



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2022-2023

TENTATIVE BUDGET

The Tentative Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 14, 2022, at 4:15 p.m. in Griffin Gate, Room 60-180 Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

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

Debbie Justeson, President

Brad Monroe, Vice President

Elena Adams, Board Clerk

Linda Cartwright, Board Member

Julie Schorr, Board Member

Courtney Etnyre, Cuyamaca College Student Trustee

Sasha Oleksandra Reva, Grossmont College Student Trustee

Chancellor

Lynn Ceresino Neault, Ed.D.

Chancellor's Cabinet

Julianna Barnes, Ed.D., President Cuyamaca College

Denise Whisenhunt, J.D., President Grossmont College

Sahar Abushaban, Vice Chancellor Business Services

Aimee Gallagher, Interim Vice Chancellor Human Resources

Grossmont-Cuyamaca Community College District
Tentative Budget
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2022/2023

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

General Fund: (Pages 3-30)

	Tentative
Unrestricted	\$ 162,063,681
Restricted	145,130,668
Total General Fund	\$ 307,194,349

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$ 1,244,186	
Grossmont Child Development Center	145,296	
Cuyamaca Child Development Center	546,791	
Associated Students of Grossmont College	516,502	
Associated Students of Cuyamaca College	167,704	
Grossmont College Student Center	-	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	328,891	
Grossmont College Student Representation Fee	324,743	
Cuyamaca College Student Representation Fee	151,611	
Other Post-Employment Benefits (OPEB)	13,099,629	
Cuyamaca Ornamental Horticulture	167,258	
Capital Outlay Projects	57,519,081	
Proposition V Construction	194,713,273	<i>Includes \$92M anticipated future bond sales</i>
Total Supplemental Funds	\$ 268,924,965	
Total Funds Available	\$ 576,119,314	

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	12,194	11,391	9,519	8,161	9,990
Non Credit	17	13	8	11	10
Summer Pullback	0	0	0	0	0
Total FTES	12,211	11,404	9,527	8,172	10,000
Cuyamaca College					
Credit	5,486	5,364	4,770	4,362	5,000
Non Credit	0	0	0	0	0
Summer Pullback	0	0	0	0	0
Total FTES	5,486	5,364	4,770	4,362	5,000
Total Resident FTES	17,697	16,768	14,297	12,534	15,000

Calculation of Credit 3 Year Average FTES for SCFF					
Total Resident FTES	17,697	16,768	14,297	12,534	15,000
Less Noncredit FTES	17	13	8	11	10
Less Special Admit/HS Dual Enrollment	352	422	399	434	450
Less Incarcerated Students	11	8	0	-	-
Credit Only FTES - SCFF	17,317	16,325	13,890	12,089	14,540
Credit 3 Year Average FTES	17,630	16,823	15,844	14,101	13,506
* Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES					
** Final FTES for 19-20 through 21-22 used by CCCCO for funding is the 19-20 P1 FTES of 17,035 due to Emergency Conditions Allow					

NON RESIDENT FTES:

Grossmont College	697	629	412	316	316
Cuyamaca College	77	81	45	48	48
Total Non Resident FTES	774	710	456	364	364

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	12,908	12,033	9,939	8,488	10,316
Cuyamaca College	5,563	5,445	4,815	4,410	5,048
Total FTES	18,471	17,478	14,753	12,898	15,364

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
SUMMARY OF OPERATIONS:					
Beginning Balance	\$33,660,241	\$18,156,493	\$19,108,966	\$34,195,150	\$40,455,631
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$33,660,241	\$18,156,493	\$19,108,966	\$34,195,150	\$40,455,631
Income	\$192,783,424	\$200,754,708	\$186,213,462	\$226,384,518	\$266,738,718
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	\$192,783,424	\$200,754,708	\$186,213,462	\$226,384,518	\$266,738,718
Total Funds Available for Distribution	\$226,443,665	\$218,911,201	\$205,322,428	\$260,579,668	\$307,194,349
Less Expenditures	208,287,172	199,802,235	171,127,278	220,124,037	284,826,152
Total Ending Balance	\$18,156,493	\$19,108,966	\$34,195,150	\$40,455,631	\$22,368,197

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$2,421,807	\$4,810,391	\$11,310,295	\$16,479,444	\$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	9,783,926	9,782,121
Categorical Commitments	0	0	46,554	32,456	0
STRS/PERS Reserve	3,350,363	2,566,514	2,566,514	2,566,514	1,279,308
Health Services	0	0	0	0	0
Parking Fund	481	0	1,081,215	1,363,227	0
Contingency Reserve	8,418,922	8,875,574	9,036,763	10,230,064	11,306,768
Total Ending Balance	\$18,156,493	\$19,108,966	\$34,195,150	\$40,455,631	\$22,368,197

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,943,150	\$12,781,971	\$14,887,814	\$21,254,562	\$24,241,005
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>\$21,254,562</u>	<u>\$24,241,005</u>
Income	\$128,004,468	\$128,046,860	\$126,628,163	\$132,046,267	\$138,422,676
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>\$131,446,267</u>	<u>\$137,822,676</u>
Total Funds Available for Distribution	<u>\$145,360,614</u>	<u>\$140,828,831</u>	<u>\$135,937,382</u>	<u>\$152,700,829</u>	<u>\$162,063,681</u>
Less Expenditures	132,578,643	125,941,017	114,682,820	128,459,824	150,756,913
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>\$24,241,005</u></u>	<u><u>\$11,306,768</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$1,816,004	\$4,369,848	\$10,257,285	\$13,865,480	\$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	145,461	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	8,418,922	8,875,574	9,036,763	10,230,064	11,306,768
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>\$24,241,005</u></u>	<u><u>\$11,306,768</u></u>

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

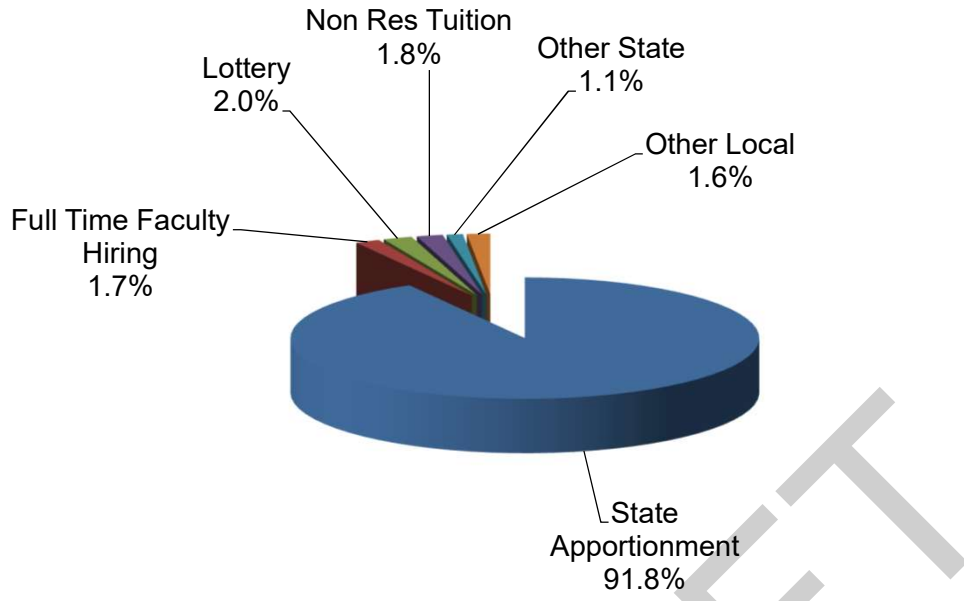
	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
SUMMARY OF OPERATIONS:					
Beginning Balance	\$20,717,091	\$5,374,522	\$4,221,152	\$12,940,588	\$16,214,626
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$20,717,091</u>	<u>\$5,374,522</u>	<u>\$4,221,152</u>	<u>\$12,940,588</u>	<u>\$16,214,626</u>
Income	\$64,778,956	\$72,707,848	\$59,585,299	\$94,338,251	\$128,316,042
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>\$94,938,251</u>	<u>\$128,916,042</u>
Total Funds Available for Distribution	<u>\$81,083,051</u>	<u>\$78,082,370</u>	<u>\$69,385,046</u>	<u>\$107,878,839</u>	<u>\$145,130,668</u>
Less Expenditures	75,708,529	73,861,218	56,444,458	91,664,213	134,069,239
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>\$16,214,626</u></u>	<u><u>\$11,061,429</u></u>

ANALYSIS OF ENDING BALANCE:

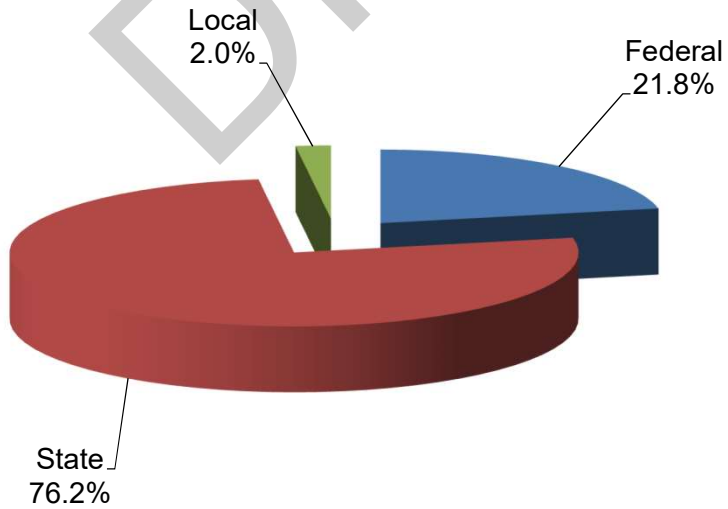
Committed Reserves:

Site Budget Commitments	\$605,803	\$440,543	\$1,053,010	\$2,613,964	\$0
Budget Dedication to Following Year	1,417,875	1,214,095	8,193,295	9,638,465	9,782,121
Categorical Commitments	0	0	46,554	32,456	0
STRS/PERS Reserve	3,350,363	2,566,514	2,566,514	2,566,514	1,279,308
Health Services	0	0	0	0	0
Parking Fund	481	0	1,081,215	1,363,227	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>\$16,214,626</u></u>	<u><u>\$11,061,429</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
INCOME:					
Federal:					
Categorical Funds	\$6,843,932	\$6,257,477	\$5,659,738	\$5,001,655	\$5,945,687
Other Federal	0	938,026	7,178,466	20,886,726	22,073,138
Total Federal	<u>\$6,843,932</u>	<u>\$7,195,503</u>	<u>\$12,838,204</u>	<u>\$25,888,381</u>	<u>\$28,018,825</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$116,092,990	\$116,015,610	\$116,015,610	\$121,897,601	\$128,394,744
State Revenue Deficit to Apport	(461,728)	(1,102,329)	(703,988)	(609,488)	(1,283,947)
Prior Year Adjustment	(4,847)	509,296	608,231	703,988	0
Total State General Revenue	<u>\$115,626,415</u>	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$121,992,101</u>	<u>\$127,110,797</u>
State Other:					
Categorical Funds	\$32,119,728	\$42,474,857	\$23,262,875	\$38,151,601	\$56,445,609
Grants	4,823,561	2,873,217	3,062,806	2,139,657	4,486,815
Student Equity & Achievement Prg	7,337,503	6,909,649	6,901,172	6,695,263	10,595,694
Parity/Part-Time Faculty Comp	630,293	719,424	814,363	738,755	761,837
Lottery	3,884,638	3,961,744	4,068,739	3,215,423	3,276,528
State Block Grants	9,561,961	9,447,766	9,097,928	16,208,852	22,068,233
Student Financial Aid Admin	1,284,248	1,207,930	1,139,497	1,078,535	1,358,492
Full-Time Faculty Hiring	763,126	763,126	763,126	2,346,751	2,346,751
Other State	26,268	227,597	174,917	142,745	3,020,533
Total State Other	<u>\$60,431,326</u>	<u>\$68,585,310</u>	<u>\$49,285,423</u>	<u>\$70,717,582</u>	<u>\$104,360,492</u>
Local:					
Community Service Fees	\$743	\$0	\$0	\$0	\$60,395
Intl/ACE/Cont Ed	80,606	69,155	6,072	60,395	108,459
Enrollment Fees (2%)	142,858	123,916	113,518	111,992	100,000
Health Fees	931,901	957,973	963,372	688,059	1,237,515
Interest	565,841	607,261	346,220	360,138	360,000
Parking Fees & Fines	1,183,967	884,101	68,804	848,612	300,000
Tuition - Out of State	771,571	789,442	631,204	885,407	622,000
Tuition - International Student	3,746,530	3,254,016	2,322,988	1,954,602	1,851,000
Other Student Fees	0	24,695	30,296	0	0
Other Local	1,108,712	884,248	1,249,691	1,808,190	1,202,694
Total Local	<u>\$8,532,729</u>	<u>\$7,594,807</u>	<u>\$5,732,165</u>	<u>\$6,717,395</u>	<u>\$5,842,063</u>
Other:					
Inter/Intra-Fund Transfers	\$4,762,996	\$537,007	\$1,224,015	\$0	\$358,598
Transfers In - from OPEB	1,303,436	\$1,384,965	1,187,598	1,069,059	1,047,943
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>\$1,069,059</u>	<u>\$1,406,541</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>\$226,384,518</u></u>	<u><u>\$266,738,718</u></u>

