



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2021-2022

ADOPTION BUDGET

The Adoption Budget will be presented for action at the Governing Board Meeting on Tuesday, September 14, 2021 beginning at 4:15 p.m. via livestream broadcast at https://youtu.be/Q_5YkHKX87w.

Budget Linked to Strategic Plan

❖ *District Vision*

Transforming lives through learning.

❖ *District Mission*

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

❖ *Districtwide Goals*

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

Governing Board and Administration

Governing Board

Brad Monroe, President

Linda Cartwright, Vice President

Debbie Justeson, Board Clerk

Elena Adams, Board Member

Julie Schorr, Board Member

Benjamin Blevins, Grossmont College Student Trustee

Kristie Macogay, Cuyamaca College Student Trustee

Chancellor

Lynn Ceresino Neault, Ed.D.

Chancellor's Cabinet

Denise Whisenhunt, J.D., President Grossmont College

Julianna Barnes, Ed.D., President Cuyamaca College

Sahar Abushaban, Interim Vice Chancellor Business Services

Tim Corcoran, Vice Chancellor Human Resources

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

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

General Fund: (Pages 3-30)

	Tentative	Adoption
Unrestricted	\$ 142,160,501	\$ 151,334,398
Restricted	130,446,146	148,324,670
Total General Fund	\$ 272,606,647	\$ 299,659,068

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$ 1,212,889	\$ 1,267,964
Grossmont Child Development Center	144,510	150,095
Cuyamaca Child Development Center	556,207	640,291
Associated Students of Grossmont College	502,622	507,870
Associated Students of Cuyamaca College	147,534	139,430
Grossmont College Student Center	-	-
Cuyamaca College Student Center	263,652	267,081
Grossmont College Student Representation Fee	316,566	318,238
Cuyamaca College Student Representation Fee	148,802	149,610
Other Post-Employment Benefits (OPEB)	12,523,414	13,631,393
Cuyamaca Ornamental Horticulture	204,021	214,731
Capital Outlay Projects	25,884,949	29,621,162
Proposition V Construction	229,674,346	229,363,529
Total Supplemental Funds	\$ 271,579,512	\$ 276,271,394
Total Funds Available	\$ 544,186,159	\$ 575,930,462

Student fees ended Spring 2006

Includes \$92M anticipated future bond sales

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	12,194	11,391	9,519	10,619	10,619
Non Credit	17	13	8	14	14
Summer Pullback	0	0	0	0	0
Total FTES	12,211	11,404	9,527	10,633	10,633
Cuyamaca College					
Credit	5,486	5,364	4,770	5,151	5,151
Non Credit	0	0	0	0	0
Summer Pullback	0	0	0	0	0
Total FTES	5,486	5,364	4,770	5,151	5,151
Total Resident FTES	17,697	16,768	14,297	15,784	15,784

Calculation of Credit 3 Year Average FTES for SCFF					
Total Resident FTES	17,697	16,768	14,297	15,784	15,784
Less Noncredit FTES	17	13	8	14	14
Less Special Admit/HS Dual Enrollment	352	422	399	350	350
Less Incarcerated Students	11	8	0	8	8
Credit Only FTES - SCFF	17,317	16,325	13,890	15,412	15,413
Credit 3 Year Average FTES	17,630	16,823	15,844	16,352	15,209
* Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES					
** Final FTES for 19-20 & 20-21 used by CCCCCO for funding is the 19-20 P1 FTES of 17,035 due to Emergency Conditions Allowance					

NON RESIDENT FTES:

Grossmont College	697	629	412	541	541
Cuyamaca College	77	81	45	63	63
Total Non Resident FTES	774	710	456	604	604

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	12,908	12,033	9,939	11,174	11,174
Cuyamaca College	5,563	5,445	4,815	5,214	5,214
Total FTES	18,471	17,478	14,753	16,388	16,388

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
SUMMARY OF OPERATIONS:					
Beginning Balance	\$33,660,241	\$18,156,493	\$19,108,966	\$22,101,438	\$34,195,150
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$33,660,241	\$18,156,493	\$19,108,966	\$22,101,438	\$34,195,150
Income	\$192,783,424	\$200,754,708	\$186,213,462	\$250,505,209	\$265,463,918
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	\$192,783,424	\$200,754,708	\$186,213,462	\$250,505,209	\$265,463,918
Total Funds Available for Distribution	\$226,443,665	\$218,911,201	\$205,322,428	\$272,606,647	\$299,659,068
Less Expenditures	208,287,172	199,802,235	171,127,278	256,100,936	285,410,144
Total Ending Balance	\$18,156,493	\$19,108,966	\$34,195,150	\$16,505,711	\$14,248,924

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$2,421,807	\$4,810,391	\$11,310,295	\$0	\$0
Unrestricted Purchase Order Carry-Overs	2,378,039	1,527,453	1,471,275	0	0
Budget Dedication to Following Year	1,586,881	1,329,034	8,682,534	4,693,535	2,092,006
Categorical Commitments	0	0	46,554	0	0
STRS/PERS Reserve	3,350,363	2,566,514	2,566,514	2,202,259	1,926,854
Health Services	0	0	0	0	0
Parking Fund	481	0	1,081,215	0	0
Contingency Reserve	8,418,922	8,875,574	9,036,763	9,609,917	10,230,064
Total Ending Balance	\$18,156,493	\$19,108,966	\$34,195,150	\$16,505,711	\$14,248,924

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,943,150	\$12,781,971	\$14,887,814	\$17,195,260	\$21,254,562
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$12,943,150</u>	<u>\$12,781,971</u>	<u>\$14,887,814</u>	<u>\$17,195,260</u>	<u>\$21,254,562</u>
Income	\$128,004,468	\$128,046,860	\$126,628,163	\$125,565,241	\$130,679,836
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	4,412,996	0	(5,578,595)	(600,000)	(600,000)
Total Income	<u>\$132,417,464</u>	<u>\$128,046,860</u>	<u>\$121,049,568</u>	<u>\$124,965,241</u>	<u>\$130,079,836</u>
Total Funds Available for Distribution	<u>\$145,360,614</u>	<u>\$140,828,831</u>	<u>\$135,937,382</u>	<u>\$142,160,501</u>	<u>\$151,334,398</u>
Less Expenditures	<u>132,578,643</u>	<u>125,941,017</u>	<u>114,682,820</u>	<u>132,550,584</u>	<u>141,104,334</u>
Total Ending Balance	<u><u>\$12,781,971</u></u>	<u><u>\$14,887,814</u></u>	<u><u>\$21,254,562</u></u>	<u><u>\$9,609,917</u></u>	<u><u>\$10,230,064</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$1,816,004	\$4,369,848	\$10,257,285	\$0	\$0
Unrestricted Purchase Order Carry-Overs	2,378,039	1,527,453	1,471,275	0	0
Budget Dedication to Following Year	169,006	114,939	489,239	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>8,418,922</u>	<u>8,875,574</u>	<u>\$9,036,763</u>	<u>\$9,609,917</u>	<u>\$10,230,064</u>
Total Ending Balance	<u><u>\$12,781,971</u></u>	<u><u>\$14,887,814</u></u>	<u><u>\$21,254,562</u></u>	<u><u>\$9,609,917</u></u>	<u><u>\$10,230,064</u></u>

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

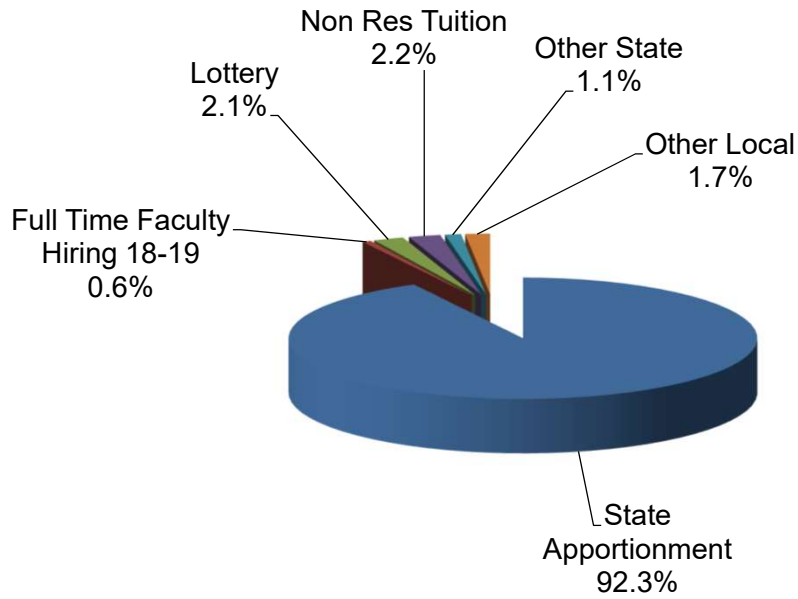
	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
SUMMARY OF OPERATIONS:					
Beginning Balance	\$20,717,091	\$5,374,522	\$4,221,152	\$4,906,178	\$12,940,588
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$20,717,091</u>	<u>\$5,374,522</u>	<u>\$4,221,152</u>	<u>\$4,906,178</u>	<u>\$12,940,588</u>
Income	\$64,778,956	\$72,707,848	\$59,585,299	\$124,939,968	\$134,784,082
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(4,412,996)	0	5,578,595	600,000	\$600,000
Total Income	<u>\$60,365,960</u>	<u>\$72,707,848</u>	<u>\$65,163,894</u>	<u>\$125,539,968</u>	<u>\$135,384,082</u>
Total Funds Available for Distribution	<u>\$81,083,051</u>	<u>\$78,082,370</u>	<u>\$69,385,046</u>	<u>\$130,446,146</u>	<u>\$148,324,670</u>
Less Expenditures	75,708,529	73,861,218	56,444,458	123,550,352	144,305,810
Total Ending Balance	<u><u>\$5,374,522</u></u>	<u><u>\$4,221,152</u></u>	<u><u>\$12,940,588</u></u>	<u><u>\$6,895,794</u></u>	<u><u>\$4,018,860</u></u>

ANALYSIS OF ENDING BALANCE:

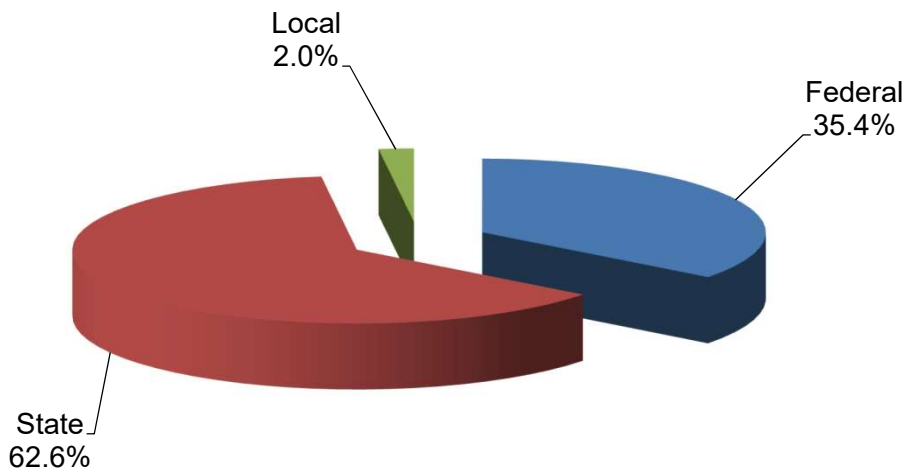
Committed Reserves:

Site Budget Commitments	\$605,803	\$440,543	\$1,053,010	\$0	\$0
Budget Dedication to Following Year	1,417,875	1,214,095	\$8,193,295	\$4,693,535	\$2,092,006
Categorical Commitments	0	0	46,554	0	0
STRS/PERS Reserve	3,350,363	2,566,514	\$2,566,514	\$2,202,259	\$1,926,854
Health Services	0	0	0	0	0
Parking Fund	481	0	1,081,215	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$5,374,522</u></u>	<u><u>\$4,221,152</u></u>	<u><u>\$12,940,588</u></u>	<u><u>\$6,895,794</u></u>	<u><u>\$4,018,860</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

INCOME:	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
Federal:					
Categorical Funds	\$6,843,932	\$6,257,477	\$5,659,738	\$8,244,519	\$8,585,101
Other Federal	0	938,026	7,178,466	38,070,131	39,151,014
Total Federal	<u>\$6,843,932</u>	<u>\$7,195,503</u>	<u>\$12,838,204</u>	<u>\$46,314,650</u>	<u>\$47,736,115</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$116,092,990	\$116,015,610	\$116,015,610	\$117,755,844	\$121,897,601
State Revenue Deficit to Apport	(461,728)	(1,102,329)	(703,988)	(2,355,117)	(1,218,976)
Prior Year Adjustment	(4,847)	509,296	608,231	0	0
Total State General Revenue	<u>\$115,626,415</u>	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$115,400,727</u>	<u>\$120,678,625</u>
State Other:					
Categorical Funds	\$32,119,728	\$42,474,857	\$23,262,875	\$50,906,750	\$57,122,765
Grants	4,823,561	2,873,217	3,062,806	2,895,849	2,537,484
Student Equity & Achievement Prg	7,337,503	6,909,649	6,901,172	9,520,168	10,017,977
Parity/Part-Time Faculty Comp	630,293	719,424	814,363	680,482	694,871
Lottery	3,884,638	3,961,744	4,068,739	3,331,870	3,276,528
State Block Grants	9,561,961	9,447,766	9,097,928	9,865,983	10,079,477
Student Financial Aid Admin	1,284,248	1,207,930	1,139,497	1,187,257	1,223,122
Full-Time Faculty Hiring	763,126	763,126	763,126	763,126	2,283,976
Other State	26,268	227,597	174,917	1,443,616	2,112,386
Total State Other	<u>\$60,431,326</u>	<u>\$68,585,310</u>	<u>\$49,285,423</u>	<u>\$80,595,101</u>	<u>\$89,348,586</u>
Local:					
Community Service Fees	\$743	\$0	\$0	\$60,394	\$60,395
Intl/ACE/Cont Ed	80,606	69,155	6,072	76,000	76,000
Enrollment Fees (2%)	142,858	123,916	113,518	135,000	115,000
Health Fees	931,901	957,973	963,372	1,058,191	1,100,659
Interest	565,841	607,261	346,220	200,000	300,000
Parking Fees & Fines	1,183,967	884,101	68,804	412,419	300,000
Tuition - Out of State	771,571	789,442	631,204	705,000	630,000
Tuition - International Student	3,746,530	3,254,016	2,322,988	2,225,000	2,225,000
Other Student Fees	0	24,695	30,296	0	0
Other Local	1,108,712	884,248	1,249,691	1,976,931	1,524,479
Total Local	<u>\$8,532,729</u>	<u>\$7,594,807</u>	<u>\$5,732,165</u>	<u>\$6,848,935</u>	<u>\$6,331,533</u>
Other:					
Inter/Intra-Fund Transfers	\$4,762,996	\$537,007	\$1,224,015	\$0	\$300,000
Transfers In - from OPEB	1,303,436	\$1,384,965	1,187,598	1,345,796	1,069,059
Sale of Equipment/Surplus	38,486	34,539	26,204	0	0
Total Other Sources	<u>\$6,104,918</u>	<u>\$1,956,511</u>	<u>\$2,437,817</u>	<u>\$1,345,796</u>	<u>\$1,369,059</u>
TOTAL INCOME	<u><u>\$197,539,320</u></u>	<u><u>\$200,754,708</u></u>	<u><u>\$186,213,462</u></u>	<u><u>\$250,505,209</u></u>	<u><u>\$265,463,918</u></u>

