



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2022-2023

ADOPTION BUDGET

The Adoption Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, September 13, 2022, at 4:15 p.m. in the Cuyamaca College Student Center, Room I-207/208, Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Budget Linked to Strategic Plan

❖ *District Vision*

Transforming lives through learning.

❖ *District Mission*

Provides 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

Dr. Jessica Robinson, MSW, Interim 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
Table of Contents

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

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 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	Adoption
Unrestricted	\$ 162,063,681	\$ 164,152,872
Restricted	145,130,668	167,032,484
Total General Fund	\$ 307,194,349	\$ 331,185,356

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$ 1,244,186	\$ 1,201,571
Grossmont Child Development Center	145,296	150,195
Cuyamaca Child Development Center	546,791	786,732
Associated Students of Grossmont College	516,502	558,451
Associated Students of Cuyamaca College	167,704	156,168
Grossmont College Student Center	-	-
Cuyamaca College Student Center	328,891	334,782
Grossmont College Student Representation Fee	324,743	347,609
Cuyamaca College Student Representation Fee	151,611	165,378
Other Post-Employment Benefits (OPEB)	13,099,629	12,146,967
Cuyamaca Ornamental Horticulture	167,258	234,738
Capital Outlay Projects	57,519,081	63,674,705
Proposition V Construction	194,713,273	185,670,867
Total Supplemental Funds	\$ 268,924,965	\$ 265,428,163
Total Funds Available	\$ 576,119,314	\$ 596,613,519

Student fees ended Spring 2006

Includes \$92M anticipated future bond sales

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	11,391	9,519	8,171	9,990	9,990
Non Credit	13	8	21	10	10
Summer Pullback	0	0	0	0	0
Total FTES	11,404	9,527	8,192	10,000	10,000
Cuyamaca College					
Credit	5,364	4,770	4,359	5,000	5,000
Non Credit	0	0	3	0	0
Summer Pullback	0	0	0	0	0
Total FTES	5,364	4,770	4,362	5,000	5,000
Total Resident FTES	16,768	14,297	12,554	15,000	15,000

Calculation of Credit 3 Year Average FTES for SCFF					
Total Resident FTES	16,768	14,297	12,554	15,000	15,000
Less Noncredit FTES	13	8	24	10	10
Less Special Admit/HS Dual Enrollment	422	399	500	450	450
Less Incarcerated Students	8	0	-	-	-
Credit Only FTES - SCFF	16,325	13,890	12,030	14,540	14,540
Credit 3 Year Average FTES	16,823	15,844	14,082	13,487	13,487
* 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 Allowance					

<u>NON RESIDENT FTES:</u>					
Grossmont College	629	412	300	316	316
Cuyamaca College	81	45	45	48	48
Total Non Resident FTES	710	456	345	364	364

<u>TOTAL RESIDENT & NON RESIDENT FTES:</u>					
Grossmont College	12,033	9,939	8,492	10,316	10,316
Cuyamaca College	5,445	4,815	4,407	5,048	5,048
Total FTES	17,478	14,753	12,899	15,364	15,364

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
SUMMARY OF OPERATIONS:					
Beginning Balance	\$18,156,493	\$19,108,966	\$34,195,150	\$40,455,631	\$50,803,141
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$18,156,493	\$19,108,966	\$34,195,150	\$40,455,631	\$50,803,141
Income	\$200,754,708	\$186,213,462	\$230,685,907	\$266,738,718	\$280,382,215
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	\$200,754,708	\$186,213,462	\$230,685,907	\$266,738,718	\$280,382,215
Total Funds Available for Distribution	\$218,911,201	\$205,322,428	\$264,881,057	\$307,194,349	\$331,185,356
Less Expenditures	199,802,235	171,127,278	214,077,916	284,826,152	300,824,441
Total Ending Balance	<u>\$19,108,966</u>	<u>\$34,195,150</u>	<u>\$50,803,141</u>	<u>\$22,368,197</u>	<u>\$30,360,915</u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$4,810,391	\$11,310,295	\$8,269,009	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,527,453	1,471,275	1,457,449	0	0
Budget Dedication to Following Year	1,329,034	8,682,534	18,479,009	9,782,121	10,345,361
Categorical Commitments	0	46,554	28,867	0	0
STRS/PERS Reserve	2,566,514	2,566,514	5,566,514	1,279,308	5,566,514
Health Services	0	0	921,783	0	0
Parking Fund	0	1,081,215	1,631,470	0	0
Contingency Reserve	8,875,574	9,036,763	14,449,040	11,306,768	14,449,040
Total Ending Balance	<u>\$19,108,966</u>	<u>\$34,195,150</u>	<u>\$50,803,141</u>	<u>\$22,368,197</u>	<u>\$30,360,915</u>

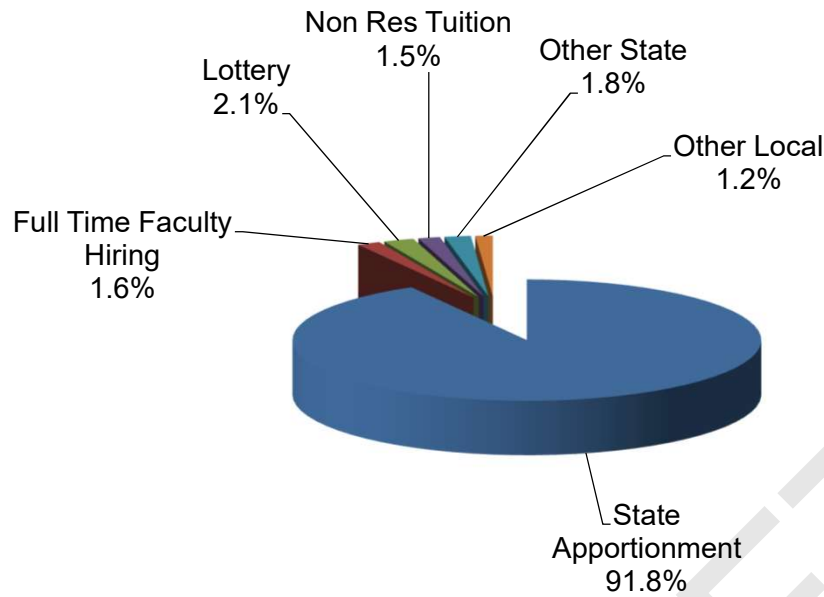
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,781,971	\$14,887,814	\$21,254,562	\$24,241,005	\$21,658,346
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$12,781,971</u>	<u>\$14,887,814</u>	<u>\$21,254,562</u>	<u>\$24,241,005</u>	<u>\$21,658,346</u>
Income	\$128,046,860	\$126,628,163	\$135,256,902	\$138,422,676	\$143,094,526
Transfers Between Restricted & Unrestricted	0	(5,578,595)	(11,805,195)	(600,000)	(600,000)
Total Income	<u>\$128,046,860</u>	<u>\$121,049,568</u>	<u>\$123,451,707</u>	<u>\$137,822,676</u>	<u>\$142,494,526</u>
Total Funds Available for Distribution	<u>\$140,828,831</u>	<u>\$135,937,382</u>	<u>\$144,706,269</u>	<u>\$162,063,681</u>	<u>\$164,152,872</u>
Less Expenditures	125,941,017	114,682,820	123,047,923	150,756,913	149,703,832
Total Ending Balance	<u><u>\$14,887,814</u></u>	<u><u>\$21,254,562</u></u>	<u><u>\$21,658,346</u></u>	<u><u>\$11,306,768</u></u>	<u><u>\$14,449,040</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$4,369,848	\$10,257,285	\$5,632,934	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,527,453	1,471,275	1,457,449	0	0
Budget Dedication to Following Year	114,939	489,239	118,923	0	0
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
STRS/PERS Reserve	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	8,875,574	9,036,763	14,449,040	11,306,768	\$14,449,040
Total Ending Balance	<u><u>\$14,887,814</u></u>	<u><u>\$21,254,562</u></u>	<u><u>\$21,658,346</u></u>	<u><u>\$11,306,768</u></u>	<u><u>\$14,449,040</u></u>

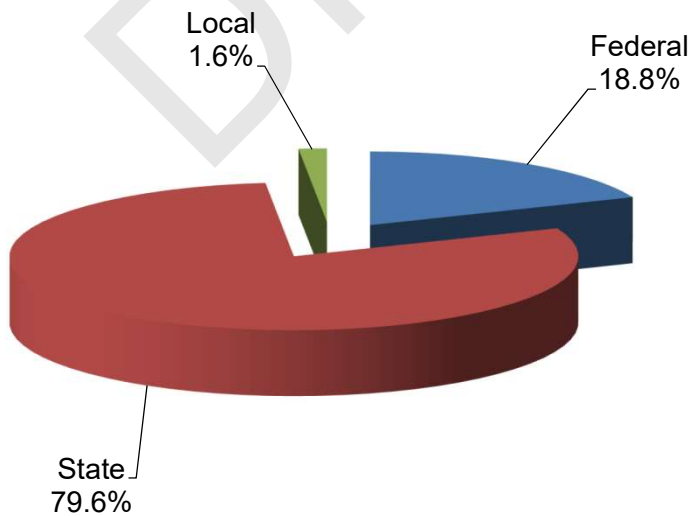
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
SUMMARY OF OPERATIONS:					
Beginning Balance	\$5,374,522	\$4,221,152	\$12,940,588	\$16,214,626	\$29,144,795
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$5,374,522</u>	<u>\$4,221,152</u>	<u>\$12,940,588</u>	<u>\$16,214,626</u>	<u>\$29,144,795</u>
Income	\$72,707,848	\$59,585,299	\$95,429,005	\$128,316,042	\$137,287,689
Transfers Between Restricted & Unrestricted	0	5,578,595	11,805,195	600,000	600,000
Total Income	<u>\$72,707,848</u>	<u>\$65,163,894</u>	<u>\$107,234,200</u>	<u>\$128,916,042</u>	<u>\$137,887,689</u>
Total Funds Available for Distribution	<u>\$78,082,370</u>	<u>\$69,385,046</u>	<u>\$120,174,788</u>	<u>\$145,130,668</u>	<u>\$167,032,484</u>
Less Expenditures	73,861,218	56,444,458	91,029,993	134,069,239	151,120,609
Total Ending Balance	<u><u>\$4,221,152</u></u>	<u><u>\$12,940,588</u></u>	<u><u>\$29,144,795</u></u>	<u><u>\$11,061,429</u></u>	<u><u>\$15,911,875</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$440,543	\$1,053,010	\$2,636,075	\$0	\$0
Budget Dedication to Following Year	1,214,095	8,193,295	18,360,086	9,782,121	\$10,345,361
Categorical Commitments	0	46,554	28,867	0	0
STRS/PERS Reserve	2,566,514	2,566,514	5,566,514	1,279,308	\$5,566,514
Health Services	0	0	921,783	0	0
Parking Fund	0	1,081,215	1,631,470	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$4,221,152</u></u>	<u><u>\$12,940,588</u></u>	<u><u>\$29,144,795</u></u>	<u><u>\$11,061,429</u></u>	<u><u>\$15,911,875</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 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
INCOME:					
Federal:					
Categorical Funds	\$6,257,477	\$5,659,738	\$4,732,932	\$5,945,687	\$6,162,771
Other Federal	938,026	7,178,466	19,798,078	22,073,138	19,586,186
Total Federal	<u>\$7,195,503</u>	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$28,018,825</u>	<u>\$25,748,957</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$116,015,610	\$116,015,610	\$121,897,601	\$128,394,744	\$131,409,662
State Revenue Deficit to Apport	(1,102,329)	(703,988)	0	(1,283,947)	0
Prior Year Adjustment	509,296	608,231	675,995	0	0
Total State General Revenue	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$127,110,797</u>	<u>\$131,409,662</u>
State Other:					
Categorical Funds	\$42,474,857	\$23,262,875	\$40,177,267	\$56,135,609	\$66,135,858
Grants	2,873,217	3,062,806	2,260,998	4,486,815	4,272,603
Student Equity & Achievement Prg	6,909,649	6,901,172	7,239,033	10,595,694	10,451,324
Parity/Part-Time Faculty Comp	690,442	772,961	789,475	720,435	914,374
Lottery	3,961,744	4,068,739	4,520,412	3,276,528	3,675,000
State Block Grants	9,447,766	9,097,928	16,157,036	22,068,233	12,235,245
Student Financial Aid Admin	1,207,930	1,139,497	1,223,122	1,358,492	1,234,444
Full-Time Faculty Hiring	763,126	763,126	2,346,751	2,346,751	2,346,751
Other State	256,579	216,319	128,001	3,371,935	15,933,316
Total State Other	<u>\$68,585,310</u>	<u>\$49,285,423</u>	<u>\$74,842,095</u>	<u>\$104,360,492</u>	<u>\$117,198,915</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	69,155	6,072	45,525	108,459	123,165
Enrollment Fees (2%)	123,916	113,518	120,222	100,000	120,000
Health Fees	957,973	963,372	991,219	1,237,515	784,000
Interest	607,261	346,220	524,126	360,000	360,000
Parking Fees & Fines	884,101	68,804	12,286	300,000	0
Tuition - Out of State	789,442	631,204	888,394	622,000	621,386
Tuition - International Student	3,254,016	2,322,988	1,727,145	1,851,000	1,587,940
Other Student Fees	24,695	30,296	0	0	0
Other Local	884,248	1,249,691	1,723,622	1,202,694	1,541,006
Total Local	<u>\$7,594,807</u>	<u>\$5,732,165</u>	<u>\$6,032,539</u>	<u>\$5,842,063</u>	<u>\$5,197,892</u>
Other:					
Inter/Intra-Fund Transfers	\$537,007	\$1,224,015	\$1,460,165	\$358,598	(\$374,011)
Transfers In - from OPEB	\$1,384,965	1,187,598	1,246,502	1,047,943	1,200,800
Sale of Equipment/Surplus	34,539	26,204	0	0	0
Total Other Sources	<u>\$1,956,511</u>	<u>\$2,437,817</u>	<u>\$2,706,667</u>	<u>\$1,406,541</u>	<u>\$826,789</u>
TOTAL INCOME	<u><u>\$200,754,708</u></u>	<u><u>\$186,213,462</u></u>	<u><u>\$230,685,907</u></u>	<u><u>\$266,738,718</u></u>	<u><u>\$280,382,215</u></u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
INCOME:					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$116,015,610	\$116,015,610	\$121,897,601	\$128,394,744	\$131,409,662
State Revenue Deficit to Apport	(1,102,329)	(703,988)	0	(1,283,947)	0
Prior Year Adjustment	509,296	608,231	675,995	0	0
Total State General Revenue	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$127,110,797</u>	<u>\$131,409,662</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	690,442	772,961	789,475	720,435	914,374
Lottery	2,914,823	2,840,266	3,089,482	2,700,000	3,000,000
State Block Grants	542,215	521,343	528,868	549,957	556,704
Student Financial Aid Admin	290,091	279,417	266,895	266,895	233,714
Full-Time Faculty Hiring	763,126	763,126	2,346,751	2,346,751	2,346,751
Other State	28,982	41,402	23,098	41,402	809,011
Total State Other	<u>\$5,229,679</u>	<u>\$5,218,515</u>	<u>\$7,044,569</u>	<u>\$6,625,440</u>	<u>\$7,860,554</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	123,916	113,518	120,222	100,000	120,000
Health Fees	0	0	0	0	0
Interest	606,484	346,191	524,103	360,000	360,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	789,442	631,204	888,394	622,000	621,386
Tuition - International Student	3,254,016	2,322,988	1,727,145	1,851,000	1,587,940
Other Student Fees	24,695	30,296	0	0	0
Other Local	789,261	734,689	1,132,371	746,898	743,195
Total Local	<u>\$5,587,814</u>	<u>\$4,178,886</u>	<u>\$4,392,235</u>	<u>\$3,679,898</u>	<u>\$3,432,521</u>
Other:					
Inter/Intra-Fund Transfers	\$387,286	\$97,107	\$0	(\$41,402)	(\$809,011)
Transfers In - from OPEB	1,384,965	1,187,598	1,246,502	1,047,943	1,200,800
Sale of Equipment/Surplus	34,539	26,204	0	0	0
Total Other Sources	<u>\$1,806,790</u>	<u>\$1,310,909</u>	<u>\$1,246,502</u>	<u>\$1,006,541</u>	<u>\$391,789</u>
TOTAL INCOME	<u><u>\$128,046,860</u></u>	<u><u>\$126,628,163</u></u>	<u><u>\$135,256,902</u></u>	<u><u>\$138,422,676</u></u>	<u><u>\$143,094,526</u></u>

