



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2023-2024

TENTATIVE BUDGET

The Tentative Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 13, 2023, at 4:15 p.m. in Griffin Gate, Room 60-180 Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020

Budget Linked to Strategic Plan

❖ *District Vision*

Transforming lives through learning.

❖ *District Mission*

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

Desiree Klaar, Board Member

Julie Schorr, Board Member

Courtney Etnyre, Cuyamaca College Student Trustee

Cesar D. Nuñez, 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, Vice Chancellor Human Resources

Grossmont-Cuyamaca Community College District
Tentative Budget
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2023/2024

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

General Fund: (Pages 3-30)

	Tentative
Unrestricted	\$ 175,150,292
Restricted	185,252,683
Total General Fund	\$ 360,402,975

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$ 1,173,773	
Grossmont Child Development Center	\$ 177,902	
Cuyamaca Child Development Center	\$ 751,002	
Associated Students of Grossmont College	\$ 548,679	
Associated Students of Cuyamaca College	\$ 177,449	
Grossmont College Student Center	\$ -	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	\$ 386,694	
Grossmont College Student Representation Fee	\$ 378,646	
Cuyamaca College Student Representation Fee	\$ 203,024	
Other Post-Employment Benefits (OPEB)	\$ 12,781,150	
Cuyamaca Ornamental Horticulture	\$ 166,244	
Capital Outlay Projects	\$ 76,175,538	
Proposition V Construction	\$ 164,250,120	<i>Includes \$92M anticipated future bond sales</i>
Total Supplemental Funds	\$ 257,170,221	

Total Funds Available \$ 617,573,196

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	11,391	9,519	8,171	8,532	9,500
Non Credit	13	8	21	1	0
Summer Pullback	0	0	0	0	0
Total FTES	11,404	9,527	8,192	8,533	9,500
Cuyamaca College					
Credit	5,364	4,770	4,359	4,629	4,950
Non Credit	0	0	3	0	0
Summer Pullback	0	0	0	0	0
Total FTES	5,364	4,770	4,362	4,629	4,950
Total Resident FTES	16,768	14,297	12,554	13,162	14,450

Calculation of Credit 3 Year Average FTES for SCFF					
Total Resident FTES	16,768	14,297	12,554	13,162	14,450
Less Noncredit FTES	13	8	24	1	-
Less Special Admit/HS Dual Enrollment	422	399	500	601	631
Less Incarcerated Students	8	0	-	3	4
Credit Only FTES - SCFF	16,325	13,890	12,030	12,557	13,815
Credit 3 Year Average FTES	16,823	15,844	14,082	13,701	13,073
* 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					

NON RESIDENT FTES:

Grossmont College	629	412	300	344	361
Cuyamaca College	81	45	45	75	79
Total Non Resident FTES	710	456	345	419	440

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	12,033	9,939	8,492	8,877	9,861
Cuyamaca College	5,445	4,815	4,407	4,704	5,029
Total FTES	17,478	14,753	12,899	13,581	14,890

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
SUMMARY OF OPERATIONS:					
Beginning Balance	\$17,127,186	\$18,079,659	\$33,165,843	\$50,803,141	\$59,590,444
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$17,127,186</u>	<u>\$18,079,659</u>	<u>\$33,165,843</u>	<u>\$50,803,141</u>	<u>\$59,590,444</u>
Income	\$200,754,708	\$186,213,462	\$230,685,907	\$221,981,113	\$300,812,531
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$200,754,708</u>	<u>\$186,213,462</u>	<u>\$230,685,907</u>	<u>\$221,981,113</u>	<u>\$300,812,531</u>
Total Funds Available for Distribution	<u>\$217,881,894</u>	<u>\$204,293,121</u>	<u>\$263,851,750</u>	<u>\$272,784,254</u>	<u>\$360,402,975</u>
Less Expenditures	199,802,235	171,127,278	214,077,916	213,193,810	324,920,373
Total Ending Balance	<u><u>\$18,079,659</u></u>	<u><u>\$33,165,843</u></u>	<u><u>\$49,773,834</u></u>	<u><u>\$59,590,444</u></u>	<u><u>\$35,482,602</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$4,810,391	\$11,310,295	\$8,269,009	\$10,548,565	\$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	26,351,102	14,765,800
Categorical Commitments	0	46,554	28,867	0	0
STRS/PERS Reserve	2,566,514	2,566,514	5,566,514	4,940,263	4,940,263
Health Services	0	0	921,783	401,472	0
Parking Fund	0	1,081,215	1,631,470	1,572,503	0
Contingency Reserve	<u>8,875,574</u>	<u>9,036,763</u>	<u>14,449,040</u>	<u>15,776,539</u>	<u>15,776,539</u>
Total Ending Balance	<u><u>\$19,108,966</u></u>	<u><u>\$34,195,150</u></u>	<u><u>\$50,803,141</u></u>	<u><u>\$59,590,444</u></u>	<u><u>\$35,482,602</u></u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
SUMMARY OF OPERATIONS:					
Beginning Balance	\$11,752,664	\$13,858,507	\$20,225,255	\$21,658,346	\$26,417,126
Accrual Adjustments	0	0	0	0	\$0
Adjusted Beginning Balance	<u>\$11,752,664</u>	<u>\$13,858,507</u>	<u>\$20,225,255</u>	<u>\$21,658,346</u>	<u>\$26,417,126</u>
Income	\$128,046,860	\$126,628,163	\$135,256,902	\$143,218,023	\$149,333,166
Transfers Between Restricted & Unrestricted	0	(5,578,595)	(11,805,195)	(6,591,248)	(\$600,000)
Total Income	<u>\$128,046,860</u>	<u>\$121,049,568</u>	<u>\$123,451,707</u>	<u>\$136,626,775</u>	<u>\$148,733,166</u>
Total Funds Available for Distribution	<u>\$139,799,524</u>	<u>\$134,908,075</u>	<u>\$143,676,962</u>	<u>\$158,285,121</u>	<u>\$175,150,292</u>
Less Expenditures	125,941,017	114,682,820	123,047,923	131,867,995	\$159,373,753
Total Ending Balance	<u><u>\$13,858,507</u></u>	<u><u>\$20,225,255</u></u>	<u><u>\$20,629,039</u></u>	<u><u>\$26,417,126</u></u>	<u><u>\$15,776,539</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$4,369,848	\$10,257,285	\$5,632,934	\$10,548,565	\$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	92,022	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	15,776,539	15,776,539
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>\$26,417,126</u></u>	<u><u>\$15,776,539</u></u>

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

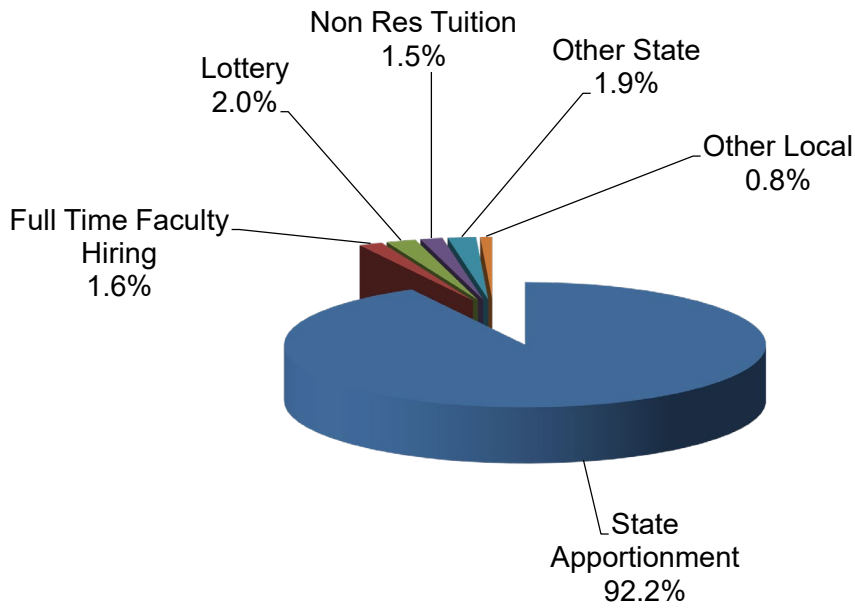
	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
SUMMARY OF OPERATIONS:					
Beginning Balance	\$5,374,522	\$4,221,152	\$12,940,588	\$29,144,795	\$33,173,318
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$5,374,522</u>	<u>\$4,221,152</u>	<u>\$12,940,588</u>	<u>\$29,144,795</u>	<u>\$33,173,318</u>
Income	\$72,707,848	\$59,585,299	\$95,429,005	\$78,763,090	\$151,479,365
Transfers Between Restricted & Unrestricted	0	5,578,595	11,805,195	6,591,248	600,000
Total Income	<u>\$72,707,848</u>	<u>\$65,163,894</u>	<u>\$107,234,200</u>	<u>\$85,354,338</u>	<u>\$152,079,365</u>
Total Funds Available for Distribution	<u>\$78,082,370</u>	<u>\$69,385,046</u>	<u>\$120,174,788</u>	<u>\$114,499,133</u>	<u>\$185,252,683</u>
Less Expenditures	73,861,218	56,444,458	91,029,993	81,325,815	165,546,620
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>\$33,173,318</u></u>	<u><u>\$19,706,063</u></u>

ANALYSIS OF ENDING BALANCE:

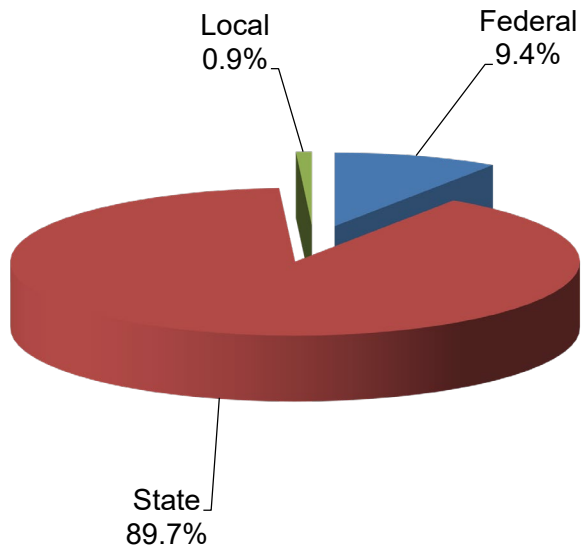
Committed Reserves:

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	26,259,080	\$14,765,800
Categorical Commitments	0	46,554	28,867	0	\$0
STRS/PERS Reserve	2,566,514	2,566,514	5,566,514	4,940,263	\$4,940,263
Health Services	0	0	921,783	401,472	\$0
Parking Fund	0	1,081,215	1,631,470	1,572,503	\$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>\$33,173,318</u></u>	<u><u>\$19,706,063</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	Projected Actual 22/23	Tentative Budget 23/24
INCOME:					
Federal:					
Categorical Funds	\$6,257,477	\$5,659,738	\$4,732,932	\$4,167,048	\$5,373,671
Other Federal	938,026	7,178,466	19,798,078	10,827,193	8,848,880
Total Federal	<u>\$7,195,503</u>	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$14,994,241</u>	<u>\$14,222,551</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$116,015,610	\$116,015,610	\$121,897,601	\$130,706,811	\$137,687,729
State Revenue Deficit to Apport	(1,102,329)	(703,988)	0	0	0
Prior Year Adjustment	509,296	608,231	675,995	397,096	0
Total State General Revenue	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$131,103,907</u>	<u>\$137,687,729</u>
State Other:					
Categorical Funds	\$11,998,713	\$13,480,614	\$14,216,585	\$20,329,000	\$29,920,120
Grants	2,873,217	3,062,806	2,260,998	2,473,505	9,673,426
Student Equity & Achievement Prg	6,909,649	6,901,172	7,239,033	7,397,863	11,160,217
Lottery	3,961,744	4,068,739	4,520,412	3,647,021	3,620,000
State Block Grants	974,353	624,515	7,340,447	2,043,756	4,896,092
Student Financial Aid Admin	1,207,930	1,139,497	1,223,122	1,234,444	1,319,526
Full-Time Faculty Hiring	763,126	763,126	2,346,751	2,346,751	2,346,751
Other State	227,597	174,917	104,903	539,543	14,250,535
Part-Time Faculty Compensation (Parity)	417,689	357,642	344,630	386,962	387,782
Part-Time Faculty Office Hours Reimb.	273,197	413,719	450,022	619,295	523,716
Part-Time Faculty Health Benefits Reimt	28,538	43,002	17,921	813,492	1,116,703
Revenue Shortfall	38,949,557	18,255,674	34,777,271	28,052,396	64,764,444
Total State Other	<u>\$68,585,310</u>	<u>\$49,285,423</u>	<u>\$74,842,095</u>	<u>\$69,884,028</u>	<u>\$143,979,312</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$60,395
Intl/ACE/Cont Ed	69,155	6,072	45,525	70,650	134,015
Enrollment Fees (2%)	123,916	113,518	120,222	127,144	120,000
Health Fees	957,973	963,372	991,219	677,696	495,000
Interest	607,261	346,220	524,126	624,305	600,000
Parking Fees & Fines	884,101	68,804	12,286	649,805	0
Tuition - Out of State	789,442	631,204	888,394	955,933	637,182
Tuition - International Student	3,254,016	2,322,988	1,727,145	1,284,052	1,575,000
Other Student Fees	24,695	30,296	0	0	0
Other Local	884,248	1,249,691	1,723,622	1,217,563	1,518,387
Total Local	<u>\$7,594,807</u>	<u>\$5,732,165</u>	<u>\$6,032,539</u>	<u>\$5,607,148</u>	<u>\$5,139,979</u>
Other:					
Inter/Intra-Fund Transfers	\$537,007	\$1,224,015	\$1,460,165	(\$809,011)	(\$1,116,703)
Transfers In - from OPEB	\$1,384,965	1,187,598	1,246,502	1,200,800	899,663
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>\$391,789</u>	<u>(\$217,040)</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>\$221,981,113</u></u>	<u><u>\$300,812,531</u></u>