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
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)	\$116,092,990	\$116,015,610	\$116,015,610	\$117,755,844	\$121,897,601
State Revenue Deficit to Apport	(461,728)	(1,102,329)	(703,988)	(2,355,117)	(1,218,976)
Prior Year Adjustment	(4,847)	509,296	608,231	0	0
Total State General Revenue	<u>\$115,626,415</u>	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$115,400,727</u>	<u>\$120,678,625</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	630,293	719,424	814,363	680,482	694,871
Lottery	2,714,128	2,914,823	2,840,266	2,619,385	2,700,000
State Block Grants	548,044	542,215	521,343	521,343	521,343
Student Financial Aid Admin	314,238	290,091	279,417	279,417	266,895
Full-Time Faculty Hiring	763,126	763,126	763,126	763,126	763,126
Other State	(39,098)	0	0	0	0
Total State Other	<u>\$4,930,731</u>	<u>\$5,229,679</u>	<u>\$5,218,515</u>	<u>\$4,863,753</u>	<u>\$4,946,235</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	142,858	123,916	113,518	135,000	115,000
Health Fees	0	0	0	0	0
Interest	565,841	606,484	346,191	200,000	300,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	771,571	789,442	631,204	705,000	630,000
Tuition - International Student	3,746,530	3,254,016	2,322,988	2,225,000	2,225,000
Other Student Fees	0	24,695	30,296	0	0
Other Local	878,600	789,261	734,689	689,965	715,917
Total Local	<u>\$6,105,400</u>	<u>\$5,587,814</u>	<u>\$4,178,886</u>	<u>\$3,954,965</u>	<u>\$3,985,917</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$387,286	\$97,107	\$0	\$0
Transfers In - from OPEB	1,303,436	1,384,965	1,187,598	1,345,796	1,069,059
Sale of Equipment/Surplus	38,486	34,539	26,204	0	0
Total Other Sources	<u>\$1,341,922</u>	<u>\$1,806,790</u>	<u>\$1,310,909</u>	<u>\$1,345,796</u>	<u>\$1,069,059</u>
TOTAL INCOME	<u><u>\$128,004,468</u></u>	<u><u>\$128,046,860</u></u>	<u><u>\$126,628,163</u></u>	<u><u>\$125,565,241</u></u>	<u><u>\$130,679,836</u></u>

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

INCOME:	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
Federal:					
Categorical Funds	\$6,843,932	\$6,257,477	\$5,659,738	\$8,244,519	\$8,585,101
Other Federal	0	938,026	7,178,466	38,070,131	39,151,014
Total Federal	\$6,843,932	\$7,195,503	\$12,838,204	\$46,314,650	\$47,736,115
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	\$0	\$0	\$0	\$0	\$0
State Other:					
Categorical Funds	\$32,119,728	\$42,474,857	\$23,262,875	\$50,906,750	\$57,122,765
Grants	4,823,561	2,873,217	3,062,806	2,895,849	2,537,484
Student Equity & Achievement Prg	7,337,503	6,909,649	6,901,172	9,520,168	10,017,977
Parity/Part-Time Faculty Comp	0	0	0	0	0
Lottery	1,170,510	1,046,921	1,228,473	712,485	576,528
State Block Grants	9,013,917	8,905,551	8,576,585	9,344,640	9,558,134
Student Financial Aid Admin	970,010	917,839	860,080	907,840	956,227
Full-Time Faculty Hiring	0	0	0	0	1,520,850
Other State	65,366	227,597	174,917	1,443,616	2,112,386
Total State Other	\$55,500,595	\$63,355,631	\$44,066,908	\$75,731,348	\$84,402,351
Local:					
Community Service Fees	\$743	\$0	\$0	\$60,394	\$60,395
Intl/ACE/Cont Ed	80,606	69,155	6,072	76,000	76,000
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	931,901	957,973	963,372	1,058,191	1,100,659
Interest	0	777	29	0	0
Parking Fees & Fines	1,183,967	884,101	68,804	412,419	300,000
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	230,112	94,987	515,002	1,286,966	808,562
Total Local	\$2,427,329	\$2,006,993	\$1,553,279	\$2,893,970	\$2,345,616
Other:					
Inter/Intra-Fund Transfers	\$7,100	\$149,721	\$1,126,908	\$0	\$300,000
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	\$7,100	\$149,721	\$1,126,908	\$0	\$300,000
TOTAL INCOME	\$64,778,956	\$72,707,848	\$59,585,299	\$124,939,968	\$134,784,082

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

	Tentative Budget 21/22	Adoption Budget 21/22
<u>Federal</u>		
Categoricals		
Bi National Border Health Grants	\$2,817,067	\$2,436,872
Child Development (Childcare Food, Foster Care, Head Start)	1,106,741	1,303,556
Financial Aid Administrative Allowance	107,995	178,079
Perkins Vocational Technical Education Act (VTEA)	1,337,154	1,239,574
STEM Guided Pathways	1,162,372	1,139,323
Temporary Assistance for Needy Families (TANF) Federal Portion	155,239	143,954
Title V	368,251	495,912
Veterans Education & Resource Center	608,876	1,058,755
Workstudy	580,824	589,076
Other Federal Revenue	38,070,131	39,151,014
TOTAL FEDERAL	\$46,314,650	\$47,736,115
<u>State</u>		
Categoricals		
AB19 California College Promise	\$1,582,293	\$1,500,246
California Work Opportunities and Responsibility to Kids (CaWORKs)	2,183,318	2,208,818
Classified Professional Development Block Grant	78,001	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	796,672	834,403
Cooperative Agencies Resources for Education (CARE)	477,007	547,533
Disabled Students Programs & Services (DSPS)	2,873,089	3,029,341
Extended Opportunities, Programs & Services (EOPS)	2,314,873	2,968,871
Financial Aid Administrative Allowance	907,840	956,227
Financial Aid Technology	148,088	317,221
Full-Time Faculty Hiring 2021-22	0	1,520,850
Guided Pathways	1,653,546	1,566,116
Staff Development & Staff Diversity	112,678	113,515
Strong Workforce	37,742,172	41,680,142
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	9,520,168	10,017,977
Student Success Completion (formerly FT Stdt Success, CC Completion)	789,775	2,134,605
Temporary Assistance for Needy Families (TANF - 50% State portion)	155,238	143,953
Total State Categoricals	\$61,334,758	\$69,617,819
Grants		
Campus Safety & Sexual Assault	\$0	\$1,557
Child Development (General Childcare, Infant/Toddler, Foster Care)	1,383,660	1,591,525
Economic Development	250,000	102,761
Enrollment Growth & Retention	202,415	215,188
Funds for Student Success-Middle College High School	100,000	100,000
Incarcerated Students Reentry Grant	101,023	72,097
Institutional Effectiveness Partnership Initiative	757,449	310,845
Veterans Resource Center	101,302	143,511
Total State Grants	\$2,895,849	\$2,537,484
Other State Restricted Funds		
Proposition 20- Restricted Lottery Funds	\$712,485	\$576,528
State Block Grants (Instructional Support, Adult Education)	9,344,640	9,558,134
Other State Revenue	1,443,616	2,112,386
Total Other	\$11,500,741	\$12,247,048
TOTAL STATE	\$75,731,348	\$84,402,351
<u>Local</u>		
Community Services	\$60,394	\$60,395
Intl/ACE/Cont Ed	76,000	76,000
Health Fees	1,058,191	1,100,659
Parking Fees & Fines	412,419	300,000
Other Miscellaneous Grants	1,286,966	808,562
TOTAL LOCAL	\$2,893,970	\$2,345,616
<u>Other</u>		
Inter/Intra-fund Transfer In	\$0	\$300,000
TOTAL RESTRICTED INCOME	\$124,939,968	\$134,784,082

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,561,601	\$23,190,450	\$21,979,560	\$23,639,425	\$26,441,234
12 Contract Adm, Counselors, Librarians	9,690,174	10,884,506	10,593,866	11,887,971	12,574,717
13 Hourly Teachers	24,518,649	20,178,692	17,707,488	19,673,481	20,909,840
14 Hourly Adm, Counselors, Librarians	2,968,033	3,049,132	2,766,888	4,847,365	4,764,227
Object Group 1000 Total	<u>\$57,738,457</u>	<u>\$57,302,780</u>	<u>\$53,047,802</u>	<u>\$60,048,242</u>	<u>\$64,690,018</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$24,717,124	\$26,095,979	\$25,776,677	\$30,213,882	\$31,995,242
22 Contract Instructional Aides	2,482,112	2,672,201	2,761,567	3,085,438	3,337,426
23 Hourly Non-Instructional	3,497,009	3,513,807	1,448,920	2,994,335	3,098,614
24 Hourly Instructional Aides	2,168,411	2,152,738	1,330,138	1,675,487	2,030,023
Object Group 2000 Total	<u>\$32,864,656</u>	<u>\$34,434,725</u>	<u>\$31,317,302</u>	<u>\$37,969,142</u>	<u>\$40,461,305</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$34,001,252	\$36,400,757	\$33,242,098	\$41,988,538	\$44,259,099
3x Early Retirement & Retiree Benefits	1,811,648	1,790,552	1,445,929	1,595,796	1,714,721
Object Group 3000 Total	<u>\$35,812,900</u>	<u>\$38,191,309</u>	<u>\$34,688,027</u>	<u>\$43,584,334</u>	<u>\$45,973,820</u>
SUPPLIES:					
4x Supplies	\$3,047,415	\$2,565,386	\$1,820,973	\$5,882,208	\$9,808,395
Object Group 4000 Total	<u>\$3,047,415</u>	<u>\$2,565,386</u>	<u>\$1,820,973</u>	<u>\$5,882,208</u>	<u>\$9,808,395</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$40,161,371	\$48,152,227	\$26,304,335	\$64,867,615	\$72,468,476
52 Travel and Mileage	1,140,334	876,096	96,762	948,487	1,059,522
53 Fees, Software, Memberships, Dues	1,362,506	1,349,269	1,545,532	1,969,308	1,816,541
54 Insurance	898,685	911,217	1,133,460	1,063,619	1,146,443
55 Utilities and Operations	3,571,395	3,597,727	3,174,485	4,096,319	8,260,235
56 Rents, Repairs & Maintenance	3,098,246	2,876,435	2,338,511	4,708,204	5,749,492
57 Audits, Interest, and Legals	340,671	1,090,151	425,140	850,500	817,355
58 Advertising, Postage & Other Operating	327,060	457,381	253,196	598,735	539,125
59 Other Holding	0	3	0	0	98,058
Object Group 5000 Total	<u>\$50,900,268</u>	<u>\$59,310,506</u>	<u>\$35,271,421</u>	<u>\$79,102,787</u>	<u>\$91,955,247</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$15,677	\$51,555	\$0	\$0	\$0
62 Building Alterations	56,679	8,692	0	500,000	2,575,000
63 Books	279,773	88,901	19,573	69,302	30,891
64 Equipment	2,803,171	1,396,389	2,093,455	17,821,191	20,741,558
Object Group 6000 Total	<u>\$3,155,300</u>	<u>\$1,545,537</u>	<u>\$2,113,028</u>	<u>\$18,390,493</u>	<u>\$23,347,449</u>
OTHER OUTGO:					
71 Debt Service	\$190,000	\$188,853	\$4,561	\$0	\$0
73 Interfund Transfers	19,953,985	1,410,478	7,076,727	5,691,055	1,933,999
75/76 Std Financial Aid & Othr Pymts to Stdts	4,635,020	4,852,661	5,787,437	5,432,675	7,239,911
79 Dedicated Reserves	(10,829)	0	0	0	0
Object Group 7000 Total	<u>\$24,768,176</u>	<u>\$6,451,992</u>	<u>\$12,868,725</u>	<u>\$11,123,730</u>	<u>\$9,173,910</u>
Total Expenditures	<u><u>\$208,287,172</u></u>	<u><u>\$199,802,235</u></u>	<u><u>\$171,127,278</u></u>	<u><u>\$256,100,936</u></u>	<u><u>\$285,410,144</u></u>