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

INCOME:	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
Federal:					
Categorical Funds	\$6,257,477	\$5,659,738	\$4,732,932	\$5,945,687	\$6,162,771
Other Federal	938,026	7,178,466	19,798,078	22,073,138	19,586,186
Total Federal	<u>\$7,195,503</u>	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$28,018,825</u>	<u>\$25,748,957</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	\$42,474,857	\$23,262,875	\$40,177,267	\$56,135,609	\$66,135,858
Grants	2,873,217	3,062,806	2,260,998	4,486,815	4,272,603
Student Equity & Achievement Prg	6,909,649	6,901,172	7,239,033	10,595,694	10,451,324
Parity/Part-Time Faculty Comp	0	0	0	0	0
Lottery	1,046,921	1,228,473	1,430,930	576,528	675,000
State Block Grants	8,905,551	8,576,585	15,628,168	21,518,276	11,678,541
Student Financial Aid Admin	917,839	860,080	956,227	1,091,597	1,000,730
Full-Time Faculty Hiring	0	0	0	0	0
Other State	227,597	174,917	104,903	3,330,533	15,124,305
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$63,355,631</u>	<u>\$44,066,908</u>	<u>\$67,797,526</u>	<u>\$97,735,052</u>	<u>\$109,338,361</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	69,155	6,072	45,525	108,459	123,165
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	957,973	963,372	991,219	1,237,515	784,000
Interest	777	29	23	0	0
Parking Fees & Fines	884,101	68,804	12,286	300,000	0
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	94,987	515,002	591,251	455,796	797,811
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,006,993</u>	<u>\$1,553,279</u>	<u>\$1,640,304</u>	<u>\$2,162,165</u>	<u>\$1,765,371</u>
Other:					
Inter/Intra-Fund Transfers	\$149,721	\$1,126,908	\$1,460,165	\$400,000	\$435,000
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$149,721</u>	<u>\$1,126,908</u>	<u>\$1,460,165</u>	<u>\$400,000</u>	<u>\$435,000</u>
TOTAL INCOME	<u><u>\$72,707,848</u></u>	<u><u>\$59,585,299</u></u>	<u><u>\$95,429,005</u></u>	<u><u>\$128,316,042</u></u>	<u><u>\$137,287,689</u></u>

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

	Tentative Budget 22/23	Adoption Budget 22/23
<u>Federal</u>		
Categoricals		
Bi National Border Health Grants	\$1,773,569	\$1,846,259
Child Development (Childcare Food, Foster Care, Head Start)	1,266,873	1,263,635
Financial Aid Administrative Allowance	159,179	180,390
Perkins Vocational Technical Education Act (VTEA)	816,656	784,027
STEM Guided Pathways	395,000	385,424
Temporary Assistance for Needy Families (TANF) Federal Portion	143,954	149,617
Veterans Education & Resource Center	804,246	1,193,007
Workstudy	586,210	360,412
Other Federal Revenue	22,073,138	19,586,186
TOTAL FEDERAL	\$28,018,825	\$25,748,957
<u>State</u>		
Categoricals		
AB19 California College Promise	\$1,482,451	\$2,015,306
Basic Needs Centers & Support Staff	\$1,218,387	2,191,526
California Work Opportunities and Responsibility to Kids (CalWORKs)	2,637,009	2,749,175
Classified Professional Development Block Grant	78,001	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	974,955	1,062,484
Cooperative Agencies Resources for Education (CARE)	646,598	861,154
Disabled Students Programs & Services (DSPS)	3,265,638	3,904,516
Extended Opportunities, Programs & Services (EOPS)	3,213,600	3,628,962
Financial Aid Administrative Allowance	1,091,597	1,000,730
Financial Aid Technology	105,684	258,114
Guided Pathways	1,044,778	976,442
Staff Development & Staff Diversity	130,687	321,661
Strong Workforce	40,951,247	42,244,777
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	10,595,694	10,451,324
Student Success Completion (formerly FT Stdt Success, CC Completion)	242,621	5,694,124
Temporary Assistance for Needy Families (TANF - 50% State portion)	143,953	149,616
Total State Categoricals	\$67,822,900	\$77,587,912
Grants		
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$1,769,710	\$1,906,065
Enrollment Growth & Retention	202,415	203,305
Funds for Student Success-Middle College High School	100,000	239,767
Institutional Effectiveness Partnership Initiative	69,505	174,109
Regional Collaboration & Coordination	2,031,185	1,435,357
Rising Scholars	314,000	314,000
Total State Grants	\$4,486,815	\$4,272,603
Other State Restricted Funds		
Proposition 20- Restricted Lottery Funds	\$576,528	\$675,000
State Block Grants (Instructional Support, Adult Education)	21,518,276	11,678,541
Student Retention & Enrollment Outreach (one-time)	1,756,403	4,172,287
COVID-19 Recovery Block Grant (one-time)	0	8,940,585
Other State Revenue	1,574,130	2,011,433
Total Other	\$25,425,337	\$27,477,846
TOTAL STATE	\$97,735,052	\$109,338,361
<u>Local</u>		
Community Services	\$60,395	\$60,395
Intl/ACE/Cont Ed	108,459	123,165
Health Fees	1,237,515	784,000
Parking Fees & Fines	300,000	0
Other Miscellaneous Grants	455,796	797,811
TOTAL LOCAL	\$2,162,165	\$1,765,371
<u>Other</u>		
Inter/Intra-fund Transfer In	\$400,000	\$435,000
TOTAL RESTRICTED INCOME	\$128,316,042	\$137,287,689

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$23,190,450	\$21,979,560	\$22,011,529	\$26,687,405	\$28,372,249
12 Contract Adm, Counselors, Librarians	10,884,506	10,593,866	10,262,866	12,429,139	12,510,178
13 Hourly Teachers	20,178,692	17,707,488	18,565,497	20,374,144	22,035,054
14 Hourly Adm, Counselors, Librarians	3,049,132	2,766,888	3,389,180	4,487,391	5,248,510
Object Group 1000 Total	<u>\$57,302,780</u>	<u>\$53,047,802</u>	<u>\$54,229,072</u>	<u>\$63,978,079</u>	<u>\$68,165,991</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$26,095,979	\$25,776,677	\$25,534,181	\$31,163,012	\$34,081,384
22 Contract Instructional Aides	2,672,201	2,761,567	2,728,719	3,213,168	3,537,710
23 Hourly Non-Instructional	3,513,807	1,448,920	2,611,234	2,882,517	3,107,419
24 Hourly Instructional Aides	2,152,738	1,330,138	1,578,403	1,627,783	2,058,465
Object Group 2000 Total	<u>\$34,434,725</u>	<u>\$31,317,302</u>	<u>\$32,452,537</u>	<u>\$38,886,480</u>	<u>\$42,784,978</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$36,400,757	\$33,242,098	\$35,103,306	\$44,324,236	\$45,710,333
3x Early Retirement & Retiree Benefits	1,790,552	1,445,929	1,806,164	1,693,605	1,846,462
Object Group 3000 Total	<u>\$38,191,309</u>	<u>\$34,688,027</u>	<u>\$36,909,470</u>	<u>\$46,017,841</u>	<u>\$47,556,795</u>
SUPPLIES:					
4x Supplies	\$2,565,386	\$1,820,973	\$3,070,408	\$9,560,101	\$10,368,182
Object Group 4000 Total	<u>\$2,565,386</u>	<u>\$1,820,973</u>	<u>\$3,070,408</u>	<u>\$9,560,101</u>	<u>\$10,368,182</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$48,152,227	\$26,304,335	\$45,453,463	\$71,726,096	\$76,464,235
52 Travel and Mileage	876,096	96,762	491,638	1,134,992	1,396,762
53 Fees, Software, Memberships, Dues	1,349,269	1,545,532	1,669,348	2,464,779	4,381,257
54 Insurance	911,217	1,133,460	1,055,884	1,146,443	1,116,539
55 Utilities and Operations	3,597,727	3,174,485	4,093,968	5,352,117	781,712
56 Rents, Repairs & Maintenance	2,876,435	2,338,511	3,714,374	5,751,411	9,827,584
57 Audits, Interest, and Legals	1,090,151	425,140	631,632	595,750	685,407
58 Advertising, Postage & Other Operating	457,381	253,196	289,714	468,694	455,155
59 Other Holding	3	0	0	2,387,453	2,111,166
Object Group 5000 Total	<u>\$59,310,506</u>	<u>\$35,271,421</u>	<u>\$57,400,021</u>	<u>\$91,027,735</u>	<u>\$97,219,817</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$51,555	\$0	\$0	\$2,000,000	\$0
62 Building Alterations	8,692	0	118,797	13,295,000	3,445,000
63 Books	88,901	19,573	93,516	369,469	396,026
64 Equipment	1,396,389	2,093,455	6,230,006	11,051,042	12,595,110
Object Group 6000 Total	<u>\$1,545,537</u>	<u>\$2,113,028</u>	<u>\$6,442,319</u>	<u>\$26,715,511</u>	<u>\$16,436,136</u>
OTHER OUTGO:					
71 Debt Service	\$188,853	\$4,561	\$0	\$0	\$0
73 Interfund Transfers	1,410,478	7,076,727	17,750,656	3,537,409	3,737,193
75/76 Std Financial Aid & Othr Pymts to Stdts	4,852,661	5,787,437	5,823,433	5,102,996	14,555,349
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$6,451,992</u>	<u>\$12,868,725</u>	<u>\$23,574,089</u>	<u>\$8,640,405</u>	<u>\$18,292,542</u>
Total Expenditures	<u><u>\$199,802,235</u></u>	<u><u>\$171,127,278</u></u>	<u><u>\$214,077,916</u></u>	<u><u>\$284,826,152</u></u>	<u><u>\$300,824,441</u></u>

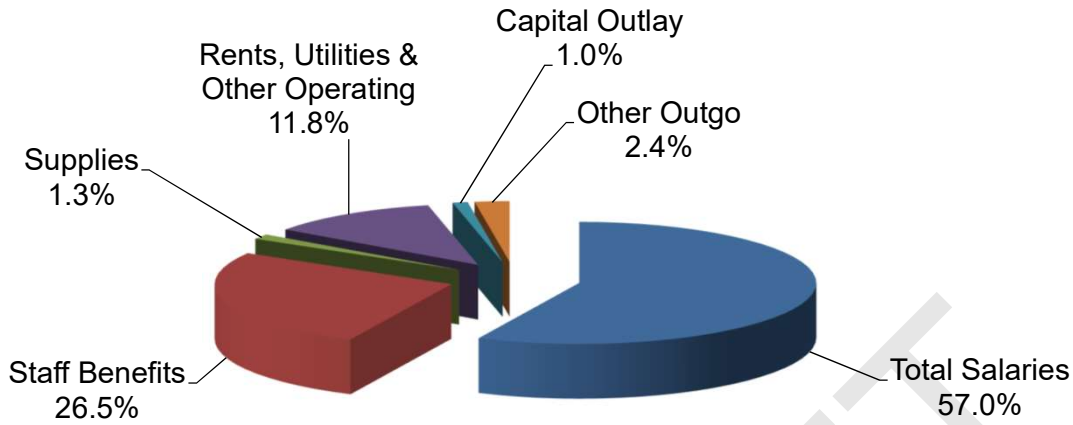
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$22,461,144	\$21,166,785	\$21,120,046	\$25,484,240	\$25,005,672
12 Contract Adm, Counselors, Librarians	8,339,421	7,664,845	7,013,721	9,446,115	8,845,060
13 Hourly Teachers	19,859,020	16,475,391	17,186,888	20,250,413	21,242,804
14 Hourly Adm, Counselors, Librarians	711,039	559,398	596,882	765,150	776,055
Object Group 1000 Total	<u>\$51,370,624</u>	<u>\$45,866,419</u>	<u>\$45,917,537</u>	<u>\$55,945,918</u>	<u>\$55,869,591</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$21,286,247	\$20,672,036	\$19,074,610	\$25,332,847	\$25,334,045
22 Contract Instructional Aides	2,305,009	2,184,789	2,157,751	2,534,411	2,758,767
23 Hourly Non-Instructional	1,549,787	366,920	951,116	992,899	1,005,699
24 Hourly Instructional Aides	1,002,415	207,677	235,014	344,368	346,898
Object Group 2000 Total	<u>\$26,143,458</u>	<u>\$23,431,422</u>	<u>\$22,418,491</u>	<u>\$29,204,525</u>	<u>\$29,445,409</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$30,957,895	\$27,934,162	\$28,512,722	\$36,453,681	\$37,832,581
3x Early Retirement & Retiree Benefits	1,790,552	1,445,929	1,806,164	1,693,605	1,846,462
Object Group 3000 Total	<u>\$32,748,447</u>	<u>\$29,380,091</u>	<u>\$30,318,886</u>	<u>\$38,147,286</u>	<u>\$39,679,043</u>
SUPPLIES:					
4x Supplies	\$526,193	\$466,940	\$928,429	\$1,936,744	\$2,011,471
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,468,493	\$1,952,779	\$2,303,022	\$5,675,000	\$4,588,686
52 Travel and Mileage	397,237	45,167	292,467	406,415	418,950
53 Fees, Software, Memberships, Dues	1,191,766	1,018,568	1,036,983	1,759,565	1,343,092
54 Insurance	822,921	1,039,576	968,590	1,007,142	977,238
55 Utilities and Operations	3,223,724	2,957,883	3,898,527	4,457,849	4,187,410
56 Rents, Repairs & Maintenance	2,817,542	2,307,045	3,406,076	4,375,056	5,233,089
57 Audits, Interest, and Legals	1,075,520	415,919	492,989	595,750	685,407
58 Advertising, Postage & Other Operating	429,845	202,152	187,545	240,608	181,596
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$13,427,048</u>	<u>\$9,939,089</u>	<u>\$12,586,199</u>	<u>\$18,517,385</u>	<u>\$17,615,468</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$51,555	\$0	\$0	\$2,000,000	\$0
62 Building Alterations	8,692	0	0	0	0
63 Books	35,875	19,573	1,762	30,000	6,000
64 Equipment	758,809	229,661	331,260	1,591,491	1,529,002
Object Group 6000 Total	<u>\$854,931</u>	<u>\$249,234</u>	<u>\$333,022</u>	<u>\$3,621,491</u>	<u>\$1,535,002</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	483,956	5,360,982	10,417,889	3,137,409	3,302,193
75/76 Std Financial Aid & Othr Pymts to Stdts	386,360	(11,357)	127,470	246,155	245,655
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$870,316</u>	<u>\$5,349,625</u>	<u>\$10,545,359</u>	<u>\$3,383,564</u>	<u>\$3,547,848</u>
Total Expenditures	<u>\$125,941,017</u>	<u>\$114,682,820</u>	<u>\$123,047,923</u>	<u>\$150,756,913</u>	<u>\$149,703,832</u>

