\$1,736,607	\$853,801
Total Funds Available	\$8,027,344	\$9,573,868	\$11,545,299	\$11,978,470	\$11,183,341
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$0	\$0	\$1,303,436	\$1,648,930	\$1,454,345
Total Expenditures	\$0	\$0	\$1,303,436	\$1,648,930	\$1,454,345
Total Ending Balance	\$8,027,344	\$9,573,868	\$10,241,863	\$10,329,540	\$9,728,996

Notes:

- (1) As of 6/30/19, Total OPEB Liability is \$21.4 million which is deducted by the amount deposited into irrevocable trust in the amount of \$10.1 million. Net OPEB Liability is \$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.
 - (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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21
BEGINNING BALANCE	\$65,198	\$77,385	\$88,897	\$80,631	\$62,384
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$65,198</u>	<u>\$77,385</u>	<u>\$88,897</u>	<u>\$80,631</u>	<u>\$62,384</u>
 Plus Current Year Income					
Sales	\$86,668	\$54,708	\$44,541	\$22,402	\$10,000
Interest	0	0	0	0	0
Total Revenue	<u>\$86,668</u>	<u>\$54,708</u>	<u>\$44,541</u>	<u>\$22,402</u>	<u>\$10,000</u>
 Total Funds Available	<u>\$151,866</u>	<u>\$132,093</u>	<u>\$133,438</u>	<u>\$103,033</u>	<u>\$72,384</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$205	\$0	\$0	\$0	\$0
Supplies & Materials	56,288	30,707	40,592	26,000	22,683
Other Operating Expenses	17,545	11,358	11,692	14,649	49,701
Tfr to ASCC	443	1,131	523	0	0
Total Expenditures	<u>\$74,481</u>	<u>\$43,196</u>	<u>\$52,807</u>	<u>\$40,649</u>	<u>\$72,384</u>
 Total Ending Balance	<u><u>\$77,385</u></u>	<u><u>\$88,897</u></u>	<u><u>\$80,631</u></u>	<u><u>\$62,384</u></u>	<u><u>\$0</u></u>

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	24,470	10,000	34,470	0
Total	<u><u>\$62,384</u></u>	<u><u>\$10,000</u></u>	<u><u>\$72,384</u></u>	<u><u>\$0</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21 (Multiyear)
Beginning Balance	\$9,308,043	\$10,081,829	\$15,400,729	\$29,420,122	\$23,796,425
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$9,308,043</u>	<u>\$10,081,829</u>	<u>\$15,400,729</u>	<u>\$29,420,122</u>	<u>\$23,796,425</u>
Plus Revenue					
State	\$458,821	\$883,135	\$118,658	\$0	\$0
Local	236,057	85,157	124,347	350,000	200,000
Inter-Fund Transfers In	3,538,645	6,463,004	19,349,196	261,860	0
Insurance Reimbursement	0	2,193,011	340,309	0	0
Total Revenue	<u>\$4,233,523</u>	<u>\$9,624,307</u>	<u>\$19,932,510</u>	<u>\$611,860</u>	<u>\$200,000</u>
Total Funds Available	<u>\$13,541,566</u>	<u>\$19,706,136</u>	<u>\$35,333,239</u>	<u>\$30,031,982</u>	<u>\$23,996,425</u>
Less Current Year Expenditures					
Supplies & Materials	\$40,032	\$57,634	\$129,463	\$171,506	\$0
Other Operating Expenses	354,931	2,222,735	1,770,167	1,191,968	0
Capital Outlay	3,064,774	2,025,038	4,013,487	4,872,083	23,996,425
Total Expenditures	<u>\$3,459,737</u>	<u>\$4,305,407</u>	<u>\$5,913,117</u>	<u>\$6,235,557</u>	<u>\$23,996,425</u>
Total Ending Balance	<u><u>\$10,081,829</u></u>	<u><u>\$15,400,729</u></u>	<u><u>\$29,420,122</u></u>	<u><u>\$23,796,425</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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21 (Multiyear)
<u>Grossmont College</u>					
GC Bldg 36 Secondary Effects	\$415	\$33,050	\$0	\$0	\$242,864
GC Athletic Field, Track & Scoreboards	6,972	122,739	2,742,567	1,088,844	758,548
GC Roofing Renovation & Repair	0	0	0	0	437,797
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	7,861	0	7,500	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	(4,695)	0	0	0	67,092
GC Main Chiller Addition	1,108,970	0	0	0	0
GC Energy Conservation Proj Y 1-5	288,533	0	0	0	670,978
GC Secondary Effects	0	0	0	0	101,094
GC Facilities Issues	66,627	239,671	40,370	11,711	82,866
GC Parking & Circ R&R	155,394	0	0	58,333	564,377
13/14 SM GC Bldg 36 HVAC	7,100	0	0	0	0
14/15 SM GC Pool Equip Replacement	8,436	0	0	0	0
14/15 SM GC Water Tower Replacement	335,046	0	0	0	0
15/16 SM GC Central Chiller	516,021	0	0	0	0
15/16 SM GC Water Tower	183,621	0	0	0	0
16/17 SM GC Fan Coils 53 & 55	0	20,831	27,403	255,092	226,093
17/18 SM GC Bldg 53 & 55 HVAC II	0	0	0	0	229,335
18/19 SM GC Bldg 500 HVAC	0	0	0	21,920	96,738
19/20 SM GC Bldg 500 HVAC	0	0	0	0	53,986
GC Chiller Temporary Repair & Restoration	0	124,723	295,789	33,204	96,285
GC Water Pressure	0	45,500	16,500	1,000	17,000
GC Culinary TV Facil Proj	0	0	9,520	0	90,369
GC Landscape & Sustainability Projects	0	0	22,707	0	92,330
GC CDC Upgrades Facil Proj	0	0	3,220	141,259	13,997
GC Bldg 36	0	0	0	0	4,550,000
GC 500 Complex	0	0	0	0	1,500,000
GC A&C Complx	0	0	0	0	4,165,691
GC Infrastructure Prop V Support	0	0	0	0	1,908,000
GC Sodexo Projects	0	3,808	4,650	14,000	127,542
Total Grossmont College	\$2,680,301	\$590,322	\$3,170,226	\$1,625,363	\$16,440,565