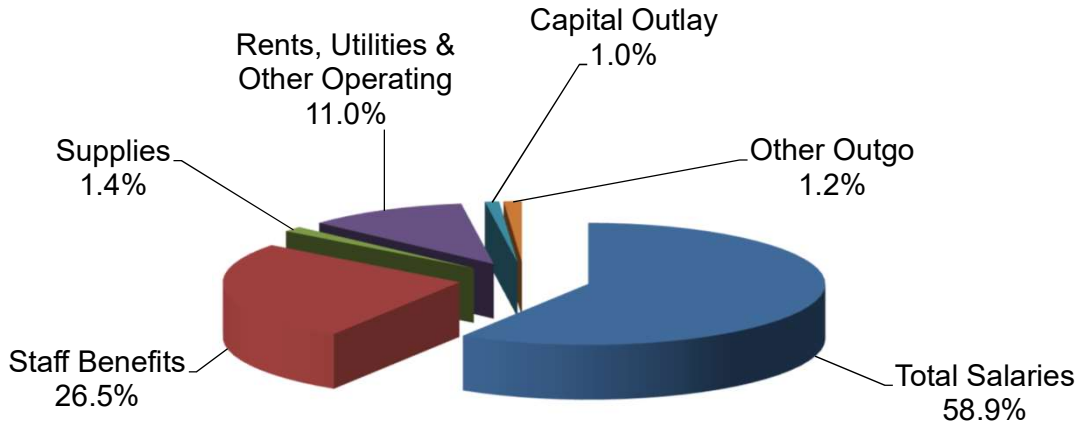
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,072,056	\$22,461,144	\$21,166,785	\$22,696,815	\$24,305,185
12 Contract Adm, Counselors, Librarians	7,314,613	8,339,421	7,664,845	8,852,828	9,002,845
13 Hourly Teachers	23,752,322	19,859,020	16,475,391	19,290,011	20,611,363
14 Hourly Adm, Counselors, Librarians	750,258	711,039	559,398	752,182	718,631
Object Group 1000 Total	<u>\$51,889,249</u>	<u>\$51,370,624</u>	<u>\$45,866,419</u>	<u>\$51,591,836</u>	<u>\$54,638,024</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$20,018,144	\$21,286,247	\$20,672,036	\$23,320,444	24,712,652
22 Contract Instructional Aides	2,221,637	2,305,009	2,184,789	2,506,849	2,509,454
23 Hourly Non-Instructional	1,639,036	1,549,787	366,920	900,397	918,473
24 Hourly Instructional Aides	733,340	1,002,415	207,677	325,828	311,106
Object Group 2000 Total	<u>\$24,612,157</u>	<u>\$26,143,458</u>	<u>\$23,431,422</u>	<u>\$27,053,518</u>	<u>\$28,451,685</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$29,006,334	\$30,957,895	\$27,934,162	\$34,762,807	35,702,154
3x Early Retirement & Retiree Benefits	1,811,648	1,790,552	1,445,929	1,595,796	1,714,721
Object Group 3000 Total	<u>\$30,817,982</u>	<u>\$32,748,447</u>	<u>\$29,380,091</u>	<u>\$36,358,603</u>	<u>\$37,416,875</u>
SUPPLIES:					
4x Supplies	\$743,600	\$526,193	\$466,940	\$695,417	\$1,945,986
Object Group 4000 Total	<u>\$743,600</u>	<u>\$526,193</u>	<u>\$466,940</u>	<u>\$695,417</u>	<u>\$1,945,986</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,559,973	\$3,468,493	\$1,952,779	\$2,487,665	\$3,073,015
52 Travel and Mileage	580,844	397,237	45,167	212,105	305,680
53 Fees, Software, Memberships, Dues	1,233,817	1,191,766	1,018,568	1,602,657	1,425,323
54 Insurance	809,900	822,921	1,039,576	969,567	1,007,142
55 Utilities and Operations	3,030,032	3,223,724	2,957,883	3,255,688	4,159,487
56 Rents, Repairs & Maintenance	2,978,065	2,817,542	2,307,045	4,308,485	4,451,389
57 Audits, Interest, and Legals	322,610	1,075,520	415,919	850,500	817,355
58 Advertising, Postage & Other Operating	280,706	429,845	202,152	365,390	308,800
59 Other Holding	0	0	0	0	-
Object Group 5000 Total	<u>\$12,795,947</u>	<u>\$13,427,048</u>	<u>\$9,939,089</u>	<u>\$14,052,057</u>	<u>\$15,548,191</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$778	\$51,555	\$0	\$0	\$0
62 Building Alterations	55,249	8,692	0	0	0
63 Books	55,512	35,875	19,573	68,411	30,000
64 Equipment	1,501,819	758,809	229,661	981,790	1,324,721
Object Group 6000 Total	<u>\$1,613,358</u>	<u>\$854,931</u>	<u>\$249,234</u>	<u>\$1,050,201</u>	<u>\$1,354,721</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	9,632,466	483,956	5,360,982	1,502,797	1,502,697
75/76 Stdt Financial Aid & Othr Pymts to Stdts	484,713	386,360	(11,357)	246,155	246,155
79 Dedicated Reserves	(10,829)	0	0	0	0
Object Group 7000 Total	<u>\$10,106,350</u>	<u>\$870,316</u>	<u>\$5,349,625</u>	<u>\$1,748,952</u>	<u>\$1,748,852</u>
Total Expenditures	<u>\$132,578,643</u>	<u>\$125,941,017</u>	<u>\$114,682,820</u>	<u>\$132,550,584</u>	<u>\$141,104,334</u>

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

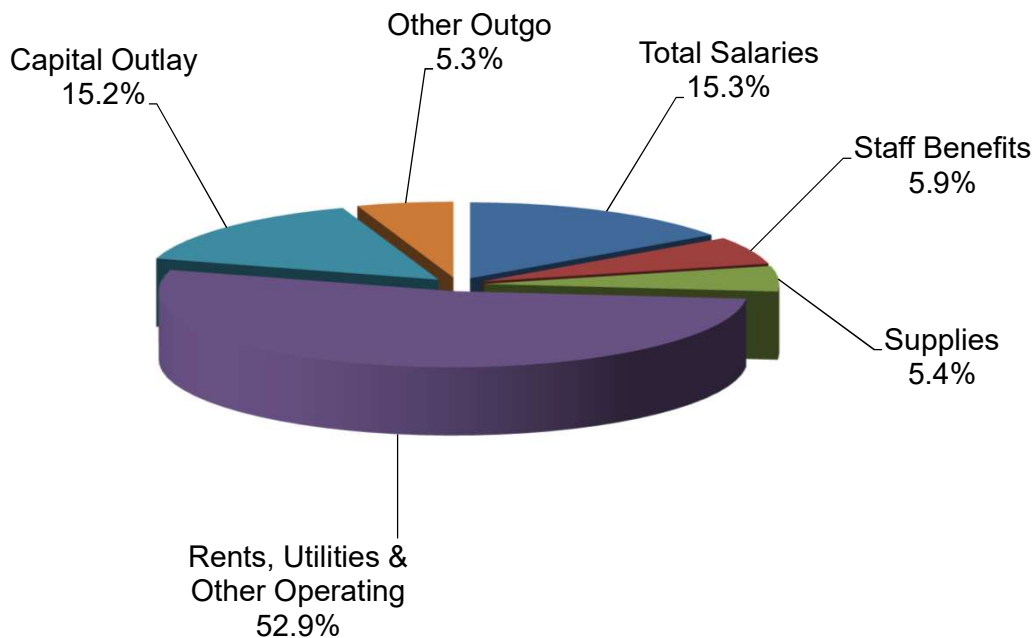
	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$489,545	\$729,306	\$812,775	\$942,610	\$2,136,049
12 Contract Adm, Counselors, Librarians	2,375,561	2,545,085	2,929,021	3,035,143	3,571,872
13 Hourly Teachers	766,327	319,672	1,232,097	383,470	298,477
14 Hourly Adm, Counselors, Librarians	2,217,775	2,338,093	2,207,490	4,095,183	4,045,596
Object Group 1000 Total	<u>\$5,849,208</u>	<u>\$5,932,156</u>	<u>\$7,181,383</u>	<u>\$8,456,406</u>	<u>\$10,051,994</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,698,980	\$4,809,732	\$5,104,641	\$6,893,438	\$7,282,590
22 Contract Instructional Aides	260,475	367,192	576,778	578,589	827,972
23 Hourly Non-Instructional	1,857,973	1,964,020	1,082,000	2,093,938	2,180,141
24 Hourly Instructional Aides	1,435,071	1,150,323	1,122,461	1,349,659	1,718,917
Object Group 2000 Total	<u>\$8,252,499</u>	<u>\$8,291,267</u>	<u>\$7,885,880</u>	<u>\$10,915,624</u>	<u>\$12,009,620</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,994,918	\$5,442,862	\$5,307,936	\$7,225,731	\$8,556,945
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$4,994,918</u>	<u>\$5,442,862</u>	<u>\$5,307,936</u>	<u>\$7,225,731</u>	<u>\$8,556,945</u>
SUPPLIES:					
4x Supplies	\$2,303,815	\$2,039,193	\$1,354,033	\$5,186,791	\$7,862,409
Object Group 4000 Total	<u>\$2,303,815</u>	<u>\$2,039,193</u>	<u>\$1,354,033</u>	<u>\$5,186,791</u>	<u>\$7,862,409</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$36,601,398	\$44,683,734	\$24,351,556	\$62,379,950	\$69,395,461
52 Travel and Mileage	559,490	478,859	51,595	736,382	753,842
53 Fees, Software, Memberships, Dues	128,689	157,503	526,964	366,651	391,218
54 Insurance	88,785	88,296	93,884	94,052	139,301
55 Utilities and Operations	541,363	374,003	216,602	840,631	4,100,748
56 Rents, Repairs & Maintenance	120,181	58,893	31,466	399,719	1,298,103
57 Audits, Interest, and Legals	18,061	14,631	9,221	0	0
58 Advertising, Postage & Other Operating	46,354	27,536	51,044	233,345	230,325
59 Other Holding	0	3	0	0	98,058
Object Group 5000 Total	<u>\$38,104,321</u>	<u>\$45,883,458</u>	<u>\$25,332,332</u>	<u>\$65,050,730</u>	<u>\$76,407,056</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$14,899	\$0	\$0	\$0	\$0
62 Building Alterations	1,430	0	0	500,000	2,575,000
63 Books	224,261	53,026	0	891	891
64 Equipment	1,301,352	637,580	1,863,794	16,839,401	19,416,837
Object Group 6000 Total	<u>\$1,541,942</u>	<u>\$690,606</u>	<u>\$1,863,794</u>	<u>\$17,340,292</u>	<u>\$21,992,728</u>
OTHER OUTGO:					
71 Debt Service	\$190,000	\$188,853	\$4,561	\$0	\$0
73 Interfund Transfers	10,321,519	926,522	1,715,745	4,188,258	431,302
75/76 Std Financial Aid & Othr Pymts to Stdts	4,150,307	4,466,301	5,798,794	5,186,520	6,993,756
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$14,661,826</u>	<u>\$5,581,676</u>	<u>\$7,519,100</u>	<u>\$9,374,778</u>	<u>\$7,425,058</u>
Total Expenditures	<u><u>\$75,708,529</u></u>	<u><u>\$73,861,218</u></u>	<u><u>\$56,444,458</u></u>	<u><u>\$123,550,352</u></u>	<u><u>\$144,305,810</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation 85.4%

Total All Sites - Restricted General Fund



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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,939,777	\$16,793,173	\$15,915,009	\$16,384,539	\$17,607,361
12 Contract Adm, Counselors, Librarians	5,085,812	5,918,726	5,895,318	6,412,581	7,109,318
13 Hourly Teachers	16,820,547	13,520,564	11,093,033	13,017,721	13,917,043
14 Hourly Adm, Counselors, Librarians	2,123,492	2,042,116	1,789,658	3,641,368	3,534,165
Object Group 1000 Total	<u>\$38,969,628</u>	<u>\$38,274,579</u>	<u>\$34,693,018</u>	<u>\$39,456,209</u>	<u>\$42,167,887</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,927,352	\$11,276,042	\$10,969,181	\$12,824,262	13,431,454
22 Contract Instructional Aides	1,608,585	1,707,898	1,632,729	1,856,398	1,961,552
23 Hourly Non-Instructional	2,117,477	2,164,015	827,947	2,027,635	2,159,186
24 Hourly Instructional Aides	1,442,301	1,455,689	917,452	957,042	1,249,938
Object Group 2000 Total	<u>\$16,095,715</u>	<u>\$16,603,644</u>	<u>\$14,347,309</u>	<u>\$17,665,337</u>	<u>\$18,802,130</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$19,619,562	\$20,732,615	\$19,134,510	\$23,710,352	24,668,590
3x Early Retirement & Retiree Benefits	123,345	267,662	4,000	250,000	150,000
Object Group 3000 Total	<u>\$19,742,907</u>	<u>\$21,000,277</u>	<u>\$19,138,510</u>	<u>\$23,960,352</u>	<u>\$24,818,590</u>
SUPPLIES:					
4x Supplies	\$1,550,258	\$1,224,307	\$749,685	\$1,821,195	3,726,880
Object Group 4000 Total	<u>\$1,550,258</u>	<u>\$1,224,307</u>	<u>\$749,685</u>	<u>\$1,821,195</u>	<u>3,726,880</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,208,229	\$3,733,873	\$3,904,240	\$4,440,808	4,623,002
52 Travel and Mileage	460,540	388,819	47,604	374,992	422,005
53 Fees, Software, Memberships, Dues	321,450	333,005	343,280	535,022	575,977
54 Insurance	120,281	119,638	124,104	132,052	132,052
55 Utilities and Operations	1,906,826	1,903,331	1,811,227	2,014,110	2,869,675
56 Rents, Repairs & Maintenance	870,510	616,911	360,065	1,807,310	1,886,320
57 Audits, Interest, and Legals	0	0	0	0	-
58 Advertising, Postage & Other Operating	117,683	70,474	77,891	244,047	241,307
59 Other Holding	0	0	0	0	-
Object Group 5000 Total	<u>\$8,005,519</u>	<u>\$7,166,051</u>	<u>\$6,668,411</u>	<u>\$9,548,341</u>	<u>\$10,750,338</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$14,899	\$46,719	\$0	\$0	-
62 Building Alterations	3,990	2,971	0	0	-
63 Books	223,185	35,828	0	30,891	30,891
64 Equipment	1,195,650	511,823	612,969	1,444,159	1,573,457
Object Group 6000 Total	<u>\$1,437,724</u>	<u>\$597,341</u>	<u>\$612,969</u>	<u>\$1,475,050</u>	<u>\$1,604,348</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	-
73 Interfund Transfers	12,670,851	267,343	2,299,098	1,231,940	1,319,392
75/76 Std Financial Aid & Othr Pymts to Stdts	2,715,675	2,452,725	2,064,093	1,211,758	2,738,248
79 Dedicated Reserves	0	0	0	0	-
Object Group 7000 Total	<u>\$15,386,526</u>	<u>\$2,720,068</u>	<u>\$4,363,191</u>	<u>\$2,443,698</u>	<u>\$4,057,640</u>
Total Expenditures	<u>\$101,188,277</u>	<u>\$87,586,267</u>	<u>\$80,573,093</u>	<u>\$96,370,182</u>	<u>\$105,927,813</u>