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

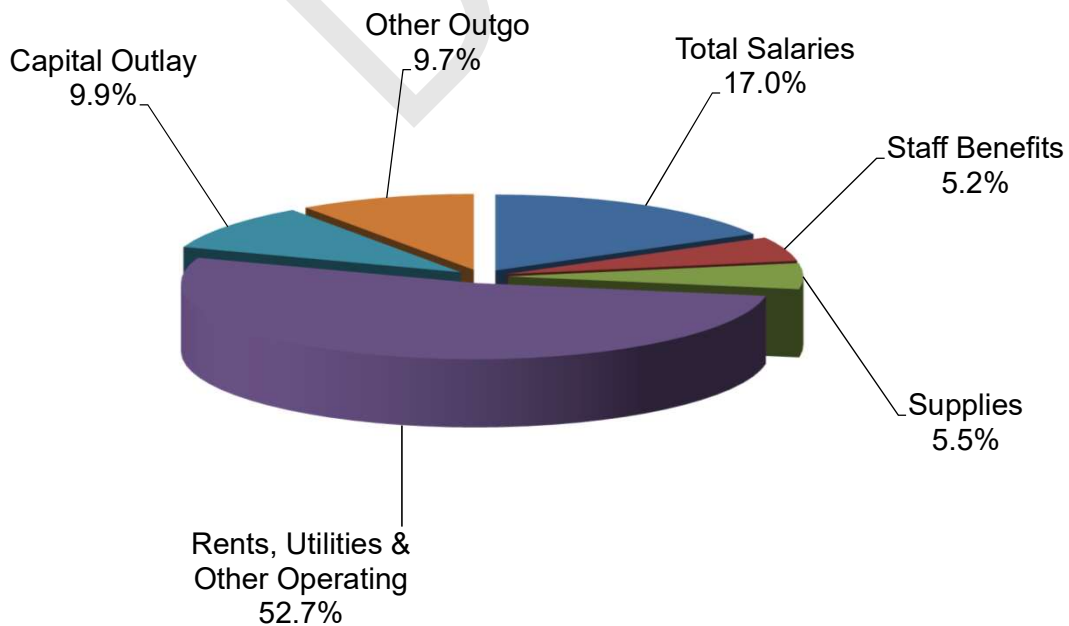
	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$729,306	\$812,775	\$891,483	\$1,203,165	\$3,366,577
12 Contract Adm, Counselors, Librarians	2,545,085	2,929,021	3,249,145	2,983,024	3,665,118
13 Hourly Teachers	319,672	1,232,097	1,378,609	123,731	792,250
14 Hourly Adm, Counselors, Librarians	2,338,093	2,207,490	2,792,298	3,722,241	4,472,455
Object Group 1000 Total	<u>\$5,932,156</u>	<u>\$7,181,383</u>	<u>\$8,311,535</u>	<u>\$8,032,161</u>	<u>\$12,296,400</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,809,732	\$5,104,641	\$6,459,571	\$5,830,165	\$8,747,339
22 Contract Instructional Aides	367,192	576,778	570,968	678,757	778,943
23 Hourly Non-Instructional	1,964,020	1,082,000	1,660,118	1,889,618	2,101,720
24 Hourly Instructional Aides	1,150,323	1,122,461	1,343,389	1,283,415	1,711,567
Object Group 2000 Total	<u>\$8,291,267</u>	<u>\$7,885,880</u>	<u>\$10,034,046</u>	<u>\$9,681,955</u>	<u>\$13,339,569</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,442,862	\$5,307,936	\$6,590,584	\$7,870,555	\$7,877,752
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$5,442,862</u>	<u>\$5,307,936</u>	<u>\$6,590,584</u>	<u>\$7,870,555</u>	<u>\$7,877,752</u>
SUPPLIES:					
4x Supplies	\$2,039,193	\$1,354,033	\$2,141,979	\$7,623,357	\$8,356,711
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$44,683,734	\$24,351,556	\$43,150,441	\$66,051,096	\$71,875,549
52 Travel and Mileage	478,859	51,595	199,171	728,577	977,812
53 Fees, Software, Memberships, Dues	157,503	526,964	632,365	705,214	3,038,165
54 Insurance	88,296	93,884	87,294	139,301	139,301
55 Utilities and Operations	374,003	216,602	195,441	894,268	(3,405,698)
56 Rents, Repairs & Maintenance	58,893	31,466	308,298	1,376,355	4,594,495
57 Audits, Interest, and Legals	14,631	9,221	138,643	0	0
58 Advertising, Postage & Other Operating	27,536	51,044	102,169	228,086	273,559
59 Other Holding	3	0	0	2,387,453	2,111,166
Object Group 5000 Total	<u>\$45,883,458</u>	<u>\$25,332,332</u>	<u>\$44,813,822</u>	<u>\$72,510,350</u>	<u>\$79,604,349</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	118,797	13,295,000	3,445,000
63 Books	53,026	0	91,754	339,469	390,026
64 Equipment	637,580	1,863,794	5,898,746	9,459,551	11,066,108
Object Group 6000 Total	<u>\$690,606</u>	<u>\$1,863,794</u>	<u>\$6,109,297</u>	<u>\$23,094,020</u>	<u>\$14,901,134</u>
OTHER OUTGO:					
71 Debt Service	\$188,853	\$4,561	\$0	\$0	\$0
73 Interfund Transfers	926,522	1,715,745	7,332,767	400,000	435,000
75/76 Std't Financial Aid & Othr Pymts to Std'ts	4,466,301	5,798,794	5,695,963	4,856,841	14,309,694
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$5,581,676</u>	<u>\$7,519,100</u>	<u>\$13,028,730</u>	<u>\$5,256,841</u>	<u>\$14,744,694</u>
Total Expenditures	<u><u>\$73,861,218</u></u>	<u><u>\$56,444,458</u></u>	<u><u>\$91,029,993</u></u>	<u><u>\$134,069,239</u></u>	<u><u>\$151,120,609</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation 83.5%

Total All Sites - Restricted General Fund



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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$16,793,173	\$15,915,009	\$15,969,613	\$17,619,663	\$16,759,316
12 Contract Adm, Counselors, Librarians	5,918,726	5,895,318	5,893,871	6,556,411	6,481,025
13 Hourly Teachers	13,520,564	11,093,033	11,610,139	13,875,768	13,875,768
14 Hourly Adm, Counselors, Librarians	2,042,116	1,789,658	1,847,479	3,319,963	3,596,039
Object Group 1000 Total	<u>\$38,274,579</u>	<u>\$34,693,018</u>	<u>\$35,321,102</u>	<u>\$41,371,805</u>	<u>\$40,712,148</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$11,276,042	\$10,969,181	\$10,636,687	\$13,270,405	12,871,919
22 Contract Instructional Aides	1,707,898	1,632,729	1,583,115	1,926,601	1,831,768
23 Hourly Non-Instructional	2,164,015	827,947	1,448,415	2,159,186	2,030,160
24 Hourly Instructional Aides	1,455,689	917,452	963,056	1,089,350	1,200,350
Object Group 2000 Total	<u>\$16,603,644</u>	<u>\$14,347,309</u>	<u>\$14,631,273</u>	<u>\$18,445,542</u>	<u>\$17,934,197</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,732,615	\$19,134,510	\$20,068,969	\$24,830,035	24,311,907
3x Early Retirement & Retiree Benefits	267,662	4,000	64,000	150,000	150,000
Object Group 3000 Total	<u>\$21,000,277</u>	<u>\$19,138,510</u>	<u>\$20,132,969</u>	<u>\$24,980,035</u>	<u>\$24,461,907</u>
SUPPLIES:					
4x Supplies	\$1,224,307	\$749,685	\$1,201,580	\$4,247,681	5,259,214
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,733,873	\$3,904,240	\$3,748,247	\$6,163,527	7,612,869
52 Travel and Mileage	388,819	47,604	280,567	573,729	693,676
53 Fees, Software, Memberships, Dues	333,005	343,280	412,786	976,091	879,444
54 Insurance	119,638	124,104	115,274	132,052	132,052
55 Utilities and Operations	1,903,331	1,811,227	2,358,462	3,054,905	2,760,183
56 Rents, Repairs & Maintenance	616,911	360,065	695,878	1,663,342	2,057,011
57 Audits, Interest, and Legals	0	0	0	0	-
58 Advertising, Postage & Other Operating	70,474	77,891	79,309	143,149	156,913
59 Other Holding	0	0	0	0	1,126,388
Object Group 5000 Total	<u>\$7,166,051</u>	<u>\$6,668,411</u>	<u>\$7,690,523</u>	<u>\$12,706,795</u>	<u>\$15,418,536</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$46,719	\$0	\$0	\$2,000,000	-
62 Building Alterations	2,971	0	0	0	-
63 Books	35,828	0	41,927	364,128	346,026
64 Equipment	511,823	612,969	906,442	2,953,971	2,842,079
Object Group 6000 Total	<u>\$597,341</u>	<u>\$612,969</u>	<u>\$948,369</u>	<u>\$5,318,099</u>	<u>\$3,188,105</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	-
73 Interfund Transfers	267,343	2,299,098	5,718,063	1,231,840	1,231,840
75/76 Std Financial Aid & Othr Pymts to Stdts	2,452,725	2,064,093	2,017,610	2,557,323	5,624,186
79 Dedicated Reserves	0	0	0	0	-
Object Group 7000 Total	<u>\$2,720,068</u>	<u>\$4,363,191</u>	<u>\$7,735,673</u>	<u>\$3,789,163</u>	<u>\$6,856,026</u>
Total Expenditures	<u><u>\$87,586,267</u></u>	<u><u>\$80,573,093</u></u>	<u><u>\$87,661,489</u></u>	<u><u>\$110,859,120</u></u>	<u><u>\$113,830,133</u></u>

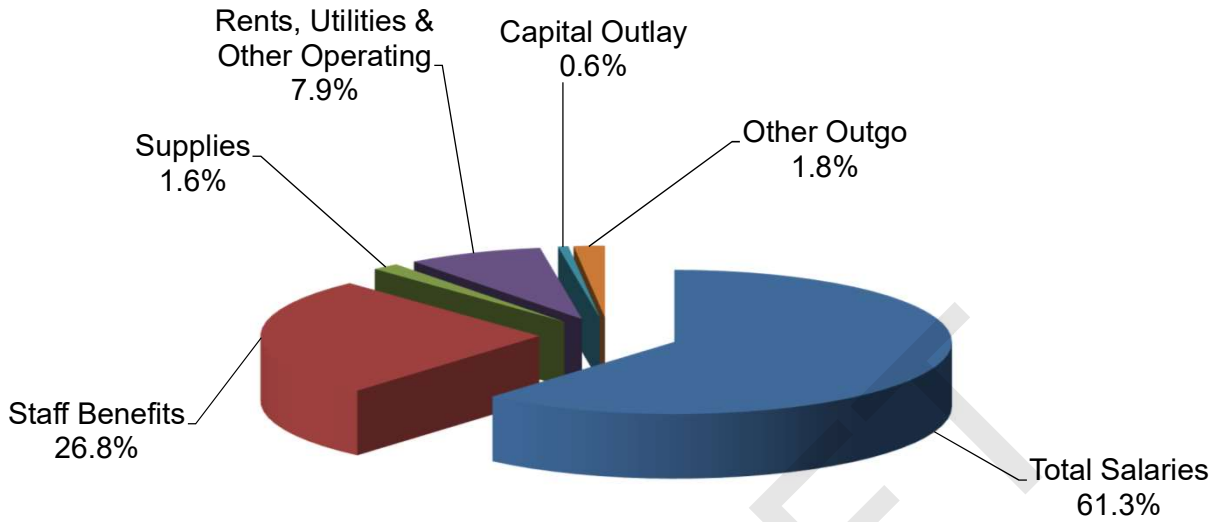
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$16,338,118	\$15,313,424	\$15,477,285	\$17,504,900	\$16,703,861
12 Contract Adm, Counselors, Librarians	4,518,854	4,164,036	4,105,906	4,807,266	4,549,388
13 Hourly Teachers	13,500,957	10,896,534	11,568,267	13,806,199	13,806,199
14 Hourly Adm, Counselors, Librarians	412,922	321,141	360,740	420,463	420,463
Object Group 1000 Total	<u>\$34,770,851</u>	<u>\$30,695,135</u>	<u>\$31,512,198</u>	<u>\$36,538,828</u>	<u>\$35,479,911</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,673,728	\$8,251,331	\$8,301,637	\$10,173,933	\$9,616,545
22 Contract Instructional Aides	1,461,346	1,334,390	1,300,019	1,518,360	1,526,663
23 Hourly Non-Instructional	958,385	175,212	546,356	680,649	680,649
24 Hourly Instructional Aides	793,148	131,012	106,948	226,297	226,297
Object Group 2000 Total	<u>\$11,886,607</u>	<u>\$9,891,945</u>	<u>\$10,254,960</u>	<u>\$12,599,239</u>	<u>\$12,050,154</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$18,097,817	\$16,087,516	\$17,199,594	\$21,123,717	\$20,609,256
3x Early Retirement & Retiree Benefits	267,662	4,000	64,000	150,000	150,000
Object Group 3000 Total	<u>\$18,365,479</u>	<u>\$16,091,516</u>	<u>\$17,263,594</u>	<u>\$21,273,717</u>	<u>\$20,759,256</u>
SUPPLIES:					
4x Supplies	\$96,107	\$233,642	\$516,925	\$1,271,782	\$1,207,577
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$457,839	\$282,862	\$425,099	\$1,781,350	\$1,338,091
52 Travel and Mileage	141,259	18,590	159,031	269,698	215,523
53 Fees, Software, Memberships, Dues	263,578	147,895	258,725	479,184	393,730
54 Insurance	59,819	62,052	57,637	70,000	70,000
55 Utilities and Operations	1,697,234	1,590,388	2,147,200	2,807,920	2,362,869
56 Rents, Repairs & Maintenance	605,963	354,729	682,739	1,468,946	1,705,715
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	46,054	71,081	59,244	94,617	53,164
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,271,746</u>	<u>\$2,527,597</u>	<u>\$3,789,675</u>	<u>\$6,971,715</u>	<u>\$6,139,092</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$46,719	\$0	\$0	\$2,000,000	\$0
62 Building Alterations	2,971	0	0	0	0
63 Books	(98)	0	1,927	30,000	6,000
64 Equipment	160,996	154,597	222,782	530,086	467,989
Object Group 6000 Total	<u>\$210,588</u>	<u>\$154,597</u>	<u>\$224,709</u>	<u>\$2,560,086</u>	<u>\$473,989</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	131,814	2,266,099	5,705,863	1,231,840	1,231,840
75/76 Std Financial Aid & Othr Pymts to Std	326,282	(13,857)	125,865	183,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$458,096</u>	<u>\$2,252,242</u>	<u>\$5,831,728</u>	<u>\$1,415,015</u>	<u>\$1,415,015</u>
Total Expenditures	<u>\$69,059,474</u>	<u>\$61,846,674</u>	<u>\$69,393,789</u>	<u>\$82,630,382</u>	<u>\$77,524,994</u>