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

INCOME:	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
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	\$121,897,601	\$128,394,744
State Revenue Deficit to Apport	(461,728)	(1,102,329)	(703,988)	(609,488)	(1,283,947)
Prior Year Adjustment	(4,847)	509,296	608,231	703,988	0
Total State General Revenue	<u>\$115,626,415</u>	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$121,992,101</u>	<u>\$127,110,797</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	738,755	761,837
Lottery	2,714,128	2,914,823	2,840,266	2,638,895	2,700,000
State Block Grants	548,044	542,215	521,343	528,868	549,957
Student Financial Aid Admin	314,238	290,091	279,417	266,895	266,895
Full-Time Faculty Hiring	763,126	763,126	763,126	763,126	2,346,751
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>\$4,936,539</u>	<u>\$6,625,440</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	111,992	100,000
Health Fees	0	0	0	0	0
Interest	565,841	606,484	346,191	360,118	360,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	771,571	789,442	631,204	885,407	622,000
Tuition - International Student	3,746,530	3,254,016	2,322,988	1,954,602	1,851,000
Other Student Fees	0	24,695	30,296	0	0
Other Local	878,600	789,261	734,689	736,449	746,898
Total Local	<u>\$6,105,400</u>	<u>\$5,587,814</u>	<u>\$4,178,886</u>	<u>\$4,048,568</u>	<u>\$3,679,898</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$387,286	\$97,107	\$0	(\$41,402)
Transfers In - from OPEB	1,303,436	1,384,965	1,187,598	1,069,059	1,047,943
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>\$1,069,059</u>	<u>\$1,006,541</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>\$132,046,267</u></u>	<u><u>\$138,422,676</u></u>

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

INCOME:	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
Federal:					
Categorical Funds	\$6,843,932	\$6,257,477	\$5,659,738	\$5,001,655	\$5,945,687
Other Federal	0	938,026	7,178,466	20,886,726	22,073,138
Total Federal	<u>\$6,843,932</u>	<u>\$7,195,503</u>	<u>\$12,838,204</u>	<u>\$25,888,381</u>	<u>\$28,018,825</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$0	\$0	\$0	\$0	\$0
State Revenue Deficit to Apport	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$32,119,728	\$42,474,857	\$23,262,875	\$38,151,601	\$56,445,609
Grants	4,823,561	2,873,217	3,062,806	2,139,657	4,486,815
Student Equity & Achievement Prg	7,337,503	6,909,649	6,901,172	6,695,263	10,595,694
Parity/Part-Time Faculty Comp	0	0	0	0	0
Lottery	1,170,510	1,046,921	1,228,473	576,528	576,528
State Block Grants	9,013,917	8,905,551	8,576,585	15,679,984	21,518,276
Student Financial Aid Admin	970,010	917,839	860,080	811,640	1,091,597
Full-Time Faculty Hiring	0	0	0	1,583,625	0
Other State	65,366	227,597	174,917	142,745	3,020,533
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$55,500,595</u>	<u>\$63,355,631</u>	<u>\$44,066,908</u>	<u>\$65,781,043</u>	<u>\$97,735,052</u>
Local:					
Community Service Fees	\$743	\$0	\$0	\$0	\$60,395
Intl/ACE/Cont Ed	80,606	69,155	6,072	60,395	108,459
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	931,901	957,973	963,372	688,059	1,237,515
Interest	0	777	29	20	0
Parking Fees & Fines	1,183,967	884,101	68,804	848,612	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	1,071,741	455,796
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,427,329</u>	<u>\$2,006,993</u>	<u>\$1,553,279</u>	<u>\$2,668,827</u>	<u>\$2,162,165</u>
Other:					
Inter/Intra-Fund Transfers	\$7,100	\$149,721	\$1,126,908	\$0	\$400,000
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$7,100</u>	<u>\$149,721</u>	<u>\$1,126,908</u>	<u>\$0</u>	<u>\$400,000</u>
TOTAL INCOME	<u><u>\$64,778,956</u></u>	<u><u>\$72,707,848</u></u>	<u><u>\$59,585,299</u></u>	<u><u>\$94,338,251</u></u>	<u><u>\$128,316,042</u></u>

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

	<u>Tentative Budget 22/23</u>
<u>Federal</u>	
Categoricals	
Bi National Border Health Grants	\$1,773,569
Child Development (Childcare Food, Foster Care, Head Start)	1,266,873
Financial Aid Administrative Allowance	159,179
Perkins Vocational Technical Education Act (VTEA)	816,656
STEM Guided Pathways	395,000
Temporary Assistance for Needy Families (TANF) Federal Portion	143,954
Veterans Education & Resource Center	804,246
Workstudy	586,210
Other Federal Revenue	<u>22,073,138</u>
TOTAL FEDERAL	\$28,018,825
<u>State</u>	
Categoricals	
AB19 California College Promise	\$1,482,451
Basic Needs Centers & Support Staff	\$1,218,387
California Work Opportunities and Responsibility to Kids (CalWORKs)	2,637,009
Classified Professional Development Block Grant	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	974,955
Cooperative Agencies Resources for Education (CARE)	646,598
Disabled Students Programs & Services (DSPS)	3,265,638
Extended Opportunities, Programs & Services (EOPS)	3,213,600
Financial Aid Administrative Allowance	1,091,597
Financial Aid Technology	105,684
Guided Pathways	1,044,778
Staff Development & Staff Diversity	130,687
Strong Workforce	40,951,247
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	10,595,694
Student Housing Feasibility 21/22 Allocation	310,000
Student Success Completion (formerly FT Stdt Success, CC Completion)	242,621
Temporary Assistance for Needy Families (TANF - 50% State portion)	<u>143,953</u>
Total State Categoricals	\$68,132,900
Grants	
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$1,769,710
Enrollment Growth & Retention	202,415
Funds for Student Success-Middle College High School	100,000
Institutional Effectiveness Partnership Initiative	69,505
Regional Collaboration & Coordination	2,031,185
Rising Scholars	<u>314,000</u>
Total State Grants	\$4,486,815
Other State Restricted Funds	
Proposition 20- Restricted Lottery Funds	\$576,528
State Block Grants (Instructional Support, Adult Education)	21,518,276
Other State Revenue	<u>3,020,533</u>
Total Other	\$25,115,337
TOTAL STATE	\$97,735,052
<u>Local</u>	
Community Services	\$60,395
Intl/ACE/Cont Ed	108,459
Health Fees	1,237,515
Parking Fees & Fines	300,000
Other Miscellaneous Grants	<u>455,796</u>
TOTAL LOCAL	\$2,162,165
<u>Other</u>	
Inter/Intra-fund Transfer In	\$400,000
TOTAL RESTRICTED INCOME	<u>\$128,316,042</u>

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,561,601	\$23,190,450	\$21,979,560	\$22,161,916	\$26,687,405
12 Contract Adm, Counselors, Librarians	9,690,174	10,884,506	10,593,866	10,234,170	12,429,139
13 Hourly Teachers	24,518,649	20,178,692	17,707,488	18,994,856	20,374,144
14 Hourly Adm, Counselors, Librarians	2,968,033	3,049,132	2,766,888	2,564,043	4,487,391
Object Group 1000 Total	<u>\$57,738,457</u>	<u>\$57,302,780</u>	<u>\$53,047,802</u>	<u>\$53,954,985</u>	<u>\$63,978,079</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$24,717,124	\$26,095,979	\$25,776,677	\$25,307,529	\$31,163,012
22 Contract Instructional Aides	2,482,112	2,672,201	2,761,567	2,742,103	3,213,168
23 Hourly Non-Instructional	3,497,009	3,513,807	1,448,920	2,147,145	2,882,517
24 Hourly Instructional Aides	2,168,411	2,152,738	1,330,138	1,208,360	1,627,783
Object Group 2000 Total	<u>\$32,864,656</u>	<u>\$34,434,725</u>	<u>\$31,317,302</u>	<u>\$31,405,137</u>	<u>\$38,886,480</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$34,001,252	\$36,400,757	\$33,242,098	\$36,071,857	\$44,324,236
3x Early Retirement & Retiree Benefits	1,811,648	1,790,552	1,445,929	1,714,721	1,693,605
Object Group 3000 Total	<u>\$35,812,900</u>	<u>\$38,191,309</u>	<u>\$34,688,027</u>	<u>\$37,786,578</u>	<u>\$46,017,841</u>
SUPPLIES:					
4x Supplies	\$3,047,415	\$2,565,386	\$1,820,973	\$3,430,809	\$9,560,101
Object Group 4000 Total	<u>\$3,047,415</u>	<u>\$2,565,386</u>	<u>\$1,820,973</u>	<u>\$3,430,809</u>	<u>\$9,560,101</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$40,161,371	\$48,152,227	\$26,304,335	\$53,795,050	\$71,726,096
52 Travel and Mileage	1,140,334	876,096	96,762	341,450	1,134,992
53 Fees, Software, Memberships, Dues	1,362,506	1,349,269	1,545,532	2,122,064	2,464,779
54 Insurance	898,685	911,217	1,133,460	1,106,808	1,146,443
55 Utilities and Operations	3,571,395	3,597,727	3,174,485	4,767,824	5,352,117
56 Rents, Repairs & Maintenance	3,098,246	2,876,435	2,338,511	3,853,640	5,751,411
57 Audits, Interest, and Legals	340,671	1,090,151	425,140	746,688	595,750
58 Advertising, Postage & Other Operating	327,060	457,381	253,196	396,251	468,694
59 Other Holding	0	3	0	0	2,387,453
Object Group 5000 Total	<u>\$50,900,268</u>	<u>\$59,310,506</u>	<u>\$35,271,421</u>	<u>\$67,129,775</u>	<u>\$91,027,735</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$15,677	\$51,555	\$0	\$0	\$2,000,000
62 Building Alterations	56,679	8,692	0	134,855	13,295,000
63 Books	279,773	88,901	19,573	68,414	369,469
64 Equipment	2,803,171	1,396,389	2,093,455	9,132,938	11,051,042
Object Group 6000 Total	<u>\$3,155,300</u>	<u>\$1,545,537</u>	<u>\$2,113,028</u>	<u>\$9,336,207</u>	<u>\$26,715,511</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	10,887,680	3,537,409
75/76 Std Financial Aid & Othr Pymts to Stdts	4,635,020	4,852,661	5,787,437	6,192,866	5,102,996
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>\$17,080,546</u>	<u>\$8,640,405</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>\$220,124,037</u></u>	<u><u>\$284,826,152</u></u>

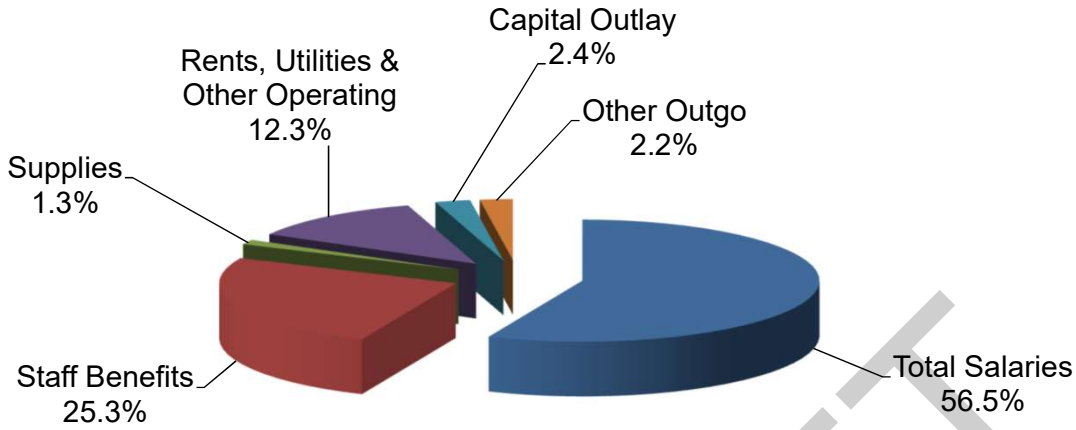
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,072,056	\$22,461,144	\$21,166,785	\$21,627,393	\$25,484,240
12 Contract Adm, Counselors, Librarians	7,314,613	8,339,421	7,664,845	7,047,563	9,446,115
13 Hourly Teachers	23,752,322	19,859,020	16,475,391	17,671,579	20,250,413
14 Hourly Adm, Counselors, Librarians	750,258	711,039	559,398	583,462	765,150
Object Group 1000 Total	<u>\$51,889,249</u>	<u>\$51,370,624</u>	<u>\$45,866,419</u>	<u>\$46,929,997</u>	<u>\$55,945,918</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$20,018,144	\$21,286,247	\$20,672,036	\$19,651,546	\$25,332,847
22 Contract Instructional Aides	2,221,637	2,305,009	2,184,789	2,174,334	2,534,411
23 Hourly Non-Instructional	1,639,036	1,549,787	366,920	964,589	992,899
24 Hourly Instructional Aides	733,340	1,002,415	207,677	256,316	344,368
Object Group 2000 Total	<u>\$24,612,157</u>	<u>\$26,143,458</u>	<u>\$23,431,422</u>	<u>\$23,046,785</u>	<u>\$29,204,525</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$29,006,334	\$30,957,895	\$27,934,162	\$30,059,711	\$36,453,681
3x Early Retirement & Retiree Benefits	1,811,648	1,790,552	1,445,929	1,714,721	1,693,605
Object Group 3000 Total	<u>\$30,817,982</u>	<u>\$32,748,447</u>	<u>\$29,380,091</u>	<u>\$31,774,432</u>	<u>\$38,147,286</u>
SUPPLIES:					
4x Supplies	\$743,600	\$526,193	\$466,940	\$1,221,203	\$1,936,744
Object Group 4000 Total	<u>\$743,600</u>	<u>\$526,193</u>	<u>\$466,940</u>	<u>\$1,221,203</u>	<u>\$1,936,744</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,559,973	\$3,468,493	\$1,952,779	\$3,291,987	\$5,675,000
52 Travel and Mileage	580,844	397,237	45,167	258,869	406,415
53 Fees, Software, Memberships, Dues	1,233,817	1,191,766	1,018,568	1,351,498	1,759,565
54 Insurance	809,900	822,921	1,039,576	1,019,514	1,007,142
55 Utilities and Operations	3,030,032	3,223,724	2,957,883	4,384,431	4,457,849
56 Rents, Repairs & Maintenance	2,978,065	2,817,542	2,307,045	3,497,004	4,375,056
57 Audits, Interest, and Legals	322,610	1,075,520	415,919	617,002	595,750
58 Advertising, Postage & Other Operating	280,706	429,845	202,152	251,457	240,608
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$12,795,947</u>	<u>\$13,427,048</u>	<u>\$9,939,089</u>	<u>\$14,671,762</u>	<u>\$18,517,385</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$778	\$51,555	\$0	\$0	\$2,000,000
62 Building Alterations	55,249	8,692	0	0	0
63 Books	55,512	35,875	19,573	44,723	30,000
64 Equipment	1,501,819	758,809	229,661	911,812	1,591,491
Object Group 6000 Total	<u>\$1,613,358</u>	<u>\$854,931</u>	<u>\$249,234</u>	<u>\$956,535</u>	<u>\$3,621,491</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	9,632,466	483,956	5,360,982	9,703,140	3,137,409
75/76 Stdt Financial Aid & Othr Pymts to Stdts	484,713	386,360	(11,357)	155,970	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>\$9,859,110</u>	<u>\$3,383,564</u>
Total Expenditures	<u>\$132,578,643</u>	<u>\$125,941,017</u>	<u>\$114,682,820</u>	<u>\$128,459,824</u>	<u>\$150,756,913</u>