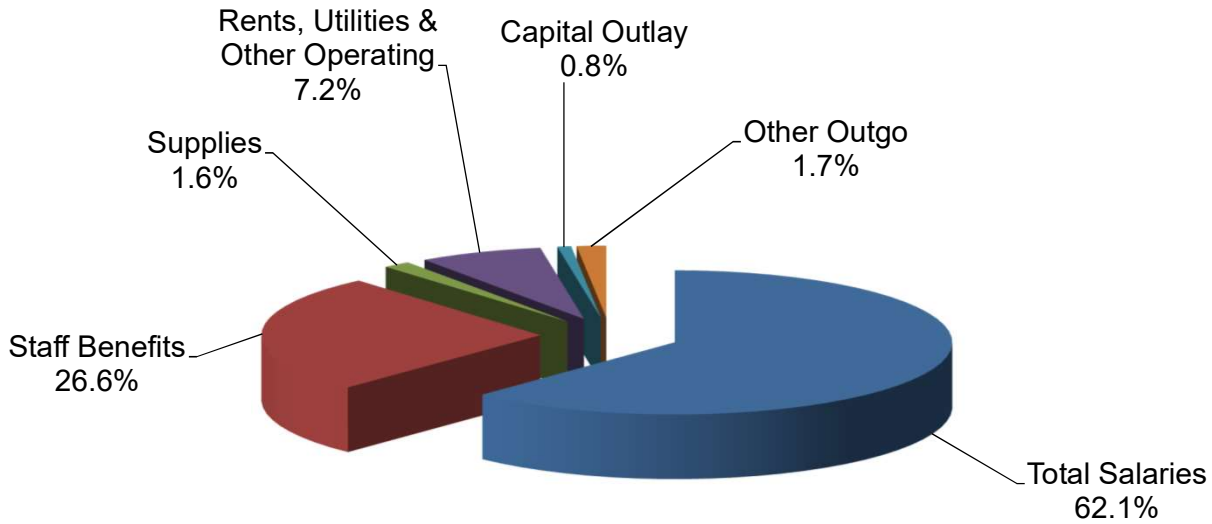
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,762,471	\$16,338,118	\$15,313,424	\$16,223,741	\$17,366,759
12 Contract Adm, Counselors, Librarians	3,849,093	4,518,854	4,164,036	4,816,885	4,935,375
13 Hourly Teachers	16,527,690	13,500,957	10,896,534	12,897,827	13,797,149
14 Hourly Adm, Counselors, Librarians	471,977	412,922	321,141	420,463	420,463
Object Group 1000 Total	<u>\$35,611,231</u>	<u>\$34,770,851</u>	<u>\$30,695,135</u>	<u>\$34,358,916</u>	<u>\$36,519,746</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,394,366	\$8,673,728	\$8,251,331	\$9,794,446	\$10,232,835
22 Contract Instructional Aides	1,392,865	1,461,346	1,334,390	1,536,953	1,536,953
23 Hourly Non-Instructional	1,055,257	958,385	175,212	680,649	680,649
24 Hourly Instructional Aides	549,840	793,148	131,012	226,297	226,297
Object Group 2000 Total	<u>\$11,392,328</u>	<u>\$11,886,607</u>	<u>\$9,891,945</u>	<u>\$12,238,345</u>	<u>\$12,676,734</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,218,832	\$18,097,817	\$16,087,516	\$20,319,903	\$20,936,172
3x Early Retirement & Retiree Benefits	123,345	267,662	4,000	250,000	150,000
Object Group 3000 Total	<u>\$17,342,177</u>	<u>\$18,365,479</u>	<u>\$16,091,516</u>	<u>\$20,569,903</u>	<u>\$21,086,172</u>
SUPPLIES:					
4x Supplies	\$237,949	\$96,107	\$233,642	\$195,077	\$1,274,698
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$571,421	\$457,839	\$282,862	\$567,855	\$610,427
52 Travel and Mileage	249,560	141,259	18,590	104,764	178,698
53 Fees, Software, Memberships, Dues	260,990	263,578	147,895	340,724	341,710
54 Insurance	60,140	59,819	62,052	70,000	70,000
55 Utilities and Operations	1,678,261	1,697,234	1,590,388	1,771,352	2,593,600
56 Rents, Repairs & Maintenance	819,737	605,963	354,729	1,717,676	1,798,276
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	101,628	46,054	71,081	100,724	101,004
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,741,737</u>	<u>\$3,271,746</u>	<u>\$2,527,597</u>	<u>\$4,673,095</u>	<u>\$5,693,715</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$46,719	\$0	\$0	\$0
62 Building Alterations	3,990	2,971	0	0	0
63 Books	53,197	(98)	0	30,000	30,000
64 Equipment	369,334	160,996	154,597	470,253	570,846
Object Group 6000 Total	<u>\$426,521</u>	<u>\$210,588</u>	<u>\$154,597</u>	<u>\$500,253</u>	<u>\$600,846</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	6,272,486	131,814	2,266,099	1,231,940	1,231,840
75/76 Stdt Financial Aid & Othr Pymts to St	421,647	326,282	(13,857)	183,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$6,694,133</u>	<u>\$458,096</u>	<u>\$2,252,242</u>	<u>\$1,415,115</u>	<u>\$1,415,015</u>
Total Expenditures	<u><u>\$75,446,076</u></u>	<u><u>\$69,059,474</u></u>	<u><u>\$61,846,674</u></u>	<u><u>\$73,950,704</u></u>	<u><u>\$79,266,926</u></u>

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

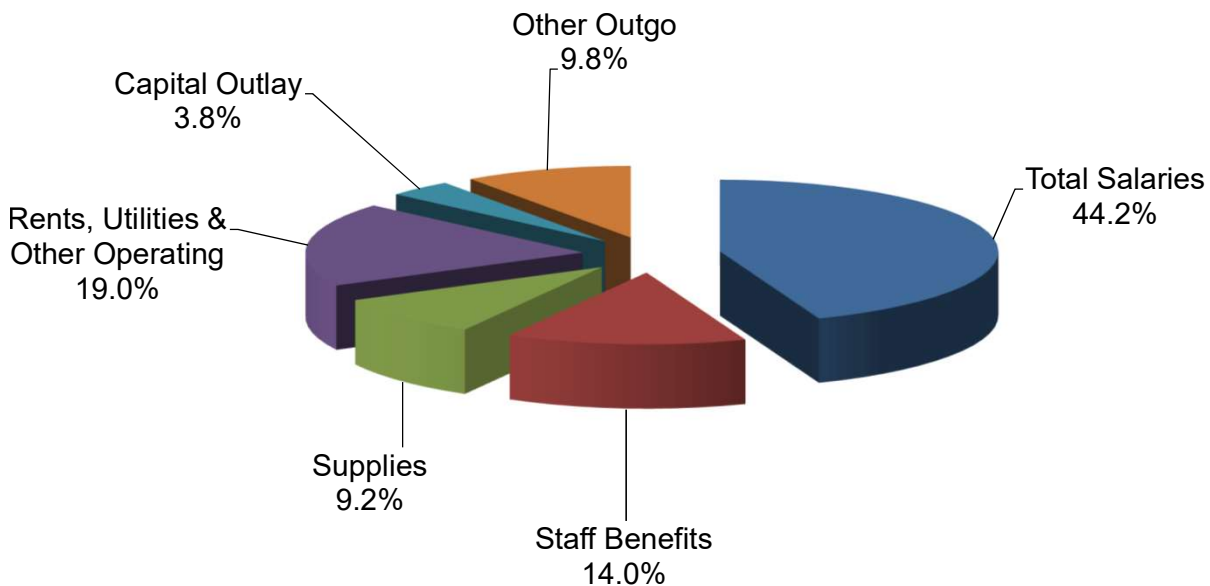
	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$177,306	\$455,055	\$601,585	\$160,798	\$240,602
12 Contract Adm, Counselors, Librarians	1,236,719	1,399,872	1,731,282	1,595,696	2,173,943
13 Hourly Teachers	292,857	19,607	196,499	119,894	119,894
14 Hourly Adm, Counselors, Librarians	1,651,515	1,629,194	1,468,517	3,220,905	3,113,702
Object Group 1000 Total	<u>\$3,358,397</u>	<u>\$3,503,728</u>	<u>\$3,997,883</u>	<u>\$5,097,293</u>	<u>\$5,648,141</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,532,986	\$2,602,314	\$2,717,850	\$3,029,816	\$3,198,619
22 Contract Instructional Aides	215,720	246,552	298,339	319,445	424,599
23 Hourly Non-Instructional	1,062,220	1,205,630	652,735	1,346,986	1,478,537
24 Hourly Instructional Aides	892,461	662,541	786,440	730,745	1,023,641
Object Group 2000 Total	<u>\$4,703,387</u>	<u>\$4,717,037</u>	<u>\$4,455,364</u>	<u>\$5,426,992</u>	<u>\$6,125,396</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,400,730	\$2,634,798	\$3,046,994	\$3,390,449	\$3,732,418
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$2,400,730</u>	<u>\$2,634,798</u>	<u>\$3,046,994</u>	<u>\$3,390,449</u>	<u>\$3,732,418</u>
SUPPLIES:					
4x Supplies	\$1,312,309	\$1,128,200	\$516,043	\$1,626,118	\$2,452,182
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,636,808	\$3,276,034	\$3,621,378	\$3,872,953	\$4,012,575
52 Travel and Mileage	210,980	247,560	29,014	270,228	243,307
53 Fees, Software, Memberships, Dues	60,460	69,427	195,385	194,298	234,267
54 Insurance	60,141	59,819	62,052	62,052	62,052
55 Utilities and Operations	228,565	206,097	220,839	242,758	276,075
56 Rents, Repairs & Maintenance	50,773	10,948	5,336	89,634	88,044
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,055	24,420	6,810	143,323	140,303
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,263,782</u>	<u>\$3,894,305</u>	<u>\$4,140,814</u>	<u>\$4,875,246</u>	<u>\$5,056,623</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$14,899	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	169,988	35,926	0	891	891
64 Equipment	826,316	350,827	458,372	973,906	1,002,611
Object Group 6000 Total	<u>\$1,011,203</u>	<u>\$386,753</u>	<u>\$458,372</u>	<u>\$974,797</u>	<u>\$1,003,502</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	6,398,365	135,529	32,999	0	87,552
75/76 Stdt Financial Aid & Othr Pymts to St	2,294,028	2,126,443	2,077,950	1,028,583	2,555,073
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$8,692,393</u>	<u>\$2,261,972</u>	<u>\$2,110,949</u>	<u>\$1,028,583</u>	<u>\$2,642,625</u>
Total Expenditures	<u><u>\$25,742,201</u></u>	<u><u>\$18,526,793</u></u>	<u><u>\$18,726,419</u></u>	<u><u>\$22,419,478</u></u>	<u><u>\$26,660,887</u></u>

Grossmont - Unrestricted General Fund



Total Compensation 88.7%

Grossmont - Restricted General Fund



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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,621,824	\$6,397,277	\$6,064,551	\$6,504,886	\$6,865,778
12 Contract Adm, Counselors, Librarians	3,601,775	3,765,143	3,776,477	4,060,043	3,935,236
13 Hourly Teachers	7,696,502	6,652,427	5,769,695	6,655,760	6,992,797
14 Hourly Adm, Counselors, Librarians	838,264	965,367	902,215	1,195,997	1,220,062
Object Group 1000 Total	<u>\$17,758,365</u>	<u>\$17,780,214</u>	<u>\$16,512,938</u>	<u>\$18,416,686</u>	<u>\$19,013,873</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,253,774	\$6,641,281	\$6,319,155	\$7,251,826	\$7,673,631
22 Contract Instructional Aides	867,727	964,303	1,112,554	1,229,040	1,375,874
23 Hourly Non-Instructional	1,267,767	1,278,733	542,574	941,700	894,428
24 Hourly Instructional Aides	726,110	697,027	380,110	718,445	780,085
Object Group 2000 Total	<u>\$9,115,378</u>	<u>\$9,581,344</u>	<u>\$8,354,393</u>	<u>\$10,141,011</u>	<u>\$10,724,018</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,643,513	\$10,289,952	\$9,629,450	\$11,579,317	\$11,868,762
3x Early Retirement & Retiree Benefits	46,320	113,791	6,500	0	0
Object Group 3000 Total	<u>\$9,689,833</u>	<u>\$10,403,743</u>	<u>\$9,635,950</u>	<u>\$11,579,317</u>	<u>\$11,868,762</u>
SUPPLIES:					
4x Supplies	\$1,244,533	\$1,091,224	\$600,294	\$1,681,213	\$2,655,343
Object Group 4000 Total	<u>\$1,244,533</u>	<u>\$1,091,224</u>	<u>\$600,294</u>	<u>\$1,681,213</u>	<u>\$2,655,343</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,522,948	\$1,625,701	\$1,541,426	\$3,771,641	\$3,355,108
52 Travel and Mileage	454,671	310,822	33,659	399,418	467,725
53 Fees, Software, Memberships, Dues	178,310	176,540	214,215	273,811	191,718
54 Insurance	57,289	56,954	63,664	63,038	108,287
55 Utilities and Operations	1,326,143	1,342,924	1,202,027	1,262,429	1,472,237
56 Rents, Repairs & Maintenance	449,449	328,857	193,035	527,260	564,192
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,844	32,889	33,695	72,307	79,294
59 Other Holding	0	0	0	0	98,058
Object Group 5000 Total	<u>\$5,020,654</u>	<u>\$3,874,687</u>	<u>\$3,281,721</u>	<u>\$6,369,904</u>	<u>\$6,336,619</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$778	\$4,836	\$0	\$0	\$0
62 Building Alterations	50,485	0	0	0	0
63 Books	56,588	53,073	19,573	38,411	0
64 Equipment	1,392,331	622,933	391,298	468,507	992,625
Object Group 6000 Total	<u>\$1,500,182</u>	<u>\$680,842</u>	<u>\$410,871</u>	<u>\$506,918</u>	<u>\$992,625</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	4,926,236	263,840	1,623,599	63,840	63,840
75/76 Std't Financial Aid & Othr Pymts to Std'ts	1,915,720	1,416,044	1,557,024	1,761,524	2,191,727
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$6,841,956</u>	<u>\$1,679,884</u>	<u>\$3,180,623</u>	<u>\$1,825,364</u>	<u>\$2,255,567</u>
Total Expenditures	<u>\$51,170,901</u>	<u>\$45,091,938</u>	<u>\$41,976,790</u>	<u>\$50,520,413</u>	<u>\$53,846,807</u>

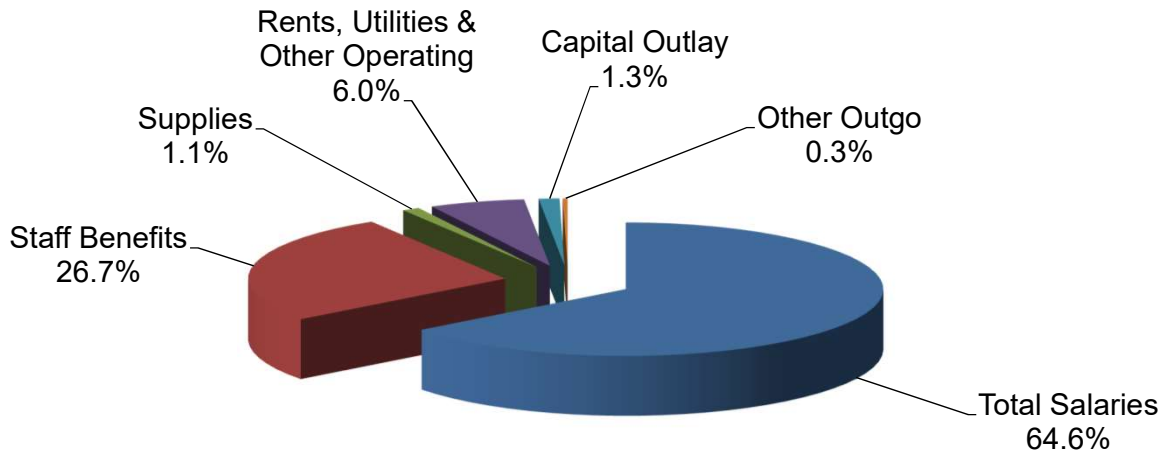
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,309,585	\$6,123,026	\$5,853,361	\$6,473,074	\$6,771,426
12 Contract Adm, Counselors, Librarians	2,462,933	2,619,930	2,585,938	2,870,596	2,787,307
13 Hourly Teachers	7,223,032	6,358,063	5,578,857	6,392,184	6,814,214
14 Hourly Adm, Counselors, Librarians	272,004	298,117	238,257	331,719	298,168
Object Group 1000 Total	<u>\$15,267,554</u>	<u>\$15,399,136</u>	<u>\$14,256,413</u>	<u>\$16,067,573</u>	<u>\$16,671,115</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,823,875	\$5,073,184	\$5,051,736	\$5,838,150	\$6,093,555
22 Contract Instructional Aides	822,972	843,663	850,399	969,896	972,501
23 Hourly Non-Instructional	491,797	535,488	187,201	219,748	237,824
24 Hourly Instructional Aides	183,500	209,245	76,665	99,531	84,809
Object Group 2000 Total	<u>\$6,322,144</u>	<u>\$6,661,580</u>	<u>\$6,166,001</u>	<u>\$7,127,325</u>	<u>\$7,388,689</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,018,790	\$8,571,796	\$8,002,224	\$9,836,713	\$9,956,198
3x Early Retirement & Retiree Benefits	46,320	113,791	6,500	0	0
Object Group 3000 Total	<u>\$8,065,110</u>	<u>\$8,685,587</u>	<u>\$8,008,724</u>	<u>\$9,836,713</u>	<u>\$9,956,198</u>
SUPPLIES:					
4x Supplies	\$306,389	\$239,310	\$169,739	\$164,254	\$395,401
Object Group 4000 Total	<u>\$306,389</u>	<u>\$239,310</u>	<u>\$169,739</u>	<u>\$164,254</u>	<u>\$395,401</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$293,468	\$205,779	\$228,160	\$180,957	\$199,361
52 Travel and Mileage	136,564	108,575	16,303	82,141	103,882
53 Fees, Software, Memberships, Dues	118,714	138,257	120,941	178,273	137,067
54 Insurance	28,645	28,477	31,832	31,038	31,038
55 Utilities and Operations	1,130,578	1,238,608	1,142,917	1,212,993	1,350,844
56 Rents, Repairs & Maintenance	390,467	281,788	175,258	322,787	350,418
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,557	32,245	25,305	45,076	52,063
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,129,993</u>	<u>\$2,033,729</u>	<u>\$1,740,716</u>	<u>\$2,053,265</u>	<u>\$2,224,673</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$778	\$4,836	\$0	\$0	\$0
62 Building Alterations	49,055	0	0	0	0
63 Books	2,315	35,973	19,573	38,411	0
64 Equipment	980,441	473,024	35,694	144,949	480,336
Object Group 6000 Total	<u>\$1,032,589</u>	<u>\$513,833</u>	<u>\$55,267</u>	<u>\$183,360</u>	<u>\$480,336</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,893,840	63,840	1,623,599	63,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	59,601	55,328	0	55,880	55,880
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,953,441</u>	<u>\$119,168</u>	<u>\$1,623,599</u>	<u>\$119,720</u>	<u>\$119,720</u>
Total Expenditures	<u>\$35,077,220</u>	<u>\$33,652,343</u>	<u>\$32,020,459</u>	<u>\$35,552,210</u>	<u>\$37,236,132</u>