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

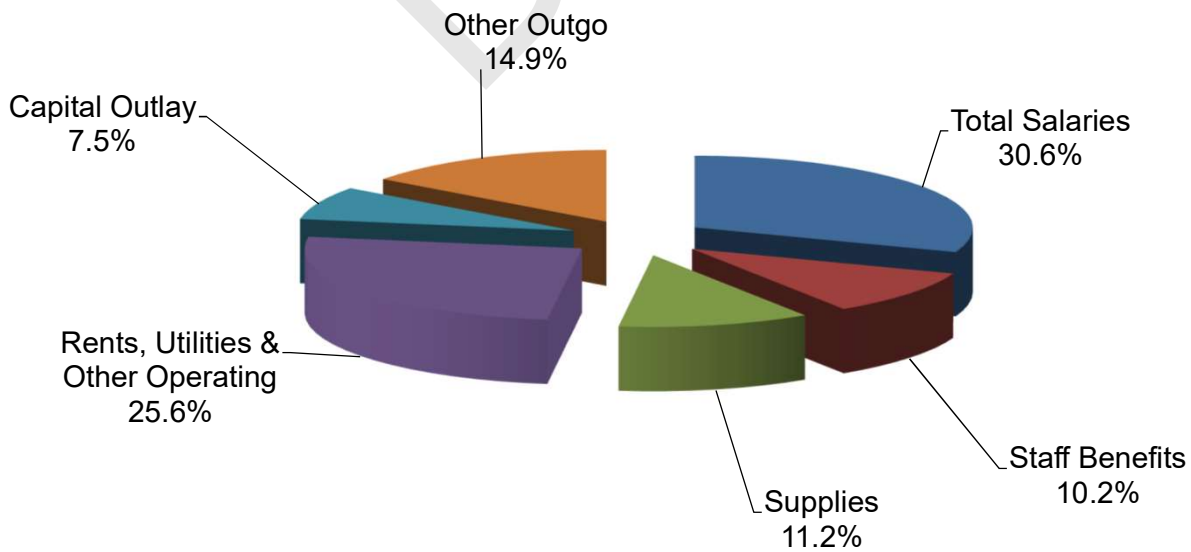
	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$455,055	\$601,585	\$492,328	\$114,763	\$55,455
12 Contract Adm, Counselors, Librarians	1,399,872	1,731,282	1,787,965	1,749,145	1,931,637
13 Hourly Teachers	19,607	196,499	41,872	69,569	69,569
14 Hourly Adm, Counselors, Librarians	1,629,194	1,468,517	1,486,739	2,899,500	3,175,576
Object Group 1000 Total	<u>\$3,503,728</u>	<u>\$3,997,883</u>	<u>\$3,808,904</u>	<u>\$4,832,977</u>	<u>\$5,232,237</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,602,314	\$2,717,850	\$2,335,050	\$3,096,472	\$3,255,374
22 Contract Instructional Aides	246,552	298,339	283,096	408,241	305,105
23 Hourly Non-Instructional	1,205,630	652,735	902,059	1,478,537	1,349,511
24 Hourly Instructional Aides	662,541	786,440	856,108	863,053	974,053
Object Group 2000 Total	<u>\$4,717,037</u>	<u>\$4,455,364</u>	<u>\$4,376,313</u>	<u>\$5,846,303</u>	<u>\$5,884,043</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,634,798	\$3,046,994	\$2,869,375	\$3,706,318	\$3,702,651
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$2,634,798</u>	<u>\$3,046,994</u>	<u>\$2,869,375</u>	<u>\$3,706,318</u>	<u>\$3,702,651</u>
SUPPLIES:					
4x Supplies	\$1,128,200	\$516,043	\$684,655	\$2,975,899	\$4,051,637
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,276,034	\$3,621,378	\$3,323,148	\$4,382,177	\$6,274,778
52 Travel and Mileage	247,560	29,014	121,536	304,031	478,153
53 Fees, Software, Memberships, Dues	69,427	195,385	154,061	496,907	485,714
54 Insurance	59,819	62,052	57,637	62,052	62,052
55 Utilities and Operations	206,097	220,839	211,262	246,985	397,314
56 Rents, Repairs & Maintenance	10,948	5,336	13,139	194,396	351,296
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	24,420	6,810	20,065	48,532	103,749
59 Other Holding	0	0	0	0	1,126,388
Object Group 5000 Total	<u>\$3,894,305</u>	<u>\$4,140,814</u>	<u>\$3,900,848</u>	<u>\$5,735,080</u>	<u>\$9,279,444</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	35,926	0	40,000	334,128	340,026
64 Equipment	350,827	458,372	683,660	2,423,885	2,374,090
Object Group 6000 Total	<u>\$386,753</u>	<u>\$458,372</u>	<u>\$723,660</u>	<u>\$2,758,013</u>	<u>\$2,714,116</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	135,529	32,999	12,200	0	0
75/76 Std Financial Aid & Othr Pymts to Std	2,126,443	2,077,950	1,891,745	2,374,148	5,441,011
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,261,972</u>	<u>\$2,110,949</u>	<u>\$1,903,945</u>	<u>\$2,374,148</u>	<u>\$5,441,011</u>
Total Expenditures	<u><u>\$18,526,793</u></u>	<u><u>\$18,726,419</u></u>	<u><u>\$18,267,700</u></u>	<u><u>\$28,228,738</u></u>	<u><u>\$36,305,139</u></u>

Grossmont - Unrestricted General Fund



Total Compensation 88.1%

Grossmont - Restricted General Fund



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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,397,277	\$6,064,551	\$5,810,534	\$7,178,659	\$6,905,675
12 Contract Adm, Counselors, Librarians	3,765,143	3,776,477	3,376,018	4,098,979	3,952,092
13 Hourly Teachers	6,652,427	5,769,695	5,683,077	6,498,376	6,202,996
14 Hourly Adm, Counselors, Librarians	965,367	902,215	1,310,428	1,150,389	1,586,469
Object Group 1000 Total	<u>\$17,780,214</u>	<u>\$16,512,938</u>	<u>\$16,180,057</u>	<u>\$18,926,403</u>	<u>\$18,647,232</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,641,281	\$6,319,155	\$5,510,721	\$7,478,606	\$7,271,214
22 Contract Instructional Aides	964,303	1,112,554	1,096,358	1,286,567	1,378,942
23 Hourly Non-Instructional	1,278,733	542,574	800,908	723,331	1,077,259
24 Hourly Instructional Aides	697,027	380,110	595,979	538,433	858,115
Object Group 2000 Total	<u>\$9,581,344</u>	<u>\$8,354,393</u>	<u>\$8,003,966</u>	<u>\$10,026,937</u>	<u>\$10,585,530</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,289,952	\$9,629,450	\$9,479,109	\$12,178,698	\$12,269,447
3x Early Retirement & Retiree Benefits	113,791	6,500	0	0	0
Object Group 3000 Total	<u>\$10,403,743</u>	<u>\$9,635,950</u>	<u>\$9,479,109</u>	<u>\$12,178,698</u>	<u>\$12,269,447</u>
SUPPLIES:					
4x Supplies	\$1,091,224	\$600,294	\$793,962	\$2,871,859	\$2,969,253
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,625,701	\$1,541,426	\$1,549,985	\$3,180,013	\$3,778,885
52 Travel and Mileage	310,822	33,659	157,291	391,286	478,488
53 Fees, Software, Memberships, Dues	176,540	214,215	213,298	276,015	304,673
54 Insurance	56,954	63,664	59,315	108,287	108,286
55 Utilities and Operations	1,342,924	1,202,027	1,611,060	1,573,207	1,735,984
56 Rents, Repairs & Maintenance	328,857	193,035	248,404	566,524	959,613
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	32,889	33,695	71,903	163,018	156,854
59 Other Holding	0	0	0	2,387,453	984,778
Object Group 5000 Total	<u>\$3,874,687</u>	<u>\$3,281,721</u>	<u>\$3,911,256</u>	<u>\$8,645,803</u>	<u>\$8,507,561</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,836	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	45,000	45,000
63 Books	53,073	19,573	50,029	5,341	50,000
64 Equipment	622,933	391,298	1,131,570	940,744	1,770,907
Object Group 6000 Total	<u>\$680,842</u>	<u>\$410,871</u>	<u>\$1,181,599</u>	<u>\$991,085</u>	<u>\$1,865,907</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	263,840	1,623,599	3,505,009	1,698,552	1,863,336
75/76 Std't Financial Aid & Othr Pymts to Std'ts	1,416,044	1,557,024	1,521,019	1,281,122	4,190,827
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,679,884</u>	<u>\$3,180,623</u>	<u>\$5,026,028</u>	<u>\$2,979,674</u>	<u>\$6,054,163</u>
Total Expenditures	<u><u>\$45,091,938</u></u>	<u><u>\$41,976,790</u></u>	<u><u>\$44,575,977</u></u>	<u><u>\$56,620,459</u></u>	<u><u>\$60,899,093</u></u>

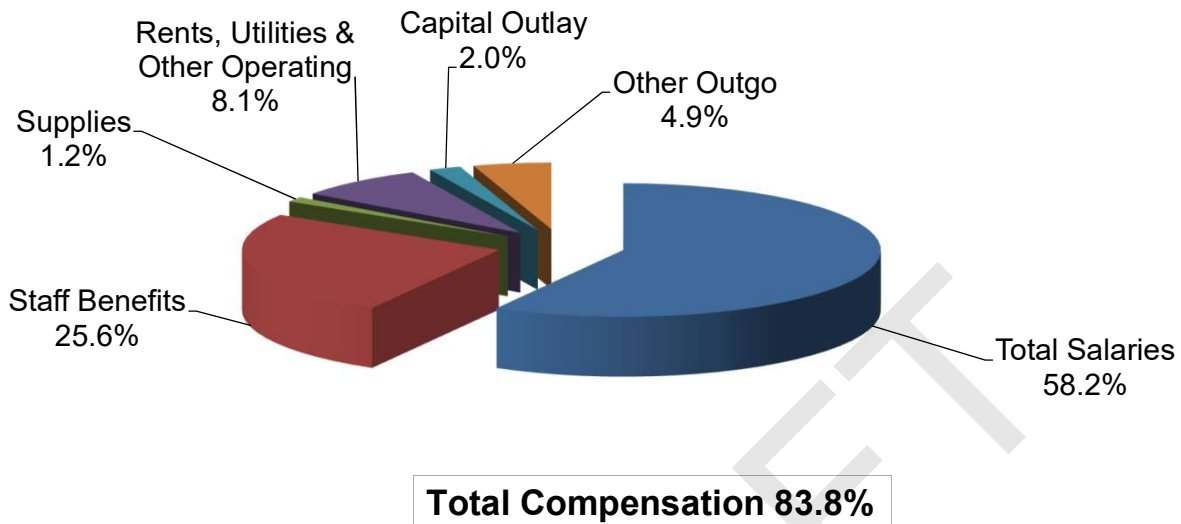
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,123,026	\$5,853,361	\$5,642,761	\$7,146,007	\$6,777,811
12 Contract Adm, Counselors, Librarians	2,619,930	2,585,938	2,163,099	2,865,100	2,808,164
13 Hourly Teachers	6,358,063	5,578,857	5,618,471	6,444,214	6,141,605
14 Hourly Adm, Counselors, Librarians	298,117	238,257	236,142	344,687	310,592
Object Group 1000 Total	<u>\$15,399,136</u>	<u>\$14,256,413</u>	<u>\$13,660,473</u>	<u>\$16,800,008</u>	<u>\$16,038,172</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,073,184	\$5,051,736	\$4,307,467	\$6,034,994	\$5,736,766
22 Contract Instructional Aides	843,663	850,399	857,732	1,016,051	1,065,104
23 Hourly Non-Instructional	535,488	187,201	274,956	312,250	325,050
24 Hourly Instructional Aides	209,245	76,665	128,066	118,071	120,601
Object Group 2000 Total	<u>\$6,661,580</u>	<u>\$6,166,001</u>	<u>\$5,568,221</u>	<u>\$7,481,366</u>	<u>\$7,247,521</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,571,796	\$8,002,224	\$7,768,850	\$10,477,901	\$10,259,953
3x Early Retirement & Retiree Benefits	113,791	6,500	0	0	0
Object Group 3000 Total	<u>\$8,685,587</u>	<u>\$8,008,724</u>	<u>\$7,768,850</u>	<u>\$10,477,901</u>	<u>\$10,259,953</u>
SUPPLIES:					
4x Supplies	\$239,310	\$169,739	\$268,180	\$385,954	\$499,473
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$205,779	\$228,160	\$89,820	\$450,112	\$670,694
52 Travel and Mileage	108,575	16,303	92,993	113,617	134,617
53 Fees, Software, Memberships, Dues	138,257	120,941	146,150	139,708	143,608
54 Insurance	28,477	31,832	29,658	31,038	31,037
55 Utilities and Operations	1,238,608	1,142,917	1,534,713	1,478,899	1,586,791
56 Rents, Repairs & Maintenance	281,788	175,258	218,635	364,028	641,529
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	32,245	25,305	31,038	47,044	47,044
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,033,729</u>	<u>\$1,740,716</u>	<u>\$2,143,007</u>	<u>\$2,624,446</u>	<u>\$3,255,320</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,836	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	35,973	19,573	(165)	0	0
64 Equipment	473,024	35,694	102,534	618,441	818,685
Object Group 6000 Total	<u>\$513,833</u>	<u>\$55,267</u>	<u>\$102,369</u>	<u>\$618,441</u>	<u>\$818,685</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	1,623,599	3,505,009	1,698,552	1,863,336
75/76 Std Financial Aid & Othr Pymts to Stdts	55,328	0	(645)	55,880	55,880
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$119,168</u>	<u>\$1,623,599</u>	<u>\$3,504,364</u>	<u>\$1,754,432</u>	<u>\$1,919,216</u>
Total Expenditures	<u><u>\$33,652,343</u></u>	<u><u>\$32,020,459</u></u>	<u><u>\$33,015,464</u></u>	<u><u>\$40,142,548</u></u>	<u><u>\$40,038,340</u></u>