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

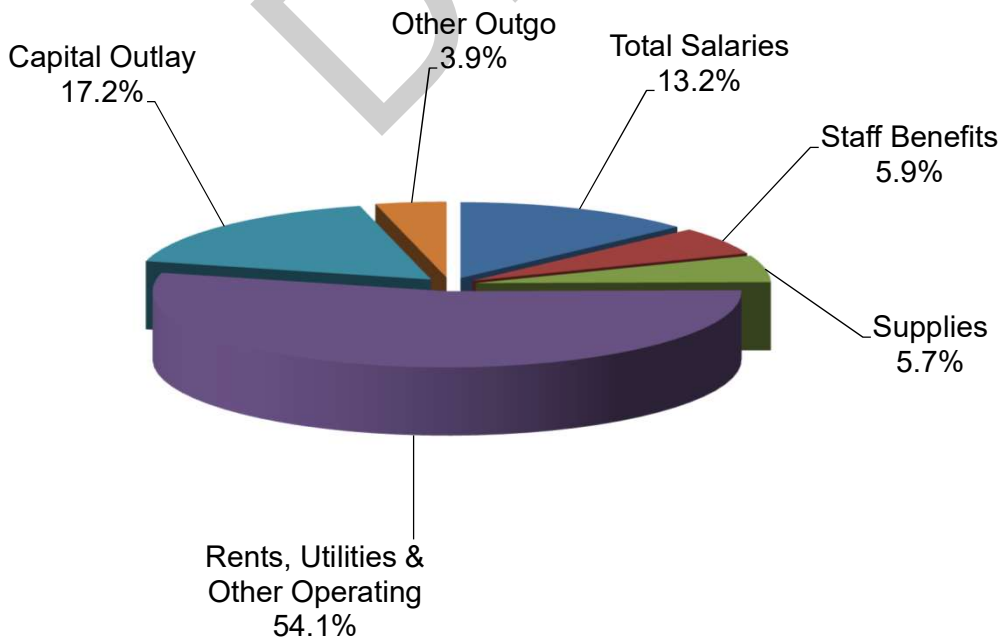
	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$489,545	\$729,306	\$812,775	\$534,523	\$1,203,165
12 Contract Adm, Counselors, Librarians	2,375,561	2,545,085	2,929,021	3,186,607	2,983,024
13 Hourly Teachers	766,327	319,672	1,232,097	1,323,277	123,731
14 Hourly Adm, Counselors, Librarians	2,217,775	2,338,093	2,207,490	1,980,581	3,722,241
Object Group 1000 Total	<u>\$5,849,208</u>	<u>\$5,932,156</u>	<u>\$7,181,383</u>	<u>\$7,024,988</u>	<u>\$8,032,161</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,698,980	\$4,809,732	\$5,104,641	\$5,655,983	\$5,830,165
22 Contract Instructional Aides	260,475	367,192	576,778	567,769	678,757
23 Hourly Non-Instructional	1,857,973	1,964,020	1,082,000	1,182,556	1,889,618
24 Hourly Instructional Aides	1,435,071	1,150,323	1,122,461	952,044	1,283,415
Object Group 2000 Total	<u>\$8,252,499</u>	<u>\$8,291,267</u>	<u>\$7,885,880</u>	<u>\$8,358,352</u>	<u>\$9,681,955</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,994,918	\$5,442,862	\$5,307,936	\$6,012,146	\$7,870,555
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>\$6,012,146</u>	<u>\$7,870,555</u>
SUPPLIES:					
4x Supplies	\$2,303,815	\$2,039,193	\$1,354,033	\$2,209,606	\$7,623,357
Object Group 4000 Total	<u>\$2,303,815</u>	<u>\$2,039,193</u>	<u>\$1,354,033</u>	<u>\$2,209,606</u>	<u>\$7,623,357</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$36,601,398	\$44,683,734	\$24,351,556	\$50,503,063	\$66,051,096
52 Travel and Mileage	559,490	478,859	51,595	82,581	728,577
53 Fees, Software, Memberships, Dues	128,689	157,503	526,964	770,566	705,214
54 Insurance	88,785	88,296	93,884	87,294	139,301
55 Utilities and Operations	541,363	374,003	216,602	383,393	894,268
56 Rents, Repairs & Maintenance	120,181	58,893	31,466	356,636	1,376,355
57 Audits, Interest, and Legals	18,061	14,631	9,221	129,686	0
58 Advertising, Postage & Other Operating	46,354	27,536	51,044	144,794	228,086
59 Other Holding	0	3	0	0	2,387,453
Object Group 5000 Total	<u>\$38,104,321</u>	<u>\$45,883,458</u>	<u>\$25,332,332</u>	<u>\$52,458,013</u>	<u>\$72,510,350</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$14,899	\$0	\$0	\$0	\$0
62 Building Alterations	1,430	0	0	134,855	13,295,000
63 Books	224,261	53,026	0	23,691	339,469
64 Equipment	1,301,352	637,580	1,863,794	8,221,126	9,459,551
Object Group 6000 Total	<u>\$1,541,942</u>	<u>\$690,606</u>	<u>\$1,863,794</u>	<u>\$8,379,672</u>	<u>\$23,094,020</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	1,184,540	400,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,150,307	4,466,301	5,798,794	6,036,896	4,856,841
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>\$7,221,436</u>	<u>\$5,256,841</u>
Total Expenditures	<u>\$75,708,529</u>	<u>\$73,861,218</u>	<u>\$56,444,458</u>	<u>\$91,664,213</u>	<u>\$134,069,239</u>

Total All Sites - Unrestricted General Fund



Total Compensation 81.8%

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	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,939,777	\$16,793,173	\$15,915,009	\$16,036,205	\$17,619,663
12 Contract Adm, Counselors, Librarians	5,085,812	5,918,726	5,895,318	5,856,589	6,556,411
13 Hourly Teachers	16,820,547	13,520,564	11,093,033	11,598,812	13,875,768
14 Hourly Adm, Counselors, Librarians	2,123,492	2,042,116	1,789,658	1,532,375	3,319,963
Object Group 1000 Total	<u>\$38,969,628</u>	<u>\$38,274,579</u>	<u>\$34,693,018</u>	<u>\$35,023,981</u>	<u>\$41,371,805</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,927,352	\$11,276,042	\$10,969,181	\$10,858,921	\$13,270,405
22 Contract Instructional Aides	1,608,585	1,707,898	1,632,729	1,611,237	1,926,601
23 Hourly Non-Instructional	2,117,477	2,164,015	827,947	1,174,041	2,159,186
24 Hourly Instructional Aides	1,442,301	1,455,689	917,452	744,325	1,089,350
Object Group 2000 Total	<u>\$16,095,715</u>	<u>\$16,603,644</u>	<u>\$14,347,309</u>	<u>\$14,388,524</u>	<u>\$18,445,542</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$19,619,562	\$20,732,615	\$19,134,510	\$20,576,107	\$24,830,035
3x Early Retirement & Retiree Benefits	123,345	267,662	4,000	64,000	150,000
Object Group 3000 Total	<u>\$19,742,907</u>	<u>\$21,000,277</u>	<u>\$19,138,510</u>	<u>\$20,640,107</u>	<u>\$24,980,035</u>
SUPPLIES:					
4x Supplies	\$1,550,258	\$1,224,307	\$749,685	\$1,537,490	\$4,247,681
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,208,229	\$3,733,873	\$3,904,240	\$2,721,216	\$6,163,527
52 Travel and Mileage	460,540	388,819	47,604	186,718	573,729
53 Fees, Software, Memberships, Dues	321,450	333,005	343,280	582,009	976,091
54 Insurance	120,281	119,638	124,104	115,274	132,052
55 Utilities and Operations	1,906,826	1,903,331	1,811,227	2,887,237	3,054,905
56 Rents, Repairs & Maintenance	870,510	616,911	360,065	1,071,290	1,663,342
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	117,683	70,474	77,891	105,814	143,149
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,005,519</u>	<u>\$7,166,051</u>	<u>\$6,668,411</u>	<u>\$7,669,558</u>	<u>\$12,706,795</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$14,899	\$46,719	\$0	\$0	\$2,000,000
62 Building Alterations	3,990	2,971	0	0	0
63 Books	223,185	35,828	0	17,980	364,128
64 Equipment	1,195,650	511,823	612,969	2,138,239	2,953,971
Object Group 6000 Total	<u>\$1,437,724</u>	<u>\$597,341</u>	<u>\$612,969</u>	<u>\$2,156,219</u>	<u>\$5,318,099</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	12,670,851	267,343	2,299,098	4,677,643	1,231,840
75/76 Std Financial Aid & Othr Pymts to Stdts	2,715,675	2,452,725	2,064,093	2,198,552	2,557,323
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$15,386,526</u>	<u>\$2,720,068</u>	<u>\$4,363,191</u>	<u>\$6,876,195</u>	<u>\$3,789,163</u>
Total Expenditures	<u>\$101,188,277</u>	<u>\$87,586,267</u>	<u>\$80,573,093</u>	<u>\$88,292,074</u>	<u>\$110,859,120</u>