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

INCOME:	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
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	\$130,706,811	\$137,687,729
State Revenue Deficit to Apport	(1,102,329)	(703,988)	0	0	0
Prior Year Adjustment	509,296	608,231	675,995	397,096	0
Total State General Revenue	<u>\$115,422,577</u>	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$131,103,907</u>	<u>\$137,687,729</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
Lottery	2,914,823	2,840,266	3,089,482	3,000,000	3,000,000
State Block Grants	542,215	521,343	528,868	556,709	556,709
Student Financial Aid Admin	290,091	279,417	266,895	233,714	233,714
Full-Time Faculty Hiring	763,126	763,126	2,346,751	2,346,751	2,346,751
Other State	0	0	0	0	0
Part-Time Faculty Compensation (Parity)	417,689	357,642	344,630	386,962	387,782
Part-Time Faculty Office Hours Reimb.	273,197	413,719	450,022	619,295	523,716
Part-Time Faculty Health Benefits Reimb	28,538	43,002	17,921	813,492	1,116,703
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$5,229,679</u>	<u>\$5,218,515</u>	<u>\$7,044,569</u>	<u>\$7,956,923</u>	<u>\$8,165,375</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	127,144	120,000
Health Fees	0	0	0	0	0
Interest	606,484	346,191	524,103	624,299	600,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	789,442	631,204	888,394	955,933	637,182
Tuition - International Student	3,254,016	2,322,988	1,727,145	1,284,052	1,575,000
Other Student Fees	24,695	30,296	0	0	0
Other Local	789,261	734,689	1,132,371	773,976	764,920
Total Local	<u>\$5,587,814</u>	<u>\$4,178,886</u>	<u>\$4,392,235</u>	<u>\$3,765,404</u>	<u>\$3,697,102</u>
Other:					
Inter/Intra-Fund Transfers	\$387,286	\$97,107	\$0	(\$809,011)	(\$1,116,703)
Transfers In - from OPEB	1,384,965	1,187,598	1,246,502	1,200,800	899,663
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>\$391,789</u>	<u>(\$217,040)</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>\$143,218,023</u></u>	<u><u>\$149,333,166</u></u>

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

INCOME:	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
Federal:					
Categorical Funds	\$6,257,477	\$5,659,738	\$4,732,932	\$4,167,048	\$5,373,671
Other Federal	938,026	7,178,466	19,798,078	10,827,193	8,848,880
Total Federal	<u>\$7,195,503</u>	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$14,994,241</u>	<u>\$14,222,551</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	\$11,998,713	\$13,480,614	\$14,216,585	\$20,329,000	\$29,920,120
Grants	2,873,217	3,062,806	2,260,998	2,473,505	9,673,426
Student Equity & Achievement Prg	6,909,649	6,901,172	7,239,033	7,397,863	11,160,217
Lottery	1,046,921	1,228,473	1,430,930	647,021	620,000
State Block Grants	432,138	103,172	6,811,579	1,487,047	4,339,383
Student Financial Aid Admin	917,839	860,080	956,227	1,000,730	1,085,812
Full-Time Faculty Hiring	0	0	0	0	0
Other State	227,597	174,917	104,903	539,543	14,250,535
Part-Time Faculty Compensation (Parity)	0	0	0	0	0
Part-Time Faculty Office Hours Reimb.	0	0	0	0	0
Part-Time Faculty Health Benefits Reimb	0	0	0	0	0
Regional Pass-through	38,949,557	18,255,674	34,777,271	28,052,396	64,764,444
Total State Other	<u>\$63,355,631</u>	<u>\$44,066,908</u>	<u>\$67,797,526</u>	<u>\$61,927,105</u>	<u>\$135,813,937</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$60,395
Intl/ACE/Cont Ed	69,155	6,072	45,525	70,650	134,015
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	957,973	963,372	991,219	677,696	495,000
Interest	777	29	23	6	0
Parking Fees & Fines	884,101	68,804	12,286	649,805	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	443,587	753,467
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>\$1,841,744</u>	<u>\$1,442,877</u>
Other:					
Inter/Intra-Fund Transfers	\$149,721	\$1,126,908	\$1,460,165	\$0	\$0
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>\$0</u>	<u>\$0</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>\$78,763,090</u></u>	<u><u>\$151,479,365</u></u>

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

	Tentative Budget 23/24
<u>Federal</u>	
Bi National Border Health Grants	\$1,100,620
Child Development (Childcare Food, Foster Care, Head Start)	1,216,379
Financial Aid Administrative Allowance	289,242
Perkins Vocational Technical Education Act (VTEA)	881,339
Temporary Assistance for Needy Families (TANF) Federal Portion	145,577
TRIO Educational Opportunity Centers Grant	232,050
Veterans Education & Resource Center	1,148,052
Workstudy	360,412
Other Federal Revenue	8,848,880
TOTAL FEDERAL	\$14,222,551
<u>State</u>	
Categoricals	
AB19 California College Promise	\$1,981,990
Basic Needs Centers & Support Staff	2,183,872
California Work Opportunities and Responsibility to Kids (CalWORKs)	2,694,724
Classified Professional Development Block Grant	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	1,201,052
Cooperative Agencies Resources for Education (CARE)	1,152,317
Disabled Students Programs & Services (DSPS)	3,978,611
Equitable Placement, Support & Completion	662,278
Extended Opportunities, Programs & Services (EOPS)	3,985,356
Financial Aid Administrative Allowance	1,085,812
Financial Aid Technology	174,532
Guided Pathways	1,073,975
Regional Equity & Recovery Partnerships (RERP)	65,661
Staff Development & Staff Diversity	313,438
Strong Workforce	4,285,043
Strong Workforce - Regional (pass-through)	20,147,104
Strong Workforce - Regional K-12 (pass-through)	18,293,734
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	11,160,217
Student Success Completion (formerly FT Stdt Success, CC Completion)	5,943,693
Temporary Assistance for Needy Families (TANF - 50% State portion)	145,577
Total State Categoricals	\$80,606,987
Grants	
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$2,071,468
Culturally Responsive Pedagogy & Practices; Innovative Best Practices	299,880
Enrollment Growth & Retention	202,415
Funds for Student Success-Middle College High School	19,889
Institutional Effectiveness Partnership Initiative	400,000
Learning-Aligned Employment Program	5,211,802
Math, Engineering & Science Achievement Program (MESA)	712,039
Regional Collaboration & Coordination (pass-through)	1,354,123
Regional K-16 Education Collaboratives (pass-through)	14,810,714
Rising Scholars	395,933
Zero Textbook Cost	360,000
Total State Grants	\$25,838,263
Other State Restricted Funds	
California Adult Education Program (Regional pass-through)	\$10,158,769
COVID-19 Recovery Block Grant (one-time)	8,868,629
Instructional Support Block Grant	4,339,383
Proposition 20- Restricted Lottery Funds	620,000
Student Retention & Enrollment Outreach (one-time)	2,391,857
Other State Revenue	2,990,049
Total Other	\$29,368,687
TOTAL STATE	\$135,813,937
<u>Local</u>	
Community Services	\$60,395
Intl/ACE/Cont Ed	134,015
Health Fees	495,000
Parking Fees & Fines	0
Other Miscellaneous Grants	753,467
TOTAL LOCAL	\$1,442,877
TOTAL RESTRICTED INCOME	\$151,479,365

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$23,190,450	\$21,979,560	\$22,011,529	\$22,266,752	\$27,304,491
12 Contract Adm, Counselors, Librarians	10,884,506	10,593,866	10,262,866	10,862,117	12,681,796
13 Hourly Teachers	20,178,692	17,707,488	18,565,497	18,105,536	20,223,213
14 Hourly Adm, Counselors, Librarians	3,049,132	2,766,888	3,389,180	3,320,372	5,753,241
Object Group 1000 Total	<u>\$57,302,780</u>	<u>\$53,047,802</u>	<u>\$54,229,072</u>	<u>\$54,554,777</u>	<u>\$65,962,741</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$26,095,979	\$25,776,677	\$25,534,181	\$25,709,191	\$32,108,951
22 Contract Instructional Aides	2,672,201	2,761,567	2,728,719	2,909,934	3,439,871
23 Hourly Non-Instructional	3,513,807	1,448,920	2,611,234	2,666,093	2,969,687
24 Hourly Instructional Aides	2,152,738	1,330,138	1,578,403	1,556,087	2,576,337
Object Group 2000 Total	<u>\$34,434,725</u>	<u>\$31,317,302</u>	<u>\$32,452,537</u>	<u>\$32,841,305</u>	<u>\$41,094,846</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$36,400,757	\$33,242,098	\$35,103,306	\$37,329,917	\$46,332,912
3x Early Retirement & Retiree Benefits	1,790,552	1,445,929	1,806,164	1,753,952	1,545,325
Object Group 3000 Total	<u>\$38,191,309</u>	<u>\$34,688,027</u>	<u>\$36,909,470</u>	<u>\$39,083,869</u>	<u>\$47,878,237</u>
SUPPLIES:					
4x Supplies Object Group 4000 Total	\$2,565,386	\$1,820,973	\$3,070,408	\$6,510,280	\$9,827,221
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$48,152,227	\$26,304,335	\$45,453,463	\$35,891,153	\$98,439,082
52 Travel and Mileage	876,096	96,762	491,638	604,917	1,243,876
53 Fees, Software, Memberships, Dues	1,349,269	1,545,532	1,669,348	2,306,359	4,308,229
54 Insurance	911,217	1,133,460	1,055,884	1,042,358	1,159,099
55 Utilities and Operations	3,597,727	3,174,485	4,093,968	5,984,980	2,505,567
56 Rents, Repairs & Maintenance	2,876,435	2,338,511	3,714,374	4,603,756	5,816,191
57 Audits, Interest, and Legals	1,090,151	425,140	631,632	877,896	351,269
58 Advertising, Postage & Other Operating	457,381	253,196	289,714	255,267	366,709
59 Other Holding	3	0	0	0	11,237,989
Object Group 5000 Total	<u>\$59,310,506</u>	<u>\$35,271,421</u>	<u>\$57,400,021</u>	<u>\$51,566,686</u>	<u>\$125,428,011</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$51,555	\$0	\$0	\$0	\$0
62 Building Alterations	8,692	0	118,797	5,278,026	400,000
63 Books	88,901	19,573	93,516	41,971	1,030,523
64 Equipment	1,396,389	2,093,455	6,230,006	7,646,586	11,382,069
Object Group 6000 Total	<u>\$1,545,537</u>	<u>\$2,113,028</u>	<u>\$6,442,319</u>	<u>\$12,966,583</u>	<u>\$12,812,592</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	8,024,312	5,694,100
75/76 Std Financial Aid & Othr Pymts to Stdts	4,852,661	5,787,437	5,823,433	7,645,998	16,222,625
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>\$15,670,310</u>	<u>\$21,916,725</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>\$213,193,810</u></u>	<u><u>\$324,920,373</u></u>

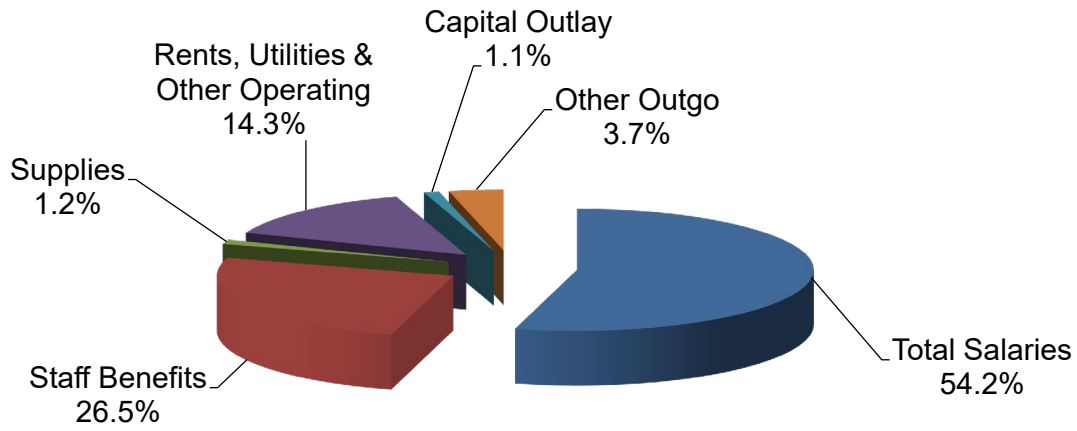
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$22,461,144	\$21,166,785	\$21,120,046	\$21,613,993	\$26,014,807
12 Contract Adm, Counselors, Librarians	8,339,421	7,664,845	7,013,721	7,751,835	9,400,669
13 Hourly Teachers	19,859,020	16,475,391	17,186,888	17,330,598	19,664,239
14 Hourly Adm, Counselors, Librarians	711,039	559,398	596,882	619,165	908,851
Object Group 1000 Total	<u>\$51,370,624</u>	<u>\$45,866,419</u>	<u>\$45,917,537</u>	<u>\$47,315,591</u>	<u>\$55,988,566</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$21,286,247	\$20,672,036	\$19,074,610	\$20,450,482	\$26,383,589
22 Contract Instructional Aides	2,305,009	2,184,789	2,157,751	2,334,822	2,731,690
23 Hourly Non-Instructional	1,549,787	366,920	951,116	1,315,825	960,760
24 Hourly Instructional Aides	1,002,415	207,677	235,014	326,909	349,059
Object Group 2000 Total	<u>\$26,143,458</u>	<u>\$23,431,422</u>	<u>\$22,418,491</u>	<u>\$24,428,038</u>	<u>\$30,425,098</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$30,957,895	\$27,934,162	\$28,512,722	\$31,452,557	\$39,128,133
3x Early Retirement & Retiree Benefits	1,790,552	1,445,929	1,806,164	1,753,952	1,545,325
Object Group 3000 Total	<u>\$32,748,447</u>	<u>\$29,380,091</u>	<u>\$30,318,886</u>	<u>\$33,206,509</u>	<u>\$40,673,458</u>
SUPPLIES:					
4x Supplies	\$526,193	\$466,940	\$928,429	\$1,859,040	\$1,871,787
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,468,493	\$1,952,779	\$2,303,022	\$3,005,504	\$4,025,402
52 Travel and Mileage	397,237	45,167	292,467	409,611	452,750
53 Fees, Software, Memberships, Dues	1,191,766	1,018,568	1,036,983	1,319,750	1,516,809
54 Insurance	822,921	1,039,576	968,590	966,031	1,019,798
55 Utilities and Operations	3,223,724	2,957,883	3,898,527	5,466,371	5,068,372
56 Rents, Repairs & Maintenance	2,817,542	2,307,045	3,406,076	4,351,495	4,702,886
57 Audits, Interest, and Legals	1,075,520	415,919	492,989	869,935	351,269
58 Advertising, Postage & Other Operating	429,845	202,152	187,545	79,403	177,044
59 Other Holding	0	0	0	0	5,480,920
Object Group 5000 Total	<u>\$13,427,048</u>	<u>\$9,939,089</u>	<u>\$12,586,199</u>	<u>\$16,468,100</u>	<u>\$22,795,250</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$51,555	\$0	\$0	\$0	\$0
62 Building Alterations	8,692	0	0	0	0
63 Books	35,875	19,573	1,762	5,879	0
64 Equipment	758,809	229,661	331,260	669,250	1,679,839
Object Group 6000 Total	<u>\$854,931</u>	<u>\$249,234</u>	<u>\$333,022</u>	<u>\$675,129</u>	<u>\$1,679,839</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	483,956	5,360,982	10,417,889	7,675,762	5,694,100
75/76 Std Financial Aid & Othr Pymts to Stdts	386,360	(11,357)	127,470	239,826	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>\$7,915,588</u>	<u>\$5,939,755</u>
Total Expenditures	<u>\$125,941,017</u>	<u>\$114,682,820</u>	<u>\$123,047,923</u>	<u>\$131,867,995</u>	<u>\$159,373,753</u>