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

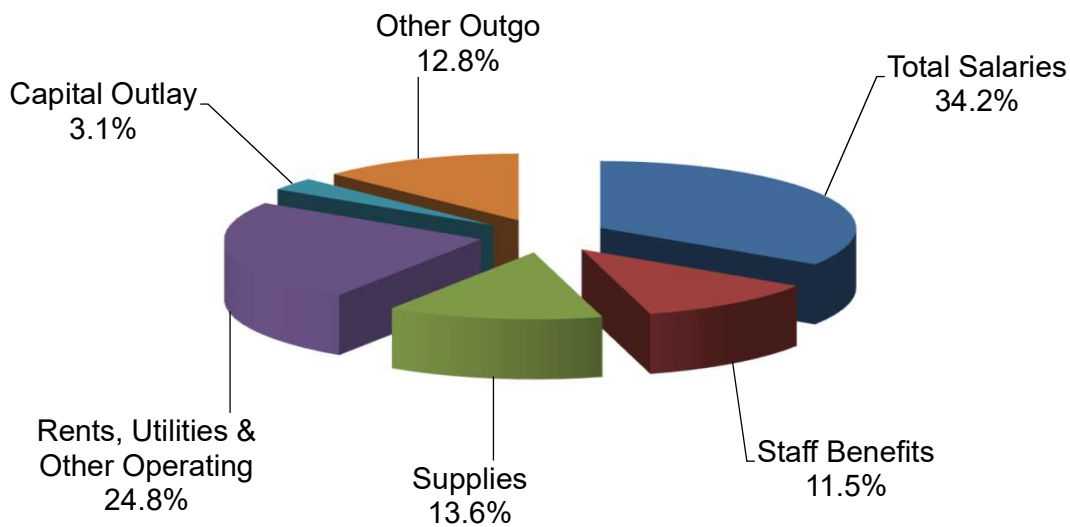
	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$312,239	\$274,251	\$211,190	\$31,812	\$94,352
12 Contract Adm, Counselors, Librarians	1,138,842	1,145,213	1,190,539	1,189,447	1,147,929
13 Hourly Teachers	473,470	294,364	190,838	263,576	178,583
14 Hourly Adm, Counselors, Librarians	566,260	667,250	663,958	864,278	921,894
Object Group 1000 Total	<u>\$2,490,811</u>	<u>\$2,381,078</u>	<u>\$2,256,525</u>	<u>\$2,349,113</u>	<u>\$2,342,758</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,429,899	\$1,568,097	\$1,267,419	\$1,413,676	\$1,580,076
22 Contract Instructional Aides	44,755	120,640	262,155	259,144	403,373
23 Hourly Non-Instructional	775,970	743,245	355,373	721,952	656,604
24 Hourly Instructional Aides	542,610	487,782	303,445	618,914	695,276
Object Group 2000 Total	<u>\$2,793,234</u>	<u>\$2,919,764</u>	<u>\$2,188,392</u>	<u>\$3,013,686</u>	<u>\$3,335,329</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,624,723	\$1,718,156	\$1,627,226	\$1,742,604	\$1,912,564
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,624,723</u>	<u>\$1,718,156</u>	<u>\$1,627,226</u>	<u>\$1,742,604</u>	<u>\$1,912,564</u>
SUPPLIES:					
4x Supplies	\$938,144	\$851,914	\$430,555	\$1,516,959	\$2,259,942
Object Group 4000 Total	<u>\$938,144</u>	<u>\$851,914</u>	<u>\$430,555</u>	<u>\$1,516,959</u>	<u>\$2,259,942</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,229,480	\$1,419,922	\$1,313,266	\$3,590,684	\$3,155,747
52 Travel and Mileage	318,107	202,247	17,356	317,277	363,843
53 Fees, Software, Memberships, Dues	59,596	38,283	93,274	95,538	54,651
54 Insurance	28,644	28,477	31,832	32,000	77,249
55 Utilities and Operations	195,565	104,316	59,110	49,436	121,393
56 Rents, Repairs & Maintenance	58,982	47,069	17,777	204,473	213,774
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	287	644	8,390	27,231	27,231
59 Other Holding	0	0	0	0	98,058
Object Group 5000 Total	<u>\$2,890,661</u>	<u>\$1,840,958</u>	<u>\$1,541,005</u>	<u>\$4,316,639</u>	<u>\$4,111,946</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	1,430	0	0	0	0
63 Books	54,273	17,100	0	0	0
64 Equipment	411,890	149,909	355,604	323,558	512,289
Object Group 6000 Total	<u>\$467,593</u>	<u>\$167,009</u>	<u>\$355,604</u>	<u>\$323,558</u>	<u>\$512,289</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,032,396	200,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,856,119	1,360,716	1,557,024	1,705,644	2,135,847
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,888,515</u>	<u>\$1,560,716</u>	<u>\$1,557,024</u>	<u>\$1,705,644</u>	<u>\$2,135,847</u>
Total Expenditures	<u>\$16,093,681</u>	<u>\$11,439,595</u>	<u>\$9,956,331</u>	<u>\$14,968,203</u>	<u>\$16,610,675</u>

Cuyamaca - Unrestricted General Fund



Total Compensation 91.3%

Cuyamaca - Restricted General Fund



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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,002,587	1,200,637	914,871	1,165,347	1,113,163
13 Hourly Teachers	1,600	0	0	0	0
14 Hourly Adm, Counselors, Librarians	6,277	4,500	400	10,000	10,000
Object Group 1000 Total	<u>\$1,010,464</u>	<u>\$1,205,137</u>	<u>\$915,271</u>	<u>\$1,175,347</u>	<u>\$1,123,163</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,525,155	\$8,046,002	\$7,976,609	\$8,362,794	\$8,949,157
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	111,765	62,637	10,239	0	20,000
24 Hourly Instructional Aides	0	22	0	0	0
Object Group 2000 Total	<u>\$7,636,920</u>	<u>\$8,108,661</u>	<u>\$7,986,848</u>	<u>\$8,362,794</u>	<u>\$8,969,157</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,047,724	\$4,511,190	\$4,138,834	\$4,945,364	\$5,177,332
3x Early Retirement & Retiree Benefits	34,413	24,134	0	0	0
Object Group 3000 Total	<u>\$4,082,137</u>	<u>\$4,535,324</u>	<u>\$4,138,834</u>	<u>\$4,945,364</u>	<u>\$5,177,332</u>
SUPPLIES:					
4x Supplies	\$224,696	\$137,895	\$55,209	\$277,136	\$221,787
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$18,683,416	\$449,244	\$295,680	\$775,731	\$891,662
52 Travel and Mileage	188,103	107,332	8,725	29,200	27,100
53 Fees, Software, Memberships, Dues	19,124	23,662	15,495	185,260	211,052
54 Insurance	0	0	0	0	0
55 Utilities and Operations	228,210	105,896	109,155	158,000	106,500
56 Rents, Repairs & Maintenance	299,753	82,239	87,937	216,852	1,087,997
57 Audits, Interest, and Legals	91,943	143,473	90,445	160,500	224,353
58 Advertising, Postage & Other Operating	143,320	111,552	102,037	222,581	175,938
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$19,653,869</u>	<u>\$1,023,398</u>	<u>\$709,474</u>	<u>\$1,748,124</u>	<u>\$2,724,602</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	2,204	5,721	0	0	0
63 Books	0	0	0	0	0
64 Equipment	202,220	93,022	6,266	247,973	213,882
Object Group 6000 Total	<u>\$204,424</u>	<u>\$98,743</u>	<u>\$6,266</u>	<u>\$247,973</u>	<u>\$213,882</u>
OTHER OUTGO:					
71 Debt Service	\$190,000	\$188,853	\$4,561	\$0	\$0
73 Interfund Transfers	517,488	0	1,264,267	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(10,829)	0	0	0	0
Object Group 7000 Total	<u>\$696,659</u>	<u>\$188,853</u>	<u>\$1,268,828</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$33,509,169</u>	<u>\$15,298,011</u>	<u>\$15,080,730</u>	<u>\$16,756,738</u>	<u>\$18,429,923</u>

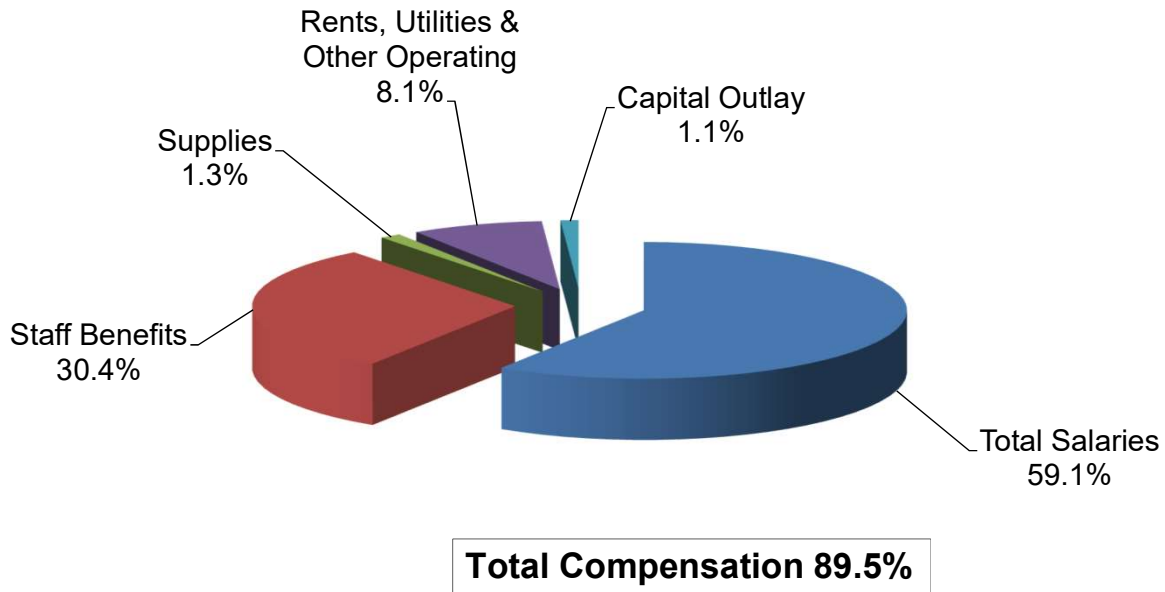
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,002,587	1,200,637	914,871	1,165,347	\$1,113,163
13 Hourly Teachers	1,600	0	0	0	0
14 Hourly Adm, Counselors, Librarians	6,277	0	0	0	0
Object Group 1000 Total	<u>\$1,010,464</u>	<u>\$1,200,637</u>	<u>\$914,871</u>	<u>\$1,165,347</u>	<u>\$1,113,163</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,789,060	\$7,491,169	\$7,368,969	\$7,687,848	\$8,220,262
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	91,982	47,492	4,507	0	0
24 Hourly Instructional Aides	0	22	0	0	0
Object Group 2000 Total	<u>\$6,881,042</u>	<u>\$7,538,683</u>	<u>\$7,373,476</u>	<u>\$7,687,848</u>	<u>\$8,220,262</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,763,329	\$4,264,091	\$3,844,422	\$4,606,191	\$4,809,784
3x Early Retirement & Retiree Benefits	34,413	24,134	0	0	0
Object Group 3000 Total	<u>\$3,797,742</u>	<u>\$4,288,225</u>	<u>\$3,844,422</u>	<u>\$4,606,191</u>	<u>\$4,809,784</u>
SUPPLIES:					
4x Supplies	\$178,672	\$134,051	\$45,419	\$275,136	\$199,787
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$532,691	\$414,344	\$234,703	\$520,980	\$388,174
52 Travel and Mileage	167,751	102,458	8,725	25,200	23,100
53 Fees, Software, Memberships, Dues	10,890	18,162	13,355	179,960	185,752
54 Insurance	0	0	0	0	0
55 Utilities and Operations	110,977	105,896	104,115	158,000	106,500
56 Rents, Repairs & Maintenance	293,957	82,239	87,937	216,452	241,125
57 Audits, Interest, and Legals	73,882	128,842	90,445	160,500	224,353
58 Advertising, Postage & Other Operating	113,329	109,555	67,540	159,790	113,147
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,303,477</u>	<u>\$961,496</u>	<u>\$606,820</u>	<u>\$1,420,882</u>	<u>\$1,282,151</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	2,204	5,721	0	0	0
63 Books	0	0	0	0	0
64 Equipment	139,074	91,405	4,991	232,888	168,797
Object Group 6000 Total	<u>\$141,278</u>	<u>\$97,126</u>	<u>\$4,991</u>	<u>\$232,888</u>	<u>\$168,797</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	152,488	0	1,264,267	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(10,829)	0	0	0	0
Object Group 7000 Total	<u>\$141,659</u>	<u>\$0</u>	<u>\$1,264,267</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$13,454,334</u>	<u>\$14,220,218</u>	<u>\$14,054,266</u>	<u>\$15,388,292</u>	<u>\$15,793,944</u>