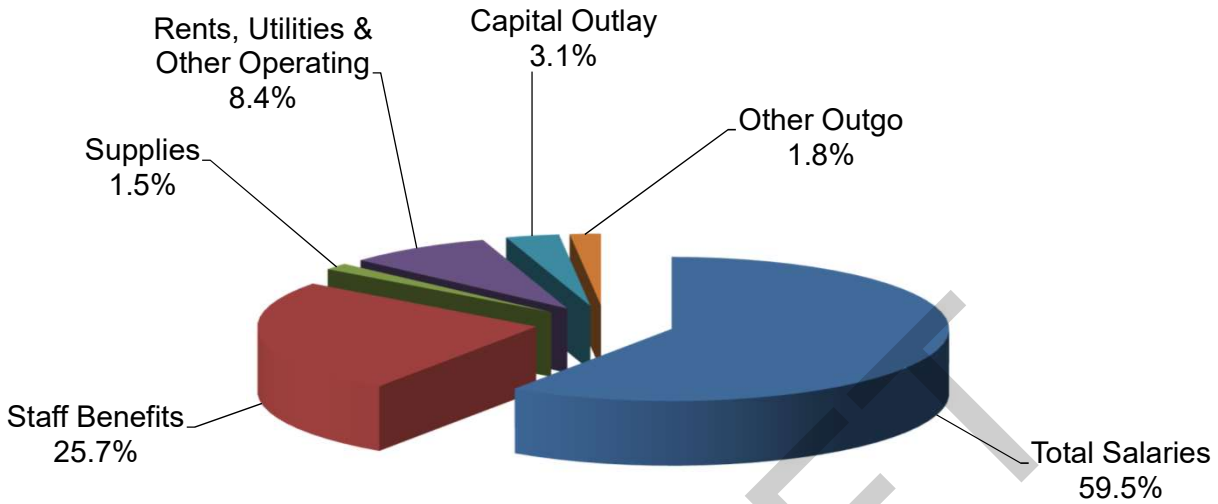
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,762,471	\$16,338,118	\$15,313,424	\$15,737,427	\$17,504,900
12 Contract Adm, Counselors, Librarians	3,849,093	4,518,854	4,164,036	4,053,501	4,807,266
13 Hourly Teachers	16,527,690	13,500,957	10,896,534	11,585,290	13,806,199
14 Hourly Adm, Counselors, Librarians	471,977	412,922	321,141	299,146	420,463
Object Group 1000 Total	<u>\$35,611,231</u>	<u>\$34,770,851</u>	<u>\$30,695,135</u>	<u>\$31,675,364</u>	<u>\$36,538,828</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,394,366	\$8,673,728	\$8,251,331	\$8,499,976	\$10,173,933
22 Contract Instructional Aides	1,392,865	1,461,346	1,334,390	1,325,621	1,518,360
23 Hourly Non-Instructional	1,055,257	958,385	175,212	523,156	680,649
24 Hourly Instructional Aides	549,840	793,148	131,012	151,568	226,297
Object Group 2000 Total	<u>\$11,392,328</u>	<u>\$11,886,607</u>	<u>\$9,891,945</u>	<u>\$10,500,321</u>	<u>\$12,599,239</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,218,832	\$18,097,817	\$16,087,516	\$17,868,849	\$21,123,717
3x Early Retirement & Retiree Benefits	123,345	267,662	4,000	64,000	150,000
Object Group 3000 Total	<u>\$17,342,177</u>	<u>\$18,365,479</u>	<u>\$16,091,516</u>	<u>\$17,932,849</u>	<u>\$21,273,717</u>
SUPPLIES:					
4x Supplies	\$237,949	\$96,107	\$233,642	\$673,726	\$1,271,782
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$571,421	\$457,839	\$282,862	\$482,189	\$1,781,350
52 Travel and Mileage	249,560	141,259	18,590	148,674	269,698
53 Fees, Software, Memberships, Dues	260,990	263,578	147,895	303,732	479,184
54 Insurance	60,140	59,819	62,052	57,637	70,000
55 Utilities and Operations	1,678,261	1,697,234	1,590,388	2,747,187	2,807,920
56 Rents, Repairs & Maintenance	819,737	605,963	354,729	995,122	1,468,946
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	101,628	46,054	71,081	71,081	94,617
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>\$4,805,622</u>	<u>\$6,971,715</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$46,719	\$0	\$0	\$2,000,000
62 Building Alterations	3,990	2,971	0	0	0
63 Books	53,197	(98)	0	7,980	30,000
64 Equipment	369,334	160,996	154,597	266,826	530,086
Object Group 6000 Total	<u>\$426,521</u>	<u>\$210,588</u>	<u>\$154,597</u>	<u>\$274,806</u>	<u>\$2,560,086</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	6,272,486	131,814	2,266,099	4,665,443	1,231,840
75/76 Stdt Financial Aid & Othr Pymts to St	421,647	326,282	(13,857)	124,314	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>\$4,789,757</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>\$70,652,445</u></u>	<u><u>\$82,630,382</u></u>

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

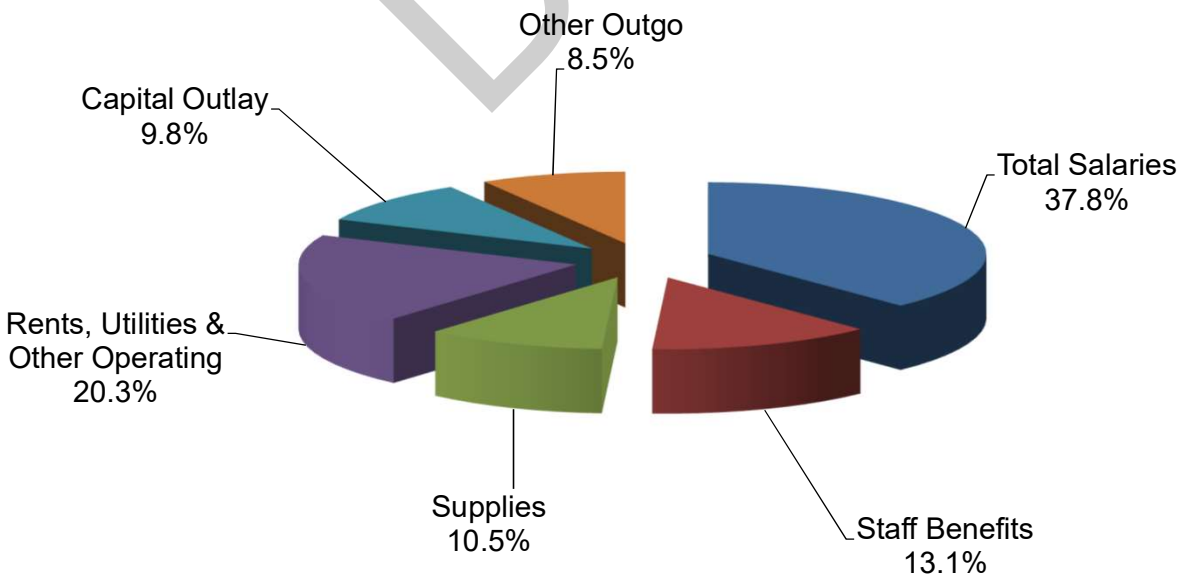
	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$177,306	\$455,055	\$601,585	\$298,778	\$114,763
12 Contract Adm, Counselors, Librarians	1,236,719	1,399,872	1,731,282	1,803,088	1,749,145
13 Hourly Teachers	292,857	19,607	196,499	13,522	69,569
14 Hourly Adm, Counselors, Librarians	1,651,515	1,629,194	1,468,517	1,233,229	2,899,500
Object Group 1000 Total	<u>\$3,358,397</u>	<u>\$3,503,728</u>	<u>\$3,997,883</u>	<u>\$3,348,617</u>	<u>\$4,832,977</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,532,986	\$2,602,314	\$2,717,850	\$2,358,945	\$3,096,472
22 Contract Instructional Aides	215,720	246,552	298,339	285,616	408,241
23 Hourly Non-Instructional	1,062,220	1,205,630	652,735	650,885	1,478,537
24 Hourly Instructional Aides	892,461	662,541	786,440	592,757	863,053
Object Group 2000 Total	<u>\$4,703,387</u>	<u>\$4,717,037</u>	<u>\$4,455,364</u>	<u>\$3,888,203</u>	<u>\$5,846,303</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,400,730	\$2,634,798	\$3,046,994	\$2,707,258	\$3,706,318
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>\$2,707,258</u>	<u>\$3,706,318</u>
SUPPLIES:					
4x Supplies	\$1,312,309	\$1,128,200	\$516,043	\$863,764	\$2,975,899
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,636,808	\$3,276,034	\$3,621,378	\$2,239,027	\$4,382,177
52 Travel and Mileage	210,980	247,560	29,014	38,044	304,031
53 Fees, Software, Memberships, Dues	60,460	69,427	195,385	278,277	496,907
54 Insurance	60,141	59,819	62,052	57,637	62,052
55 Utilities and Operations	228,565	206,097	220,839	140,050	246,985
56 Rents, Repairs & Maintenance	50,773	10,948	5,336	76,168	194,396
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,055	24,420	6,810	34,733	48,532
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>\$2,863,936</u>	<u>\$5,735,080</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	10,000	334,128
64 Equipment	826,316	350,827	458,372	1,871,413	2,423,885
Object Group 6000 Total	<u>\$1,011,203</u>	<u>\$386,753</u>	<u>\$458,372</u>	<u>\$1,881,413</u>	<u>\$2,758,013</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	6,398,365	135,529	32,999	12,200	0
75/76 Std Financial Aid & Othr Pymts to St	2,294,028	2,126,443	2,077,950	2,074,238	2,374,148
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>\$2,086,438</u>	<u>\$2,374,148</u>
Total Expenditures	<u>\$25,742,201</u>	<u>\$18,526,793</u>	<u>\$18,726,419</u>	<u>\$17,639,629</u>	<u>\$28,228,738</u>

Grossmont - Unrestricted General Fund



Total Compensation 85.2%

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	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,621,824	\$6,397,277	\$6,064,551	\$5,899,553	\$7,178,659
12 Contract Adm, Counselors, Librarians	3,601,775	3,765,143	3,776,477	3,419,531	4,098,979
13 Hourly Teachers	7,696,502	6,652,427	5,769,695	6,126,910	6,498,376
14 Hourly Adm, Counselors, Librarians	838,264	965,367	902,215	948,408	1,150,389
Object Group 1000 Total	<u>\$17,758,365</u>	<u>\$17,780,214</u>	<u>\$16,512,938</u>	<u>\$16,394,402</u>	<u>\$18,926,403</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,253,774	\$6,641,281	\$6,319,155	\$5,724,136	\$7,478,606
22 Contract Instructional Aides	867,727	964,303	1,112,554	1,091,503	1,286,567
23 Hourly Non-Instructional	1,267,767	1,278,733	542,574	673,827	723,331
24 Hourly Instructional Aides	726,110	697,027	380,110	459,384	538,433
Object Group 2000 Total	<u>\$9,115,378</u>	<u>\$9,581,344</u>	<u>\$8,354,393</u>	<u>\$7,948,850</u>	<u>\$10,026,937</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,643,513	\$10,289,952	\$9,629,450	\$9,922,463	\$12,178,698
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>\$9,922,463</u>	<u>\$12,178,698</u>
SUPPLIES:					
4x Supplies	\$1,244,533	\$1,091,224	\$600,294	\$786,975	\$2,871,859
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,522,948	\$1,625,701	\$1,541,426	\$2,192,172	\$3,180,013
52 Travel and Mileage	454,671	310,822	33,659	113,791	391,286
53 Fees, Software, Memberships, Dues	178,310	176,540	214,215	242,162	276,015
54 Insurance	57,289	56,954	63,664	85,430	108,287
55 Utilities and Operations	1,326,143	1,342,924	1,202,027	1,489,214	1,573,207
56 Rents, Repairs & Maintenance	449,449	328,857	193,035	368,355	566,524
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,844	32,889	33,695	108,862	163,018
59 Other Holding	0	0	0	0	2,387,453
Object Group 5000 Total	<u>\$5,020,654</u>	<u>\$3,874,687</u>	<u>\$3,281,721</u>	<u>\$4,599,986</u>	<u>\$8,645,803</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$778	\$4,836	\$0	\$0	\$0
62 Building Alterations	50,485	0	0	0	45,000
63 Books	56,588	53,073	19,573	50,434	5,341
64 Equipment	1,392,331	622,933	391,298	1,223,203	940,744
Object Group 6000 Total	<u>\$1,500,182</u>	<u>\$680,842</u>	<u>\$410,871</u>	<u>\$1,273,637</u>	<u>\$991,085</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	4,926,236	263,840	1,623,599	2,830,680	1,698,552
75/76 Std Financial Aid & Othr Pymts to Stdts	1,915,720	1,416,044	1,557,024	1,647,430	1,281,122
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>\$4,478,110</u>	<u>\$2,979,674</u>
Total Expenditures	<u>\$51,170,901</u>	<u>\$45,091,938</u>	<u>\$41,976,790</u>	<u>\$45,404,423</u>	<u>\$56,620,459</u>

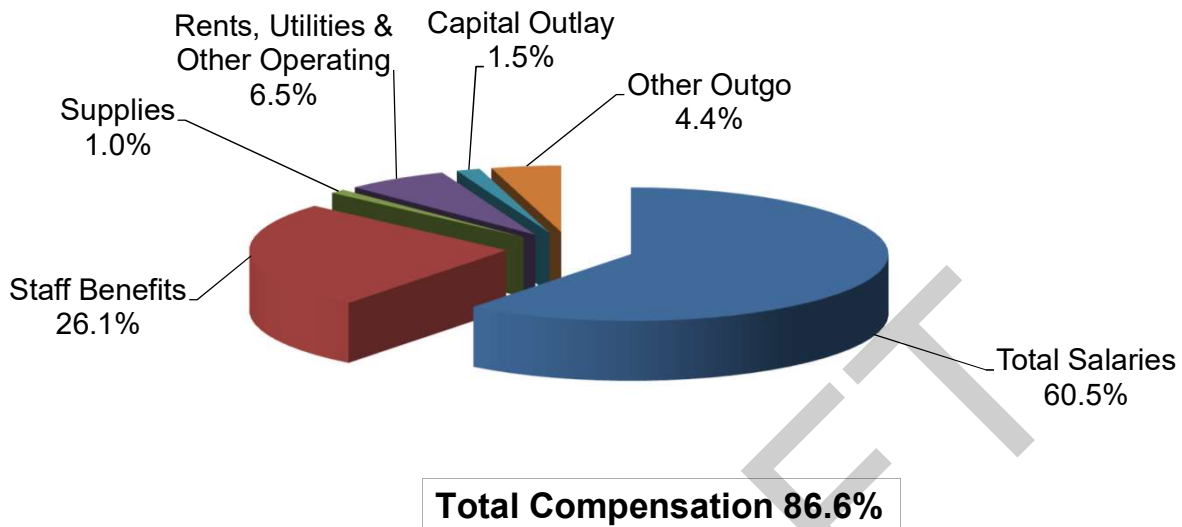
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,309,585	\$6,123,026	\$5,853,361	\$5,889,966	\$7,146,007
12 Contract Adm, Counselors, Librarians	2,462,933	2,619,930	2,585,938	2,217,009	2,865,100
13 Hourly Teachers	7,223,032	6,358,063	5,578,857	6,086,289	6,444,214
14 Hourly Adm, Counselors, Librarians	272,004	298,117	238,257	284,316	344,687
Object Group 1000 Total	<u>\$15,267,554</u>	<u>\$15,399,136</u>	<u>\$14,256,413</u>	<u>\$14,477,580</u>	<u>\$16,800,008</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,823,875	\$5,073,184	\$5,051,736	\$4,520,713	\$6,034,994
22 Contract Instructional Aides	822,972	843,663	850,399	848,713	1,016,051
23 Hourly Non-Instructional	491,797	535,488	187,201	338,090	312,250
24 Hourly Instructional Aides	183,500	209,245	76,665	104,748	118,071
Object Group 2000 Total	<u>\$6,322,144</u>	<u>\$6,661,580</u>	<u>\$6,166,001</u>	<u>\$5,812,264</u>	<u>\$7,481,366</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,018,790	\$8,571,796	\$8,002,224	\$8,403,027	\$10,477,901
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>\$8,403,027</u>	<u>\$10,477,901</u>
SUPPLIES:					
4x Supplies	\$306,389	\$239,310	\$169,739	\$358,966	\$385,954
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$293,468	\$205,779	\$228,160	\$230,031	\$450,112
52 Travel and Mileage	136,564	108,575	16,303	81,438	113,617
53 Fees, Software, Memberships, Dues	118,714	138,257	120,941	155,640	139,708
54 Insurance	28,645	28,477	31,832	55,773	31,038
55 Utilities and Operations	1,130,578	1,238,608	1,142,917	1,430,844	1,478,899
56 Rents, Repairs & Maintenance	390,467	281,788	175,258	342,688	364,028
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,557	32,245	25,305	52,023	47,044
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>\$2,348,437</u>	<u>\$2,624,446</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	36,743	0
64 Equipment	980,441	473,024	35,694	539,250	618,441
Object Group 6000 Total	<u>\$1,032,589</u>	<u>\$513,833</u>	<u>\$55,267</u>	<u>\$575,993</u>	<u>\$618,441</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,893,840	63,840	1,623,599	2,830,680	1,698,552
75/76 Stdt Financial Aid & Othr Pymts to Stdts	59,601	55,328	0	29,156	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>\$2,859,836</u>	<u>\$1,754,432</u>
Total Expenditures	<u><u>\$35,077,220</u></u>	<u><u>\$33,652,343</u></u>	<u><u>\$32,020,459</u></u>	<u><u>\$34,836,103</u></u>	<u><u>\$40,142,548</u></u>