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

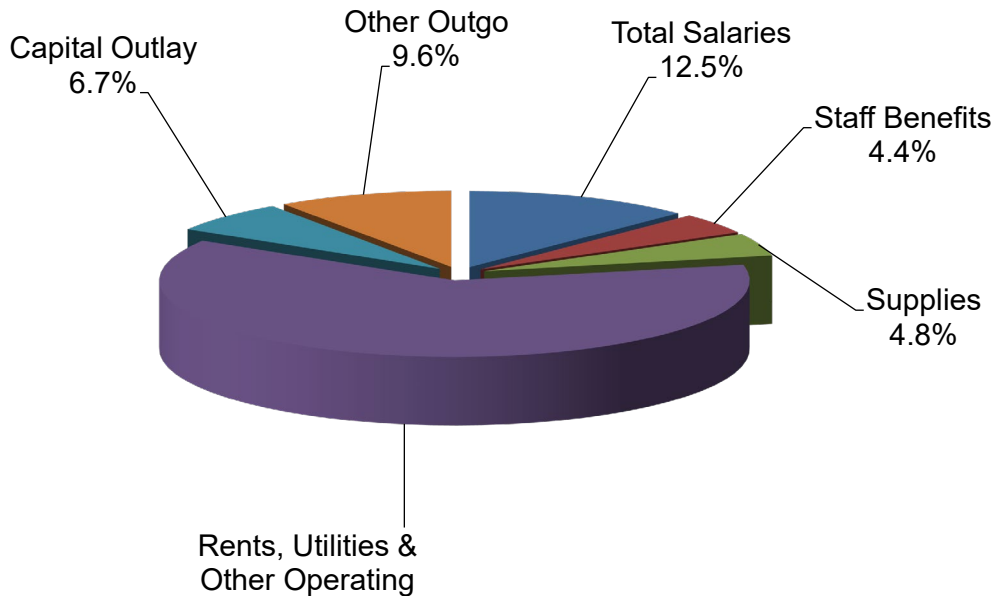
	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$729,306	\$812,775	\$891,483	\$652,759	\$1,289,684
12 Contract Adm, Counselors, Librarians	2,545,085	2,929,021	3,249,145	3,110,282	3,281,127
13 Hourly Teachers	319,672	1,232,097	1,378,609	774,938	558,974
14 Hourly Adm, Counselors, Librarians	2,338,093	2,207,490	2,792,298	2,701,207	4,844,390
Object Group 1000 Total	<u>\$5,932,156</u>	<u>\$7,181,383</u>	<u>\$8,311,535</u>	<u>\$7,239,186</u>	<u>\$9,974,175</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,809,732	\$5,104,641	\$6,459,571	\$5,258,709	\$5,725,362
22 Contract Instructional Aides	367,192	576,778	570,968	575,112	708,181
23 Hourly Non-Instructional	1,964,020	1,082,000	1,660,118	1,350,268	2,008,927
24 Hourly Instructional Aides	1,150,323	1,122,461	1,343,389	1,229,178	2,227,278
Object Group 2000 Total	<u>\$8,291,267</u>	<u>\$7,885,880</u>	<u>\$10,034,046</u>	<u>\$8,413,267</u>	<u>\$10,669,748</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,442,862	\$5,307,936	\$6,590,584	\$5,877,360	\$7,204,779
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>\$5,877,360</u>	<u>\$7,204,779</u>
SUPPLIES:					
4x Supplies	\$2,039,193	\$1,354,033	\$2,141,979	\$4,651,240	\$7,955,434
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$44,683,734	\$24,351,556	\$43,150,441	\$32,885,649	\$94,413,680
52 Travel and Mileage	478,859	51,595	199,171	195,306	791,126
53 Fees, Software, Memberships, Dues	157,503	526,964	632,365	986,609	2,791,420
54 Insurance	88,296	93,884	87,294	76,327	139,301
55 Utilities and Operations	374,003	216,602	195,441	518,609	(2,562,805)
56 Rents, Repairs & Maintenance	58,893	31,466	308,298	252,261	1,113,305
57 Audits, Interest, and Legals	14,631	9,221	138,643	7,961	0
58 Advertising, Postage & Other Operating	27,536	51,044	102,169	175,864	189,665
59 Other Holding	3	0	0	0	5,757,069
Object Group 5000 Total	<u>\$45,883,458</u>	<u>\$25,332,332</u>	<u>\$44,813,822</u>	<u>\$35,098,586</u>	<u>\$102,632,761</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	118,797	5,278,026	400,000
63 Books	53,026	0	91,754	36,092	1,030,523
64 Equipment	637,580	1,863,794	5,898,746	6,977,336	9,702,230
Object Group 6000 Total	<u>\$690,606</u>	<u>\$1,863,794</u>	<u>\$6,109,297</u>	<u>\$12,291,454</u>	<u>\$11,132,753</u>
OTHER OUTGO:					
71 Debt Service	\$188,853	\$4,561	\$0	\$0	\$0
73 Interfund Transfers	926,522	1,715,745	7,332,767	348,550	0
75/76 Std't Financial Aid & Othr Pymts to Std'ts	4,466,301	5,798,794	5,695,963	7,406,172	15,976,970
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>\$7,754,722</u>	<u>\$15,976,970</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>\$81,325,815</u></u>	<u><u>\$165,546,620</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation 79.74%

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	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$16,793,173	\$15,915,009	\$15,969,613	\$15,913,064	\$17,949,053
12 Contract Adm, Counselors, Librarians	5,918,726	5,895,318	5,893,871	6,132,869	7,162,273
13 Hourly Teachers	13,520,564	11,093,033	11,610,139	11,614,878	13,044,285
14 Hourly Adm, Counselors, Librarians	2,042,116	1,789,658	1,847,479	1,820,071	3,797,239
Object Group 1000 Total	<u>\$38,274,579</u>	<u>\$34,693,018</u>	<u>\$35,321,102</u>	<u>\$35,480,882</u>	<u>\$41,952,850</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$11,276,042	\$10,969,181	\$10,636,687	\$10,792,267	\$13,204,742
22 Contract Instructional Aides	1,707,898	1,632,729	1,583,115	1,645,287	1,846,637
23 Hourly Non-Instructional	2,164,015	827,947	1,448,415	1,457,788	1,841,964
24 Hourly Instructional Aides	1,455,689	917,452	963,056	998,846	1,642,156
Object Group 2000 Total	<u>\$16,603,644</u>	<u>\$14,347,309</u>	<u>\$14,631,273</u>	<u>\$14,894,188</u>	<u>\$18,535,499</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,732,615	\$19,134,510	\$20,068,969	\$21,199,210	\$25,605,554
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>\$21,349,210</u>	<u>\$25,755,554</u>
SUPPLIES:					
4x Supplies	\$1,224,307	\$749,685	\$1,201,580	\$2,252,002	\$4,767,217
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,733,873	\$3,904,240	\$3,748,247	\$5,322,354	\$10,445,363
52 Travel and Mileage	388,819	47,604	280,567	335,330	520,535
53 Fees, Software, Memberships, Dues	333,005	343,280	412,786	697,391	547,764
54 Insurance	119,638	124,104	115,274	103,730	132,052
55 Utilities and Operations	1,903,331	1,811,227	2,358,462	3,723,273	3,493,853
56 Rents, Repairs & Maintenance	616,911	360,065	695,878	1,682,655	851,978
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	70,474	77,891	79,309	152,070	154,727
59 Other Holding	0	0	0	0	11,168,718
Object Group 5000 Total	<u>\$7,166,051</u>	<u>\$6,668,411</u>	<u>\$7,690,523</u>	<u>\$12,016,803</u>	<u>\$27,314,990</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$46,719	\$0	\$0	\$0	\$0
62 Building Alterations	2,971	0	0	0	0
63 Books	35,828	0	41,927	5,879	930,523
64 Equipment	511,823	612,969	906,442	1,636,115	2,626,795
Object Group 6000 Total	<u>\$597,341</u>	<u>\$612,969</u>	<u>\$948,369</u>	<u>\$1,641,994</u>	<u>\$3,557,318</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	267,343	2,299,098	5,718,063	2,575,058	1,731,840
75/76 Std Financial Aid & Othr Pymts to Stdts	2,452,725	2,064,093	2,017,610	3,289,049	5,257,626
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,720,068</u>	<u>\$4,363,191</u>	<u>\$7,735,673</u>	<u>\$5,864,107</u>	<u>\$6,989,466</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>\$93,499,186</u></u>	<u><u>\$128,872,894</u></u>

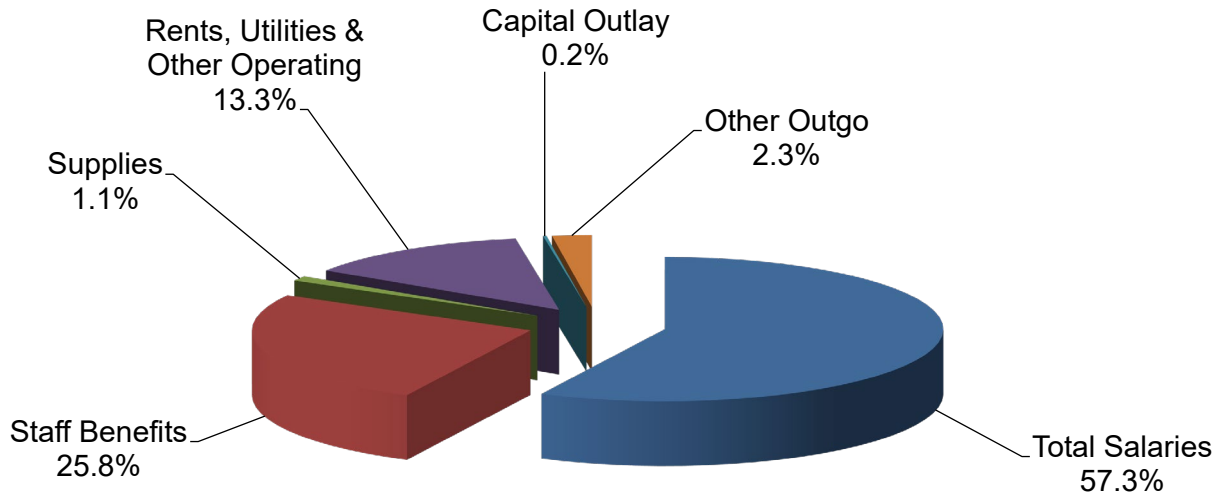
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$16,338,118	\$15,313,424	\$15,477,285	\$15,599,737	\$17,859,093
12 Contract Adm, Counselors, Librarians	4,518,854	4,164,036	4,105,906	4,304,284	5,179,387
13 Hourly Teachers	13,500,957	10,896,534	11,568,267	11,586,232	12,531,411
14 Hourly Adm, Counselors, Librarians	412,922	321,141	360,740	317,571	505,445
Object Group 1000 Total	<u>\$34,770,851</u>	<u>\$30,695,135</u>	<u>\$31,512,198</u>	<u>\$31,807,824</u>	<u>\$36,075,336</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,673,728	\$8,251,331	\$8,301,637	\$8,322,848	\$10,166,137
22 Contract Instructional Aides	1,461,346	1,334,390	1,300,019	1,348,011	1,535,195
23 Hourly Non-Instructional	958,385	175,212	546,356	682,875	614,032
24 Hourly Instructional Aides	793,148	131,012	106,948	185,588	126,297
Object Group 2000 Total	<u>\$11,886,607</u>	<u>\$9,891,945</u>	<u>\$10,254,960</u>	<u>\$10,539,322</u>	<u>\$12,441,661</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$18,097,817	\$16,087,516	\$17,199,594	\$18,228,808	\$21,686,332
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>\$18,378,808</u>	<u>\$21,836,332</u>
SUPPLIES:					
4x Supplies	\$96,107	\$233,642	\$516,925	\$1,107,587	\$920,188
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$457,839	\$282,862	\$425,099	\$576,833	\$1,431,248
52 Travel and Mileage	141,259	18,590	159,031	200,406	215,523
53 Fees, Software, Memberships, Dues	263,578	147,895	258,725	420,901	294,366
54 Insurance	59,819	62,052	57,637	51,865	70,000
55 Utilities and Operations	1,697,234	1,590,388	2,147,200	3,587,716	3,052,490
56 Rents, Repairs & Maintenance	605,963	354,729	682,739	1,570,912	680,570
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	46,054	71,081	59,244	45,933	52,812
59 Other Holding	0	0	0	0	5,480,920
Object Group 5000 Total	<u>\$3,271,746</u>	<u>\$2,527,597</u>	<u>\$3,789,675</u>	<u>\$6,454,566</u>	<u>\$11,277,929</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$46,719	\$0	\$0	\$0	\$0
62 Building Alterations	2,971	0	0	0	0
63 Books	(98)	0	1,927	5,879	0
64 Equipment	160,996	154,597	222,782	216,404	159,178
Object Group 6000 Total	<u>\$210,588</u>	<u>\$154,597</u>	<u>\$224,709</u>	<u>\$222,283</u>	<u>\$159,178</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	131,814	2,266,099	5,705,863	2,575,058	1,731,840
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>\$2,758,233</u>	<u>\$1,915,015</u>
Total Expenditures	<u><u>\$69,059,474</u></u>	<u><u>\$61,846,674</u></u>	<u><u>\$69,393,789</u></u>	<u><u>\$71,268,623</u></u>	<u><u>\$84,625,639</u></u>