Cuyamaca College

CC Automotive Smog Equipment	\$723	\$0	\$0	\$0	\$34,276
CC Energy Conservation Proj Y 1-5	181,992	108,306	55,404	1,000	0
CC Student Center - Tfr from Std Ctr Fd	0	0	173,637	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	0	26,104	75,170	215,814	230,159
13/14 SM CC Bldg A HVAC	3,962	0	0	0	0
14/15 SM CC Bldg A HVAC	31,323	0	0	0	0
14/15 SM CC Upgrade Elect Panel	9,665	1,508	0	0	0
15/16 SM CC Rep LRC Roof AHU	82,065	46,165	0	0	0
15/16 SM CC Replace CDC Roof	119,626	3,692	0	0	0
16/17 SM CC LRC Rooftop AHUs	0	400,000	0	0	0

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21 (Multiyear)
<u>Cuyamaca College Continued</u>					
16/17 SM CC Drght Landscape	0	57,584	0	0	0
17/18 SM CC LRC Roof Bldg C	0	0	28,650	200,685	0
CC Bldg H Renovation - STEM Grant	0	188,515	554,379	622,723	0
CC Water/Wastewater Outdoor Dist Sys	0	337,211	15,119	0	0
CC Bldg F Sound Mitigation	0	3,646	0	0	0
CC LRC Restoration & Temp Location	0	1,893,792	752,723	8,610	0
CC Bldg B Flood Restoration	0	0	332,366	0	0
CC Campus Renov	0	0	212,540	54,636	36,559
CC Landscape & Sustainability	0	0	0	9,200	344,463
CC Campus Wide Roofing Repairs	0	0	7,849	753,948	145,366
CC Campus Wide Lighting Improvements	0	0	0	54,272	245,729
CC Campus Wide Signage Improvements	0	0	0	38,100	261,900
CC Campus & Renov Repairs Ph 1 & 2	0	0	4,682	88,835	1,256,483
CC Emergency Preparedness	0	0	0	25,000	75,000
CC Campus Wide Project Support	0	0	0	0	2,500,000
CC Building K Auto Lift Project	0	0	0	8,839	0
Total Cuyamaca College	\$429,356	\$3,066,523	\$2,212,519	\$2,081,662	\$5,185,010
<u>District Services</u>					
DS Facilities Issues	\$25,428	\$0	\$0	\$0	\$0
DS Facilities/Program Mgmt. Modular	0	0	366	491,344	198,462
DS Facilities Renov. & Improvement	16,000	58,429	203,718	113,963	0
DS Bldg. 86 HVAC - 17/18 SM	0	0	0	58,250	71,749
Total District Services	\$41,428	\$58,429	\$204,084	\$663,557	\$270,211
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$0	\$399,567
DW Capital Program	92,515	60	103,542	31,440	0
DW Citizen Bond Oversight Committee	43,571	63,265	56,658	88,345	22,780
DW Post Project	5,767	0	0	0	0
DW Energy Conserv Project	0	0	0	0	41,394
DW Museum Facilities Issues	10,616	0	27,952	923,942	403,490
DW Facilities Issues	0	386,055	0	0	0
DW Parking Circ R&R	0	0	0	43,750	51,035
DW CPF Pkg/Rds Site 1 & 3	153,694	0	0	0	0
DW CPF Pkg/Rds CC Site 4	2,489	0	0	0	0
DW Bosch Alarm Panel Conversion	0	12,786	0	0	0
DW Outdoor Speaker System	0	16,136	0	0	0
DW Secure Campuses	0	52,680	0	0	0
DW IT Server HVAC Upgrd	0	43,563	38,603	644,080	183,325
DW Domestic Water/Fire Sys Assmt	0	0	10,867	99,158	15,975
DW IT Facilities Issues	0	4,530	0	0	0
DW Sec Access/Locks/Cameras Otdr Wireless	0	10,159	88,666	34,260	983,073
DW Workday Facility Improvement	0	899	0	0	0
Total Districtwide	\$308,652	\$590,133	\$326,288	\$1,864,975	\$2,100,639
Capital Outlay Projects Total	\$3,459,737	\$4,305,407	\$5,913,117	\$6,235,557	\$23,996,425