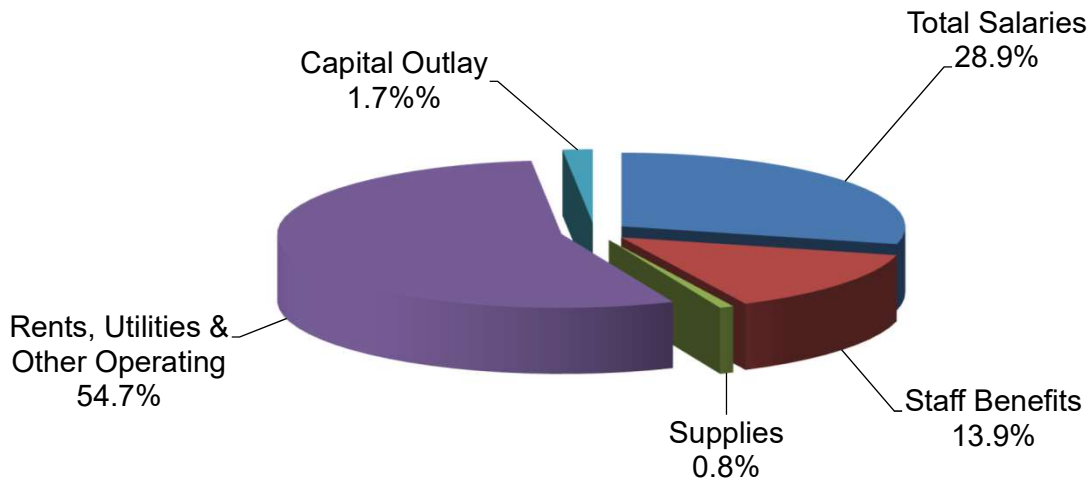
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	4,500	400	10,000	10,000
Object Group 1000 Total	<u>\$0</u>	<u>\$4,500</u>	<u>\$400</u>	<u>\$10,000</u>	<u>\$10,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$736,095	\$554,833	\$607,640	\$674,946	\$728,895
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	19,783	15,145	5,732	0	20,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$755,878</u>	<u>\$569,978</u>	<u>\$613,372</u>	<u>\$674,946</u>	<u>\$748,895</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$284,395	\$247,099	\$294,412	\$339,173	\$367,548
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$284,395</u>	<u>\$247,099</u>	<u>\$294,412</u>	<u>\$339,173</u>	<u>\$367,548</u>
SUPPLIES:					
4x Supplies	\$46,024	\$3,844	\$9,790	\$2,000	\$22,000
Object Group 4000 Total	<u>\$46,024</u>	<u>\$3,844</u>	<u>\$9,790</u>	<u>\$2,000</u>	<u>\$22,000</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$18,150,725	\$34,900	\$60,977	\$254,751	\$503,488
52 Travel and Mileage	20,352	4,874	0	4,000	4,000
53 Fees, Software, Memberships, Dues	8,234	5,500	2,140	5,300	25,300
54 Insurance	0	0	0	0	0
55 Utilities and Operations	117,233	0	5,040	0	0
56 Rents, Repairs & Maintenance	5,796	0	0	400	846,872
57 Audits, Interest, and Legals	18,061	14,631	0	0	0
58 Advertising, Postage & Other Operating	29,991	1,997	34,497	62,791	62,791
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$18,350,392</u>	<u>\$61,902</u>	<u>\$102,654</u>	<u>\$327,242</u>	<u>\$1,442,451</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	63,146	1,617	1,275	15,085	45,085
Object Group 6000 Total	<u>\$63,146</u>	<u>\$1,617</u>	<u>\$1,275</u>	<u>\$15,085</u>	<u>\$45,085</u>
OTHER OUTGO:					
71 Debt Service	\$190,000	\$188,853	\$4,561	\$0	\$0
73 Interfund Transfers	365,000	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Std	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$555,000</u>	<u>\$188,853</u>	<u>\$4,561</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$20,054,835</u></u>	<u><u>\$1,077,793</u></u>	<u><u>\$1,026,464</u></u>	<u><u>\$1,368,446</u></u>	<u><u>\$2,635,979</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$750,000	\$1,968,095
12 Contract Adm, Counselors, Librarians	0	0	7,200	250,000	417,000
13 Hourly Teachers	0	5,701	844,760	0	0
14 Hourly Adm, Counselors, Librarians	0	37,149	74,615	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,000,000</u>	<u>\$2,385,095</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,843	\$132,654	\$511,732	\$1,775,000	\$1,941,000
22 Contract Instructional Aides	5,800	0	16,284	0	0
23 Hourly Non-Instructional	0	8,422	68,160	25,000	25,000
24 Hourly Instructional Aides	0	0	32,576	0	0
Object Group 2000 Total	<u>\$16,643</u>	<u>\$141,076</u>	<u>\$628,752</u>	<u>\$1,800,000</u>	<u>\$1,966,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$690,453	\$867,000	\$339,304	\$1,753,505	\$2,544,415
3x Early Retirement & Retiree Benefits	1,607,570	1,384,965	1,435,429	1,345,796	1,564,721
Object Group 3000 Total	<u>\$2,298,023</u>	<u>\$2,251,965</u>	<u>\$1,774,733</u>	<u>\$3,099,301</u>	<u>\$4,109,136</u>
SUPPLIES:					
4x Supplies	\$27,928	\$111,960	\$415,785	\$2,102,664	\$3,204,385
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$14,746,778	\$42,343,409	\$20,562,989	\$55,879,435	\$63,598,704
52 Travel and Mileage	37,020	69,123	6,774	144,877	142,692
53 Fees, Software, Memberships, Dues	843,622	816,062	972,542	975,215	837,794
54 Insurance	721,115	734,625	945,692	868,529	906,104
55 Utilities and Operations	110,216	245,576	52,076	661,780	3,811,823
56 Rents, Repairs & Maintenance	1,478,534	1,848,428	1,697,474	2,156,782	2,210,983
57 Audits, Interest, and Legals	248,728	946,678	334,695	690,000	593,002
58 Advertising, Postage & Other Operating	34,213	242,466	39,573	59,800	42,586
59 Other Holding	0	3	0	0	0
Object Group 5000 Total	<u>\$18,220,226</u>	<u>\$47,246,370</u>	<u>\$24,611,815</u>	<u>\$61,436,418</u>	<u>\$72,143,688</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	500,000	2,575,000
63 Books	0	0	0	0	0
64 Equipment	12,970	168,611	1,082,922	15,660,552	17,961,594
Object Group 6000 Total	<u>\$12,970</u>	<u>\$168,611</u>	<u>\$1,082,922</u>	<u>\$16,160,552</u>	<u>\$20,536,594</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,839,410	879,295	1,889,763	4,395,275	550,767
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,625	983,892	2,166,320	2,459,393	2,309,936
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,843,035</u>	<u>\$1,863,187</u>	<u>\$4,056,083</u>	<u>\$6,854,668</u>	<u>\$2,860,703</u>
Total Expenditures	<u><u>\$22,418,825</u></u>	<u><u>\$51,826,019</u></u>	<u><u>\$33,496,665</u></u>	<u><u>\$92,453,603</u></u>	<u><u>\$107,205,601</u></u>

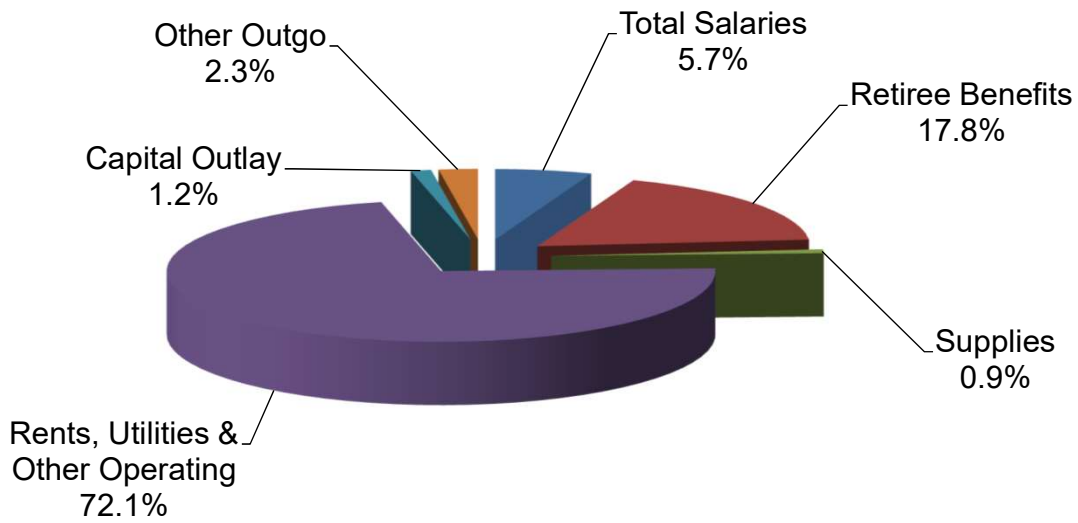
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$167,000
12 Contract Adm, Counselors, Librarians	0	0	0	0	167,000
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$334,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,843	\$48,166	\$0	\$0	\$166,000
22 Contract Instructional Aides	5,800	0	0	0	0
23 Hourly Non-Instructional	0	8,422	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$16,643</u>	<u>\$56,588</u>	<u>\$0</u>	<u>\$0</u>	<u>\$166,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,383	\$24,191	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	1,607,570	1,384,965	1,435,429	1,345,796	1,564,721
Object Group 3000 Total	<u>\$1,612,953</u>	<u>\$1,409,156</u>	<u>\$1,435,429</u>	<u>\$1,345,796</u>	<u>\$1,564,721</u>
SUPPLIES:					
4x Supplies	\$20,590	\$56,725	\$18,140	\$60,950	\$76,100
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,162,393	\$2,390,531	\$1,207,054	\$1,217,873	\$1,875,053
52 Travel and Mileage	26,969	44,945	1,549	0	0
53 Fees, Software, Memberships, Dues	843,223	771,769	736,377	903,700	760,794
54 Insurance	721,115	734,625	945,692	868,529	906,104
55 Utilities and Operations	110,216	181,986	120,463	113,343	108,543
56 Rents, Repairs & Maintenance	1,473,904	1,847,552	1,689,121	2,051,570	2,061,570
57 Audits, Interest, and Legals	248,728	946,678	325,474	690,000	593,002
58 Advertising, Postage & Other Operating	34,192	241,991	38,226	59,800	42,586
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,620,740</u>	<u>\$7,160,077</u>	<u>\$5,063,956</u>	<u>\$5,904,815</u>	<u>\$6,347,652</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	12,970	33,384	34,379	133,700	104,742
Object Group 6000 Total	<u>\$12,970</u>	<u>\$33,384</u>	<u>\$34,379</u>	<u>\$133,700</u>	<u>\$104,742</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,313,652	288,302	207,017	207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	3,465	4,750	2,500	7,100	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,317,117</u>	<u>\$293,052</u>	<u>\$209,517</u>	<u>\$214,117</u>	<u>\$214,117</u>
Total Expenditures	<u><u>\$8,601,013</u></u>	<u><u>\$9,008,982</u></u>	<u><u>\$6,761,421</u></u>	<u><u>\$7,659,378</u></u>	<u><u>\$8,807,332</u></u>

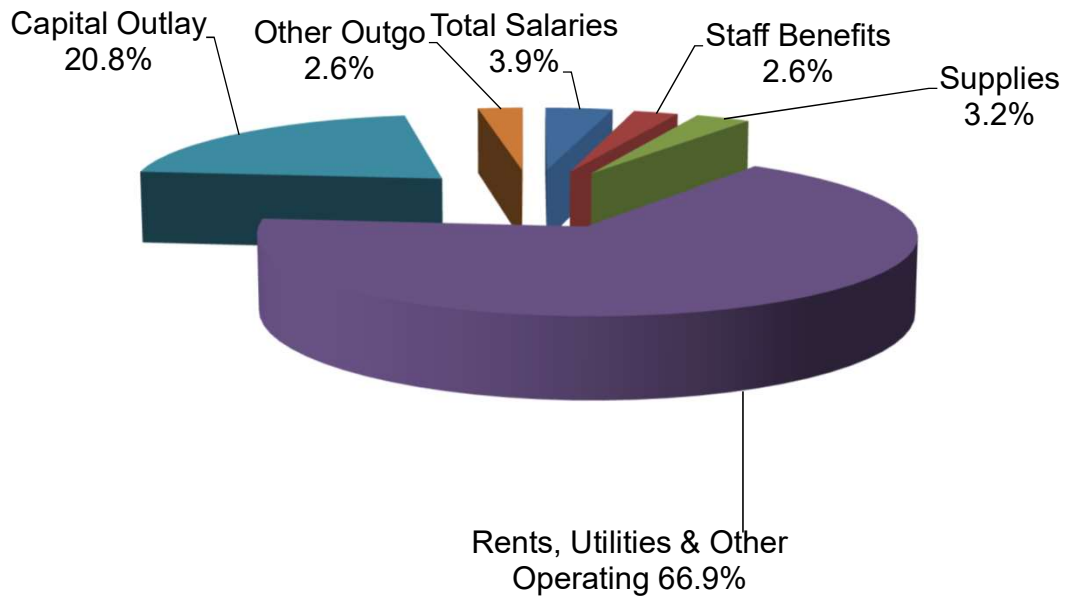
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$750,000	\$1,801,095
12 Contract Adm, Counselors, Librarians	0	0	7,200	250,000	250,000
13 Hourly Teachers	0	5,701	844,760	0	0
14 Hourly Adm, Counselors, Librarians	0	37,149	74,615	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,000,000</u>	<u>\$2,051,095</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$84,488	\$511,732	\$1,775,000	\$1,775,000
22 Contract Instructional Aides	0	0	16,284	0	0
23 Hourly Non-Instructional	0	0	68,160	25,000	25,000
24 Hourly Instructional Aides	0	0	32,576	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$84,488</u>	<u>\$628,752</u>	<u>\$1,800,000</u>	<u>\$1,800,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$685,070	\$842,809	\$339,304	\$1,753,505	\$2,544,415
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$685,070</u>	<u>\$842,809</u>	<u>\$339,304</u>	<u>\$1,753,505</u>	<u>\$2,544,415</u>
SUPPLIES:					
4x Supplies	\$7,338	\$55,235	\$397,645	\$2,041,714	\$3,128,285
Object Group 4000 Total	<u>\$7,338</u>	<u>\$55,235</u>	<u>\$397,645</u>	<u>\$2,041,714</u>	<u>\$3,128,285</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$12,584,385	\$39,952,878	\$19,355,935	\$54,661,562	\$61,723,651
52 Travel and Mileage	10,051	24,178	5,225	144,877	142,692
53 Fees, Software, Memberships, Dues	399	44,293	236,165	71,515	77,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	63,590	(68,387)	548,437	3,703,280
56 Rents, Repairs & Maintenance	4,630	876	8,353	105,212	149,413
57 Audits, Interest, and Legals	0	0	9,221	0	0
58 Advertising, Postage & Other Operating	21	475	1,347	0	0
59 Other Holding	0	3	0	0	0
Object Group 5000 Total	<u>\$12,599,486</u>	<u>\$40,086,293</u>	<u>\$19,547,859</u>	<u>\$55,531,603</u>	<u>\$65,796,036</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	500,000	2,575,000
63 Books	0	0	0	0	0
64 Equipment	0	135,227	1,048,543	15,526,852	17,856,852
Object Group 6000 Total	<u>\$0</u>	<u>\$135,227</u>	<u>\$1,048,543</u>	<u>\$16,026,852</u>	<u>\$20,431,852</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	525,758	590,993	1,682,746	4,188,258	343,750
75/76 Stdt Financial Aid & Othr Pymts to Stdts	160	979,142	2,163,820	2,452,293	2,302,836
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$525,918</u>	<u>\$1,570,135</u>	<u>\$3,846,566</u>	<u>\$6,640,551</u>	<u>\$2,646,586</u>
Total Expenditures	<u><u>\$13,817,812</u></u>	<u><u>\$42,817,037</u></u>	<u><u>\$26,735,244</u></u>	<u><u>\$84,794,225</u></u>	<u><u>\$98,398,269</u></u>