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

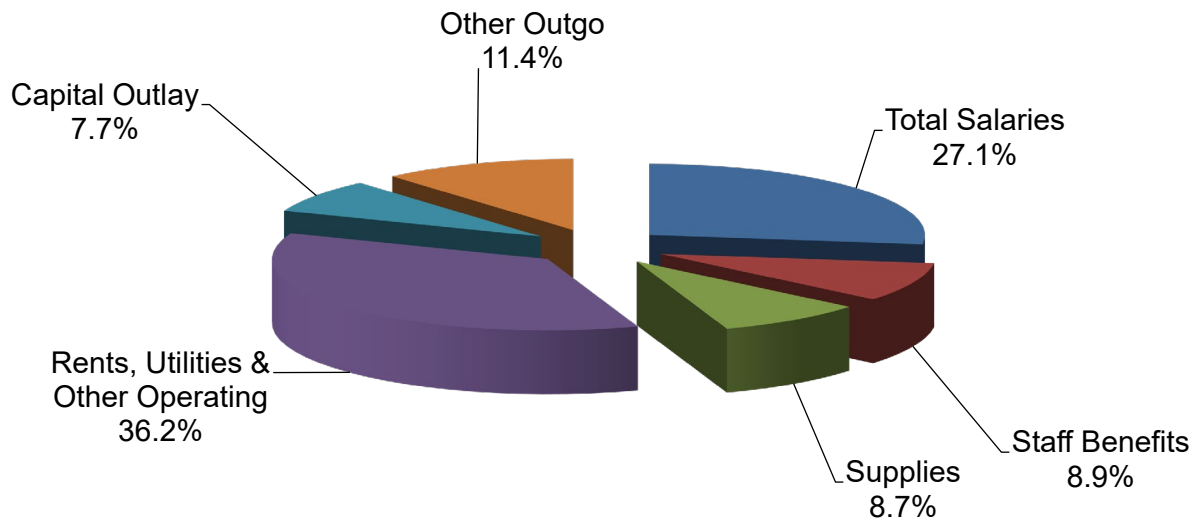
	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$455,055	\$601,585	\$492,328	\$313,327	\$89,960
12 Contract Adm, Counselors, Librarians	1,399,872	1,731,282	1,787,965	1,828,585	1,982,886
13 Hourly Teachers	19,607	196,499	41,872	28,646	512,874
14 Hourly Adm, Counselors, Librarians	1,629,194	1,468,517	1,486,739	1,502,500	3,291,794
Object Group 1000 Total	<u>\$3,503,728</u>	<u>\$3,997,883</u>	<u>\$3,808,904</u>	<u>\$3,673,058</u>	<u>\$5,877,514</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,602,314	\$2,717,850	\$2,335,050	\$2,469,419	\$3,038,605
22 Contract Instructional Aides	246,552	298,339	283,096	297,276	311,442
23 Hourly Non-Instructional	1,205,630	652,735	902,059	774,913	1,227,932
24 Hourly Instructional Aides	662,541	786,440	856,108	813,258	1,515,859
Object Group 2000 Total	<u>\$4,717,037</u>	<u>\$4,455,364</u>	<u>\$4,376,313</u>	<u>\$4,354,866</u>	<u>\$6,093,838</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,634,798	\$3,046,994	\$2,869,375	\$2,970,402	\$3,919,222
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>\$2,970,402</u>	<u>\$3,919,222</u>
SUPPLIES:					
4x Supplies	\$1,128,200	\$516,043	\$684,655	\$1,144,415	\$3,847,029
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,276,034	\$3,621,378	\$3,323,148	\$4,745,521	\$9,014,115
52 Travel and Mileage	247,560	29,014	121,536	134,924	305,012
53 Fees, Software, Memberships, Dues	69,427	195,385	154,061	276,490	253,398
54 Insurance	59,819	62,052	57,637	51,865	62,052
55 Utilities and Operations	206,097	220,839	211,262	135,557	441,363
56 Rents, Repairs & Maintenance	10,948	5,336	13,139	111,743	171,408
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	24,420	6,810	20,065	106,137	101,915
59 Other Holding	0	0	0	0	5,687,798
Object Group 5000 Total	<u>\$3,894,305</u>	<u>\$4,140,814</u>	<u>\$3,900,848</u>	<u>\$5,562,237</u>	<u>\$16,037,061</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	0	930,523
64 Equipment	350,827	458,372	683,660	1,419,711	2,467,617
Object Group 6000 Total	<u>\$386,753</u>	<u>\$458,372</u>	<u>\$723,660</u>	<u>\$1,419,711</u>	<u>\$3,398,140</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	135,529	32,999	12,200	0	0
75/76 Stdtd Financial Aid & Othr Pymts to Stdtd	2,126,443	2,077,950	1,891,745	3,105,874	5,074,451
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>\$3,105,874</u>	<u>\$5,074,451</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>\$22,230,563</u></u>	<u><u>\$44,247,255</u></u>

Grossmont - Unrestricted General Fund



Total Compensation 83.13%

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	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,397,277	\$6,064,551	\$5,810,534	\$6,119,968	\$7,322,636
12 Contract Adm, Counselors, Librarians	3,765,143	3,776,477	3,376,018	3,660,521	4,130,619
13 Hourly Teachers	6,652,427	5,769,695	5,683,077	5,757,652	6,374,364
14 Hourly Adm, Counselors, Librarians	965,367	902,215	1,310,428	1,123,783	1,852,086
Object Group 1000 Total	<u>\$17,780,214</u>	<u>\$16,512,938</u>	<u>\$16,180,057</u>	<u>\$16,661,924</u>	<u>\$19,679,705</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,641,281	\$6,319,155	\$5,510,721	\$6,384,813	\$7,961,703
22 Contract Instructional Aides	964,303	1,112,554	1,096,358	1,196,126	\$1,491,439
23 Hourly Non-Instructional	1,278,733	542,574	800,908	906,876	\$1,127,723
24 Hourly Instructional Aides	697,027	380,110	595,979	554,905	\$934,181
Object Group 2000 Total	<u>\$9,581,344</u>	<u>\$8,354,393</u>	<u>\$8,003,966</u>	<u>\$9,042,720</u>	<u>\$11,515,046</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,289,952	\$9,629,450	\$9,479,109	\$10,678,257	\$12,909,722
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>\$10,678,257</u>	<u>\$12,909,722</u>
SUPPLIES:					
4x Supplies	\$1,091,224	\$600,294	\$793,962	\$2,256,196	\$3,073,535
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,625,701	\$1,541,426	\$1,549,985	\$2,814,482	\$3,188,953
52 Travel and Mileage	310,822	33,659	157,291	197,253	\$487,943
53 Fees, Software, Memberships, Dues	176,540	214,215	213,298	290,404	\$434,281
54 Insurance	56,954	63,664	59,315	48,924	\$108,286
55 Utilities and Operations	1,342,924	1,202,027	1,611,060	1,803,280	\$1,933,240
56 Rents, Repairs & Maintenance	328,857	193,035	248,404	463,181	\$1,119,658
57 Audits, Interest, and Legals	0	0	0	0	\$0
58 Advertising, Postage & Other Operating	32,889	33,695	71,903	32,314	\$84,294
59 Other Holding	0	0	0	0	\$69,271
Object Group 5000 Total	<u>\$3,874,687</u>	<u>\$3,281,721</u>	<u>\$3,911,256</u>	<u>\$5,649,838</u>	<u>\$7,425,926</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,836	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	53,073	19,573	50,029	36,092	100,000
64 Equipment	622,933	391,298	1,131,570	993,619	2,285,896
Object Group 6000 Total	<u>\$680,842</u>	<u>\$410,871</u>	<u>\$1,181,599</u>	<u>\$1,029,711</u>	<u>\$2,385,896</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	263,840	1,623,599	3,505,009	2,794,573	3,755,243
75/76 Std't Financial Aid & Othr Pymts to Std'ts	1,416,044	1,557,024	1,521,019	2,971,281	5,992,780
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>\$5,765,854</u>	<u>\$9,748,023</u>
Total Expenditures	<u>\$45,091,938</u>	<u>\$41,976,790</u>	<u>\$44,575,977</u>	<u>\$51,084,500</u>	<u>\$66,737,853</u>

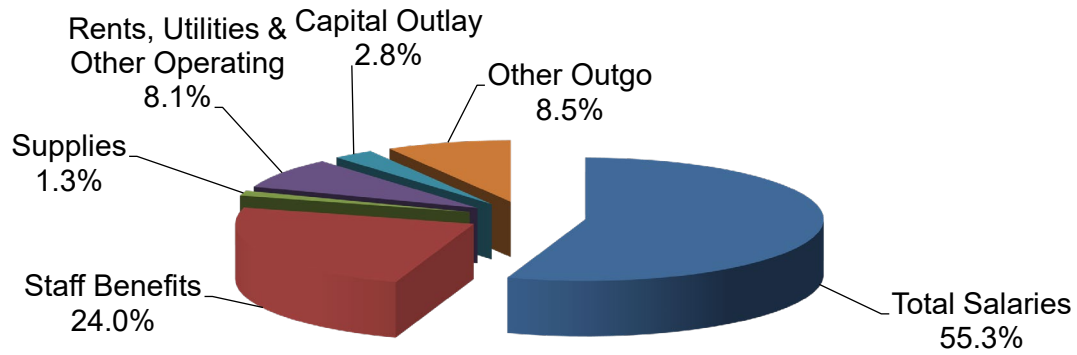
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,123,026	\$5,853,361	\$5,642,761	\$6,014,256	\$7,205,487
12 Contract Adm, Counselors, Librarians	2,619,930	2,585,938	2,163,099	2,498,320	2,832,378
13 Hourly Teachers	6,358,063	5,578,857	5,618,471	5,743,866	6,328,264
14 Hourly Adm, Counselors, Librarians	298,117	238,257	236,142	301,594	369,490
Object Group 1000 Total	<u>\$15,399,136</u>	<u>\$14,256,413</u>	<u>\$13,660,473</u>	<u>\$14,558,036</u>	<u>\$16,735,619</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,073,184	\$5,051,736	\$4,307,467	\$5,142,360	\$6,280,366
22 Contract Instructional Aides	843,663	850,399	857,732	986,811	1,094,700
23 Hourly Non-Instructional	535,488	187,201	274,956	362,671	346,728
24 Hourly Instructional Aides	209,245	76,665	128,066	141,321	222,762
Object Group 2000 Total	<u>\$6,661,580</u>	<u>\$6,166,001</u>	<u>\$5,568,221</u>	<u>\$6,633,163</u>	<u>\$7,944,556</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,571,796	\$8,002,224	\$7,768,850	\$9,031,711	\$10,705,607
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>\$9,031,711</u>	<u>\$10,705,607</u>
SUPPLIES:					
4x Supplies	\$239,310	\$169,739	\$268,180	\$509,084	\$596,277
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$205,779	\$228,160	\$89,820	\$233,537	\$540,977
52 Travel and Mileage	108,575	16,303	92,993	150,005	145,617
53 Fees, Software, Memberships, Dues	138,257	120,941	146,150	187,039	259,189
54 Insurance	28,477	31,832	29,658	24,462	31,037
55 Utilities and Operations	1,238,608	1,142,917	1,534,713	1,746,101	1,771,582
56 Rents, Repairs & Maintenance	281,788	175,258	218,635	425,863	811,676
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	32,245	25,305	31,038	2,587	56,544
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>\$2,769,594</u>	<u>\$3,616,622</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	389,285	1,242,734
Object Group 6000 Total	<u>\$513,833</u>	<u>\$55,267</u>	<u>\$102,369</u>	<u>\$389,285</u>	<u>\$1,242,734</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	1,623,599	3,505,009	2,794,573	3,755,243
75/76 Std't 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>\$2,850,453</u>	<u>\$3,811,123</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>\$36,741,326</u></u>	<u><u>\$44,652,538</u></u>