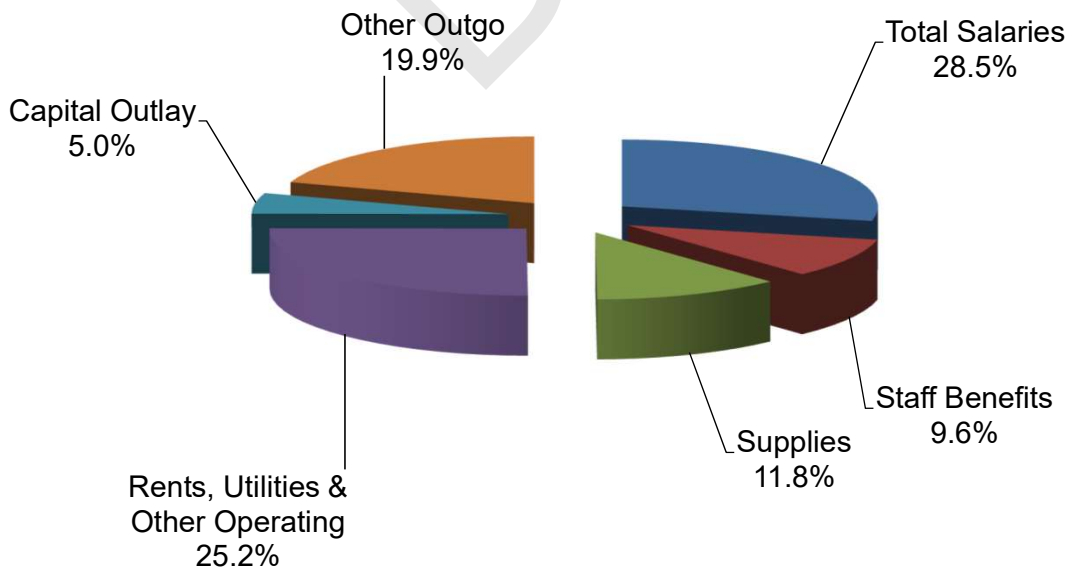
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$274,251	\$211,190	\$167,773	\$32,652	\$127,864
12 Contract Adm, Counselors, Librarians	1,145,213	1,190,539	1,212,919	1,233,879	1,143,928
13 Hourly Teachers	294,364	190,838	64,606	54,162	61,391
14 Hourly Adm, Counselors, Librarians	667,250	663,958	1,074,286	805,702	1,275,877
Object Group 1000 Total	<u>\$2,381,078</u>	<u>\$2,256,525</u>	<u>\$2,519,584</u>	<u>\$2,126,395</u>	<u>\$2,609,060</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,568,097	\$1,267,419	\$1,203,254	\$1,443,612	\$1,534,448
22 Contract Instructional Aides	120,640	262,155	238,626	270,516	313,838
23 Hourly Non-Instructional	743,245	355,373	525,952	411,081	752,209
24 Hourly Instructional Aides	487,782	303,445	467,913	420,362	737,514
Object Group 2000 Total	<u>\$2,919,764</u>	<u>\$2,188,392</u>	<u>\$2,435,745</u>	<u>\$2,545,571</u>	<u>\$3,338,009</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,718,156	\$1,627,226	\$1,710,259	\$1,700,797	\$2,009,494
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,718,156</u>	<u>\$1,627,226</u>	<u>\$1,710,259</u>	<u>\$1,700,797</u>	<u>\$2,009,494</u>
SUPPLIES:					
4x Supplies	\$851,914	\$430,555	\$525,782	\$2,485,905	\$2,469,780
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,419,922	\$1,313,266	\$1,460,165	\$2,729,901	\$3,108,191
52 Travel and Mileage	202,247	17,356	64,298	277,669	343,871
53 Fees, Software, Memberships, Dues	38,283	93,274	67,148	136,307	161,065
54 Insurance	28,477	31,832	29,657	77,249	77,249
55 Utilities and Operations	104,316	59,110	76,347	94,308	149,193
56 Rents, Repairs & Maintenance	47,069	17,777	29,769	202,496	318,084
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	644	8,390	40,865	115,974	109,810
59 Other Holding	0	0	0	2,387,453	984,778
Object Group 5000 Total	<u>\$1,840,958</u>	<u>\$1,541,005</u>	<u>\$1,768,249</u>	<u>\$6,021,357</u>	<u>\$5,252,241</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	45,000	45,000
63 Books	17,100	0	50,194	5,341	50,000
64 Equipment	149,909	355,604	1,029,036	322,303	952,222
Object Group 6000 Total	<u>\$167,009</u>	<u>\$355,604</u>	<u>\$1,079,230</u>	<u>\$372,644</u>	<u>\$1,047,222</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	200,000	0	0	0	0
75/76 Std't Financial Aid & Othr Pymts to Std'ts	1,360,716	1,557,024	1,521,664	1,225,242	4,134,947
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,560,716</u>	<u>\$1,557,024</u>	<u>\$1,521,664</u>	<u>\$1,225,242</u>	<u>\$4,134,947</u>
Total Expenditures	<u><u>\$11,439,595</u></u>	<u><u>\$9,956,331</u></u>	<u><u>\$11,560,513</u></u>	<u><u>\$16,477,911</u></u>	<u><u>\$20,860,753</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$107,508
12 Contract Adm, Counselors, Librarians	1,200,637	914,871	744,716	940,416	980,061
13 Hourly Teachers	0	0	0	0	161,290
14 Hourly Adm, Counselors, Librarians	4,500	400	0	10,000	10,000
Object Group 1000 Total	<u>\$1,205,137</u>	<u>\$915,271</u>	<u>\$744,716</u>	<u>\$950,416</u>	<u>\$1,258,859</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,046,002	\$7,976,609	\$7,045,323	\$9,265,667	\$8,928,174
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	62,637	10,239	180,979	0	0
24 Hourly Instructional Aides	22	0	0	0	0
Object Group 2000 Total	<u>\$8,108,661</u>	<u>\$7,986,848</u>	<u>\$7,226,302</u>	<u>\$9,265,667</u>	<u>\$8,928,174</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,511,190	\$4,138,834	\$3,824,175	\$5,341,303	\$5,888,419
3x Early Retirement & Retiree Benefits	24,134	0	0	0	0
Object Group 3000 Total	<u>\$4,535,324</u>	<u>\$4,138,834</u>	<u>\$3,824,175</u>	<u>\$5,341,303</u>	<u>\$5,888,419</u>
SUPPLIES:					
4x Supplies	\$137,895	\$55,209	\$139,182	\$229,358	\$225,921
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$449,244	\$295,680	\$215,143	\$965,184	\$2,185,336
52 Travel and Mileage	107,332	8,725	47,854	30,100	61,310
53 Fees, Software, Memberships, Dues	23,662	15,495	27,778	435,960	157,465
54 Insurance	0	0	0	0	0
55 Utilities and Operations	105,896	109,155	118,803	106,500	121,000
56 Rents, Repairs & Maintenance	82,239	87,937	116,040	1,322,118	1,090,283
57 Audits, Interest, and Legals	143,473	90,445	84,000	75,750	78,450
58 Advertising, Postage & Other Operating	111,552	102,037	104,501	131,527	102,388
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,023,398</u>	<u>\$709,474</u>	<u>\$714,119</u>	<u>\$3,067,139</u>	<u>\$3,796,232</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	5,721	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	93,022	6,266	28,246	353,988	172,490
Object Group 6000 Total	<u>\$98,743</u>	<u>\$6,266</u>	<u>\$28,246</u>	<u>\$353,988</u>	<u>\$172,490</u>
OTHER OUTGO:					
71 Debt Service	\$188,853	\$4,561	\$0	\$0	\$0
73 Interfund Transfers	0	1,264,267	1,000,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$188,853</u>	<u>\$1,268,828</u>	<u>\$1,000,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$15,298,011</u>	<u>\$15,080,730</u>	<u>\$13,676,740</u>	<u>\$19,207,871</u>	<u>\$20,270,095</u>

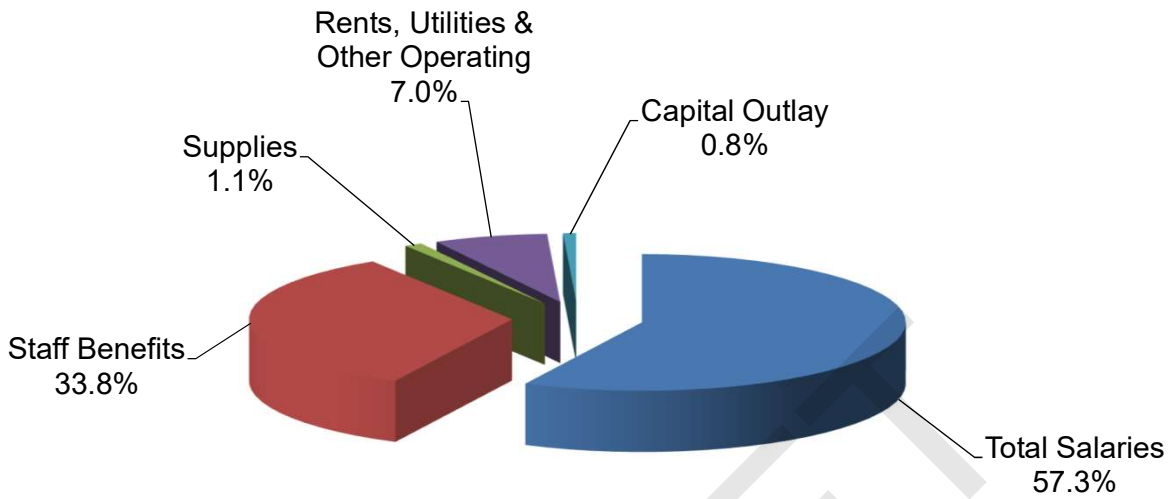
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,200,637	914,871	744,716	940,416	\$950,508
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$1,200,637</u>	<u>\$914,871</u>	<u>\$744,716</u>	<u>\$940,416</u>	<u>\$950,508</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,491,169	\$7,368,969	\$6,464,106	\$8,290,586	\$8,185,406
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	47,492	4,507	129,804	0	0
24 Hourly Instructional Aides	22	0	0	0	0
Object Group 2000 Total	<u>\$7,538,683</u>	<u>\$7,373,476</u>	<u>\$6,593,910</u>	<u>\$8,290,586</u>	<u>\$8,185,406</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,264,091	\$3,844,422	\$3,543,153	\$4,852,063	\$5,389,797
3x Early Retirement & Retiree Benefits	24,134	0	0	0	0
Object Group 3000 Total	<u>\$4,288,225</u>	<u>\$3,844,422</u>	<u>\$3,543,153</u>	<u>\$4,852,063</u>	<u>\$5,389,797</u>
SUPPLIES:					
4x Supplies	\$134,051	\$45,419	\$94,561	\$205,358	\$173,921
Object Group 4000 Total	<u>\$134,051</u>	<u>\$45,419</u>	<u>\$94,561</u>	<u>\$205,358</u>	<u>\$173,921</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$414,344	\$234,703	\$173,982	\$572,558	\$458,000
52 Travel and Mileage	102,458	8,725	34,606	23,100	45,310
53 Fees, Software, Memberships, Dues	18,162	13,355	24,236	407,960	94,009
54 Insurance	0	0	0	0	0
55 Utilities and Operations	105,896	104,115	118,303	106,500	121,000
56 Rents, Repairs & Maintenance	82,239	87,937	116,040	440,512	269,520
57 Audits, Interest, and Legals	128,842	90,445	84,000	75,750	78,450
58 Advertising, Postage & Other Operating	109,555	67,540	65,406	67,947	52,388
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$961,496</u>	<u>\$606,820</u>	<u>\$616,573</u>	<u>\$1,694,327</u>	<u>\$1,118,677</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	5,721	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	91,405	4,991	9,460	308,903	127,405
Object Group 6000 Total	<u>\$97,126</u>	<u>\$4,991</u>	<u>\$9,460</u>	<u>\$308,903</u>	<u>\$127,405</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	1,264,267	1,000,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$1,264,267</u>	<u>\$1,000,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$14,220,218</u></u>	<u><u>\$14,054,266</u></u>	<u><u>\$12,602,373</u></u>	<u><u>\$16,291,653</u></u>	<u><u>\$15,945,714</u></u>

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

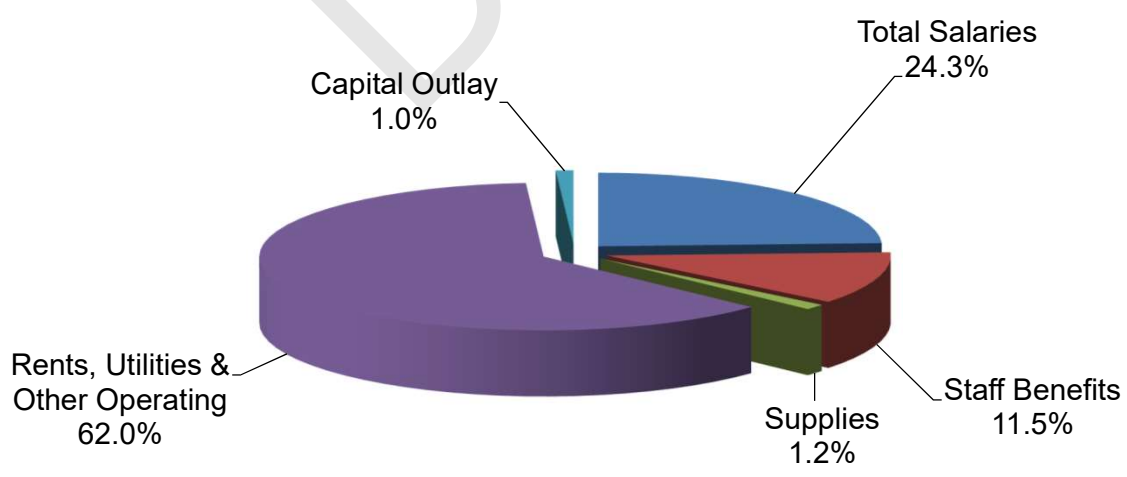
	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$107,508
12 Contract Adm, Counselors, Librarians	0	0	0	0	29,553
13 Hourly Teachers	0	0	0	0	161,290
14 Hourly Adm, Counselors, Librarians	4,500	400	0	10,000	10,000
Object Group 1000 Total	<u>\$4,500</u>	<u>\$400</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$308,351</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$554,833	\$607,640	\$581,217	\$975,081	\$742,768
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	15,145	5,732	51,175	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$569,978</u>	<u>\$613,372</u>	<u>\$632,392</u>	<u>\$975,081</u>	<u>\$742,768</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$247,099	\$294,412	\$281,022	\$489,240	\$498,622
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$247,099</u>	<u>\$294,412</u>	<u>\$281,022</u>	<u>\$489,240</u>	<u>\$498,622</u>
SUPPLIES:					
4x Supplies	\$3,844	\$9,790	\$44,621	\$24,000	\$52,000
Object Group 4000 Total	<u>\$3,844</u>	<u>\$9,790</u>	<u>\$44,621</u>	<u>\$24,000</u>	<u>\$52,000</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$34,900	\$60,977	\$41,161	\$392,626	\$1,727,336
52 Travel and Mileage	4,874	0	13,248	7,000	16,000
53 Fees, Software, Memberships, Dues	5,500	2,140	3,542	28,000	63,456
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	5,040	500	0	0
56 Rents, Repairs & Maintenance	0	0	0	881,606	820,763
57 Audits, Interest, and Legals	14,631	0	0	0	0
58 Advertising, Postage & Other Operating	1,997	34,497	39,095	63,580	50,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$61,902</u>	<u>\$102,654</u>	<u>\$97,546</u>	<u>\$1,372,812</u>	<u>\$2,677,555</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	1,617	1,275	18,786	45,085	45,085
Object Group 6000 Total	<u>\$1,617</u>	<u>\$1,275</u>	<u>\$18,786</u>	<u>\$45,085</u>	<u>\$45,085</u>
OTHER OUTGO:					
71 Debt Service	\$188,853	\$4,561	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$188,853</u>	<u>\$4,561</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$1,077,793</u>	<u>\$1,026,464</u>	<u>\$1,074,367</u>	<u>\$2,916,218</u>	<u>\$4,324,381</u>