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Tentative	Adoption
	18/19	19/20	20/21	Budget	Budget
	18/19	19/20	20/21	21/22	21/22
Grossmont College					
Commission Distributions	\$135,708	\$101,289	\$35,009	\$105,000	\$105,000
Interest Income	586	501	196	300	190
Interfund Transfers	0	0	94,806	35,000	35,000
Total	\$136,294	\$101,790	\$130,011	\$140,300	\$140,190
Cuyamaca College					
Commission Distributions	\$55,517	\$41,437	\$14,300	\$18,750	\$18,750
Other Local Revenue	216	0	0	0	0
Interest Income	15	19	5	10	5
Interfund Transfers	0	0	38,780	6,250	6,250
Total	\$55,748	\$41,456	\$53,085	\$25,010	\$25,005
Other Commission Distributions					
District Services Allocation	\$16,628	\$12,411	\$4,288	\$7,500	\$7,500
Interfund Transfers	0	0	11,616	2,500	2,500
Total	\$16,628	\$12,411	\$15,904	\$10,000	\$10,000
Total Revenue	\$208,670	\$155,657	\$199,000	\$175,310	\$175,195

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$836,754	\$913,291	\$963,196	\$1,037,579	\$1,092,769
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$836,754</u>	<u>\$913,291</u>	<u>\$963,196</u>	<u>\$1,037,579</u>	<u>\$1,092,769</u>
 Plus Current Year Income					
Commissions Revenue	\$207,854	\$155,137	\$53,597	\$131,250	\$131,250
Other Local Revenue	816	520	201	310	195
Interfund Transfers	0	0	145,202	43,750	43,750
Total Revenues	<u>\$208,670</u>	<u>\$155,657</u>	<u>\$199,000</u>	<u>\$175,310</u>	<u>\$175,195</u>
 Total Funds Available	<u>\$1,045,424</u>	<u>\$1,068,948</u>	<u>\$1,162,196</u>	<u>\$1,212,889</u>	<u>\$1,267,964</u>
 Less Current Year Expenditures					
Grossmont College	\$54,768	\$45,446	\$23,878	\$115,796	\$115,796
Cuyamaca College	51,849	40,306	25,549	67,092	76,927
District Services	25,516	20,000	20,000	26,558	31,597
Total Expenditures	<u>\$132,133</u>	<u>\$105,752</u>	<u>\$69,427</u>	<u>\$209,446</u>	<u>\$224,320</u>
 Total Ending Balance	<u><u>\$913,291</u></u>	<u><u>\$963,196</u></u>	<u><u>\$1,092,769</u></u>	<u><u>\$1,003,443</u></u>	<u><u>\$1,043,644</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	\$1,019,250	\$51,922	\$21,597	\$1,092,769
Plus Revenue	140,190	25,005	10,000	175,195
Total Funds Available	\$1,159,440	\$76,927	\$31,597	\$1,267,964
Less: Expenditures	115,796	76,927	31,597	224,320
Ending Balance	<u><u>\$1,043,644</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,043,644</u></u>

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$104,891	\$131,801	\$92,242	\$118,510	\$124,095
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$104,891	\$131,801	\$92,242	\$118,510	\$124,095
 Plus Current Year Income					
Tuition Fees	\$26,910	\$4,505	\$6,153	\$26,000	\$26,000
Interest	0	0	0	0	0
Interfund Transfers	0	0	25,700	0	0
Total Revenues	\$26,910	\$4,505	\$31,853	\$26,000	\$26,000
 Total Funds Available	\$131,801	\$136,306	\$124,095	\$144,510	\$150,095
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$44,064	\$0	\$96,242	\$96,242
Supplies & Materials	0	0	0	48,268	0
Other Operating	0	0	0	0	53,853
Capital Outlay	0	0	0	0	0
Total Expenditures	\$0	\$44,064	\$0	\$144,510	\$150,095
 Total Ending Balance	\$131,801	\$92,242	\$124,095	\$0	\$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 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$50,443	\$120,028	\$120,425	\$248,207	\$332,291
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$50,443</u>	<u>\$120,028</u>	<u>\$120,425</u>	<u>\$248,207</u>	<u>\$332,291</u>
 Plus Current Year Income					
Tuition Fees	\$312,289	\$191,765	\$100,264	\$308,000	\$308,000
Interest	0	0	0	0	0
Interfund Transfers	0	0	293,204	0	0
Total Revenues	<u>\$312,289</u>	<u>\$191,765</u>	<u>\$393,468</u>	<u>\$308,000</u>	<u>\$308,000</u>
 Total Funds Available	<u>\$362,732</u>	<u>\$311,793</u>	<u>\$513,893</u>	<u>\$556,207</u>	<u>\$640,291</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$226,961	\$183,195	\$157,694	\$556,207	\$640,291
Supplies & Materials	0	0	0	0	0
Other Operating	15,743	8,173	2,649	0	0
Interfund Transfers	0	0	20,934	0	0
Std't Fincl Aid & Other Pymts to Std'ts	0	0	325	0	0
Total Expenditures	<u>\$242,704</u>	<u>\$191,368</u>	<u>\$181,602</u>	<u>\$556,207</u>	<u>\$640,291</u>
 Total Ending Balance	<u><u>\$120,028</u></u>	<u><u>\$120,425</u></u>	<u><u>\$332,291</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE					
ASGC	\$0	\$354,085	\$376,325	\$374,647	\$381,992
Clubs & Organizations	0	96,100	93,704	87,975	85,878
Transfer in from ASGC, Inc.	436,767	0	0	0	0
Adjusted Beginning Balance	<u>\$436,767</u>	<u>\$450,185</u>	<u>\$470,029</u>	<u>\$462,622</u>	<u>\$467,870</u>
Plus Current year Income					
Sales	\$152,620	\$131,708	\$1,534	\$10,000	\$10,000
Student Activities Card Sales	17,254	11,118	0	0	0
Operational Allocation from GC	20,000	20,000	20,000	20,000	20,000
Activity Revenue	5,662	17,188	5,594	0	0
Contributions/Donations	1,149	200	115	10,000	10,000
Interest	764	0	1,119	0	0
Other Local Revenue	12,583	6,727	0	0	0
Total Revenues	<u>\$210,032</u>	<u>\$186,941</u>	<u>\$28,362</u>	<u>\$40,000</u>	<u>\$40,000</u>
Total Funds Available	<u>\$646,799</u>	<u>\$637,126</u>	<u>\$498,391</u>	<u>\$502,622</u>	<u>\$507,870</u>
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$6,861	\$4,375	\$9,402	\$10,000	\$10,000
Supplies	166,382	149,103	3,217	20,000	20,000
Travel & Conferences	6,352	1,218	0	0	0
Assoc Student Activity Expense	5,774	3,756	15,452	0	0
Student Benefit Services	2,783	5,425	2,450	0	0
Operational Expense	8,462	3,220	0	10,000	10,000
AS Club/Trust Expense	0	0	0	96,100	96,100
Total Expenditures	<u>\$196,614</u>	<u>\$167,097</u>	<u>\$30,521</u>	<u>\$136,100</u>	<u>\$136,100</u>
Total Ending Balance	<u><u>\$450,185</u></u>	<u><u>\$470,029</u></u>	<u><u>\$467,870</u></u>	<u><u>\$366,522</u></u>	<u><u>\$371,770</u></u>

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 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE					
ASCC	\$27,843	\$26,757	\$31,547	\$41,465	\$39,243
Clubs & Organizations	57,236	61,504	61,697	75,069	69,187
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$85,079	\$88,261	\$93,244	\$116,534	\$108,430
 Plus Current year Income					
Sales	\$18,091	\$19,671	\$0	\$0	\$0
Student Activities Card Sales	2,932	1,985	0	0	0
Operational Allocation from CC	10,606	10,145	10,000	10,000	10,000
Other Local Revenue	2,805	1,295	0	0	0
Inter-fund Transfers In	0	0	0	0	0
Club Deposits	40,592	27,545	22,110	21,000	21,000
Total Revenues	\$75,026	\$60,641	\$32,110	\$31,000	\$31,000
 Total Funds Available	\$160,105	\$148,902	\$125,354	\$147,534	\$139,430
 Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Activities	2,041	1,086	318	0	0
Commencement	0	0	0	0	0
Supplies	31,661	27,671	521	36,083	22,861
Operational Expense	68	10,601	2,585	82,486	87,604
Intra-Fund Transfers Out	83	0	0	0	0
AS Club/Trust Expense	37,991	16,300	13,500	0	0
Total Expenditures	\$71,844	\$55,658	\$16,924	\$118,569	\$110,465
 Total Ending Balance	\$88,261	\$93,244	\$108,430	\$28,965	\$28,965

Note:

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

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

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

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

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$47,731	\$126,112	\$134,555	\$203,452	\$206,581
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$47,731	\$126,112	\$134,555	\$203,452	\$206,581
 Plus Current Year Income					
Mandatory Construction Fee	\$79,603	\$64,581	\$72,094	\$60,000	\$60,000
Interest	1,435	1,265	505	200	500
Total Revenues	\$81,038	\$65,846	\$72,599	\$60,200	\$60,500
 Total Funds Available	\$128,769	\$191,958	\$207,154	\$263,652	\$267,081
 Less Current Year Expenditures					
Supplies & Materials	\$281	\$53,043	\$0	\$73,252	\$76,681
Contract Services	2,376	1,980	573	104,000	104,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	0	86,400	86,400
Legal Advertising	0	0	0	0	0
Capital Outlay	0	2,380	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	\$2,657	\$57,403	\$573	\$263,652	\$267,081
 Total Ending Balance	\$126,112	\$134,555	\$206,581	\$0	\$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 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$221,112	\$242,732	\$268,713	\$296,536	\$298,213
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$221,112	\$242,732	\$268,713	\$296,536	\$298,213
 Plus Current Year Income					
Student Representation Fees	\$56,321	\$28,587	\$29,474	\$20,000	\$20,000
Interest	53	48	26	30	25
Total Revenues	\$56,374	\$28,635	\$29,500	\$20,030	\$20,025
 Total Funds Available	\$277,486	\$271,367	\$298,213	\$316,566	\$318,238
 Less Current Year Expenditures					
Supplies	\$1,873	\$2,214	\$0	\$20,000	\$20,000
Contract & Miscellaneous Services	0	0	0	0	0
Travel & Conferences	18,396	440	0	0	0
Transportation	2,114	0	0	5,000	5,000
Computer Equipment	12,371	0	0	15,000	15,000
Rentals & Leases	0	0	0	0	0
Total Expenditures	\$34,754	\$2,654	\$0	\$40,000	\$40,000
 Total Ending Balance	\$242,732	\$268,713	\$298,213	\$276,566	\$278,238

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 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$90,765	\$104,434	\$119,475	\$135,782	\$136,598
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$90,765	\$104,434	\$119,475	\$135,782	\$136,598
Plus Current Year Income					
Student Representation Fees	\$28,053	\$15,209	\$17,212	\$13,000	\$13,000
Interest	22	21	11	20	12
Total Revenues	\$28,075	\$15,230	\$17,223	\$13,020	\$13,012
Total Funds Available	\$118,840	\$119,664	\$136,698	\$148,802	\$149,610
Less Current Year Expenditures					
Supplies	\$0	\$189	\$0	\$21,307	\$22,115
Contract & Miscellaneous Services	0	0	100	0	0
Travel & Conferences	14,344	0	0	0	0
Mileage	62	0	0	0	0
Total Expenditures	\$14,406	\$189	\$100	\$21,307	\$22,115
Total Ending Balance	\$104,434	\$119,475	\$136,598	\$127,495	\$127,495

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

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$9,573,868	\$10,241,863	\$11,067,793	\$11,664,968	\$12,105,139
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$9,573,868	\$10,241,863	\$11,067,793	\$11,664,968	\$12,105,139
Plus Current Year Income					
Interest Income/Earnings	\$713,432	\$624,653	\$1,612,757	\$200,000	\$200,000
Funding for Current Employees (a)	1,148,421	1,261,944	612,187	658,446	1,326,254
Funding for Prior Liability (b)	109,578	324,298	0	0	0
Total Revenues	\$1,971,431	\$2,210,895	\$2,224,944	\$858,446	\$1,526,254
Total Funds Available	\$11,545,299	\$12,452,758	\$13,292,737	\$12,523,414	\$13,631,393
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$1,303,436	\$1,384,965	\$1,187,598	\$1,345,796	\$1,069,059
Total Expenditures	\$1,303,436	\$1,384,965	\$1,187,598	\$1,345,796	\$1,069,059
Total Ending Balance	<u>\$10,241,863</u>	<u>\$11,067,793</u>	<u>\$12,105,139</u>	<u>\$11,177,618</u>	<u>\$12,562,334</u>

Notes:

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

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
BEGINNING BALANCE	\$88,897	\$80,631	\$79,021	\$154,021	\$164,731
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$88,897</u>	<u>\$80,631</u>	<u>\$79,021</u>	<u>\$154,021</u>	<u>\$164,731</u>
Plus Current Year Income					
Sales	\$44,541	\$20,791	\$0	\$50,000	\$50,000
Contrib, Donations, Grants	0	0	24,250	0	0
Interest	0	0	0	0	0
Interfund Transfers	0	0	62,354	0	0
Total Revenue	<u>\$44,541</u>	<u>\$20,791</u>	<u>\$86,604</u>	<u>\$50,000</u>	<u>\$50,000</u>
Total Funds Available	<u>\$133,438</u>	<u>\$101,422</u>	<u>\$165,625</u>	<u>\$204,021</u>	<u>\$214,731</u>
Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	40,592	22,256	1,705	98,769	73,769
Other Operating Expenses	11,692	0	(811)	105,252	140,962
Tfr to ASCC	523	145	0	0	0
Total Expenditures	<u>\$52,807</u>	<u>\$22,401</u>	<u>\$894</u>	<u>\$204,021</u>	<u>\$214,731</u>
Total Ending Balance	<u><u>\$80,631</u></u>	<u><u>\$79,021</u></u>	<u><u>\$164,731</u></u>	<u><u>\$0</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	126,817	50,000	176,817	0
Total	<u><u>\$164,731</u></u>	<u><u>\$50,000</u></u>	<u><u>\$214,731</u></u>	<u><u>\$0</u></u>