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

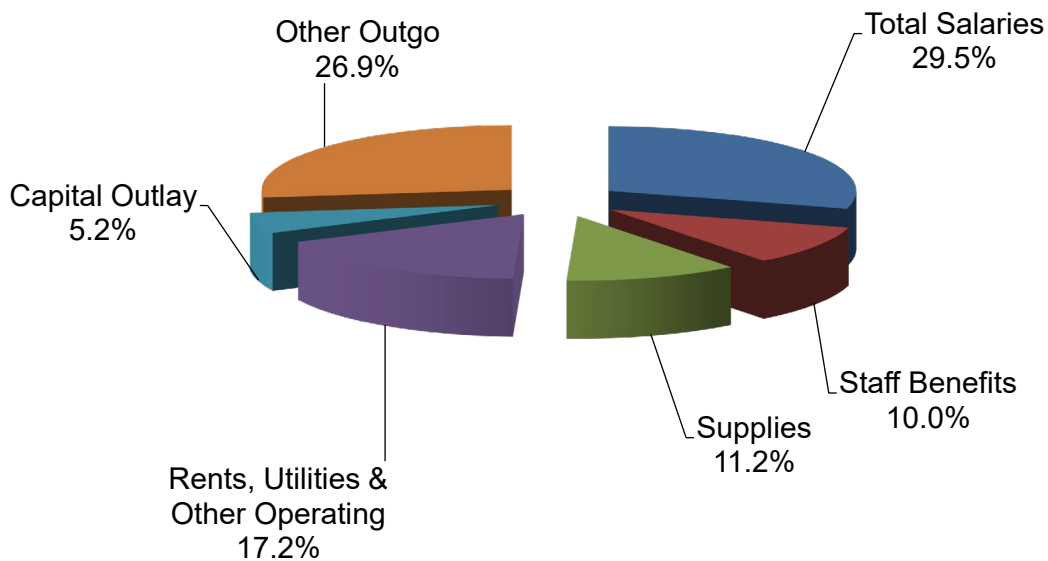
	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$274,251	\$211,190	\$167,773	\$105,712	\$117,149
12 Contract Adm, Counselors, Librarians	1,145,213	1,190,539	1,212,919	1,162,201	1,298,241
13 Hourly Teachers	294,364	190,838	64,606	13,786	46,100
14 Hourly Adm, Counselors, Librarians	667,250	663,958	1,074,286	822,189	1,482,596
Object Group 1000 Total	<u>\$2,381,078</u>	<u>\$2,256,525</u>	<u>\$2,519,584</u>	<u>\$2,103,888</u>	<u>\$2,944,086</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,568,097	\$1,267,419	\$1,203,254	\$1,242,453	\$1,681,337
22 Contract Instructional Aides	120,640	262,155	238,626	209,315	396,739
23 Hourly Non-Instructional	743,245	355,373	525,952	544,205	780,995
24 Hourly Instructional Aides	487,782	303,445	467,913	413,584	711,419
Object Group 2000 Total	<u>\$2,919,764</u>	<u>\$2,188,392</u>	<u>\$2,435,745</u>	<u>\$2,409,557</u>	<u>\$3,570,490</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,718,156	\$1,627,226	\$1,710,259	\$1,646,546	\$2,204,115
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>\$1,646,546</u>	<u>\$2,204,115</u>
SUPPLIES:					
4x Supplies	\$851,914	\$430,555	\$525,782	\$1,747,112	\$2,477,258
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,419,922	\$1,313,266	\$1,460,165	\$2,580,945	\$2,647,976
52 Travel and Mileage	202,247	17,356	64,298	47,248	342,326
53 Fees, Software, Memberships, Dues	38,283	93,274	67,148	103,365	175,092
54 Insurance	28,477	31,832	29,657	24,462	77,249
55 Utilities and Operations	104,316	59,110	76,347	57,179	161,658
56 Rents, Repairs & Maintenance	47,069	17,777	29,769	37,318	307,982
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	644	8,390	40,865	29,727	27,750
59 Other Holding	0	0	0	0	69,271
Object Group 5000 Total	<u>\$1,840,958</u>	<u>\$1,541,005</u>	<u>\$1,768,249</u>	<u>\$2,880,244</u>	<u>\$3,809,304</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	17,100	0	50,194	36,092	100,000
64 Equipment	149,909	355,604	1,029,036	604,334	1,043,162
Object Group 6000 Total	<u>\$167,009</u>	<u>\$355,604</u>	<u>\$1,079,230</u>	<u>\$640,426</u>	<u>\$1,143,162</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	2,915,401	5,936,900
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>\$2,915,401</u>	<u>\$5,936,900</u>
Total Expenditures	<u>\$11,439,595</u>	<u>\$9,956,331</u>	<u>\$11,560,513</u>	<u>\$14,343,174</u>	<u>\$22,085,315</u>

Cuyamaca - Unrestricted General Fund



Total Compensation 78.96%

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	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$19,888	\$26,825
12 Contract Adm, Counselors, Librarians	1,200,637	914,871	744,716	949,231	\$1,036,038
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	4,500	400	0	59,457	70,000
Object Group 1000 Total	<u>\$1,205,137</u>	<u>\$915,271</u>	<u>\$744,716</u>	<u>\$1,028,576</u>	<u>\$1,132,863</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,046,002	\$7,976,609	\$7,045,323	\$7,688,666	\$9,464,385
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	62,637	10,239	180,979	280,308	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>\$7,968,974</u>	<u>\$9,464,385</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,511,190	\$4,138,834	\$3,824,175	\$4,520,043	\$6,117,845
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>\$4,520,043</u>	<u>\$6,117,845</u>
SUPPLIES:					
4x Supplies	\$137,895	\$55,209	\$139,182	\$195,890	\$300,710
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$449,244	\$295,680	\$215,143	\$777,544	\$1,987,247
52 Travel and Mileage	107,332	8,725	47,854	65,332	\$72,110
53 Fees, Software, Memberships, Dues	23,662	15,495	27,778	147,920	\$334,009
54 Insurance	0	0	0	0	\$0
55 Utilities and Operations	105,896	109,155	118,803	14,450	\$121,000
56 Rents, Repairs & Maintenance	82,239	87,937	116,040	112,887	\$971,605
57 Audits, Interest, and Legals	143,473	90,445	84,000	116,017	\$21,269
58 Advertising, Postage & Other Operating	111,552	102,037	104,501	68,806	\$99,988
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>\$1,302,956</u>	<u>\$3,607,228</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	54,944	208,145
Object Group 6000 Total	<u>\$98,743</u>	<u>\$6,266</u>	<u>\$28,246</u>	<u>\$54,944</u>	<u>\$208,145</u>
OTHER OUTGO:					
71 Debt Service	\$188,853	\$4,561	\$0	\$0	\$0
73 Interfund Transfers	0	1,264,267	1,000,000	2,099,114	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$188,853</u>	<u>\$1,268,828</u>	<u>\$1,000,000</u>	<u>\$2,099,114</u>	<u>\$0</u>
Total Expenditures	<u>\$15,298,011</u>	<u>\$15,080,730</u>	<u>\$13,676,740</u>	<u>\$17,170,497</u>	<u>\$20,831,176</u>

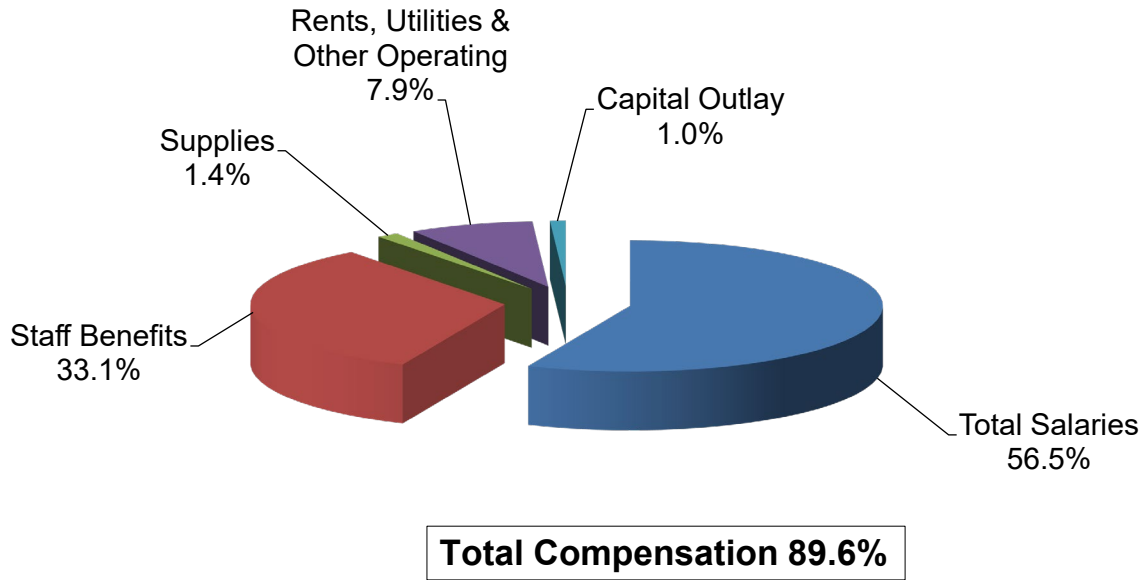
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,200,637	914,871	744,716	949,231	1,036,038
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>\$949,231</u>	<u>\$1,036,038</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,491,169	\$7,368,969	\$6,464,106	\$6,948,274	\$8,674,978
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	47,492	4,507	129,804	270,279	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>\$7,218,553</u>	<u>\$8,674,978</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,264,091	\$3,844,422	\$3,543,153	\$4,137,520	\$5,676,605
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>\$4,137,520</u>	<u>\$5,676,605</u>
SUPPLIES:					
4x Supplies	\$134,051	\$45,419	\$94,561	\$153,790	\$243,710
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$414,344	\$234,703	\$173,982	\$404,559	\$342,327
52 Travel and Mileage	102,458	8,725	34,606	53,023	68,110
53 Fees, Software, Memberships, Dues	18,162	13,355	24,236	50,861	299,009
54 Insurance	0	0	0	0	0
55 Utilities and Operations	105,896	104,115	118,303	14,450	121,000
56 Rents, Repairs & Maintenance	82,239	87,937	116,040	108,714	460,663
57 Audits, Interest, and Legals	128,842	90,445	84,000	116,017	21,269
58 Advertising, Postage & Other Operating	109,555	67,540	65,406	28,806	49,988
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>\$776,430</u>	<u>\$1,362,366</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	15,859	179,405
Object Group 6000 Total	<u>\$97,126</u>	<u>\$4,991</u>	<u>\$9,460</u>	<u>\$15,859</u>	<u>\$179,405</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	1,264,267	1,000,000	2,099,114	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$1,264,267</u>	<u>\$1,000,000</u>	<u>\$2,099,114</u>	<u>\$0</u>
Total Expenditures	<u>\$14,220,218</u>	<u>\$14,054,266</u>	<u>\$12,602,373</u>	<u>\$15,350,497</u>	<u>\$17,173,102</u>

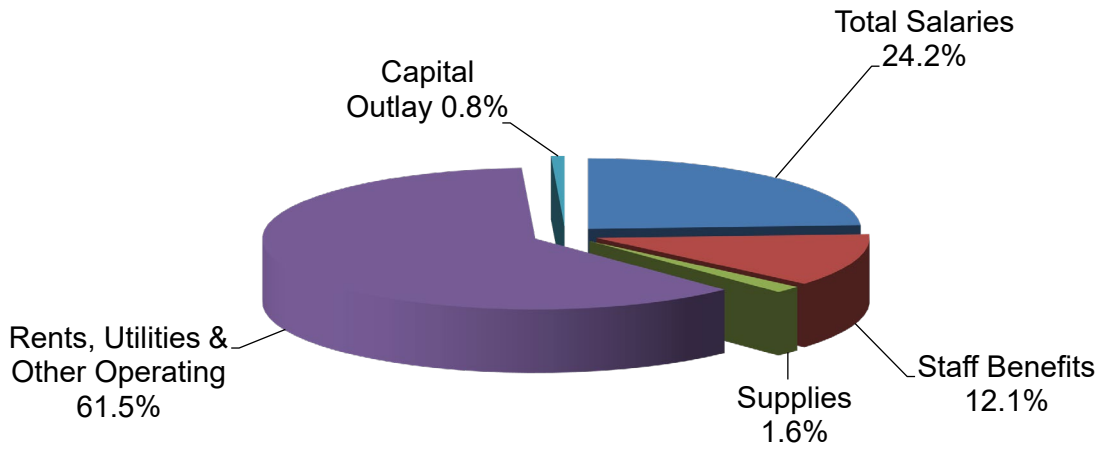
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$19,888	\$26,825
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	4,500	400	0	59,457	70,000
Object Group 1000 Total	<u>\$4,500</u>	<u>\$400</u>	<u>\$0</u>	<u>\$79,345</u>	<u>\$96,825</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$554,833	\$607,640	\$581,217	\$740,392	\$789,407
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	15,145	5,732	51,175	10,029	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>\$750,421</u>	<u>\$789,407</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$247,099	\$294,412	\$281,022	\$382,523	\$441,240
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>\$382,523</u>	<u>\$441,240</u>
SUPPLIES:					
4x Supplies	\$3,844	\$9,790	\$44,621	\$42,100	\$57,000
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$34,900	\$60,977	\$41,161	\$372,985	\$1,644,920
52 Travel and Mileage	4,874	0	13,248	12,309	\$4,000
53 Fees, Software, Memberships, Dues	5,500	2,140	3,542	97,059	\$35,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	5,040	500	0	0
56 Rents, Repairs & Maintenance	0	0	0	4,173	510,942
57 Audits, Interest, and Legals	14,631	0	0	0	0
58 Advertising, Postage & Other Operating	1,997	34,497	39,095	40,000	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>\$526,526</u>	<u>\$2,244,862</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	39,085	28,740
Object Group 6000 Total	<u>\$1,617</u>	<u>\$1,275</u>	<u>\$18,786</u>	<u>\$39,085</u>	<u>\$28,740</u>
OTHER OUTGO:					
71 Debt Service	\$188,853	\$4,561	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$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>\$1,820,000</u>	<u>\$3,658,074</u>