District Services - Unrestricted General Fund



Total Compensation 91.1%

District Services - Restricted General Fund



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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$231,382	\$1,889,083	\$4,599,750
12 Contract Adm, Counselors, Librarians	0	7,200	248,261	833,333	1,097,000
13 Hourly Teachers	5,701	844,760	1,272,281	0	1,795,000
14 Hourly Adm, Counselors, Librarians	37,149	74,615	231,273	7,039	56,002
Object Group 1000 Total	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,983,197</u>	<u>\$2,729,455</u>	<u>\$7,547,752</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$132,654	\$511,732	\$2,341,450	\$1,148,334	\$5,010,077
22 Contract Instructional Aides	0	16,284	49,246	0	327,000
23 Hourly Non-Instructional	8,422	68,160	180,932	0	0
24 Hourly Instructional Aides	0	32,576	19,368	0	0
Object Group 2000 Total	<u>\$141,076</u>	<u>\$628,752</u>	<u>\$2,590,996</u>	<u>\$1,148,334</u>	<u>\$5,337,077</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$867,000	\$339,304	\$1,731,053	\$1,974,200	\$3,240,560
3x Early Retirement & Retiree Benefits	1,384,965	1,435,429	1,742,164	1,543,605	1,696,462
Object Group 3000 Total	<u>\$2,251,965</u>	<u>\$1,774,733</u>	<u>\$3,473,217</u>	<u>\$3,517,805</u>	<u>\$4,937,022</u>
SUPPLIES:					
4x Supplies	\$111,960	\$415,785	\$935,684	\$2,211,203	\$1,913,794
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$42,343,409	\$20,562,989	\$39,940,088	\$61,417,372	\$62,887,145
52 Travel and Mileage	69,123	6,774	5,926	139,877	163,288
53 Fees, Software, Memberships, Dues	816,062	972,542	1,015,486	776,713	3,039,675
54 Insurance	734,625	945,692	881,295	906,104	876,201
55 Utilities and Operations	245,576	52,076	5,643	617,505	(3,835,455)
56 Rents, Repairs & Maintenance	1,848,428	1,697,474	2,654,052	2,199,427	5,720,677
57 Audits, Interest, and Legals	946,678	334,695	547,632	520,000	606,957
58 Advertising, Postage & Other Operating	242,466	39,573	34,001	31,000	39,000
59 Other Holding	3	0	0	0	0
Object Group 5000 Total	<u>\$47,246,370</u>	<u>\$24,611,815</u>	<u>\$45,084,123</u>	<u>\$66,607,998</u>	<u>\$69,497,488</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	118,797	13,250,000	3,400,000
63 Books	0	0	1,560	0	0
64 Equipment	168,611	1,082,922	4,163,748	6,802,339	7,809,634
Object Group 6000 Total	<u>\$168,611</u>	<u>\$1,082,922</u>	<u>\$4,284,105</u>	<u>\$20,052,339</u>	<u>\$11,209,634</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	879,295	1,889,763	7,527,584	607,017	642,017
75/76 Std Financial Aid & Othr Pymts to Stdts	983,892	2,166,320	2,284,804	1,264,551	4,740,336
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,863,187</u>	<u>\$4,056,083</u>	<u>\$9,812,388</u>	<u>\$1,871,568</u>	<u>\$5,382,353</u>
Total Expenditures	<u>\$51,826,019</u>	<u>\$33,496,665</u>	<u>\$68,163,710</u>	<u>\$98,138,702</u>	<u>\$105,825,120</u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$833,333	\$1,524,000
12 Contract Adm, Counselors, Librarians	0	0	0	833,333	537,000
13 Hourly Teachers	0	0	150	0	1,295,000
14 Hourly Adm, Counselors, Librarians	0	0	0	0	45,000
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$150</u>	<u>\$1,666,666</u>	<u>\$3,401,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$48,166	\$0	\$1,400	\$833,334	\$1,536,200
22 Contract Instructional Aides	0	0	0	0	167,000
23 Hourly Non-Instructional	8,422	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$56,588</u>	<u>\$0</u>	<u>\$1,400</u>	<u>\$833,334</u>	<u>\$1,703,200</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$24,191	\$0	\$1,125	\$0	\$1,397,600
3x Early Retirement & Retiree Benefits	1,384,965	1,435,429	1,742,164	1,543,605	1,696,462
Object Group 3000 Total	<u>\$1,409,156</u>	<u>\$1,435,429</u>	<u>\$1,743,289</u>	<u>\$1,543,605</u>	<u>\$3,094,062</u>
SUPPLIES:					
4x Supplies	\$56,725	\$18,140	\$48,673	\$73,650	\$120,500
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,390,531	\$1,207,054	\$1,614,021	\$2,570,980	\$2,121,901
52 Travel and Mileage	44,945	1,549	5,837	0	20,000
53 Fees, Software, Memberships, Dues	771,769	736,377	607,872	732,713	704,000
54 Insurance	734,625	945,692	881,295	906,104	876,201
55 Utilities and Operations	181,986	120,463	98,311	64,530	116,750
56 Rents, Repairs & Maintenance	1,847,552	1,689,121	2,388,662	2,101,570	2,616,325
57 Audits, Interest, and Legals	946,678	325,474	373,313	520,000	556,957
58 Advertising, Postage & Other Operating	241,991	38,226	31,857	31,000	26,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$7,160,077</u>	<u>\$5,063,956</u>	<u>\$6,001,168</u>	<u>\$6,926,897</u>	<u>\$7,038,134</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	33,384	34,379	(3,516)	134,061	104,923
Object Group 6000 Total	<u>\$33,384</u>	<u>\$34,379</u>	<u>(\$3,516)</u>	<u>\$134,061</u>	<u>\$104,923</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	288,302	207,017	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdt:	4,750	2,500	2,250	7,100	6,600
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$293,052</u>	<u>\$209,517</u>	<u>\$209,267</u>	<u>\$214,117</u>	<u>\$213,617</u>
Total Expenditures	<u>\$9,008,982</u>	<u>\$6,761,421</u>	<u>\$8,000,431</u>	<u>\$11,392,330</u>	<u>\$15,675,436</u>
Total Expenditures - PC (pg 29)	<u>0</u>	<u>0</u>	<u>35,866</u>	<u>300,000</u>	<u>519,348</u>
Grand Total Districtwide Unrestricted	<u>\$9,008,982</u>	<u>\$6,761,421</u>	<u>\$8,036,297</u>	<u>\$11,692,330</u>	<u>\$16,194,784</u>

**Grossmont-Cuyamaca Community College District
Expenditure Statement - Unrestricted General Fund
Districtwide Commitments - - Personnel Commission**

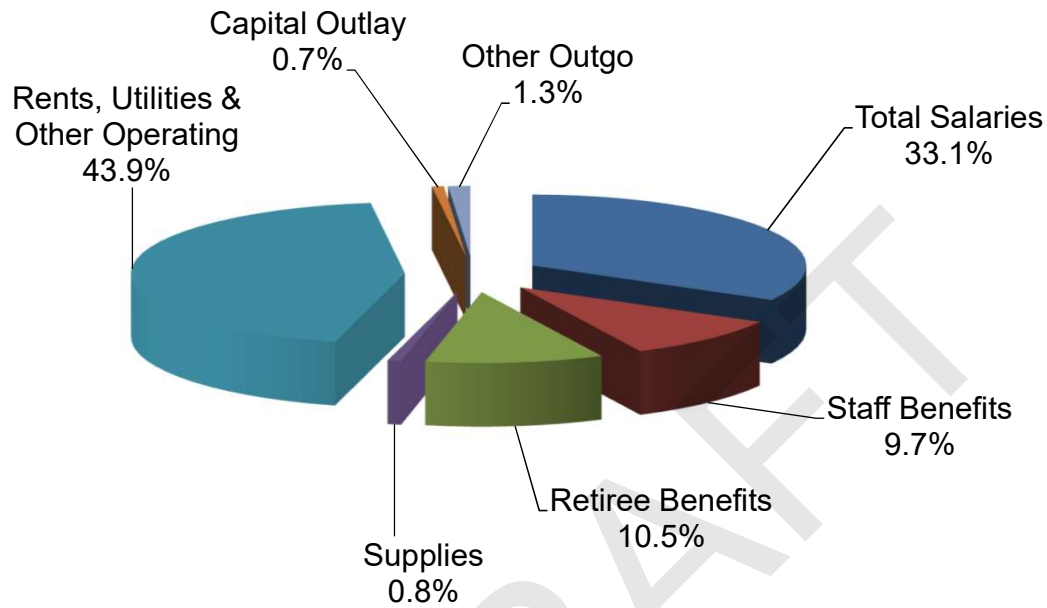
	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23 *
ACADEMIC SALARIES:					
11 Contract Teachers			\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians			0	0	0
13 Hourly Teachers			0	0	0
14 Hourly Adm, Counselors, Librarians			0	0	0
Object Group 1000 Total			\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional			\$0	\$0	\$259,128
22 Contract Instructional Aides			0	0	0
23 Hourly Non-Instructional			0	0	0
24 Hourly Instructional Aides			0	0	0
Object Group 2000 Total			\$0	\$0	\$259,128
STAFF BENEFITS:					
31-39 Active Employee Benefits			\$0	\$0	\$175,975
3x Early Retirement & Retiree Benefits			0	0	0
Object Group 3000 Total			\$0	\$0	\$175,975
SUPPLIES:					
4x Supplies			\$90	\$0	\$10,000
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services			\$100	\$300,000	\$0
52 Travel and Mileage			0	0	3,500
53 Fees, Software, Memberships, Dues			0	0	7,745
54 Insurance			0	0	0
55 Utilities and Operations			0	0	0
56 Rents, Repairs & Maintenance			0	0	0
57 Audits, Interest, and Legals			35,676	0	50,000
58 Advertising, Postage & Other Operating			0	0	3,000
59 Other Holding			0	0	0
Object Group 5000 Total			\$35,776	\$300,000	\$64,245
CAPITAL OUTLAY:					
61 Sites and Site Improvements			\$0	\$0	\$0
62 Building Alterations			0	0	0
63 Books			0	0	0
64 Equipment			0	0	10,000
Object Group 6000 Total			\$0	\$0	\$10,000
OTHER OUTGO:					
71 Debt Service			\$0	\$0	\$0
73 Interfund Transfers			0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts			0	0	0
79 Dedicated Reserves			0	0	0
Object Group 7000 Total			\$0	\$0	\$0
Total Expenditures			\$35,866	\$300,000	\$519,348 *

* - Pending negotiation and Governing Board approval

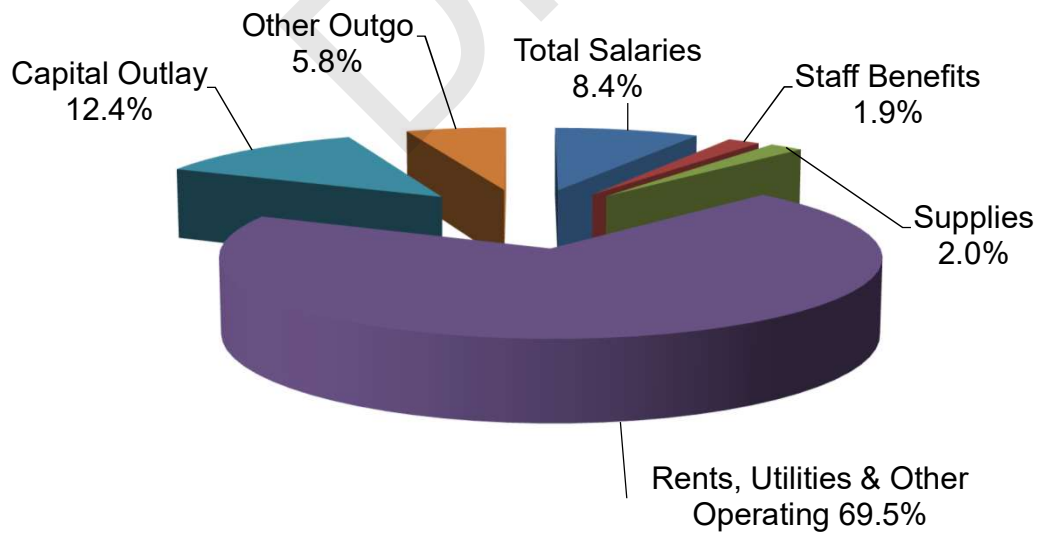
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$231,382	\$1,055,750	\$3,075,750
12 Contract Adm, Counselors, Librarians	0	7,200	248,261	0	560,000
13 Hourly Teachers	5,701	844,760	1,272,131	0	500,000
14 Hourly Adm, Counselors, Librarians	37,149	74,615	231,273	7,039	11,002
Object Group 1000 Total	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,983,047</u>	<u>\$1,062,789</u>	<u>\$4,146,752</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$84,488	\$511,732	\$2,340,050	\$315,000	\$3,214,749
22 Contract Instructional Aides	0	16,284	49,246	0	160,000
23 Hourly Non-Instructional	0	68,160	180,932	0	0
24 Hourly Instructional Aides	0	32,576	19,368	0	0
Object Group 2000 Total	<u>\$84,488</u>	<u>\$628,752</u>	<u>\$2,589,596</u>	<u>\$315,000</u>	<u>\$3,374,749</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$842,809	\$339,304	\$1,729,928	\$1,974,200	\$1,666,985
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$842,809</u>	<u>\$339,304</u>	<u>\$1,729,928</u>	<u>\$1,974,200</u>	<u>\$1,666,985</u>
SUPPLIES:					
4x Supplies	\$55,235	\$397,645	\$886,921	\$2,137,553	\$1,783,294
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$39,952,878	\$19,355,935	\$38,325,967	\$58,546,392	\$60,765,244
52 Travel and Mileage	24,178	5,225	89	139,877	139,788
53 Fees, Software, Memberships, Dues	44,293	236,165	407,614	44,000	2,327,930
54 Insurance	0	0	0	0	0
55 Utilities and Operations	63,590	(68,387)	(92,668)	552,975	(3,952,205)
56 Rents, Repairs & Maintenance	876	8,353	265,390	97,857	3,104,352
57 Audits, Interest, and Legals	0	9,221	138,643	0	0
58 Advertising, Postage & Other Operating	475	1,347	2,144	0	10,000
59 Other Holding	3	0	0	0	0
Object Group 5000 Total	<u>\$40,086,293</u>	<u>\$19,547,859</u>	<u>\$39,047,179</u>	<u>\$59,381,101</u>	<u>\$62,395,109</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	118,797	13,250,000	3,400,000
63 Books	0	0	1,560	0	0
64 Equipment	135,227	1,048,543	4,167,264	6,668,278	7,694,711
Object Group 6000 Total	<u>\$135,227</u>	<u>\$1,048,543</u>	<u>\$4,287,621</u>	<u>\$19,918,278</u>	<u>\$11,094,711</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	590,993	1,682,746	7,320,567	400,000	435,000
75/76 Std Financial Aid & Othr Pymts to Std	979,142	2,163,820	2,282,554	1,257,451	4,733,736
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,570,135</u>	<u>\$3,846,566</u>	<u>\$9,603,121</u>	<u>\$1,657,451</u>	<u>\$5,168,736</u>
Total Expenditures	<u><u>\$42,817,037</u></u>	<u><u>\$26,735,244</u></u>	<u><u>\$60,127,413</u></u>	<u><u>\$86,446,372</u></u>	<u><u>\$89,630,336</u></u>