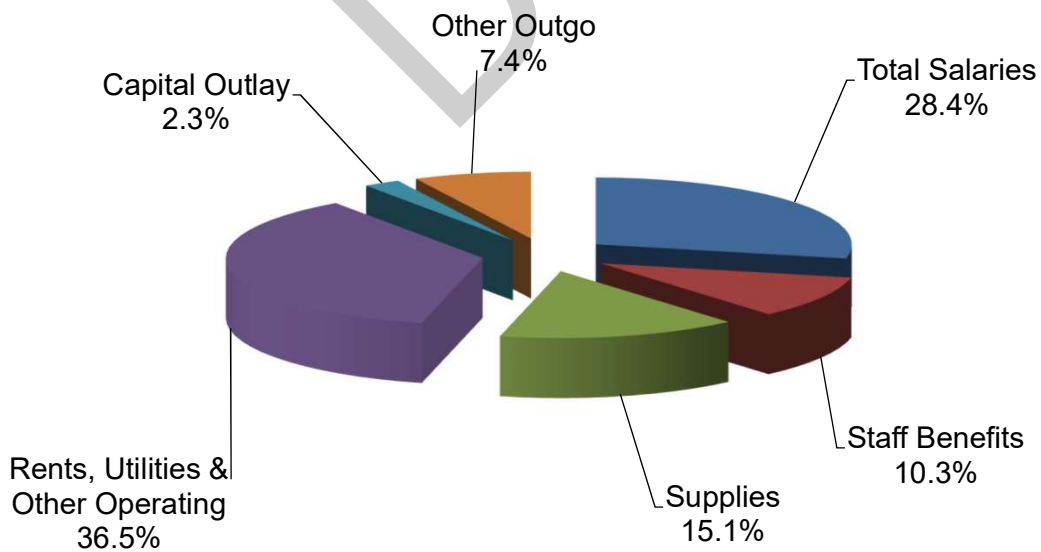
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$312,239	\$274,251	\$211,190	\$9,587	\$32,652
12 Contract Adm, Counselors, Librarians	1,138,842	1,145,213	1,190,539	1,202,522	1,233,879
13 Hourly Teachers	473,470	294,364	190,838	40,621	54,162
14 Hourly Adm, Counselors, Librarians	566,260	667,250	663,958	664,092	805,702
Object Group 1000 Total	<u>\$2,490,811</u>	<u>\$2,381,078</u>	<u>\$2,256,525</u>	<u>\$1,916,822</u>	<u>\$2,126,395</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,429,899	\$1,568,097	\$1,267,419	\$1,203,423	\$1,443,612
22 Contract Instructional Aides	44,755	120,640	262,155	242,790	270,516
23 Hourly Non-Instructional	775,970	743,245	355,373	335,737	411,081
24 Hourly Instructional Aides	542,610	487,782	303,445	354,636	420,362
Object Group 2000 Total	<u>\$2,793,234</u>	<u>\$2,919,764</u>	<u>\$2,188,392</u>	<u>\$2,136,586</u>	<u>\$2,545,571</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,624,723	\$1,718,156	\$1,627,226	\$1,519,436	\$1,700,797
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>\$1,519,436</u>	<u>\$1,700,797</u>
SUPPLIES:					
4x Supplies	\$938,144	\$851,914	\$430,555	\$428,009	\$2,485,905
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,229,480	\$1,419,922	\$1,313,266	\$1,962,141	\$2,729,901
52 Travel and Mileage	318,107	202,247	17,356	32,353	277,669
53 Fees, Software, Memberships, Dues	59,596	38,283	93,274	86,522	136,307
54 Insurance	28,644	28,477	31,832	29,657	77,249
55 Utilities and Operations	195,565	104,316	59,110	58,370	94,308
56 Rents, Repairs & Maintenance	58,982	47,069	17,777	25,667	202,496
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	287	644	8,390	56,839	115,974
59 Other Holding	0	0	0	0	2,387,453
Object Group 5000 Total	<u>\$2,890,661</u>	<u>\$1,840,958</u>	<u>\$1,541,005</u>	<u>\$2,251,549</u>	<u>\$6,021,357</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	1,430	0	0	0	45,000
63 Books	54,273	17,100	0	13,691	5,341
64 Equipment	411,890	149,909	355,604	683,953	322,303
Object Group 6000 Total	<u>\$467,593</u>	<u>\$167,009</u>	<u>\$355,604</u>	<u>\$697,644</u>	<u>\$372,644</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	1,618,274	1,225,242
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>\$1,618,274</u>	<u>\$1,225,242</u>
Total Expenditures	<u>\$16,093,681</u>	<u>\$11,439,595</u>	<u>\$9,956,331</u>	<u>\$10,568,320</u>	<u>\$16,477,911</u>

Cuyamaca - Unrestricted General Fund



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	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,002,587	1,200,637	914,871	777,053	940,416
13 Hourly Teachers	1,600	0	0	0	0
14 Hourly Adm, Counselors, Librarians	6,277	4,500	400	0	10,000
Object Group 1000 Total	<u>\$1,010,464</u>	<u>\$1,205,137</u>	<u>\$915,271</u>	<u>\$777,053</u>	<u>\$950,416</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,525,155	\$8,046,002	\$7,976,609	\$7,201,627	\$9,265,667
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	111,765	62,637	10,239	152,739	0
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>\$7,354,366</u>	<u>\$9,265,667</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,047,724	\$4,511,190	\$4,138,834	\$4,066,336	\$5,341,303
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>\$4,066,336</u>	<u>\$5,341,303</u>
SUPPLIES:					
4x Supplies	\$224,696	\$137,895	\$55,209	\$157,269	\$229,358
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$18,683,416	\$449,244	\$295,680	\$798,803	\$965,184
52 Travel and Mileage	188,103	107,332	8,725	37,989	30,100
53 Fees, Software, Memberships, Dues	19,124	23,662	15,495	157,249	435,960
54 Insurance	0	0	0	0	0
55 Utilities and Operations	228,210	105,896	109,155	95,150	106,500
56 Rents, Repairs & Maintenance	299,753	82,239	87,937	189,085	1,322,118
57 Audits, Interest, and Legals	91,943	143,473	90,445	104,000	75,750
58 Advertising, Postage & Other Operating	143,320	111,552	102,037	136,845	131,527
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>\$1,519,121</u>	<u>\$3,067,139</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	68,172	353,988
Object Group 6000 Total	<u>\$204,424</u>	<u>\$98,743</u>	<u>\$6,266</u>	<u>\$68,172</u>	<u>\$353,988</u>
OTHER OUTGO:					
71 Debt Service	\$190,000	\$188,853	\$4,561	\$0	\$0
73 Interfund Transfers	517,488	0	1,264,267	2,000,000	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>\$2,000,000</u>	<u>\$0</u>
Total Expenditures	<u>\$33,509,169</u>	<u>\$15,298,011</u>	<u>\$15,080,730</u>	<u>\$15,942,317</u>	<u>\$19,207,871</u>

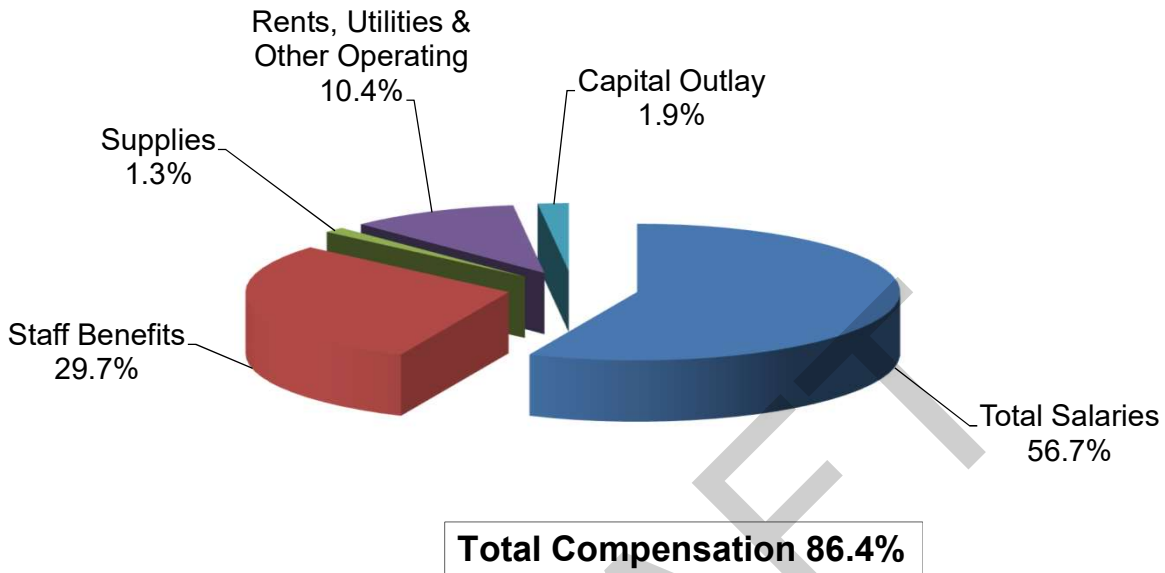
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,002,587	1,200,637	914,871	777,053	940,416
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>\$777,053</u>	<u>\$940,416</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,789,060	\$7,491,169	\$7,368,969	\$6,630,457	\$8,290,586
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	91,982	47,492	4,507	103,343	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>\$6,733,800</u>	<u>\$8,290,586</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,763,329	\$4,264,091	\$3,844,422	\$3,787,402	\$4,852,063
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>\$3,787,402</u>	<u>\$4,852,063</u>
SUPPLIES:					
4x Supplies	\$178,672	\$134,051	\$45,419	\$112,411	\$205,358
Object Group 4000 Total	<u>\$178,672</u>	<u>\$134,051</u>	<u>\$45,419</u>	<u>\$112,411</u>	<u>\$205,358</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$532,691	\$414,344	\$234,703	\$584,714	\$572,558
52 Travel and Mileage	167,751	102,458	8,725	25,805	23,100
53 Fees, Software, Memberships, Dues	10,890	18,162	13,355	79,871	407,960
54 Insurance	0	0	0	0	0
55 Utilities and Operations	110,977	105,896	104,115	94,650	106,500
56 Rents, Repairs & Maintenance	293,957	82,239	87,937	189,085	440,512
57 Audits, Interest, and Legals	73,882	128,842	90,445	104,000	75,750
58 Advertising, Postage & Other Operating	113,329	109,555	67,540	85,767	67,947
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>\$1,163,892</u>	<u>\$1,694,327</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	49,386	308,903
Object Group 6000 Total	<u>\$141,278</u>	<u>\$97,126</u>	<u>\$4,991</u>	<u>\$49,386</u>	<u>\$308,903</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	152,488	0	1,264,267	2,000,000	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>\$2,000,000</u>	<u>\$0</u>
Total Expenditures	<u>\$13,454,334</u>	<u>\$14,220,218</u>	<u>\$14,054,266</u>	<u>\$14,623,944</u>	<u>\$16,291,653</u>