District Services - Unrestricted General Fund



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	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$231,382	\$213,832	\$2,005,977
12 Contract Adm, Counselors, Librarians	0	7,200	248,261	119,496	352,866
13 Hourly Teachers	5,701	844,760	1,272,281	733,006	804,564
14 Hourly Adm, Counselors, Librarians	37,149	74,615	231,273	317,061	33,916
Object Group 1000 Total	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,983,197</u>	<u>\$1,383,395</u>	<u>\$3,197,323</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$132,654	\$511,732	\$2,341,450	\$843,445	\$1,478,121
22 Contract Instructional Aides	0	16,284	49,246	68,521	101,795
23 Hourly Non-Instructional	8,422	68,160	180,932	21,121	0
24 Hourly Instructional Aides	0	32,576	19,368	2,336	0
Object Group 2000 Total	<u>\$141,076</u>	<u>\$628,752</u>	<u>\$2,590,996</u>	<u>\$935,423</u>	<u>\$1,579,916</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$867,000	\$339,304	\$1,731,053	\$932,407	\$1,699,791
3x Early Retirement & Retiree Benefits	1,384,965	1,435,429	1,742,164	1,603,952	1,395,325
Object Group 3000 Total	<u>\$2,251,965</u>	<u>\$1,774,733</u>	<u>\$3,473,217</u>	<u>\$2,536,359</u>	<u>\$3,095,116</u>
SUPPLIES:					
4x Supplies	\$111,960	\$415,785	\$935,684	\$1,806,192	\$1,685,759
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$42,343,409	\$20,562,989	\$39,940,088	\$26,976,773	\$82,817,519
52 Travel and Mileage	69,123	6,774	5,926	7,002	163,288
53 Fees, Software, Memberships, Dues	816,062	972,542	1,015,486	1,170,644	2,992,175
54 Insurance	734,625	945,692	881,295	889,704	918,761
55 Utilities and Operations	245,576	52,076	5,643	443,977	(3,042,526)
56 Rents, Repairs & Maintenance	1,848,428	1,697,474	2,654,052	2,345,033	2,872,950
57 Audits, Interest, and Legals	946,678	334,695	547,632	761,879	330,000
58 Advertising, Postage & Other Operating	242,466	39,573	34,001	2,077	27,700
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>\$32,597,089</u>	<u>\$87,079,867</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	118,797	5,278,026	400,000
63 Books	0	0	1,560	0	0
64 Equipment	168,611	1,082,922	4,163,748	4,961,908	6,261,233
Object Group 6000 Total	<u>\$168,611</u>	<u>\$1,082,922</u>	<u>\$4,284,105</u>	<u>\$10,239,934</u>	<u>\$6,661,233</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	879,295	1,889,763	7,527,584	555,567	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	983,892	2,166,320	2,284,804	1,385,668	4,972,219
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>\$1,941,235</u>	<u>\$5,179,236</u>
Total Expenditures	<u>\$51,826,019</u>	<u>\$33,496,665</u>	<u>\$68,163,710</u>	<u>\$51,439,627</u>	<u>\$108,478,450</u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$950,227
12 Contract Adm, Counselors, Librarians	0	0	0	0	352,866
13 Hourly Teachers	0	0	150	500	804,564
14 Hourly Adm, Counselors, Librarians	0	0	0	0	33,916
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$150</u>	<u>\$500</u>	<u>\$2,141,573</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$48,166	\$0	\$1,400	\$34,850	\$991,832
22 Contract Instructional Aides	0	0	0	0	101,795
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>\$34,850</u>	<u>\$1,093,627</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$24,191	\$0	\$1,125	\$20,518	\$886,600
3x Early Retirement & Retiree Benefits	1,384,965	1,435,429	1,742,164	1,603,952	1,395,325
Object Group 3000 Total	<u>\$1,409,156</u>	<u>\$1,435,429</u>	<u>\$1,743,289</u>	<u>\$1,624,470</u>	<u>\$2,281,925</u>
SUPPLIES:					
4x Supplies	\$56,725	\$18,140	\$48,673	\$88,579	\$101,612
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,390,531	\$1,207,054	\$1,614,021	\$1,790,575	\$1,710,850
52 Travel and Mileage	44,945	1,549	5,837	2,677	20,000
53 Fees, Software, Memberships, Dues	771,769	736,377	607,872	660,949	656,500
54 Insurance	734,625	945,692	881,295	889,704	918,761
55 Utilities and Operations	181,986	120,463	98,311	118,104	123,300
56 Rents, Repairs & Maintenance	1,847,552	1,689,121	2,388,662	2,246,006	2,749,977
57 Audits, Interest, and Legals	946,678	325,474	408,989	723,918	280,000
58 Advertising, Postage & Other Operating	241,991	38,226	31,857	2,077	14,700
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$7,160,077</u>	<u>\$5,063,956</u>	<u>\$6,036,844</u>	<u>\$6,434,010</u>	<u>\$6,474,088</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)	47,702	88,522
Object Group 6000 Total	<u>\$33,384</u>	<u>\$34,379</u>	<u>(\$3,516)</u>	<u>\$47,702</u>	<u>\$88,522</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	771	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>\$207,788</u>	<u>\$213,617</u>
Total Expenditures	<u>\$9,008,982</u>	<u>\$6,761,421</u>	<u>\$8,036,107</u>	<u>\$8,437,899</u>	<u>\$12,394,964</u>
Total Expenditures - PC (pg 29)	<u>0</u>	<u>0</u>	<u>190</u>	<u>69,650</u>	<u>527,510</u>
Grand Total Districtwide Unrestricted	<u><u>\$9,008,982</u></u>	<u><u>\$6,761,421</u></u>	<u><u>\$8,036,297</u></u>	<u><u>\$8,507,549</u></u>	<u><u>\$12,922,474</u></u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
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	\$2,150	\$270,276
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	\$2,150	\$270,276
STAFF BENEFITS:					
31-39 Active Employee Benefits			\$0	\$34,000	\$172,989
3x Early Retirement & Retiree Benefits			0	0	0
Object Group 3000 Total			\$0	\$34,000	\$172,989
SUPPLIES:					
4x Supplies			\$90	\$0	\$10,000
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services			\$100	\$0	\$0
52 Travel and Mileage			0	3,500	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			0	30,000	50,000
58 Advertising, Postage & Other Operating			0	0	3,000
59 Other Holding			0	0	0
Object Group 5000 Total			\$100	\$33,500	\$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			\$190	\$69,650	\$527,510

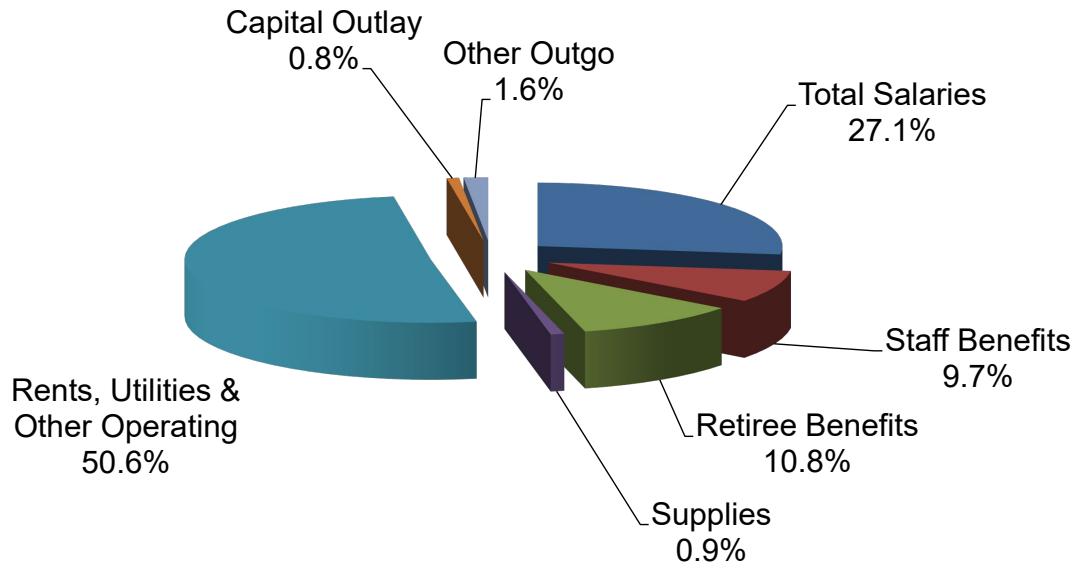
21/22 Initial Year

* - Pending negotiation and Governing Board approval

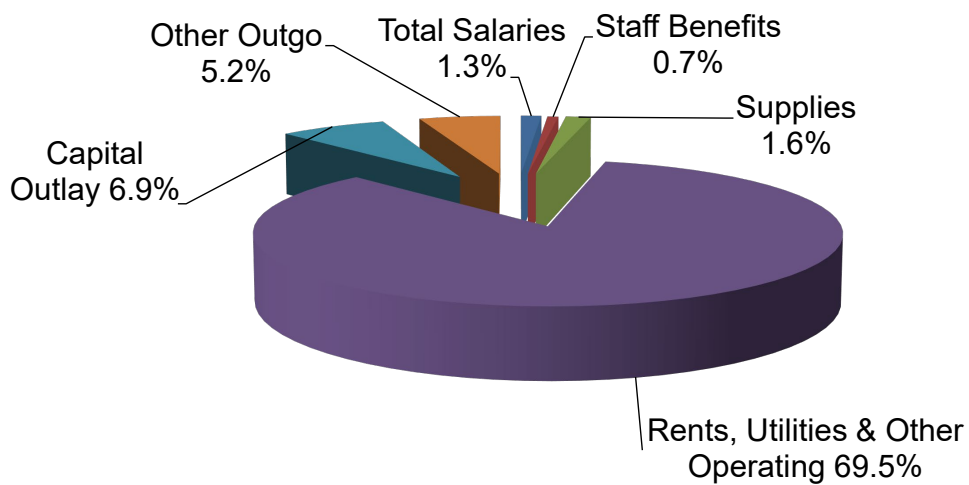
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$231,382	\$213,832	\$1,055,750
12 Contract Adm, Counselors, Librarians	0	7,200	248,261	119,496	
13 Hourly Teachers	5,701	844,760	1,272,131	732,506	
14 Hourly Adm, Counselors, Librarians	37,149	74,615	231,273	317,061	
Object Group 1000 Total	<u>\$42,850</u>	<u>\$926,575</u>	<u>\$1,983,047</u>	<u>\$1,382,895</u>	<u>\$1,055,750</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$84,488	\$511,732	\$2,340,050	\$806,445	\$216,013
22 Contract Instructional Aides	0	16,284	49,246	68,521	
23 Hourly Non-Instructional	0	68,160	180,932	21,121	
24 Hourly Instructional Aides	0	32,576	19,368	2,336	
Object Group 2000 Total	<u>\$84,488</u>	<u>\$628,752</u>	<u>\$2,589,596</u>	<u>\$898,423</u>	<u>\$216,013</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$842,809	\$339,304	\$1,729,928	\$877,889	\$640,202
3x Early Retirement & Retiree Benefits	0	0	0	0	
Object Group 3000 Total	<u>\$842,809</u>	<u>\$339,304</u>	<u>\$1,729,928</u>	<u>\$877,889</u>	<u>\$640,202</u>
SUPPLIES:					
4x Supplies	\$55,235	\$397,645	\$886,921	\$1,717,613	\$1,574,147
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$39,952,878	\$19,355,935	\$38,325,967	\$25,186,198	\$81,106,669
52 Travel and Mileage	24,178	5,225	89	825	139,788
53 Fees, Software, Memberships, Dues	44,293	236,165	407,614	509,695	2,327,930
54 Insurance	0	0	0	0	0
55 Utilities and Operations	63,590	(68,387)	(92,668)	325,873	(3,165,826)
56 Rents, Repairs & Maintenance	876	8,353	265,390	99,027	122,973
57 Audits, Interest, and Legals	0	9,221	138,643	7,961	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>\$26,129,579</u>	<u>\$80,541,534</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	118,797	5,278,026	400,000
63 Books	0	0	1,560	0	0
64 Equipment	135,227	1,048,543	4,167,264	4,914,206	6,162,711
Object Group 6000 Total	<u>\$135,227</u>	<u>\$1,048,543</u>	<u>\$4,287,621</u>	<u>\$10,192,232</u>	<u>\$6,562,711</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	590,993	1,682,746	7,320,567	348,550	0
75/76 Std Financial Aid & Othr Pymts to Std	979,142	2,163,820	2,282,554	1,384,897	4,965,619
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>\$1,733,447</u>	<u>\$4,965,619</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>\$42,932,078</u></u>	<u><u>\$95,555,976</u></u>

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund



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Tentative Budget
Supplemental Funds

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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Projected	Tentative
	19/20	20/21	21/22	Actual	Budget
	19/20	20/21	21/22	22/23	23/24
Grossmont College					
Commission Distributions	\$101,289	\$35,009	\$0	\$19,457	\$40,000
Interest Income	501	196	144	150	190
Interfund Transfers	0	94,806	115,547	0	0
Total	\$101,790	\$130,011	\$115,691	\$19,607	\$40,190
Cuyamaca College					
Commission Distributions	\$41,437	\$14,300	\$0	\$8,818	\$18,000
Interest Income	19	5	7	5	0
Interfund Transfers	0	38,780	47,264	0	0
Total	\$41,456	\$53,085	\$47,271	\$8,823	\$18,000
Other Commission Distributions					
District Services Allocation	\$12,411	\$4,288	\$0	\$5,000	\$10,000
Interfund Transfers	0	11,616	14,157	0	0
Total	\$12,411	\$15,904	\$14,157	\$5,000	\$10,000
 Total Revenue	 \$155,657	 \$199,000	 \$177,119	 \$33,430	 \$68,190