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund



**This Page
Intentionally
Left Blank**

Adoption Budget
Supplemental Funds

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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Tentative	Adoption
	19/20	20/21	21/22	Budget	Budget
	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>22/23</u>
Grossmont College					
Commission Distributions	\$101,289	\$35,009	\$0	\$40,000	\$40,000
Interest Income	501	196	144	190	190
Interfund Transfers	0	94,806	115,547	0	0
Total	\$101,790	\$130,011	\$115,691	\$40,190	\$40,190
Cuyamaca College					
Commission Distributions	\$41,437	\$14,300	\$0	\$18,000	\$18,000
Interest Income	19	5	7	5	5
Interfund Transfers	0	38,780	47,264	0	0
Total	\$41,456	\$53,085	\$47,271	\$18,005	\$18,005
Other Commission Distributions					
District Services Allocation	\$12,411	\$4,288	\$0	\$5,000	\$5,000
Interfund Transfers	0	11,616	14,157	0	0
Total	\$12,411	\$15,904	\$14,157	\$5,000	\$5,000
Total Revenue	<u>\$155,657</u>	<u>\$199,000</u>	<u>\$177,119</u>	<u>\$63,195</u>	<u>\$63,195</u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$913,291	\$963,196	\$1,092,769	\$1,180,991	\$1,138,376
Prior Year Adjustments	N/A	N/A	N/A	0	0
Adjusted Beginning Balance	<u>\$913,291</u>	<u>\$963,196</u>	<u>\$1,092,769</u>	<u>\$1,180,991</u>	<u>\$1,138,376</u>
 Plus Current Year Income					
Commissions Revenue	\$155,137	\$53,597	\$0	\$63,000	\$63,000
Other Local Revenue	520	201	151	195	195
Interfund Transfers	0	145,202	176,968	0	0
Total Revenues	<u>\$155,657</u>	<u>\$199,000</u>	<u>\$177,119</u>	<u>\$63,195</u>	<u>\$63,195</u>
 Total Funds Available	<u>\$1,068,948</u>	<u>\$1,162,196</u>	<u>\$1,269,888</u>	<u>\$1,244,186</u>	<u>\$1,201,571</u>
 Less Current Year Expenditures					
Grossmont College	\$45,446	\$23,878	\$68,958	\$115,796	\$115,796
Cuyamaca College	40,306	25,549	42,554	72,961	74,645
District Services	20,000	20,000	20,000	20,754	20,753
Total Expenditures	<u>\$105,752</u>	<u>\$69,427</u>	<u>\$131,512</u>	<u>\$209,511</u>	<u>\$211,194</u>
 Total Ending Balance	<u><u>\$963,196</u></u>	<u><u>\$1,092,769</u></u>	<u><u>\$1,138,376</u></u>	<u><u>\$1,034,675</u></u>	<u><u>\$990,377</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	\$1,065,983	\$56,640	\$15,753	\$1,138,376
Plus Revenue	40,190	18,005	5,000	63,195
Total Funds Available	<u>\$1,106,173</u>	<u>\$74,645</u>	<u>\$20,753</u>	\$1,201,571
Less: Expenditures	115,796	74,645	20,753	211,194
Ending Balance	<u><u>\$990,377</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$990,377</u></u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$131,801	\$92,242	\$124,095	\$133,296	\$138,195
Prior Year Adjustments	N/A	N/A	N/A	0	N/A
Adjusted Beginning Balance	\$131,801	\$92,242	\$124,095	\$133,296	\$138,195
 Plus Current Year Income					
Tuition Fees	\$4,505	\$6,153	\$14,100	\$12,000	\$12,000
Interest	0	0	0	0	0
Interfund Transfers	0	25,700	0	0	0
Total Revenues	\$4,505	\$31,853	\$14,100	\$12,000	\$12,000
 Total Funds Available	\$136,306	\$124,095	\$138,195	\$145,296	\$150,195
 Less Current Year Expenditures					
Salaries & Benefits	\$44,064	\$0	\$0	\$96,242	\$96,242
Supplies & Materials	0	0	0	0	0
Other Operating	0	0	0	49,054	53,953
Capital Outlay	0	0	0	0	0
Total Expenditures	\$44,064	\$0	\$0	\$145,296	\$150,195
 Total Ending Balance	\$92,242	\$124,095	\$138,195	\$0	\$0

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

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$120,028	\$120,425	\$332,291	\$332,291	\$572,232
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$120,028</u>	<u>\$120,425</u>	<u>\$332,291</u>	<u>\$332,291</u>	<u>\$572,232</u>
Plus Current Year Income					
Tuition Fees	\$191,765	\$100,264	\$154,595	\$214,500	\$214,500
Interest	0	0	0	0	0
Interfund Transfers	0	293,204	120,149	0	0
Total Revenues	<u>\$191,765</u>	<u>\$393,468</u>	<u>\$274,744</u>	<u>\$214,500</u>	<u>\$214,500</u>
Total Funds Available	<u>\$311,793</u>	<u>\$513,893</u>	<u>\$607,035</u>	<u>\$546,791</u>	<u>\$786,732</u>
Less Current Year Expenditures					
Salaries & Benefits	\$183,195	\$157,694	\$32,764	\$531,791	\$771,732
Supplies & Materials	0	0	0	0	0
Other Operating	8,173	2,649	2,039	15,000	15,000
Interfund Transfers	0	20,934	0	0	0
Stdt Fincl Aid & Other Pymts to Stdts	0	325	0	0	0
Total Expenditures	<u>\$191,368</u>	<u>\$181,602</u>	<u>\$34,803</u>	<u>\$546,791</u>	<u>\$786,732</u>
Total Ending Balance	<u><u>\$120,425</u></u>	<u><u>\$332,291</u></u>	<u><u>\$572,232</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE					
ASGC	\$354,085	\$376,325	\$381,992	\$392,438	\$431,023
Clubs & Organizations	96,100	93,704	85,878	84,064	87,428
Transfer in from ASGC, Inc.	0	0	0	0	0
Adjusted Beginning Balance	\$450,185	\$470,029	\$467,870	\$476,502	\$518,451
Plus Current year Income					
Sales	\$131,708	\$1,534	\$19,908	\$10,000	\$10,000
Student Activities Card Sales	11,118	0	0	0	0
Operational Allocation from GC	20,000	20,000	60,000	20,000	20,000
Activity Revenue	17,188	5,594	6,366	0	0
Contributions/Donations	200	115	0	10,000	10,000
Interest	0	1,119	847	0	0
Other Local Revenue	6,727	0	40	0	0
Total Revenues	\$186,941	\$28,362	\$87,161	\$40,000	\$40,000
Total Funds Available	\$637,126	\$498,391	\$555,031	\$516,502	\$558,451
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$4,375	\$9,402	\$9,224	\$10,000	\$10,000
Supplies	149,103	3,217	20,677	20,000	20,000
Travel & Conferences	1,218	0	5,347	0	0
Assoc Student Activity Expense	3,756	15,452	837	0	0
Student Benefit Services	5,425	2,450	20	0	0
Operational Expense	3,220	0	475	10,000	10,000
AS Club/Trust Expense	0	0	0	96,100	96,100
Total Expenditures	\$167,097	\$30,521	\$36,580	\$136,100	\$136,100
Total Ending Balance	\$470,029	\$467,870	\$518,451	\$380,402	\$422,351

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 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE					
ASCC	\$26,757	\$31,547	\$39,243	\$46,411	\$47,756
Clubs & Organizations	61,504	61,697	69,187	90,293	77,412
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$88,261	\$93,244	\$108,430	\$136,704	\$125,168
Plus Current year Income					
Sales	\$19,671	\$0	\$1,528	\$0	\$0
Student Activities Card Sales	1,985	0	0	0	0
Operational Allocation from CC	10,145	10,000	10,000	10,000	10,000
Other Local Revenue	1,295	0	3,035	0	0
Inter-fund Transfers In	0	0	0	0	0
Club Deposits	27,545	22,110	24,225	21,000	21,000
Total Revenues	\$60,641	\$32,110	\$38,788	\$31,000	\$31,000
Total Funds Available	\$148,902	\$125,354	\$147,218	\$167,704	\$156,168
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Activities	1,086	318	124	0	0
Commencement	0	0	0	0	0
Supplies	27,671	521	2,816	22,861	24,207
Operational Expense	10,601	2,585	425	108,710	95,829
Intra-Fund Transfers Out	0	0	0	0	0
AS Club/Trust Expense	16,300	13,500	18,685	0	0
Total Expenditures	\$55,658	\$16,924	\$22,050	\$131,571	\$120,036
Total Ending Balance	\$93,244	\$108,430	\$125,168	\$36,133	\$36,132

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 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption 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 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$126,112	\$134,555	\$206,581	\$268,391	\$274,282
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$126,112	\$134,555	\$206,581	\$268,391	\$274,282
Plus Current Year Income					
Mandatory Construction Fee	\$64,581	\$72,094	\$67,319	\$60,000	\$60,000
Interest	1,265	505	382	500	500
Total Revenues	\$65,846	\$72,599	\$67,701	\$60,500	\$60,500
Total Funds Available	\$191,958	\$207,154	\$274,282	\$328,891	\$334,782
Less Current Year Expenditures					
Supplies & Materials	\$53,043	\$0	\$0	\$106,681	\$112,572
Contract Services	1,980	573	0	104,000	104,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	0	118,210	118,210
Legal Advertising	0	0	0	0	0
Capital Outlay	2,380	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	\$57,403	\$573	\$0	\$328,891	\$334,782
Total Ending Balance	\$134,555	\$206,581	\$274,282	\$0	\$0

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

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$242,732	\$268,713	\$298,213	\$304,718	\$327,584
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$242,732	\$268,713	\$298,213	\$304,718	\$327,584
Plus Current Year Income					
Student Representation Fees	\$28,587	\$29,474	\$29,483	\$20,000	\$20,000
Interest	48	26	28	25	25
Total Revenues	\$28,635	\$29,500	\$29,511	\$20,025	\$20,025
Total Funds Available	\$271,367	\$298,213	\$327,724	\$324,743	\$347,609
Less Current Year Expenditures					
Supplies	\$2,214	\$0	\$0	\$20,000	\$20,000
Contract & Miscellaneous Services	0	0	0	0	0
Travel & Conferences	440	0	140	0	0
Transportation	0	0	0	5,000	5,000
Computer Equipment	0	0	0	15,000	15,000
Rentals & Leases	0	0	0	0	0
Total Expenditures	\$2,654	\$0	\$140	\$40,000	\$40,000
Total Ending Balance	<u>\$268,713</u>	<u>\$298,213</u>	<u>\$327,584</u>	<u>\$284,743</u>	<u>\$307,609</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 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$104,434	\$119,475	\$136,598	\$138,599	\$152,366
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$104,434	\$119,475	\$136,598	\$138,599	\$152,366
 Plus Current Year Income					
Student Representation Fees	\$15,209	\$17,212	\$17,514	\$13,000	\$13,000
Interest	21	11	12	12	12
Total Revenues	\$15,230	\$17,223	\$17,526	\$13,012	\$13,012
 Total Funds Available	\$119,664	\$136,698	\$154,124	\$151,611	\$165,378
 Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$0	\$1,696	\$0	\$0
Supplies	189	0	0	24,116	\$37,883
Contract & Miscellaneous Services	0	100	62	0	0
Travel & Conferences	0	0	0	0	0
Mileage	0	0	0	0	0
Total Expenditures	\$189	\$100	\$1,758	\$24,116	\$37,883
 Total Ending Balance	\$119,475	\$136,598	\$152,366	\$127,495	\$127,495

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

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
Other Post-Employment Benefits (OPEB)
Internal Service Fund

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$10,241,863	\$11,067,793	\$12,105,139	\$11,503,467	\$10,588,320
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$10,241,863	\$11,067,793	\$12,105,139	\$11,503,467	\$10,588,320
Plus Current Year Income					
Interest Income/Earnings	\$624,653	\$1,612,757	(\$1,481,486)	\$200,000	\$200,000
Funding for Current Employees (a)	1,261,944	612,187	1,211,168	1,396,162	1,358,647
Funding for Prior Liability (b)	324,298	0	0	0	0
Total Revenues	\$2,210,895	\$2,224,944	(\$270,318)	\$1,596,162	\$1,558,647
Total Funds Available	\$12,452,758	\$13,292,737	\$11,834,821	\$13,099,629	\$12,146,967
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$1,384,965	\$1,187,598	\$1,246,501	\$1,047,943	\$1,200,800
Total Expenditures	\$1,384,965	\$1,187,598	\$1,246,501	\$1,047,943	\$1,200,800
Total Ending Balance	<u>\$11,067,793</u>	<u>\$12,105,139</u>	<u>\$10,588,320</u>	<u>\$12,051,686</u>	<u>\$10,946,167</u>

Notes:

- (1) As of the 6/30/21 Actuarial Study, the Total OPEB Liability is \$22.6 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 \$10.7 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. The rate returned to 2% for 2021/22 and for the 2022/23 budget.
 - (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 and 2021/22.