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

	Actual 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21 (Multiyear)
Beginning Balance	\$58,999,864	\$42,128,130	\$21,268,546	\$108,024,701	\$69,146,784
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$58,999,864	\$42,128,130	\$21,268,546	\$108,024,701	\$69,146,784
Plus Revenue					
Proceeds - Series B	\$0	\$0	\$126,000,000	\$0	\$0
Proceeds - Future Bond Sales	0	0	0	0	192,000,000
Local - Interest	529,163	572,634	2,534,024	2,000,000	1,000,000
Total Revenue	\$529,163	\$572,634	\$128,534,024	\$2,000,000	\$193,000,000
Total Funds Available	\$59,529,027	\$42,700,764	\$149,802,570	\$110,024,701	\$262,146,784
Less Current Year Expenditures					
Supplies & Materials	\$124,439	\$697,290	\$69,498	\$885,310	\$0
Other Operating Expenses	6,736,588	9,114,230	13,661,267	13,839,860	0
Capital Outlay	10,539,870	11,620,698	28,047,104	26,152,747	262,146,784
Total Expenditures	\$17,400,897	\$21,432,218	\$41,777,869	\$40,877,917	\$262,146,784
Total Ending Balance	\$42,128,130	\$21,268,546	\$108,024,701	\$69,146,784	\$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 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21 (Multiyear)
<u>Capital Projects</u>						
<u>Grossmont College</u>						
Prop V Start Up Projects	\$67,270	\$62,572	\$4,698	\$0	\$0	\$0
A&C Teaching & Performance Theater-Phase 1	43,872,775	2,971,970	10,477,844	19,924,219	10,238,055	260,687
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	32,528,248	0	145,097	570,693	750,489	31,061,969
A&C Complx-Stagehouse Thtr/Music - Phase 3	29,440,165	0	0	0	0	29,440,165
Science, Math, Career Tech Cmplx-Phase 1	13,245,226	1,002,450	439,333	6,780,373	3,737,729	1,285,341
Science, Math, Career Tech Cmplx - Phase 2	41,746,562	0	139,711	1,218,575	2,504,384	37,883,892
Liberal Arts & Bus Tech	39,924,000	29,660	42,348	8,016	6,245	39,837,731
Interim Swing Space - Phase 1-3	3,386,905	219	1,912,093	388,709	1,085,884	0
Prop V Infra-Master Pump	2,700,000	0	0	88,906	392,336	2,218,758
Maintenance Facility-New Bldg	2,000,000	1,674	5,604	0	0	1,992,722
Main Chiller Addition	6,252,194	5,929,457	322,737	0	0	0
12 kV Main Serv Replacement	1,621,973	1,619,168	2,805	0	0	0
Infrastructure/Utilities Project	3,600,000	734,060	27,208	1,312,923	1,141,249	384,560
Energy Conservation Projects	1,367,339	1,427,606	2,409	(62,676)	0	0
Environmental Impact Report - EIR	166,816	134,353	1,308	0	0	31,155
Allocation of DW Costs	37,864,148	10,962,767	2,354,899	2,410,842	2,695,036	19,440,604
Total Grossmont College	\$259,783,621	\$24,875,956	\$15,878,094	\$32,640,580	\$22,551,407	\$163,837,584
<u>Cuyamaca College</u>						