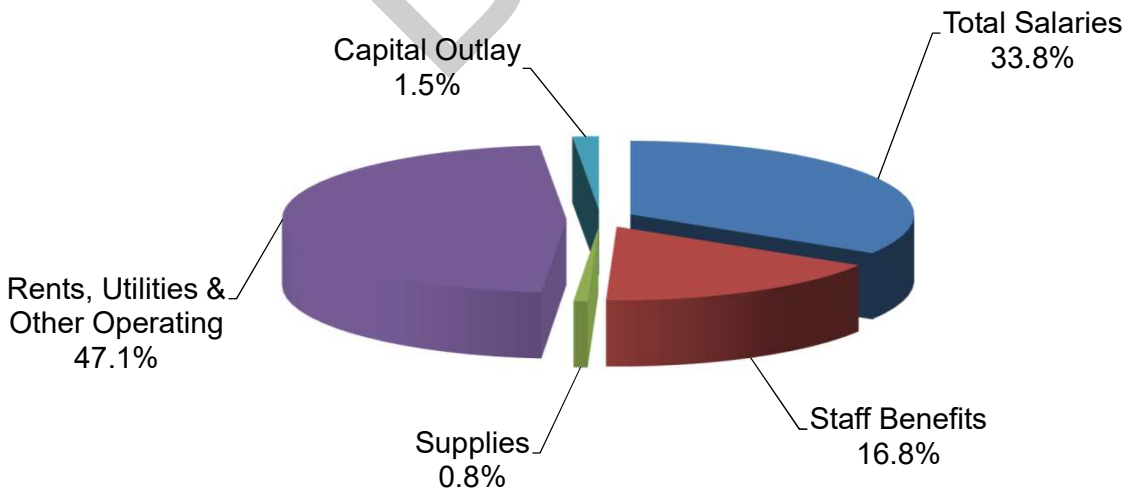
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
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	0	10,000
Object Group 1000 Total	<u>\$0</u>	<u>\$4,500</u>	<u>\$400</u>	<u>\$0</u>	<u>\$10,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$736,095	\$554,833	\$607,640	\$571,170	\$975,081
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	19,783	15,145	5,732	49,396	0
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>\$620,566</u>	<u>\$975,081</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$284,395	\$247,099	\$294,412	\$278,934	\$489,240
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>\$278,934</u>	<u>\$489,240</u>
SUPPLIES:					
4x Supplies	\$46,024	\$3,844	\$9,790	\$44,858	\$24,000
Object Group 4000 Total	<u>\$46,024</u>	<u>\$3,844</u>	<u>\$9,790</u>	<u>\$44,858</u>	<u>\$24,000</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$18,150,725	\$34,900	\$60,977	\$214,089	\$392,626
52 Travel and Mileage	20,352	4,874	0	12,184	7,000
53 Fees, Software, Memberships, Dues	8,234	5,500	2,140	77,378	28,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	117,233	0	5,040	500	0
56 Rents, Repairs & Maintenance	5,796	0	0	0	881,606
57 Audits, Interest, and Legals	18,061	14,631	0	0	0
58 Advertising, Postage & Other Operating	29,991	1,997	34,497	51,078	63,580
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>\$355,229</u>	<u>\$1,372,812</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	18,786	45,085
Object Group 6000 Total	<u>\$63,146</u>	<u>\$1,617</u>	<u>\$1,275</u>	<u>\$18,786</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 Stdt Financial Aid & Othr Pymts to Stdt	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$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>\$1,318,373</u></u>	<u><u>\$2,916,218</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	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$226,158	\$1,889,083
12 Contract Adm, Counselors, Librarians	0	0	7,200	180,997	833,333
13 Hourly Teachers	0	5,701	844,760	1,269,134	0
14 Hourly Adm, Counselors, Librarians	0	37,149	74,615	83,260	7,039
Object Group 1000 Total	<u>\$0</u>	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,759,549</u>	<u>\$2,729,455</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,843	\$132,654	\$511,732	\$1,522,845	\$1,148,334
22 Contract Instructional Aides	5,800	0	16,284	39,363	0
23 Hourly Non-Instructional	0	8,422	68,160	146,538	0
24 Hourly Instructional Aides	0	0	32,576	4,651	0
Object Group 2000 Total	<u>\$16,643</u>	<u>\$141,076</u>	<u>\$628,752</u>	<u>\$1,713,397</u>	<u>\$1,148,334</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$690,453	\$867,000	\$339,304	\$1,506,951	\$1,974,200
3x Early Retirement & Retiree Benefits	1,607,570	1,384,965	1,435,429	1,650,721	1,543,605
Object Group 3000 Total	<u>\$2,298,023</u>	<u>\$2,251,965</u>	<u>\$1,774,733</u>	<u>\$3,157,672</u>	<u>\$3,517,805</u>
SUPPLIES:					
4x Supplies	\$27,928	\$111,960	\$415,785	\$949,075	\$2,211,203
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$14,746,778	\$42,343,409	\$20,562,989	\$48,082,859	\$61,417,372
52 Travel and Mileage	37,020	69,123	6,774	2,952	139,877
53 Fees, Software, Memberships, Dues	843,622	816,062	972,542	1,140,644	776,713
54 Insurance	721,115	734,625	945,692	906,104	906,104
55 Utilities and Operations	110,216	245,576	52,076	296,223	617,505
56 Rents, Repairs & Maintenance	1,478,534	1,848,428	1,697,474	2,224,910	2,199,427
57 Audits, Interest, and Legals	248,728	946,678	334,695	642,688	520,000
58 Advertising, Postage & Other Operating	34,213	242,466	39,573	44,730	31,000
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>\$53,341,110</u>	<u>\$66,607,998</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	134,855	13,250,000
63 Books	0	0	0	0	0
64 Equipment	12,970	168,611	1,082,922	5,703,324	6,802,339
Object Group 6000 Total	<u>\$12,970</u>	<u>\$168,611</u>	<u>\$1,082,922</u>	<u>\$5,838,179</u>	<u>\$20,052,339</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,839,410	879,295	1,889,763	1,379,357	607,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,625	983,892	2,166,320	2,346,884	1,264,551
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>\$3,726,241</u>	<u>\$1,871,568</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>\$70,485,223</u></u>	<u><u>\$98,138,702</u></u>

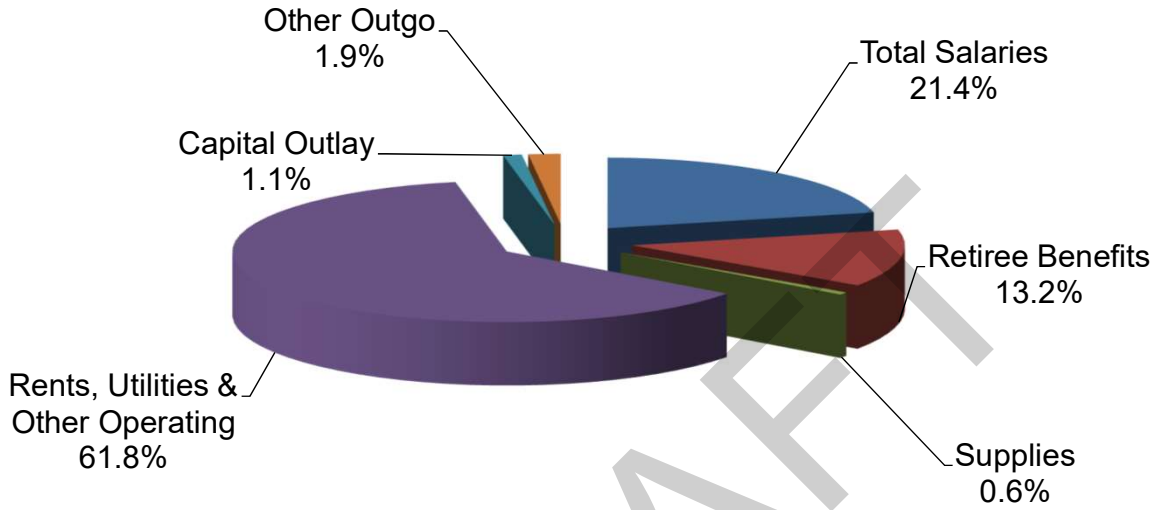
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$833,333
12 Contract Adm, Counselors, Librarians	0	0	0	0	833,333
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>\$1,666,666</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,843	\$48,166	\$0	\$400	\$833,334
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>\$400</u>	<u>\$833,334</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,383	\$24,191	\$0	\$433	\$0
3x Early Retirement & Retiree Benefits	1,607,570	1,384,965	1,435,429	1,650,721	1,543,605
Object Group 3000 Total	<u>\$1,612,953</u>	<u>\$1,409,156</u>	<u>\$1,435,429</u>	<u>\$1,651,154</u>	<u>\$1,543,605</u>
SUPPLIES:					
4x Supplies	\$20,590	\$56,725	\$18,140	\$76,100	\$73,650
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,162,393	\$2,390,531	\$1,207,054	\$1,995,053	\$2,870,980
52 Travel and Mileage	26,969	44,945	1,549	2,952	0
53 Fees, Software, Memberships, Dues	843,223	771,769	736,377	812,255	732,713
54 Insurance	721,115	734,625	945,692	906,104	906,104
55 Utilities and Operations	110,216	181,986	120,463	111,750	64,530
56 Rents, Repairs & Maintenance	1,473,904	1,847,552	1,689,121	1,970,109	2,101,570
57 Audits, Interest, and Legals	248,728	946,678	325,474	513,002	520,000
58 Advertising, Postage & Other Operating	34,192	241,991	38,226	42,586	31,000
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>\$6,353,811</u>	<u>\$7,226,897</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	56,350	134,061
Object Group 6000 Total	<u>\$12,970</u>	<u>\$33,384</u>	<u>\$34,379</u>	<u>\$56,350</u>	<u>\$134,061</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	2,500	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>\$209,517</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>\$8,347,332</u></u>	<u><u>\$11,692,330</u></u>

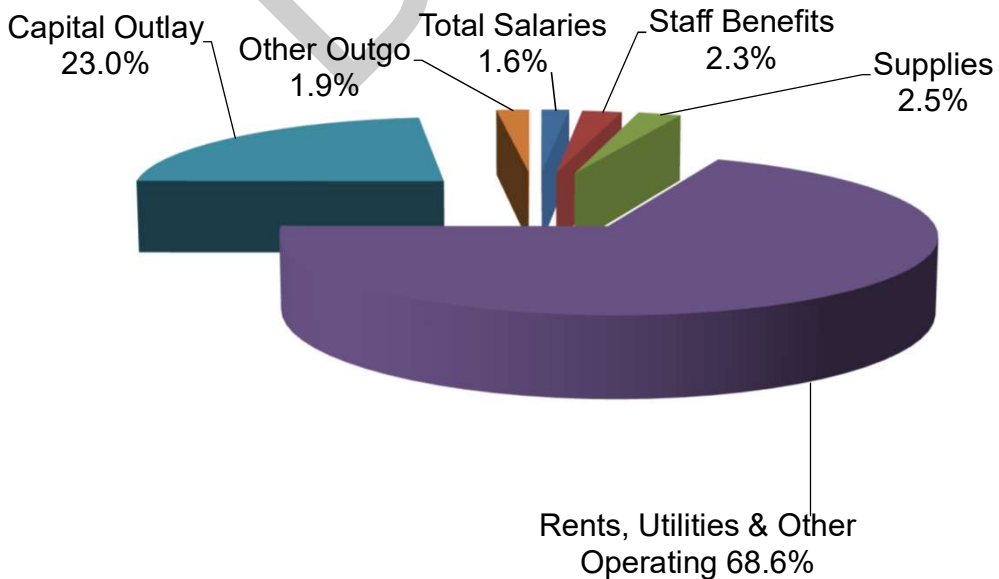
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$226,158	\$1,055,750
12 Contract Adm, Counselors, Librarians	0	0	7,200	180,997	0
13 Hourly Teachers	0	5,701	844,760	1,269,134	0
14 Hourly Adm, Counselors, Librarians	0	37,149	74,615	83,260	7,039
Object Group 1000 Total	<u>\$0</u>	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,759,549</u>	<u>\$1,062,789</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$84,488	\$511,732	\$1,522,445	\$315,000
22 Contract Instructional Aides	0	0	16,284	39,363	0
23 Hourly Non-Instructional	0	0	68,160	146,538	0
24 Hourly Instructional Aides	0	0	32,576	4,651	0
Object Group 2000 Total	<u>\$0</u>	<u>\$84,488</u>	<u>\$628,752</u>	<u>\$1,712,997</u>	<u>\$315,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$685,070	\$842,809	\$339,304	\$1,506,518	\$1,974,200
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>\$1,506,518</u>	<u>\$1,974,200</u>
SUPPLIES:					
4x Supplies	\$7,338	\$55,235	\$397,645	\$872,975	\$2,137,553
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$12,584,385	\$39,952,878	\$19,355,935	\$46,087,806	\$58,546,392
52 Travel and Mileage	10,051	24,178	5,225	0	139,877
53 Fees, Software, Memberships, Dues	399	44,293	236,165	328,389	44,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	63,590	(68,387)	184,473	552,975
56 Rents, Repairs & Maintenance	4,630	876	8,353	254,801	97,857
57 Audits, Interest, and Legals	0	0	9,221	129,686	0
58 Advertising, Postage & Other Operating	21	475	1,347	2,144	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>\$46,987,299</u>	<u>\$59,381,101</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	134,855	13,250,000
63 Books	0	0	0	0	0
64 Equipment	0	135,227	1,048,543	5,646,974	6,668,278
Object Group 6000 Total	<u>\$0</u>	<u>\$135,227</u>	<u>\$1,048,543</u>	<u>\$5,781,829</u>	<u>\$19,918,278</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	525,758	590,993	1,682,746	1,172,340	400,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	160	979,142	2,163,820	2,344,384	1,257,451
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>\$3,516,724</u>	<u>\$1,657,451</u>
Total Expenditures	<u>\$13,817,812</u>	<u>\$42,817,037</u>	<u>\$26,735,244</u>	<u>\$62,137,891</u>	<u>\$86,446,372</u>