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
BEGINNING BALANCE	\$80,631	\$79,021	\$164,731	\$117,258	\$184,738
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$80,631</u>	<u>\$79,021</u>	<u>\$164,731</u>	<u>\$117,258</u>	<u>\$184,738</u>
Plus Current Year Income					
Sales	\$20,791	\$0	\$6,058	\$50,000	\$50,000
Contrib, Donations, Grants	0	24,250	0	0	0
Interest	0	0	0	0	0
Interfund Transfers	0	62,354	33,786	0	0
Total Revenue	<u>\$20,791</u>	<u>\$86,604</u>	<u>\$39,844</u>	<u>\$50,000</u>	<u>\$50,000</u>
Total Funds Available	<u>\$101,422</u>	<u>\$165,625</u>	<u>\$204,575</u>	<u>\$167,258</u>	<u>\$234,738</u>
Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	22,256	1,705	16,360	56,296	86,296
Other Operating Expenses	0	(811)	3,477	110,962	148,442
Tfr to ASCC	145	0	0	0	0
Total Expenditures	<u>\$22,401</u>	<u>\$894</u>	<u>\$19,837</u>	<u>\$167,258</u>	<u>\$234,738</u>
Total Ending Balance	<u><u>\$79,021</u></u>	<u><u>\$164,731</u></u>	<u><u>\$184,738</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Notes:

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,615	\$0	\$4,615	\$0
OH Greenhouse Trust	33,299	0	33,299	0
OH Operational	146,824	50,000	196,824	0
Total	<u><u>\$184,738</u></u>	<u><u>\$50,000</u></u>	<u><u>\$234,738</u></u>	<u><u>\$0</u></u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23 (Multiyear)	Adoption Budget 22/23 (Multiyear)
Beginning Balance	\$29,420,122	\$23,556,322	\$27,779,020	\$34,291,018	\$41,119,213
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$29,420,122	\$23,556,322	\$27,779,020	\$34,291,018	\$41,119,213
Plus Revenue					
State	\$0	\$693,645	\$837,355	\$20,225,351	\$19,387,996
Local	528,881	618,079	609,993	200,000	200,000
Inter-Fund Transfers In	424,389	5,033,697	15,446,959	2,802,712	2,967,496
Insurance Reimbursement	0	0	0	0	0
Total Revenue	\$953,270	\$6,345,421	\$16,894,307	\$23,228,063	\$22,555,492
Total Funds Available	\$30,373,392	\$29,901,743	\$44,673,327	\$57,519,081	\$63,674,705
Less Current Year Expenditures					
Supplies & Materials	\$160,845	\$14,180	\$18,247	\$16,600	\$16,600
Other Operating Expenses	2,141,447	1,803,519	2,281,767	7,558,021	7,555,102
Capital Outlay	4,514,778	305,024	1,254,100	49,944,460	56,103,003
Total Expenditures	\$6,817,070	\$2,122,723	\$3,554,114	\$57,519,081	\$63,674,705
Total Ending Balance	\$23,556,322	\$27,779,020	\$41,119,213	\$0	\$0

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 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23 (Multiyear)	Adoption Budget 22/23 (Multiyear)
<u>Grossmont College</u>					
GC Bldg 36 Secondary Effects	\$0	\$0	\$0	\$242,864	\$242,864
GC Athletic Field, Track & Scoreboards	945,281	2,652	0	899,459	899,459
GC Roofing Renovation & Repair	0	0	0	687,797	687,797
GC Bldg 31-370 Lrg Clss	7,874	0	0	0	0
GC Resurface Tennis Courts	0	0	0	136,970	136,970
GC Interior Classroom Painting	0	0	0	25,000	25,000
GC Water Reduction/Drought Tolerant	0	0	0	59,279	59,279
GC Digital Marquee Signage	0	0	0	100,000	100,000
GC Student Award Display	0	0	0	26,334	26,334
GC Pool Equipment Repair	0	0	0	67,092	67,092
GC Bldg. 10 Chilled Water Line	0	69,946	222,436	837,803	734,564
GC Secondary Effects	0	0	0	101,094	101,094
GC Facilities Issues	9,823	0	240	1,252,514	2,252,514
GC Parking & Circ R&R	0	58,333	0	0	0
16/17 SM GC Fan Coils 53 & 55	167,960	6,128	0	0	307,098
17/18 SM GC Bldg 53 & 55 HVAC II	0	0	0	0	229,335
18/19 SM GC Bldg 500 HVAC	15,960	0	0	0	102,698
19/20 SM GC Bldg 500 HVAC	0	0	0	0	53,986
GC Chiller Temporary Repair & Restoration	2,204	0	0	127,285	127,285
GC Water Pressure	0	0	0	18,000	18,000
GC Culinary TV Facil Proj	0	0	0	90,369	90,369
GC Landscape & Sustainability Projects	0	0	0	842,330	842,330
GC CDC Upgrades Facil Proj	158,983	9,214	12,200	4,300	0
GC Librl Arts Bldg. 51 & 55 State Portion	0	543,000	398,000	8,533,442	8,135,442
GC Energy Yr 4	342,664	0	0	0	0
GC Energy Yr 5	532,330	0	0	0	0
GC Bldg 36	0	0	0	4,550,000	4,550,000
GC 500 Complex	0	0	0	1,500,000	1,500,000
GC A&C Complx	0	0	0	4,165,691	4,165,691
GC Infrastructure Prop V Support	0	0	0	1,908,000	1,908,000
GC Boiler Bldgs 41, 21 & 27	0	15,774	0	467,076	1,512,226
GC Bldg 10 CHW Replacement	0	83,588	0	5,001	5,001
GC Bldg 72A Gizmo Kitchen	0	0	0	18,600	18,600
GC Solar Projects	0	0	115,371	167,597	149,393
GC Perimeter Road Repair	0	0	139,257	2,956,549	3,166,003
GC Sodexo Projects	0	0	0	141,542	141,542
GC 21/22 PPIS SM Proj-Plumbing	0	0	0	125,000	125,000
GC 21/22 PPIS SM Proj-Mechanical	0	0	20,790	1,854,832	1,834,210
GC 21/22 PPIS SM Proj-Exterior	0	0	0	25,000	25,000
GC 21/22 PPIS SM Proj-Interior	0	0	12,432	225,000	212,568
GC 21/22 PPIS SM Proj-Hazard	0	0	0	100,000	100,000
GC 21/22 PPIS SM Proj-Other	0	0	0	340,000	340,000
Total Grossmont College	\$2,183,079	\$788,635	\$920,726	\$32,601,820	\$34,992,744
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$34,276	\$34,276
CC Energy Conservation Proj Y 1-5	303,252	0	0	0	0
CC Student Center - Tfr from Std Ctr Fd	0	0	10,637	21,504	12,095
CC Parking & Circulation Issues	0	0	0	6,932	6,932
CC Bookstore - Tfr from Bookstore SRF	0	0	0	25,411	25,411
CC Facilities Repairs	212,517	11,450	68,076	478,930	498,930

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23 (Multiyear)	Adoption Budget 22/23 (Multiyear)
<u>Cuyamaca College Continued</u>					
17/18 SM CC LRC Roof Bldg C	200,684	0	0	0	0
CC 12kV Circuit 1 Replacement	1,494	47,659	484,799	192,775	166,048
CC Bldg H Renovation - STEM Grant	754,320	0	0	0	0
CC LRC Restoration & Temp Location	8,610	0	0	0	0
CC Campus Renov	3,302	0	0	0	0
CC Landscape & Sustainability	8,200	87,510	0	21,211	121,211
CC Campus Wide Roofing Repairs	649,675	3,172	0	0	0
CC Campus Wide Lighting Improvements	12,812	0	0	15,746	165,746
CC Campus Wide Signage Improvements	5,750	0	0	50,545	50,545
CC Campus & Renov Repairs Ph 1 & 2	43,042	295,748	7,302	34,343	34,343
CC Emergency Preparedness	17,200	0	0	81,553	81,553
CC Campus Wide Project Support	0	0	892	5,693,579	8,753,929
CC Building K Auto Lift Project	20,190	1,483	25,291	96,979	73,226
CC Facilities Solar Project	0	0	167,467	88,763	45,229
CC Bldg H Renov	0	109,431	3,445	0	31,461
CC Instructional Bldg. F State Portion	0	150,645	439,355	11,691,909	11,252,554
CC 21/22 PPIS SM Proj-Plumbing	0	0	0	825,000	825,000
CC PPIS SM Proj-Mechanical	0	0	0	775,000	775,000
CC 21/22 PPIS SM Proj-Exterior	0	0	0	305,000	305,000
CC 21/22 PPIS SM Proj-Hazard	0	0	0	75,000	75,000
CC 21/22 PPIS SM Proj-Other	0	0	0	702,067	702,067
Total Cuyamaca College	\$2,241,048	\$707,098	\$1,207,264	\$21,216,523	\$24,035,556
<u>District Services</u>					
DS Facilities/Program Mgmt. Modular	\$594,391	\$175,297	\$0	\$0	\$0
DS Facilities Renov. & Improvement	91,184	6,102	4,122	1,062	996,941
DS Bldg. 86 HVAC - 17/18 SM	49,836	80,163	0	0	0
Total District Services	\$735,411	\$261,562	\$4,122	\$1,062	\$996,941
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$1,545,185	\$1,772,379
DW Capital Program	37,687	27,668	27,721	29,758	29,758
DW Citizen Bond Oversight Committee	44,019	46,005	33,578	90,470	87,523
DW Museum Facilities Issues	837,388	13,159	0	0	0
DW Parking Circ R&R	45,300	8,250	0	41,235	41,235
DW IT Server HVAC Upgrd	661,535	0	0	0	0
DW Domestic Water/Fire Sys Assmt	20,541	83,180	0	0	0
DW Sec Access/Locks/Cameras Otrd Wireless	11,062	187,166	1,347,931	792,925	525,341
DW Security Upgrades	0	0	0	800,000	800,000
DW Exterior Wireless Access	0	0	12,772	400,103	393,228
Total Districtwide	\$1,657,532	\$365,428	\$1,422,002	\$3,699,676	\$3,649,464
Capital Outlay Projects Total	\$6,817,070	\$2,122,723	\$3,554,114	\$57,519,081	\$63,674,705

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23 (Multiyear)	Adoption Budget 22/23 (Multiyear)
Beginning Balance	\$108,024,701	\$65,846,336	\$136,763,529	\$102,113,273	\$93,070,867
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$108,024,701	\$65,846,336	\$136,763,529	\$102,113,273	\$93,070,867
Plus Revenue					
Proceeds - Series B	\$0	\$0	\$0	\$0	\$0
Proceeds - Series C	0	100,000,000	0	0	0
Proceeds - Future Bond Sales	0	0	0	92,000,000	92,000,000
Local - Interest	2,454,388	625,899	857,418	600,000	600,000
Total Revenue	\$2,454,388	\$100,625,899	\$857,418	\$92,600,000	\$92,600,000
Total Funds Available	\$110,479,089	\$166,472,235	\$137,620,947	\$194,713,273	\$185,670,867
Less Current Year Expenditures					
Supplies & Materials	\$878,575	\$116,655	\$121,933	\$0	\$0
Other Operating Expenses	12,779,190	10,023,860	9,425,380	16,724,391	16,355,194
Capital Outlay	30,974,988	19,568,191	35,002,767	177,988,882	169,315,673
Total Expenditures	\$44,632,753	\$29,708,706	\$44,550,080	\$194,713,273	\$185,670,867
Total Ending Balance	\$65,846,336	\$136,763,529	\$93,070,867	\$0	\$0

Note:

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

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

	Prop V Total Funding Plan	YTD Actuals 13/14 to 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23 (Multiyear)	Adoption 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	46,539,224	2,438,253	61,501	454,470	444,956
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	51,813,713	880,042	23,789	165,954	50,786,552	50,743,928
A&C Complx-Stagehouse Thtr/Music - Phase 3	0	0	0	0	0	0
Science, Math, Career Tech Cmplx-Phase 1	12,708,445	12,299,297	354,129	181	54,837	54,838
Science, Math, Career Tech Cmplx - Phase 2	44,789,270	3,388,569	4,018,285	15,113,888	25,817,685	22,268,528
Liberal Arts & Bus Tech	23,984,106	106,086	561,537	1,560,960	21,865,096	21,755,523
Interim Swing Space - Phase 1-3	10,000,000	4,763,939	376,471	751,284	4,203,435	4,108,307
Prop V Infra-Master Pump	2,127,810	328,339	184,467	100,390	1,530,955	1,514,614
Maintenance Facility-New Bldg	307,278	7,278	0	0	300,000	300,000
Main Chiller Addition	5,377,200	5,377,199	0	0	0	0
12 kV Main Serv Replacement	1,621,973	1,621,973	0	0	0	0
Infrastructure/Utilities Project	3,104,319	3,104,319	0	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	31,155	31,155
Site Contingency Allocation	15,000,000	0	0	0	15,000,000	15,000,000
Allocation of DW Costs	37,864,148	18,116,870	2,007,887	1,193,116	16,868,540	16,546,275
Total Grossmont College	\$259,783,621	\$98,103,405	\$9,964,818	\$18,947,274	\$136,912,725	\$132,768,124
Cuyamaca College						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	38,276,341	3,788,418	9,203,523	22,074,468	8,122,047	3,209,932
Student/Veterans Center Improvements	4,295,923	4,138,274	139,060	5,044	13,545	13,545
Ornamental Horticulture Complex/M Remodel	19,429,971	10,037,478	8,379,709	941,077	123,874	71,707
Instructional Building (F)	18,692,548	148,024	314,846	368,582	17,747,160	17,861,096
Bldg F2-Renov & Expand Bldg A	9,277,000	0	112,277	158,069	9,044,186	9,006,654
Building L Remodel	1,710,320	1,700,000	0	0	10,320	10,320
Exercise Science Bldg D Renovation	2,487,600	2,487,600	0	0	0	0
Track & Field Enhancements	4,724,793	2,884,705	81,521	1,188,473	640,317	570,094
Fan Support Athletics	341,000	0	0	10,818	338,500	330,183
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	9,264,509	8,112,014	649,471	320,022	196,629	183,002
Building H Expansion	1,470,579	1,470,579	0	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 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23 (Multiyear)	Adoption 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	1,600,195	0	0	0	0
Environmental Impact Report - EIR	225,000	181,270	2,959	0	40,771	40,771
Allocation of DW Costs	16,742,354	8,010,642	860,523	511,335	7,497,968	7,359,855
Total Cuyamaca College	\$130,853,131	\$46,874,196	\$19,743,889	\$25,577,888	\$43,775,317	\$38,657,159
<u>District Services</u>						
Prop V Start Up Projects	\$41,556	\$41,556	\$0	\$0	\$0	\$0
Warehouse	0	0	0	0	0	0
GCCCD DO & Community Center	3,492,666	89,680	0	24,918	3,389,244	3,378,068
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	3,405,292	1,629,326	0	0	1,775,966	1,775,966
Total District Services	\$7,363,248	\$2,184,296	\$0	\$24,918	\$5,165,210	\$5,154,034
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$8,860,021	\$9,091,550
DW Technology & Tech Infrastructure	31,176,794	17,628,089	1,164,162	433,344	12,082,724	11,951,199
DW Program Management	15,800,000	8,062,579	1,277,206	1,194,928	5,576,913	5,265,288
DW Oth Prg Costs (Design Stds, PLA, Legal)	3,075,000	2,066,169	427,042	76,179	522,836	505,609
DW Program Contingency (2% of \$398M)	7,960,000	0	0	0	7,960,000	7,960,000
Allocation of DW Costs to the Sites	(58,011,794)	(27,756,837)	(2,868,410)	(1,704,451)	(26,142,473)	(25,682,096)
Total Districtwide	\$0	\$0	\$0	\$0	\$8,860,021	\$9,091,550
Total Proposition V Budget	\$398,000,000	\$147,161,897	\$29,708,707	\$44,550,080	\$194,713,273	\$185,670,867

**This Page
Intentionally
Left Blank**