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$913,291	\$963,196	\$1,092,769	\$1,138,376	\$1,105,583
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>\$1,138,376</u>	<u>\$1,105,583</u>
 Plus Current Year Income					
Commissions Revenue	\$155,137	\$53,597	\$0	\$33,275	\$68,000
Other Local Revenue	520	201	151	155	190
Interfund Transfers	0	145,202	176,968	0	0
Total Revenues	<u>\$155,657</u>	<u>\$199,000</u>	<u>\$177,119</u>	<u>\$33,430</u>	<u>\$68,190</u>
 Total Funds Available	<u>\$1,068,948</u>	<u>\$1,162,196</u>	<u>\$1,269,888</u>	<u>\$1,171,806</u>	<u>\$1,173,773</u>
 Less Current Year Expenditures					
Grossmont College	\$45,446	\$23,878	\$68,958	\$0	\$115,796
Cuyamaca College	40,306	25,549	42,554	51,223	32,240
District Services	20,000	20,000	20,000	15,000	15,753
Total Expenditures	<u>\$105,752</u>	<u>\$69,427</u>	<u>\$131,512</u>	<u>\$66,223</u>	<u>\$163,789</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>\$1,105,583</u></u>	<u><u>\$1,009,984</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	\$1,085,590	\$14,240	\$5,753	\$1,105,583
Plus Revenue	40,190	18,000	10,000	68,190
Total Funds Available	<u>\$1,125,780</u>	<u>\$32,240</u>	<u>\$15,753</u>	<u>\$1,173,773</u>
Less: Expenditures	115,796	32,240	15,753	163,789
Ending Balance	<u><u>\$1,009,984</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,009,984</u></u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$131,801	\$92,242	\$124,095	\$138,195	\$165,902
Prior Year Adjustments	N/A	N/A	N/A	0	0
Adjusted Beginning Balance	<u>\$131,801</u>	<u>\$92,242</u>	<u>\$124,095</u>	<u>\$138,195</u>	<u>\$165,902</u>
 Plus Current Year Income					
Tuition Fees	\$4,505	\$6,153	\$14,100	\$27,707	\$12,000
Interest	0	0	0	0	0
Interfund Transfers	0	25,700	0	0	0
Total Revenues	<u>\$4,505</u>	<u>\$31,853</u>	<u>\$14,100</u>	<u>\$27,707</u>	<u>\$12,000</u>
 Total Funds Available	<u>\$136,306</u>	<u>\$124,095</u>	<u>\$138,195</u>	<u>\$165,902</u>	<u>\$177,902</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$44,064	\$0	\$0	\$0	\$96,242
Supplies & Materials	0	0	0	0	0
Other Operating	0	0	0	0	81,660
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>\$44,064</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$177,902</u>
 Total Ending Balance	<u><u>\$92,242</u></u>	<u><u>\$124,095</u></u>	<u><u>\$138,195</u></u>	<u><u>\$165,902</u></u>	<u><u>\$0</u></u>

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

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$120,028	\$120,425	\$332,291	\$572,232	\$601,002
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>\$572,232</u>	<u>\$601,002</u>
 Plus Current Year Income					
Tuition Fees	\$191,765	\$100,264	\$154,595	\$68,447	\$150,000
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>\$68,447</u>	<u>\$150,000</u>
 Total Funds Available	<u>\$311,793</u>	<u>\$513,893</u>	<u>\$607,035</u>	<u>\$640,679</u>	<u>\$751,002</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$183,195	\$157,694	\$32,764	\$24,677	\$736,002
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
Std't Fincl Aid & Other Pymts to Std'ts	0	325	0	0	0
Total Expenditures	<u>\$191,368</u>	<u>\$181,602</u>	<u>\$34,803</u>	<u>\$39,677</u>	<u>\$751,002</u>
 Total Ending Balance	<u><u>\$120,425</u></u>	<u><u>\$332,291</u></u>	<u><u>\$572,232</u></u>	<u><u>\$601,002</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	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE					
ASGC	\$354,085	\$376,325	\$381,992	\$431,023	\$423,033
Clubs & Organizations	96,100	93,704	85,878	87,428	85,646
Transfer in from ASGC, Inc.	0	0	0	0	0
Adjusted Beginning Balance	<u>\$450,185</u>	<u>\$470,029</u>	<u>\$467,870</u>	<u>\$518,451</u>	<u>\$508,679</u>
 Plus Current year Income					
Sales	\$131,708	\$1,534	\$19,908	\$50,321	\$10,000
Student Activities Card Sales	11,118	0	0	5,843	0
Operational Allocation from GC	20,000	20,000	60,000	0	20,000
Activity Revenue	17,188	5,594	6,366	4,641	0
Contributions/Donations	200	115	0	0	10,000
Interest	0	1,119	847	649	0
Other Local Revenue	6,727	0	40	1,277	0
Total Revenues	<u>\$186,941</u>	<u>\$28,362</u>	<u>\$87,161</u>	<u>\$62,731</u>	<u>\$40,000</u>
 Total Funds Available	<u>\$637,126</u>	<u>\$498,391</u>	<u>\$555,031</u>	<u>\$581,182</u>	<u>\$548,679</u>
 Less Current Year Expenditures					
Hourly Salaries & Benefits	\$4,375	\$9,402	\$9,224	\$4,694	\$10,000
Supplies	149,103	3,217	20,677	60,184	20,000
Travel & Conferences	1,218	0	5,347	0	0
Assoc Student Activity Expense	3,756	15,452	837	7,625	0
Student Benefit Services	5,425	2,450	20	0	0
Operational Expense	3,220	0	475	0	10,000
AS Club/Trust Expense	0	0	0	0	96,162
Total Expenditures	<u>\$167,097</u>	<u>\$30,521</u>	<u>\$36,580</u>	<u>\$72,503</u>	<u>\$136,162</u>
 Total Ending Balance	<u><u>\$470,029</u></u>	<u><u>\$467,870</u></u>	<u><u>\$518,451</u></u>	<u><u>\$508,679</u></u>	<u><u>\$412,517</u></u>

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

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE					
ASCC	\$26,757	\$31,547	\$39,243	\$30,699	\$56,916
Clubs & Organizations	61,504	61,697	69,187	94,469	94,001
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$88,261	\$93,244	\$108,430	\$125,168	\$150,917
Plus Current year Income					
Sales	\$19,671	\$0	\$1,528	\$5,089	\$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	407	932
Inter-fund Transfers In	0	0	0	0	0
Club Deposits	27,545	22,110	24,225	16,632	15,600
Total Revenues	\$60,641	\$32,110	\$38,788	\$32,128	\$26,532
Total Funds Available	\$148,902	\$125,354	\$147,218	\$157,296	\$177,449
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	6,174	33,899
Operational Expense	10,601	2,585	425	205	97,418
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	\$6,379	\$131,317
Total Ending Balance	\$93,244	\$108,430	\$125,168	\$150,917	\$46,132

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	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$126,112	\$134,555	\$206,581	\$274,282	\$326,194
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$126,112</u>	<u>\$134,555</u>	<u>\$206,581</u>	<u>\$274,282</u>	<u>\$326,194</u>
Plus Current Year Income					
Mandatory Construction Fee	\$64,581	\$72,094	\$67,319	\$54,762	\$60,000
Interest	1,265	505	382	584	500
Total Revenues	<u>\$65,846</u>	<u>\$72,599</u>	<u>\$67,701</u>	<u>\$55,346</u>	<u>\$60,500</u>
Total Funds Available	<u>\$191,958</u>	<u>\$207,154</u>	<u>\$274,282</u>	<u>\$329,628</u>	<u>\$386,694</u>
Less Current Year Expenditures					
Supplies & Materials	\$53,043	\$0	\$0	\$0	\$158,484
Contract Services	1,980	573	0	3,434	110,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	0	0	118,210
Legal Advertising	0	0	0	0	0
Capital Outlay	2,380	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	<u>\$57,403</u>	<u>\$573</u>	<u>\$0</u>	<u>\$3,434</u>	<u>\$386,694</u>
Total Ending Balance	<u><u>\$134,555</u></u>	<u><u>\$206,581</u></u>	<u><u>\$274,282</u></u>	<u><u>\$326,194</u></u>	<u><u>\$0</u></u>

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	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$242,732	\$268,713	\$298,213	\$327,584	\$358,621
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$242,732	\$268,713	\$298,213	\$327,584	\$358,621
Plus Current Year Income					
Student Representation Fees	\$28,587	\$29,474	\$29,483	\$48,000	\$20,000
Interest	48	26	28	27	25
Total Revenues	\$28,635	\$29,500	\$29,511	\$48,027	\$20,025
Total Funds Available	\$271,367	\$298,213	\$327,724	\$375,611	\$378,646
Less Current Year Expenditures					
Supplies	\$2,214	\$0	\$0	\$0	\$20,000
Contract & Miscellaneous Services	0	0	0	0	0
Travel & Conferences	440	0	140	16,990	0
Transportation	0	0	0	0	5,000
Computer Equipment	0	0	0	0	15,000
Rentals & Leases	0	0	0	0	0
Total Expenditures	\$2,654	\$0	\$140	\$16,990	\$40,000
Total Ending Balance	\$268,713	\$298,213	\$327,584	\$358,621	\$338,646

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	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$104,434	\$119,475	\$136,598	\$152,366	\$173,012
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$104,434	\$119,475	\$136,598	\$152,366	\$173,012
Plus Current Year Income					
Student Representation Fees	\$15,209	\$17,212	\$17,514	\$29,745	\$30,000
Interest	21	11	12	12	12
Total Revenues	\$15,230	\$17,223	\$17,526	\$29,757	\$30,012
Total Funds Available	\$119,664	\$136,698	\$154,124	\$182,123	\$203,024
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$0	\$1,696	\$3,723	\$0
Supplies	189	0	0	0	75,529
Contract & Miscellaneous Services	0	100	62	2,125	0
Travel & Conferences	0	0	0	3,263	0
Mileage	0	0	0	0	0
Total Expenditures	\$189	\$100	\$1,758	\$9,111	\$75,529
Total Ending Balance	\$119,475	\$136,598	\$152,366	\$173,012	\$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	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$10,241,863	\$11,067,793	\$12,105,139	\$10,588,320	\$10,984,283
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	\$10,588,320	\$10,984,283
Plus Current Year Income					
Interest Income/Earnings	\$624,653	\$1,612,757	(\$1,481,486)	\$365,721	\$365,721
Funding for Current Employees (a)	1,261,944	612,187	1,211,168	1,149,738	1,431,146
Funding for Prior Liability (b)	324,298	0	0	0	0
Total Revenues	\$2,210,895	\$2,224,944	(\$270,318)	\$1,515,459	\$1,796,867
Total Funds Available	\$12,452,758	\$13,292,737	\$11,834,821	\$12,103,779	\$12,781,150
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$1,384,965	\$1,187,598	\$1,246,501	\$1,119,496	\$899,663
Total Expenditures	\$1,384,965	\$1,187,598	\$1,246,501	\$1,119,496	\$899,663
Total Ending Balance	\$11,067,793	\$12,105,139	\$10,588,320	\$10,984,283	\$11,881,487

Notes:

- (1) As of the 6/30/22 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 future years.
 - (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 future years.

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23	Tentative Budget 23/24
BEGINNING BALANCE	\$80,631	\$79,021	\$164,731	\$184,738	\$136,744
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$80,631</u>	<u>\$79,021</u>	<u>\$164,731</u>	<u>\$184,738</u>	<u>\$136,744</u>
 Plus Current Year Income					
Sales	\$20,791	\$0	\$6,058	\$24,487	\$29,500
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>\$24,487</u>	<u>\$29,500</u>
 Total Funds Available	<u>\$101,422</u>	<u>\$165,625</u>	<u>\$204,575</u>	<u>\$209,225</u>	<u>\$166,244</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	22,256	1,705	16,360	30,900	86,074
Other Operating Expenses	0	(811)	3,477	41,581	80,170
Tfr to ASCC	145	0	0	0	0
Total Expenditures	<u>\$22,401</u>	<u>\$894</u>	<u>\$19,837</u>	<u>\$72,481</u>	<u>\$166,244</u>
 Total Ending Balance	<u><u>\$79,021</u></u>	<u><u>\$164,731</u></u>	<u><u>\$184,738</u></u>	<u><u>\$136,744</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	98,830	29,500	128,330	0
Total	<u>\$136,744</u>	<u>\$29,500</u>	<u>\$166,244</u>	<u>\$0</u>