Prop V Start Up Projects	\$104,508	\$114,118	(\$9,610)	\$0	\$0	\$0
Student Services Building	29,800,000	419,919	913,508	1,846,326	841,804	25,778,443
Student/Veterans Center Improvements	4,228,000	0	290,206	1,524,783	2,313,011	100,000
Ornamental Horticulture Complex/M Remodel	13,718,115	139,949	1,280,562	1,205,639	5,845,246	5,246,719
Instructional Building (F)	21,159,985	2,038	74,200	49,808	0	21,033,940
Building L Remodel	1,700,000	8,240	990,016	701,744	0	0
Exercise Science Bldg D Renovation	4,920,647	1,406,231	172,521	826,531	83,458	2,431,906
7 Track & Field Enhancements	8,214,341	2,770,454	0	1,330	139,041	5,303,516
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	8,746,494	36,054	197,697	934,952	6,977,791	600,000
Building H Expansion	1,470,579	0	15,383	431,733	797,253	226,210
LRC Roof Top AHU	282,387	0	276,425	(16,600)	0	22,562
CDC Roof Replacement	46,081	39,181	6,900	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	632,611	2,678	0	0	0
Infrastructure/Utilities Allocation	565,230	558,814	1,416	0	0	5,000
Energy Conservation Projects Y 1-4	1,600,195	1,165,123	19,026	320,442	95,604	0
Environmental Impact Report - EIR	225,000	126,023	27,449	27,798	11,376	32,354
Allocation of DW Costs	16,742,354	4,847,359	1,041,250	1,065,986	1,191,662	8,596,097
Total Cuyamaca College	\$114,868,270	\$12,975,179	\$5,299,627	\$8,920,472	\$18,296,246	\$69,376,747

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

	Prop V Total Funding Plan	YTD Actuals 13/14 to 16/17	Actual 17/18	Actual 18/19	Projected Actual 19/20	Tentative Budget 20/21 (Multiyear)
<u>District Services</u>						
Prop V Start Up Projects	\$500,000	\$11,292	\$0	\$0	\$30,264	\$458,444
Warehouse	3,177,616	0	0	0	0	3,177,616
GCCCD DO & Community Center	15,841,467	46,969	42,711	0	0	15,751,787
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	3,405,292	985,928	211,786	216,817	0	1,990,761
Total District Services	\$23,348,109	\$1,467,923	\$254,497	\$216,817	\$30,264	\$21,378,608
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$0	\$7,553,845
DW Technology & Tech Infrastructure	31,176,794	10,588,190	2,715,107	2,172,775	2,467,351	13,233,371
DW Program Management	16,500,000	4,830,606	1,147,592	911,120	1,123,354	8,487,328
DW Oth Prg Costs (Design Stds, PLA, Legal)	2,375,000	1,377,258	(254,764)	609,750	295,993	346,763
DW Program Contingency (2% of \$398M)	7,960,000	0	0	0	0	7,960,000
Allocation of DW Costs to the Sites	(58,011,794)	(16,796,054)	(3,607,935)	(3,693,645)	(3,886,698)	(30,027,462)
Total Districtwide	\$0	\$0	\$0	\$0	\$0	\$7,553,845
Total Proposition V Budget	\$398,000,000	\$39,319,058	\$21,432,218	\$41,777,869	\$40,877,917	\$262,146,784

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