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund



Tentative Budget
Supplemental Funds

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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Projected	Tentative
	18/19	19/20	20/21	Actual	Budget
	18/19	19/20	20/21	21/22	22/23
Grossmont College					
Commission Distributions	\$135,708	\$101,289	\$35,009	\$0	\$40,000
Interest Income	586	501	196	0	190
Interfund Transfers	0	0	94,806	115,547	0
Total	\$136,294	\$101,790	\$130,011	\$115,547	\$40,190
Cuyamaca College					
Commission Distributions	\$55,517	\$41,437	\$14,300	\$0	\$18,000
Other Local Revenue	216	0	0	0	0
Interest Income	15	19	5	0	5
Interfund Transfers	0	0	38,780	47,264	0
Total	\$55,748	\$41,456	\$53,085	\$47,264	\$18,005
Other Commission Distributions					
District Services Allocation	\$16,628	\$12,411	\$4,288	\$0	\$5,000
Interfund Transfers	0	0	11,616	14,157	0
Total	\$16,628	\$12,411	\$15,904	\$14,157	\$5,000
Total Revenue	\$208,670	\$155,657	\$199,000	\$176,968	\$63,195

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$836,754	\$913,291	\$963,196	\$1,092,769	\$1,180,991
Prior Year Adjustments	N/A	N/A	N/A	N/A	0
Adjusted Beginning Balance	<u>\$836,754</u>	<u>\$913,291</u>	<u>\$963,196</u>	<u>\$1,092,769</u>	<u>\$1,180,991</u>
 Plus Current Year Income					
Commissions Revenue	\$207,854	\$155,137	\$53,597	\$0	\$63,000
Other Local Revenue	816	520	201	0	195
Interfund Transfers	0	0	145,202	176,968	0
Total Revenues	<u>\$208,670</u>	<u>\$155,657</u>	<u>\$199,000</u>	<u>\$176,968</u>	<u>\$63,195</u>
 Total Funds Available	<u>\$1,045,424</u>	<u>\$1,068,948</u>	<u>\$1,162,196</u>	<u>\$1,269,737</u>	<u>\$1,244,186</u>
 Less Current Year Expenditures					
Grossmont College	\$54,768	\$45,446	\$23,878	\$24,516	\$115,796
Cuyamaca College	51,849	40,306	25,549	44,230	72,961
District Services	25,516	20,000	20,000	20,000	20,754
Total Expenditures	<u>\$132,133</u>	<u>\$105,752</u>	<u>\$69,427</u>	<u>\$88,746</u>	<u>\$209,511</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>\$1,180,991</u></u>	<u><u>\$1,034,675</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	\$1,110,281	\$54,956	\$15,754	\$1,180,991
Plus Revenue	40,190	18,005	5,000	63,195
Total Funds Available	<u>\$1,150,471</u>	<u>\$72,961</u>	<u>\$20,754</u>	<u>\$1,244,186</u>
Less: Expenditures	115,796	72,961	20,754	209,511
Ending Balance	<u><u>\$1,034,675</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,034,675</u></u>

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$104,891	\$131,801	\$92,242	\$124,095	\$133,296
Prior Year Adjustments	N/A	N/A	N/A	N/A	0
Adjusted Beginning Balance	\$104,891	\$131,801	\$92,242	\$124,095	\$133,296
Plus Current Year Income					
Tuition Fees	\$26,910	\$4,505	\$6,153	\$9,201	\$12,000
Interest	0	0	0	0	0
Interfund Transfers	0	0	25,700	0	0
Total Revenues	\$26,910	\$4,505	\$31,853	\$9,201	\$12,000
Total Funds Available	\$131,801	\$136,306	\$124,095	\$133,296	\$145,296
Less Current Year Expenditures					
Salaries & Benefits	\$0	\$44,064	\$0	\$0	\$96,242
Supplies & Materials	0	0	0	0	0
Other Operating	0	0	0	0	49,054
Capital Outlay	0	0	0	0	0
Total Expenditures	\$0	\$44,064	\$0	\$0	\$145,296
Total Ending Balance	\$131,801	\$92,242	\$124,095	\$133,296	\$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	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$50,443	\$120,028	\$120,425	\$332,291	\$332,291
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$50,443	\$120,028	\$120,425	\$332,291	\$332,291
Plus Current Year Income					
Tuition Fees	\$312,289	\$191,765	\$100,264	\$139,640	\$214,500
Interest	0	0	0	0	0
Interfund Transfers	0	0	293,204	85,332	0
Total Revenues	\$312,289	\$191,765	\$393,468	\$224,972	\$214,500
Total Funds Available	\$362,732	\$311,793	\$513,893	\$557,263	\$546,791
Less Current Year Expenditures					
Salaries & Benefits	\$226,961	\$183,195	\$157,694	\$224,972	\$531,791
Supplies & Materials	0	0	0	0	0
Other Operating	15,743	8,173	2,649	0	15,000
Interfund Transfers	0	0	20,934	0	0
Stdtd Fincl Aid & Other Pymts to Stdts	0	0	325	0	0
Total Expenditures	\$242,704	\$191,368	\$181,602	\$224,972	\$546,791
Total Ending Balance	\$120,028	\$120,425	\$332,291	\$332,291	\$0

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

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE					
ASGC	\$0	\$354,085	\$376,325	\$381,992	\$392,438
Clubs & Organizations	0	96,100	93,704	85,878	84,064
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>\$467,870</u>	<u>\$476,502</u>
Plus Current year Income					
Sales	\$152,620	\$131,708	\$1,534	\$13,030	\$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	2,723	0
Contributions/Donations	1,149	200	115	0	10,000
Interest	764	0	1,119	639	0
Other Local Revenue	12,583	6,727	0	40	0
Total Revenues	<u>\$210,032</u>	<u>\$186,941</u>	<u>\$28,362</u>	<u>\$36,432</u>	<u>\$40,000</u>
Total Funds Available	<u>\$646,799</u>	<u>\$637,126</u>	<u>\$498,391</u>	<u>\$504,302</u>	<u>\$516,502</u>
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$6,861	\$4,375	\$9,402	\$4,743	\$10,000
Supplies	166,382	149,103	3,217	18,075	20,000
Travel & Conferences	6,352	1,218	0	0	0
Assoc Student Activity Expense	5,774	3,756	15,452	987	0
Student Benefit Services	2,783	5,425	2,450	2,500	0
Operational Expense	8,462	3,220	0	1,495	10,000
AS Club/Trust Expense	0	0	0	0	96,100
Total Expenditures	<u>\$196,614</u>	<u>\$167,097</u>	<u>\$30,521</u>	<u>\$27,800</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>\$476,502</u></u>	<u><u>\$380,402</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	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE					
ASCC	\$27,843	\$26,757	\$31,547	\$39,243	\$46,411
Clubs & Organizations	57,236	61,504	61,697	69,187	90,293
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$85,079	\$88,261	\$93,244	\$108,430	\$136,704
Plus Current year Income					
Sales	\$18,091	\$19,671	\$0	\$895	\$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	4,270	0
Inter-fund Transfers In	0	0	0	0	0
Club Deposits	40,592	27,545	22,110	17,185	21,000
Total Revenues	\$75,026	\$60,641	\$32,110	\$32,350	\$31,000
Total Funds Available	\$160,105	\$148,902	\$125,354	\$140,780	\$167,704
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	1,952	22,861
Operational Expense	68	10,601	2,585	2,000	108,710
Intra-Fund Transfers Out	83	0	0	0	0
AS Club/Trust Expense	37,991	16,300	13,500	124	0
Total Expenditures	\$71,844	\$55,658	\$16,924	\$4,076	\$131,571
Total Ending Balance	\$88,261	\$93,244	\$108,430	\$136,704	\$36,133

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	Projected Actual 21/22	Tentative Budget 22/23
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	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$47,731	\$126,112	\$134,555	\$206,581	\$268,391
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$47,731	\$126,112	\$134,555	\$206,581	\$268,391
 Plus Current Year Income					
Mandatory Construction Fee	\$79,603	\$64,581	\$72,094	\$63,508	\$60,000
Interest	1,435	1,265	505	262	500
Total Revenues	\$81,038	\$65,846	\$72,599	\$63,770	\$60,500
 Total Funds Available	\$128,769	\$191,958	\$207,154	\$270,351	\$328,891
 Less Current Year Expenditures					
Supplies & Materials	\$281	\$53,043	\$0	\$0	\$106,681
Contract Services	2,376	1,980	573	1,960	104,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	0	0	118,210
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	\$1,960	\$328,891
 Total Ending Balance	\$126,112	\$134,555	\$206,581	\$268,391	\$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	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$221,112	\$242,732	\$268,713	\$298,213	\$304,718
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$221,112	\$242,732	\$268,713	\$298,213	\$304,718
Plus Current Year Income					
Student Representation Fees	\$56,321	\$28,587	\$29,474	\$6,831	\$20,000
Interest	53	48	26	0	25
Total Revenues	\$56,374	\$28,635	\$29,500	\$6,831	\$20,025
Total Funds Available	\$277,486	\$271,367	\$298,213	\$305,044	\$324,743
Less Current Year Expenditures					
Supplies	\$1,873	\$2,214	\$0	\$326	\$20,000
Contract & Miscellaneous Services	0	0	0	0	0
Travel & Conferences	18,396	440	0	0	0
Transportation	2,114	0	0	0	5,000
Computer Equipment	12,371	0	0	0	15,000
Rentals & Leases	0	0	0	0	0
Total Expenditures	\$34,754	\$2,654	\$0	\$326	\$40,000
Total Ending Balance	<u>\$242,732</u>	<u>\$268,713</u>	<u>\$298,213</u>	<u>\$304,718</u>	<u>\$284,743</u>

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

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$90,765	\$104,434	\$119,475	\$136,598	\$138,599
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$90,765	\$104,434	\$119,475	\$136,598	\$138,599
Plus Current Year Income					
Student Representation Fees	\$28,053	\$15,209	\$17,212	\$3,760	\$13,000
Interest	22	21	11	0	12
Total Revenues	\$28,075	\$15,230	\$17,223	\$3,760	\$13,012
Total Funds Available	\$118,840	\$119,664	\$136,698	\$140,358	\$151,611
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$0	\$0	\$1,697	\$0
Supplies	0	189	0	0	24,116
Contract & Miscellaneous Services	0	0	100	62	0
Travel & Conferences	14,344	0	0	0	0
Mileage	62	0	0	0	0
Total Expenditures	\$14,406	\$189	\$100	\$1,759	\$24,116
Total Ending Balance	\$104,434	\$119,475	\$136,598	\$138,599	\$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	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$9,573,868	\$10,241,863	\$11,067,793	\$12,105,139	\$11,503,467
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	\$12,105,139	\$11,503,467
Plus Current Year Income					
Interest Income/Earnings	\$713,432	\$624,653	\$1,612,757	(\$500,000)	\$200,000
Funding for Current Employees (a)	1,148,421	1,261,944	612,187	1,186,328	1,396,162
Funding for Prior Liability (b)	109,578	324,298	0	0	0
Total Revenues	\$1,971,431	\$2,210,895	\$2,224,944	\$686,328	\$1,596,162
Total Funds Available	\$11,545,299	\$12,452,758	\$13,292,737	\$12,791,467	\$13,099,629
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$1,303,436	\$1,384,965	\$1,187,598	\$1,288,000	\$1,047,943
Total Expenditures	\$1,303,436	\$1,384,965	\$1,187,598	\$1,288,000	\$1,047,943
Total Ending Balance	<u>\$10,241,863</u>	<u>\$11,067,793</u>	<u>\$12,105,139</u>	<u>\$11,503,467</u>	<u>\$12,051,686</u>

Notes:

- (1) As of the 6/30/21 Actuarial Study, the Total OPEB Liability is \$24.1 million which is reduced by the value of an irrevocable trust in the amount of \$11.9 million to arrive at a Net OPEB Liability of \$12.2 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	Projected Actual 21/22	Tentative Budget 22/23
BEGINNING BALANCE	\$88,897	\$80,631	\$79,021	\$164,731	\$117,258
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$88,897</u>	<u>\$80,631</u>	<u>\$79,021</u>	<u>\$164,731</u>	<u>\$117,258</u>
Plus Current Year Income					
Sales	\$44,541	\$20,791	\$0	\$727	\$50,000
Contrib, Donations, Grants	0	0	24,250	0	0
Interest	0	0	0	0	0
Interfund Transfers	0	0	62,354	15,199	0
Total Revenue	<u>\$44,541</u>	<u>\$20,791</u>	<u>\$86,604</u>	<u>\$15,926</u>	<u>\$50,000</u>
Total Funds Available	<u>\$133,438</u>	<u>\$101,422</u>	<u>\$165,625</u>	<u>\$180,657</u>	<u>\$167,258</u>
Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	40,592	22,256	1,705	35,000	56,296
Other Operating Expenses	11,692	0	(811)	28,399	110,962
Tfr to ASCC	523	145	0	0	0
Total Expenditures	<u>\$52,807</u>	<u>\$22,401</u>	<u>\$894</u>	<u>\$63,399</u>	<u>\$167,258</u>
Total Ending Balance	<u><u>\$80,631</u></u>	<u><u>\$79,021</u></u>	<u><u>\$164,731</u></u>	<u><u>\$117,258</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	79,344	50,000	129,344	0
Total	<u><u>\$117,258</u></u>	<u><u>\$50,000</u></u>	<u><u>\$167,258</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	Projected Actual 21/22 (Multiyear)	Tentative Budget 22/23 (Multiyear)
Beginning Balance	\$15,400,729	\$29,420,122	\$23,556,322	\$27,779,020	\$34,291,018
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>\$27,779,020</u>	<u>\$34,291,018</u>
Plus Revenue					
State	\$118,658	\$0	\$693,645	\$0	\$20,225,351
Local	124,347	528,881	618,079	382,801	200,000
Inter-Fund Transfers In	19,349,196	424,389	5,033,697	8,128,020	2,802,712
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>\$8,510,821</u>	<u>\$23,228,063</u>
Total Funds Available	<u>\$35,333,239</u>	<u>\$30,373,392</u>	<u>\$29,901,743</u>	<u>\$36,289,841</u>	<u>\$57,519,081</u>
Less Current Year Expenditures					
Supplies & Materials	\$129,463	\$160,845	\$14,180	\$14,538	\$16,600
Other Operating Expenses	1,770,167	2,141,447	1,803,519	921,754	7,558,021
Capital Outlay	4,013,487	4,514,778	305,024	1,062,531	49,944,460
Total Expenditures	<u>\$5,913,117</u>	<u>\$6,817,070</u>	<u>\$2,122,723</u>	<u>\$1,998,823</u>	<u>\$57,519,081</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>\$34,291,018</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	Projected Actual 21/22 (Multiyear)	Tentative Budget 22/23 (Multiyear)
<u>Grossmont College</u>					
GC Bldg 36 Secondary Effects	\$0	\$0	\$0	\$0	\$242,864
GC Athletic Field, Track & Scoreboards	2,742,567	945,281	2,652	0	899,459
GC Roofing Renovation & Repair	0	0	0	0	687,797
GC Bldg 31-370 Lrg Clss	0	7,874	0	0	0
GC Resurface Tennis Courts	0	0	0	0	136,970
GC Interior Classroom Painting	0	0	0	0	25,000
GC Water Reduction/Drought Tolerant	7,500	0	0	0	59,279
GC Digital Marquee Signage	0	0	0	0	100,000
GC Student Award Display	0	0	0	0	26,334
GC Pool Equipment Repair	0	0	0	0	67,092
GC Bldg. 10 Chilled Water Line	0	0	69,946	119,197	837,803
GC Secondary Effects	0	0	0	0	101,094
GC Facilities Issues	40,370	9,823	0	240	1,252,514
GC Parking & Circ R&R	0	0	58,333	0	0
16/17 SM GC Fan Coils 53 & 55	27,403	167,960	6,128	0	0
18/19 SM GC Bldg 500 HVAC	0	15,960	0	0	0
19/20 SM GC Bldg 500 HVAC	0	0	0	0	0
GC Chiller Temporary Repair & Restoration	295,789	2,204	0	0	127,285
GC Water Pressure	16,500	0	0	0	18,000
GC Culinary TV Facil Proj	9,520	0	0	0	90,369
GC Landscape & Sustainability Projects	22,707	0	0	0	842,330
GC CDC Upgrades Facil Proj	3,220	158,983	9,214	12,200	4,300
GC Librl Arts Bldg. 51 & 55 State Portion	0	0	543,000	0	8,533,442
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	0	4,550,000
GC 500 Complex	0	0	0	0	1,500,000
GC A&C Complx	0	0	0	0	4,165,691
GC Infrastructure Prop V Support	0	0	0	0	1,908,000
GC Boiler Bldgs 41, 21 & 27	0	0	15,774	0	467,076
GC Bldg 10 CHW Replacement	0	0	83,588	0	5,001
GC Bldg 72A Gizmo Kitchen	0	0	0	0	18,600
GC Solar Projects	0	0	0	57,248	167,597
GC Perimeter Road Repair	0	0	0	41,828	2,956,549
GC Sodexo Projects	4,650	0	0	0	141,542
GC 21/22 PPIS SM Proj-Plumbing	0	0	0	0	125,000
GC 21/22 PPIS SM Proj-Mechanical	0	0	0	168	1,854,832
GC 21/22 PPIS SM Proj-Exterior	0	0	0	0	25,000
GC 21/22 PPIS SM Proj-Interior	0	0	0	0	225,000
GC 21/22 PPIS SM Proj-Hazard	0	0	0	0	100,000
GC 21/22 PPIS SM Proj-Other	0	0	0	0	340,000
Total Grossmont College	\$3,170,226	\$2,183,079	\$788,635	\$230,881	\$32,601,820
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$0	\$34,276
CC Energy Conservation Proj Y 1-5	55,404	303,252	0	0	0
CC Student Center - Tfr from Stdtr Ctr Fd	173,637	0	0	1,228	21,504
CC Parking & Circulation Issues	0	0	0	0	6,932
CC Bookstore - Tfr from Bookstore SRF	0	0	0	0	25,411
CC Facilities Repairs	75,170	212,517	11,450	68,076	478,930

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22 (Multiyear)	Tentative Budget 22/23 (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	458,073	192,775
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 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	0	21,211
CC Campus Wide Roofing Repairs	7,849	649,675	3,172	0	0
CC Campus Wide Lighting Improvements	0	12,812	0	0	15,746
CC Campus Wide Signage Improvements	0	5,750	0	0	50,545
CC Campus & Renov Repairs Ph 1 & 2	4,682	43,042	295,748	7,302	34,343
CC Emergency Preparedness	0	17,200	0	0	81,553
CC Campus Wide Project Support	0	0	0	892	5,693,579
CC Building K Auto Lift Project	0	20,190	1,483	1,538	96,979
CC Facilities Solar Project	0	0	0	86,237	88,763
CC Bldg H Renov	0	0	109,431	0	0
CC Instructional Bldg. F State Portion	0	0	150,645	0	11,691,909
CC 21/22 PPIS SM Proj-Plumbing	0	0	0	0	825,000
CC PPIS SM Proj-Mechanical	0	0	0	0	775,000
CC 21/22 PPIS SM Proj-Exterior	0	0	0	0	305,000
CC 21/22 PPIS SM Proj-Hazard	0	0	0	0	75,000
CC 21/22 PPIS SM Proj-Other	0	0	0	0	702,067
Total Cuyamaca College	\$2,212,519	\$2,241,048	\$707,098	\$623,346	\$21,216,523
<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	0	1,062
DS Bldg. 86 HVAC - 17/18 SM	0	49,836	80,163	0	0
Total District Services	\$204,084	\$735,411	\$261,562	\$0	\$1,062
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$0	\$1,545,185
DW Capital Program	103,542	37,687	27,668	27,721	29,758
) DW Citizen Bond Oversight Committee	56,658	44,019	46,005	30,631	90,470
DW Museum Facilities Issues	27,952	837,388	13,159	0	0
; DW Parking Circ R&R	0	45,300	8,250	0	41,235
DW IT Server HVAC Upgrd	38,603	661,535	0	0	0
DW Domestic Water/Fire Sys Assmt	10,867	20,541	83,180	0	0
DW Sec Access/Locks/Cameras Otdr Wireless	88,666	11,062	187,166	1,080,347	792,925
DW Security Upgrades	0	0	0	0	800,000
DW Exterior Wireless Access	0	0	0	5,897	400,103
Total Districtwide	\$326,288	\$1,657,532	\$365,428	\$1,144,596	\$3,699,676
Capital Outlay Projects Total	\$5,913,117	\$6,817,070	\$2,122,723	\$1,998,823	\$57,519,081

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

	Actual 18/19	Actual 19/20	Actual 20/21	Projected Actual 21/22 (Multiyear)	Tentative Budget 22/23 (Multiyear)
Beginning Balance	\$21,268,546	\$108,024,701	\$65,846,336	\$136,763,528	\$102,113,273
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$21,268,546	\$108,024,701	\$65,846,336	\$136,763,528	\$102,113,273
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	0	92,000,000
Local - Interest	2,534,024	2,454,388	625,899	625,888	600,000
Total Revenue	\$128,534,024	\$2,454,388	\$100,625,899	\$625,888	\$92,600,000
Total Funds Available	\$149,802,570	\$110,479,089	\$166,472,235	\$137,389,416	\$194,713,273
Less Current Year Expenditures					
Supplies & Materials	\$69,498	\$878,575	\$116,655	\$91,538	\$0
Other Operating Expenses	13,661,267	12,779,190	10,023,860	7,775,651	16,724,391
Capital Outlay	28,047,104	30,974,988	19,568,191	27,408,954	177,988,882
Total Expenditures	\$41,777,869	\$44,632,753	\$29,708,707	\$35,276,143	\$194,713,273
Total Ending Balance	\$108,024,701	\$65,846,336	\$136,763,528	\$102,113,273	\$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	Projected Actual 21/22 (Multiyear)	Tentative Budget 22/23 (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	51,987	454,470
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	51,813,713	715,790	164,252	23,789	123,330	50,786,552
A&C Complx-Stagehouse Thtr/Music - Phase 3	0	0	0	0	0	0
Science, Math, Career Tech Complx-Phase 1	12,708,444	8,222,156	4,077,141	354,129	181	54,837
Science, Math, Career Tech Complx - Phase 2	44,789,270	1,358,286	2,030,283	4,018,285	11,564,731	25,817,685
Liberal Arts & Bus Tech	23,984,106	80,024	26,062	561,537	1,451,387	21,865,096
Interim Swing Space - Phase 1-3	10,000,000	2,301,021	2,462,917	376,471	656,156	4,203,435
Prop V Infra-Master Pump	2,127,810	88,906	239,433	184,467	84,049	1,530,955
Maintenance Facility-New Bldg	307,278	7,278	0	0	0	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	0	0
Energy Conservation Projects	1,367,339	1,367,339	0	0	0	0
Environmental Impact Report - EIR	166,816	135,661	0	0	0	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	870,851	16,868,540
Total Grossmont College	\$259,783,621	\$73,394,629	\$24,708,776	\$9,964,818	\$14,802,672	\$136,912,725
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	17,162,354	8,122,047
Student/Veterans Center Improvements	4,295,923	1,814,989	2,323,284	139,060	5,044	13,545
Ornamental Horticulture Complex/M Remodel	19,429,971	2,626,150	7,411,329	8,379,709	888,910	123,874
Instructional Building (F)	18,692,548	126,046	21,978	314,846	482,518	17,747,160
Bldg F2-Renov & Expand Bldg A	9,277,000	0	0	112,277	120,537	9,044,186
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	1,118,250	640,317
Fan Support Athletics	341,000	0	0	0	2,500	338,500
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	9,264,509	1,168,703	6,943,311	649,471	306,395	196,629
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	Projected Actual 21/22 (Multiyear)	Tentative Budget 22/23 (Multiyear)
<u>Cuyamaca College Continued</u>						
Infrastructure/Utilities Allocation	560,230	560,229	0	0	0	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	0	40,771
Allocation of DW Costs	<u>16,742,354</u>	<u>6,954,596</u>	<u>1,056,046</u>	<u>860,523</u>	<u>373,222</u>	<u>7,497,968</u>
Total Cuyamaca College	<u>\$130,853,131</u>	<u>\$27,195,278</u>	<u>\$19,678,918</u>	<u>\$19,743,889</u>	<u>\$20,459,730</u>	<u>\$43,775,317</u>
<u>District Services</u>						
Prop V Start Up Projects	\$41,556	\$11,292	\$30,264	\$0	\$0	\$0
Warehouse	0	0	0	0	0	0
GCCCD DO & Community Center	3,492,666	89,680	0	0	13,741	3,389,244
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	<u>3,405,292</u>	<u>1,414,531</u>	<u>214,795</u>	<u>0</u>	<u>0</u>	<u>1,775,966</u>
Total District Services	<u>\$7,363,248</u>	<u>\$1,939,237</u>	<u>\$245,059</u>	<u>\$0</u>	<u>\$13,741</u>	<u>\$5,165,210</u>
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$0	\$8,860,021
DW Technology & Tech Infrastructure	31,176,794	15,476,072	2,152,017	1,164,162	301,818	12,082,724
DW Program Management	15,800,000	6,889,318	1,173,261	1,277,206	883,302	5,576,913
DW Oth Prg Costs (Design Stds, PLA, Legal)	3,075,000	1,732,244	333,925	427,042	58,953	522,836
DW Program Contingency (2% of \$398M)	7,960,000	0	0	0	0	7,960,000
Allocation of DW Costs to the Sites	<u>(58,011,794)</u>	<u>(24,097,634)</u>	<u>(3,659,203)</u>	<u>(2,868,410)</u>	<u>(1,244,073)</u>	<u>(26,142,473)</u>
Total Districtwide	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,860,021</u>
 Total Proposition V Budget	 <u>\$398,000,000</u>	 <u>\$102,529,144</u>	 <u>\$44,632,753</u>	 <u>\$29,708,707</u>	 <u>\$35,276,143</u>	 <u>\$194,713,273</u>

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