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23 (Multiyear)	Tentative Budget 23/24 (Multiyear)
Beginning Balance	\$29,420,122	\$23,556,322	\$27,779,020	\$41,119,213	\$51,228,139
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$29,420,122</u>	<u>\$23,556,322</u>	<u>\$27,779,020</u>	<u>\$41,119,213</u>	<u>\$51,228,139</u>
Plus Revenue					
State	\$0	\$693,645	\$837,355	\$361,266	\$19,387,996
Local	528,881	618,079	609,993	225,963	200,000
Inter-Fund Transfers In	424,389	5,033,697	15,446,959	12,144,301	5,359,403
Insurance Reimbursement	0	0	0	0	0
Total Revenue	<u>\$953,270</u>	<u>\$6,345,421</u>	<u>\$16,894,307</u>	<u>\$12,731,530</u>	<u>\$24,947,399</u>
Total Funds Available	<u>\$30,373,392</u>	<u>\$29,901,743</u>	<u>\$44,673,327</u>	<u>\$53,850,743</u>	<u>\$76,175,538</u>
Less Current Year Expenditures					
Supplies & Materials	\$160,845	\$14,180	\$18,247	\$37,306	\$15,600
Other Operating Expenses	2,141,447	1,803,519	2,281,767	1,552,042	8,660,078
Capital Outlay	4,514,778	305,024	1,254,100	1,033,256	67,499,860
Total Expenditures	<u>\$6,817,070</u>	<u>\$2,122,723</u>	<u>\$3,554,114</u>	<u>\$2,622,604</u>	<u>\$76,175,538</u>
Total Ending Balance	<u><u>\$23,556,322</u></u>	<u><u>\$27,779,020</u></u>	<u><u>\$41,119,213</u></u>	<u><u>\$51,228,139</u></u>	<u><u>\$0</u></u>

Note:

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

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23 (Multiyear)	Tentative Budget 23/24 (Multiyear)
<u>Grossmont College</u>					
GC Bldg 36 Secondary Effects	\$0	\$0	\$0	\$0	\$242,864
GC Athletic Field, Track & Scoreboards	945,281	2,652	0	0	899,459
GC Roofing Renovation & Repair	0	0	0	0	687,797
GC Bldg 31-370 Lrg Clss	7,874	0	0	0	0
GC Resurface Tennis Courts	0	0	0	0	136,970
GC Interior Classroom Painting	0	0	0	0	25,000
GC Water Reduction/Drought Tolerant	0	0	0	0	59,279
GC Digital Marquee Signage	0	0	0	0	100,000
GC Student Award Display	0	0	0	0	26,334
GC Pool Equipment Repair	0	0	0	0	67,092
GC Bldg. 10 Chilled Water Line	0	69,946	222,436	318,594	415,970
GC Secondary Effects	0	0	0	0	101,094
GC Facilities Issues	9,823	0	240	306	1,920,208
GC Parking & Circ R&R	0	58,333	0	0	0
GC 16/17 SM Fan Coils 53 & 55	167,960	6,128	0	0	307,098
GC 17/18 SM Bldg 53 & 55 HVAC II	0	0	0	0	229,335
GC 18/19 SM Bldg 500 HVAC	15,960	0	0	0	102,698
GC 19/20 SM Bldg 500 HVAC	0	0	0	0	53,986
GC Chiller Temporary Repair & Restoration	2,204	0	0	0	127,285
GC Water Pressure	0	0	0	0	18,000
GC Culinary TV Facil Proj	0	0	0	0	90,369
GC Landscape & Sustainability Projects	0	0	0	0	842,330
GC CDC Upgrades Facil Proj	158,983	9,214	12,200	0	0
GC Librl Arts Bldg. (52, 53 & 54) Local Portion	0	0	0	0	1,500,000
GC Librl Arts/Bus/CSIS (51 & 56) Local Portion	0	0	0	0	1,000,000
GC Librl Arts Bldg. 51 & 55 State Portion	0	543,000	398,000	0	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	0	4,550,000
GC 500 Complex	0	0	0	0	1,500,000
GC A&C Complx	0	0	0	0	4,165,691
GC Infrastructure Prop V Support	0	0	0	0	1,908,000
GC Boiler Bldgs 41, 21 & 27	0	15,774	0	0	1,512,226
GC Bldg 10 CHW Replacement	0	83,588	0	0	5,001
GC Bldg 72A Gizmo Kitchen	0	0	0	0	18,600
GC Solar Projects	0	0	115,371	148,135	1,258
GC Perimeter Road Repair	0	0	139,257	1,059,188	2,106,815
GC Sodexo Projects	0	0	0	0	141,542
GC 21/22 SM Campuswide Fire Sprinklers Ph 1	0	0	0	9,238	115,762
GC 21/22 SM Campuswide Mechanical Upgrades	0	0	20,790	297,657	1,381,553
GC 21/22 SM Exterior	0	0	0	0	125,000
GC 21/22 SM Bldg 35 Chemical Storage Comp	0	0	12,432	5,797	81,771
GC 21/22 SM Bldg 42 Abt.HVAC,Floor Repair	0	0	0	2,372	197,628
GC 21/22 SM Pavement Loop Road	0	0	0	0	320,000
GC 21/22 PPIS SM Water Heater Repl.	0	0	0	0	100,000
GC 22/23 SM Campuswide Lighting Upgrades	0	0	0	0	200,500
GC 22/23 SM Campuswide Water Heater Repl	0	0	0	2,060	157,941
GC 22/23 SM Campuswide Mechanical Upgrades	0	0	0	0	1,230,820
GC 22/23 SM Chemical Storage Ph II	0	0	0	0	550,000
GC 22/23 SM Bldg. 42 Upgrades Ph II	0	0	0	0	164,000
GC 22/23 SM Safety/Hazard	0	0	0	0	832,024
GC 22/23 SM Pool Upgrades	0	0	0	0	650,000
GC 22/23 SM Fire Sprinkler Repairs Ph II	0	0	0	0	167,500
GC 22/23 SM Campuswide Eyewash Repl	0	0	0	0	32,000
GC 22/23 SM Bldg. 30 Fume Hoods Ph II	0	0	0	0	57,000
Total Grossmont College	\$2,183,079	\$788,635	\$920,726	\$1,843,347	\$39,361,242

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23 (Multiyear)	Tentative Budget 23/24 (Multiyear)
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$0	\$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	1,915	10,180
CC Parking & Circulation Issues	0	0	0	0	6,932
CC Bookstore - Tfr from Bookstore SRF	0	0	0	0	25,411
CC Facilities Repairs	212,517	11,450	68,076	44,375	4,145,958
CC 17/18 SM LRC Roof Bldg C	200,684	0	0	0	0
CC 12kV Circuit 1 Replacement	1,494	47,659	484,799	0	0
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	23,663	97,549
CC Campus Wide Roofing Repairs	649,675	3,172	0	0	0
CC Campus Wide Lighting Improvements	12,812	0	0	0	165,746
CC Campus Wide Signage Improvements	5,750	0	0	0	50,545
CC Campus & Renov Repairs Ph 1 & 2	43,042	295,748	7,302	0	0
CC Emergency Preparedness	17,200	0	0	0	81,553
CC Campus Wide Project Support	0	0	892	0	8,700,000
CC Building K Auto Lift Project	20,190	1,483	25,291	876	72,350
CC Facilities Solar Project	0	0	167,467	23,356	46,216
CC Campus Safety Improvements	0	0	0	0	766,048
CC Bldg H Renov	0	109,431	3,445	582	40,879
CC Instructional Bldg. F State Portion	0	150,645	439,355	0	11,252,554
CC 21/22 SM Plumbing	0	0	0	398,123	145,503
CC 21/22 SM Mechanical	0	0	0	18,303	692,638
CC 21/22 SM Exterior	0	0	0	11,854	735,647
CC 21/22 SM Other Sitework	0	0	0	18,561	661,439
CC 22/23 SM Campuswide Lighting Upgrades	0	0	0	0	205,000
CC 22/23 SM Chilled Water Project	0	0	0	0	1,332,500
CC 22/23 SM Mechanical	0	0	0	0	329,390
CC 22/23 SM 22/23 Bldg. A Roof/Mech	0	0	0	3,136	1,916,864
CC 22/23 SM Safety Hazard	0	0	0	0	100,000
Total Cuyamaca College	\$2,241,048	\$707,098	\$1,207,264	\$544,744	\$31,615,178

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23 (Multiyear)	Tentative Budget 23/24 (Multiyear)
<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	22,397	974,544
DS Bldg. 86 HVAC - 17/18 SM	49,836	80,163	0	0	0
Total District Services	\$735,411	\$261,562	\$4,122	\$22,397	\$974,544
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$0	\$2,359,605
DW Capital Program	37,687	27,668	27,721	18,647	11,111
DW Citizen Bond Oversight Committee	44,019	46,005	33,578	15,543	71,980
DW Museum Facilities Issues	837,388	13,159	0	0	0
DW Parking Circ R&R	45,300	8,250	0	0	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 Otdr Wireless	11,062	187,166	1,347,931	10,812	514,529
DW Security Upgrades	0	0	0	72,485	727,515
DW Exterior Wireless Access	0	0	12,772	94,629	298,599
DW 22/23 SM DW Lighting Control	0	0	0	0	200,000
Total Districtwide	\$1,657,532	\$365,428	\$1,422,002	\$212,116	\$4,224,574
Capital Outlay Projects Total	\$6,817,070	\$2,122,723	\$3,554,114	\$2,622,604	\$76,175,538

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

	Actual 19/20	Actual 20/21	Actual 21/22	Projected Actual 22/23 (Multiyear)	Tentative Budget 23/24 (Multiyear)
Beginning Balance	\$108,024,701	\$65,846,336	\$136,763,529	\$93,070,867	\$71,650,120
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$108,024,701</u>	<u>\$65,846,336</u>	<u>\$136,763,529</u>	<u>\$93,070,867</u>	<u>\$71,650,120</u>
 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	0	92,000,000
Local - Interest	2,454,388	625,899	857,418	954,998	600,000
Total Revenue	<u>\$2,454,388</u>	<u>\$100,625,899</u>	<u>\$857,418</u>	<u>\$954,998</u>	<u>\$92,600,000</u>
 Total Funds Available	<u>\$110,479,089</u>	<u>\$166,472,235</u>	<u>\$137,620,947</u>	<u>\$94,025,865</u>	<u>\$164,250,120</u>
 Less Current Year Expenditures					
Supplies & Materials	\$878,575	\$116,655	\$121,933	\$1,590,343	\$1,605,000
Other Operating Expenses	12,779,190	10,023,860	9,425,380	4,802,394	12,897,434
Capital Outlay	30,974,988	19,568,191	35,002,767	15,983,008	149,747,686
Total Expenditures	<u>\$44,632,753</u>	<u>\$29,708,706</u>	<u>\$44,550,080</u>	<u>\$22,375,745</u>	<u>\$164,250,120</u>
 Total Ending Balance	<u><u>\$65,846,336</u></u>	<u><u>\$136,763,529</u></u>	<u><u>\$93,070,867</u></u>	<u><u>\$71,650,120</u></u>	<u><u>\$0</u></u>

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	Projected Actual 22/23 (Multiyear)	Tentative Budget 23/24 (Multiyear)
<u>Capital Projects</u>						
<u>Grossmont College</u>						
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	191,177	253,779
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	51,813,713	880,042	23,789	165,954	214,560	50,529,368
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	58	54,780
Science, Math, Career Tech Cmplx - Phase 2	44,789,270	3,388,569	4,018,285	15,113,888	13,608,069	8,660,459
Liberal Arts & Bus Tech	23,984,106	106,086	561,537	1,560,960	1,205,791	20,549,733
Interim Swing Space - Phase 1-3	10,000,000	4,763,939	376,471	751,284	593,530	3,514,776
Prop V Infra-Master Pump	2,127,810	328,339	184,467	100,390	50,716	1,463,898
Maintenance Facility-New Bldg	307,278	7,278	0	0	0	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	0	31,155
Site Contingency Allocation	15,000,000	0	0	0	0	15,000,000
Allocation of DW Costs	37,864,148	18,116,870	2,007,887	1,193,116	1,159,612	15,386,663
Total Grossmont College	\$259,783,621	\$98,103,405	\$9,964,818	\$18,947,274	\$17,023,513	\$115,744,611
<u>Cuyamaca College</u>						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	39,045,981	3,788,418	9,203,523	22,074,468	3,979,571	0
Student/Veterans Center Improvements	4,282,378	4,138,274	139,060	5,044	0	0
Ornamental Horticulture Complex/M Remodel	19,422,098	10,037,478	8,379,709	941,077	24,064	39,770
Instructional Building (F)	18,692,548	148,024	314,846	368,582	116,613	17,744,483
Bldg F2-Renov & Expand Bldg A	9,277,000	0	112,277	158,069	591,755	8,414,899
Building L Remodel	1,700,000	1,700,000	0	0	0	0
Exercise Science Bldg D Renovation	2,487,600	2,487,600	0	0	0	0
Track & Field Enhancements	4,155,236	2,884,705	81,521	1,188,473	539	0
Fan Support Athletics	341,000	0	0	10,818	0	330,182
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	9,096,164	8,112,014	649,471	320,022	14,657	0
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	Projected Actual 22/23 (Multiyear)	Tentative Budget 23/24 (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	0	40,771
Allocation of DW Costs	16,742,354	8,010,642	860,523	511,335	624,441	6,735,413
Total Cuyamaca College	\$130,853,131	\$46,874,196	\$19,743,889	\$25,577,888	\$5,351,640	\$33,305,518
<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	591	3,377,477
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	3,405,292	1,629,326	0	0	0	1,775,966
Total District Services	\$7,363,248	\$2,184,296	\$0	\$24,918	\$591	\$5,153,443
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$858,478	\$10,046,549
DW Technology & Tech Infrastructure	31,176,794	17,628,089	1,164,162	433,344	124,842	11,826,357
DW Program Management	15,800,000	8,062,579	1,277,206	1,194,928	777,372	4,487,915
DW Oth Prg Costs (Design Stds, PLA, Legal)	3,075,000	2,066,169	427,042	76,179	23,361	482,249
DW Program Contingency (2% of \$398M)	7,960,000	0	0	0	0	7,960,000
Allocation of DW Costs to the Sites	(58,011,794)	(27,756,837)	(2,868,410)	(1,704,451)	(1,784,053)	(24,756,521)
Total Districtwide	\$0	\$0	\$0	\$0	\$0	\$10,046,549
Total Proposition V Budget	\$398,000,000	\$147,161,897	\$29,708,707	\$44,550,080	\$22,375,745	\$164,250,120