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22 (Multiyear)	Adoption Budget 21/22 (Multiyear)
Beginning Balance	\$15,400,729	\$29,420,122	\$23,556,322	\$24,475,562	\$27,779,020
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$15,400,729</u>	<u>\$29,420,122</u>	<u>\$23,556,322</u>	<u>\$24,475,562</u>	<u>\$27,779,020</u>
Plus Revenue					
State	\$118,658	\$0	\$693,645	\$0	\$0
Local	124,347	528,881	618,079	241,387	586,590
Inter-Fund Transfers In	19,349,196	424,389	5,033,697	1,168,000	1,255,552
Insurance Reimbursement	340,309	0	0	0	0
Total Revenue	<u>\$19,932,510</u>	<u>\$953,270</u>	<u>\$6,345,421</u>	<u>\$1,409,387</u>	<u>\$1,842,142</u>
Total Funds Available	<u>\$35,333,239</u>	<u>\$30,373,392</u>	<u>\$29,901,743</u>	<u>\$25,884,949</u>	<u>\$29,621,162</u>
Less Current Year Expenditures					
Supplies & Materials	\$129,463	\$160,845	\$14,180	\$0	\$0
Other Operating Expenses	1,770,167	2,141,447	1,803,519	96,385	978,580
Capital Outlay	4,013,487	4,514,778	305,024	25,788,564	28,642,582
Total Expenditures	<u>\$5,913,117</u>	<u>\$6,817,070</u>	<u>\$2,122,723</u>	<u>\$25,884,949</u>	<u>\$29,621,162</u>
Total Ending Balance	<u><u>\$29,420,122</u></u>	<u><u>\$23,556,322</u></u>	<u><u>\$27,779,020</u></u>	<u><u>\$0</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 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22 (Multiyear)	Adoption Budget 21/22 (Multiyear)
<u>Grossmont College</u>					
GC Bldg 36 Secondary Effects	\$0	\$0	\$0	\$242,864	\$242,864
GC Athletic Field, Track & Scoreboards	2,742,567	945,281	2,652	849,067	899,459
GC Roofing Renovation & Repair	0	0	0	437,797	687,797
GC Bldg 31-370 Lrg Clss	0	7,874	0	0	0
GC Resurface Tennis Courts	0	0	0	136,970	136,970
GC Interior Classroom Painting	0	0	0	25,000	25,000
GC Water Reduction/Drought Tolerant	7,500	0	0	59,279	59,279
GC Digital Marquee Signage	0	0	0	100,000	100,000
GC Student Award Display	0	0	0	26,334	26,334
GC Pool Equipment Repair	0	0	0	67,092	67,092
GC Bldg. 10 Chilled Water Line	0	0	69,946	756,917	264,474
GC Secondary Effects	0	0	0	101,094	101,094
GC Facilities Issues	40,370	9,823	0	82,866	1,663,706
GC Parking & Circ R&R	0	0	58,333	564,377	564,377
16/17 SM GC Fan Coils 53 & 55	27,403	167,960	6,128	238,598	307,098
17/18 SM GC Bldg 53 & 55 HVAC II	0	0	0	229,335	229,335
18/19 SM GC Bldg 500 HVAC	0	15,960	0	102,698	102,698
19/20 SM GC Bldg 500 HVAC	0	0	0	53,986	53,986
GC Chiller Temporary Repair & Restoration	295,789	2,204	0	96,285	127,285
GC Water Pressure	16,500	0	0	17,000	18,000
GC Culinary TV Facil Proj	9,520	0	0	90,369	90,369
GC Landscape & Sustainability Projects	22,707	0	0	92,330	842,330
GC CDC Upgrades Facil Proj	3,220	158,983	9,214	24,412	0
GC Librl Arts Bldg. 51 & 55 State Portion	0	0	543,000	0	0
GC Energy Yr 4	0	342,664	0	0	0
GC Energy Yr 5	0	532,330	0	0	0
GC Bldg 36	0	0	0	4,550,000	4,550,000
GC 500 Complex	0	0	0	1,500,000	1,500,000
GC A&C Complx	0	0	0	4,165,691	4,165,691
GC Infrastructure Prop V Support	0	0	0	1,908,000	1,908,000
GC Boiler Bldgs 41, 21 & 27	0	0	15,774	1,798,247	467,076
GC Bldg 10 CHW Replacement	0	0	83,588	800,725	5,001
GC Sodexo Projects	4,650	0	0	127,542	141,542
Total Grossmont College	\$3,170,226	\$2,183,079	\$788,635	\$19,244,875	\$19,346,857
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$34,276	\$34,276
CC Energy Conservation Proj Y 1-5	55,404	303,252	0	0	0
CC Student Center - Tfr from Std Ctr Fd	173,637	0	0	22,732	22,732
CC Parking & Circulation Issues	0	0	0	6,932	6,932
CC Bookstore - Tfr from Bookstore SRF	0	0	0	25,411	25,411
CC Facilities Repairs	75,170	212,517	11,450	619,509	622,006

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22 (Multiyear)	Adoption Budget 21/22 (Multiyear)
<u>Cuyamaca College Continued</u>					
17/18 SM CC LRC Roof Bldg C	28,650	200,684	0	0	0
CC 12kV Circuit 1 Replacement	0	1,494	47,659	466,871	650,847
CC Bldg H Renovation - STEM Grant	554,379	754,320	0	0	0
CC Water/Wastewater Outdoor Dist Sys	15,119	0	0	0	0
CC Bldg F Sound Mitigation	0	0	0	0	0
CC LRC Restoration & Temp Location	752,723	8,610	0	0	0
CC Bldg B Flood Restoration	332,366	0	0	0	0
CC Campus Renov	212,540	3,302	0	0	0
CC Landscape & Sustainability	0	8,200	87,510	36,154	21,211
CC Campus Wide Roofing Repairs	7,849	649,675	3,172	0	0
CC Campus Wide Lighting Improvements	0	12,812	0	45,729	15,746
CC Campus Wide Signage Improvements	0	5,750	0	118,195	150,545
CC Campus & Renov Repairs Ph 1 & 2	4,682	43,042	295,748	0	41,645
CC Emergency Preparedness	0	17,200	0	75,000	81,553
CC Campus Wide Project Support	0	0	0	3,000,000	4,059,759
CC Building K Auto Lift Project	0	20,190	1,483	0	98,517
CC Bldg H Renov	0	0	109,431	0	0
CC Instructional Bldg. F State Portion	0	0	150,645	0	0
Total Cuyamaca College	\$2,212,519	\$2,241,048	\$707,098	\$4,450,809	\$5,831,180
<u>District Services</u>					
DS Facilities/Program Mgmt. Modular	\$366	\$594,391	\$175,297	\$0	\$0
DS Facilities Renov. & Improvement	203,718	91,184	6,102	6,965	1,062
DS Bldg. 86 HVAC - 17/18 SM	0	49,836	80,163	33,643	0
Total District Services	\$204,084	\$735,411	\$261,562	\$40,608	\$1,062
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$827,081	\$1,548,976
DW Capital Program	103,542	37,687	27,668	57,479	57,479
DW Citizen Bond Oversight Committee	56,658	44,019	46,005	38,906	121,101
DW Museum Facilities Issues	27,952	837,388	13,159	0	0
DW Facilities Issues	0	0	0	0	0
DW Parking Circ R&R	0	45,300	8,250	39,520	41,235
DW IT Server HVAC Upgrd	38,603	661,535	0	0	38,106
DW Domestic Water/Fire Sys Assmt	10,867	20,541	83,180	5,975	11,412
DW IT Facilities Issues	0	0	0	0	0
DW Sec Access/Locks/Cameras Otrd Wireless	88,666	11,062	187,166	1,179,696	1,823,754
DW Security Upgrades	0	0	0	0	800,000
Total Districtwide	\$326,288	\$1,657,532	\$365,428	\$2,148,657	\$4,442,063
Capital Outlay Projects Total	\$5,913,117	\$6,817,070	\$2,122,723	\$25,884,949	\$29,621,162

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22 (Multiyear)	Adoption Budget 21/22 (Multiyear)
Beginning Balance	\$21,268,546	\$108,024,701	\$65,846,336	\$137,074,346	\$136,763,529
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$21,268,546	\$108,024,701	\$65,846,336	\$137,074,346	\$136,763,529
 Plus Revenue					
Proceeds - Series B	\$126,000,000	\$0	\$0	\$0	\$0
Proceeds - Series C	0	0	100,000,000	0	0
Proceeds - Future Bond Sales	0	0	0	92,000,000	92,000,000
Local - Interest	2,534,024	2,454,388	625,899	600,000	600,000
Total Revenue	\$128,534,024	\$2,454,388	\$100,625,899	\$92,600,000	\$92,600,000
 Total Funds Available	\$149,802,570	\$110,479,089	\$166,472,235	\$229,674,346	\$229,363,529
 Less Current Year Expenditures					
Supplies & Materials	\$69,498	\$878,575	\$116,655	\$0	\$71,000
Other Operating Expenses	13,661,267	12,779,190	10,023,860	0	19,097,521
Capital Outlay	28,047,104	30,974,988	19,568,191	229,674,346	210,195,008
Total Expenditures	\$41,777,869	\$44,632,753	\$29,708,706	\$229,674,346	\$229,363,529
 Total Ending Balance	\$108,024,701	\$65,846,336	\$136,763,529	\$0	\$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 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22 (Multiyear)	Adoption Budget 21/22 (Multiyear)
Capital Projects						
Grossmont College						
Prop V Start Up Projects	\$67,270	\$67,270	\$0	\$0	\$0	\$0
A&C Teaching & Performance Theater-Phase 1	49,483,934	33,374,033	13,165,191	2,438,253	561,519	506,457
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	51,813,713	715,790	164,252	23,789	31,527,609	50,909,882
A&C Complx-Stagehouse Thtr/Music - Phase 3	0	0	0	0	26,495,455	0
Science, Math, Career Tech Cmplx-Phase 1	12,708,444	8,222,156	4,077,141	354,129	629,129	55,018
Science, Math, Career Tech Cmplx - Phase 2	44,789,270	1,358,286	2,030,283	4,018,285	36,299,359	37,382,416
Liberal Arts & Bus Tech	23,984,106	80,024	26,062	561,537	33,695,376	23,316,483
Interim Swing Space - Phase 1-3	10,000,000	2,301,021	2,462,917	376,471	1,656,620	4,859,591
Prop V Infra-Master Pump	2,127,810	88,906	239,433	184,467	2,162,462	1,615,004
Maintenance Facility-New Bldg	307,278	7,278	0	0	1,992,722	300,000
Main Chiller Addition	5,377,200	6,252,194	(874,994)	0	0	0
12 kV Main Serv Replacement	1,621,973	1,621,973	0	0	0	0
Infrastructure/Utilities Project	3,104,320	2,074,190	1,030,129	0	495,681	0
Energy Conservation Projects	1,367,339	1,367,339	0	0	0	0
Environmental Impact Report - EIR	166,816	135,661	0	0	31,155	31,155
Site Contingency Allocation	15,000,000	0	0	0	0	15,000,000
Allocation of DW Costs	37,864,148	15,728,508	2,388,362	2,007,887	17,887,167	17,739,391
Total Grossmont College	\$259,783,621	\$73,394,629	\$24,708,776	\$9,964,818	\$153,434,254	\$151,715,397
Cuyamaca College						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	38,276,341	3,179,753	608,665	9,203,523	21,173,966	25,284,401
Student/Veterans Center Improvements	4,295,923	1,814,989	2,323,284	139,060	0	18,589
Ornamental Horticulture Complex/M Remodel	19,429,971	2,626,150	7,411,329	8,379,708	1,700,336	1,012,784
Instructional Building (F)	18,692,548	126,046	21,978	314,846	17,632,426	18,229,678
Bldg F2-Renov & Expand Bldg A	9,277,000	0	0	112,277	9,049,704	9,164,723
Building L Remodel	1,710,320	1,700,000	0	0	0	10,320
Exercise Science Bldg D Renovation	2,487,600	2,405,283	82,317	0	0	0
Track & Field Enhancements	4,724,793	2,771,784	112,921	81,521	1,681,673	1,758,567
Fan Support Athletics	341,000	0	0	0	338,000	341,000
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	9,264,509	1,168,703	6,943,311	649,471	0	503,024
Building H Expansion	1,470,579	447,116	1,023,463	0	0	0
LRC Roof Top AHU	259,825	259,825	0	0	0	0
CDC Roof Replacement	46,081	46,081	0	0	0	0
Parking Lot/Roadway Replacement	280,071	280,071	0	0	0	0
One Stop Interim Improvements	38,535	38,535	0	0	0	0
Upgrade Electric Panel	635,289	635,289	0	0	0	0

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

	Prop V Total Funding Plan	YTD Actuals 13/14 to 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22 (Multiyear)	Adoption Budget 21/22 (Multiyear)
<u>Cuyamaca College Continued</u>						
Infrastructure/Utilities Allocation	560,230	560,229	0	0	5,000	0
Energy Conservation Projects Y 1-4	1,600,195	1,504,591	95,604	0	0	0
Environmental Impact Report - EIR	225,000	181,270	0	2,959	40,771	40,771
Allocation of DW Costs	16,742,354	6,954,596	1,056,046	860,523	7,934,523	7,871,190
Total Cuyamaca College	\$130,853,131	\$27,195,278	\$19,678,918	\$19,743,888	\$59,556,399	\$64,235,047
<u>District Services</u>						
Prop V Start Up Projects	\$41,556	\$11,292	\$30,264	\$0	\$458,444	\$0
Warehouse	0	0	0	0	3,177,616	0
GCCCD DO & Community Center	3,492,666	89,680	0	0	3,060,757	3,402,986
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	3,405,292	1,414,531	214,795	0	1,775,966	1,775,966
Total District Services	\$7,363,248	\$1,939,237	\$245,059	\$0	\$8,472,783	\$5,178,952
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$8,210,910	\$8,234,133
DW Technology & Tech Infrastructure	31,176,794	15,476,072	2,152,017	1,164,162	12,317,233	12,384,543
DW Program Management	15,800,000	6,889,318	1,173,261	1,277,206	6,478,095	6,460,215
DW Oth Prg Costs (Design Stds, PLA, Legal)	3,075,000	1,732,244	333,925	427,042	842,328	581,789
DW Program Contingency (2% of \$398M)	7,960,000	0	0	0	7,960,000	7,960,000
Allocation of DW Costs to the Sites	(58,011,794)	(24,097,634)	(3,659,203)	(2,868,410)	(27,597,656)	(27,386,547)
Total Districtwide	\$0	\$0	\$0	\$0	\$8,210,910	\$8,234,133
Total Proposition V Budget	\$398,000,000	\$102,529,144	\$44,632,753	\$29,708,706	\$229,674,346	\$229,363,529

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