



---

GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

**2023-2024**

**ADOPTION BUDGET**

The Adoption Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, September 12, 2023, at 4:15 p.m. in the Cuyamaca College Student Center, Room I-207/208. Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019

# Districtwide Goals & Strategic Priorities

## ❖ *District Vision*

Transforming lives through high quality educational programs and services that meet the needs of the diverse communities we serve.

## ❖ *District Mission*

Provides high-quality, equitable learning opportunities to eastern San Diego County and beyond. Prepares students to meet changing community and workforce needs, while advancing social justice and economic mobility.

## ❖ *Districtwide Goals & Strategic Priorities*

- Goal 1      Increase student enrollment, particularly among historically underserved populations.
- Goal 2      Increase student completion of educational goals.
- Goal 3      Eliminate equity gaps in student access and outcomes.
- Goal 4      Increase student engagement in governance and policy discussions.

# **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, President Cuyamaca College**

**Denise Whisenhunt, J.D., President Grossmont College**

**Sahar Abushaban, Vice Chancellor Business Services**

**Linda Beam, Interim Vice Chancellor Human Resources**

**Grossmont-Cuyamaca Community College District**  
**Adoption Budget**  
**Table of Contents**

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

**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.

<b>General Fund: (Pages 3-30)</b>	<b>Tentative</b>	<b>Adoption</b>
Unrestricted	\$ 175,150,292	\$ 178,960,382
Restricted	185,252,683	183,182,396
Total General Fund	\$ 360,402,975	\$ 362,142,778

**Supplemental Funds: (Pages 31-49)**

College Bookstore Special Revenue	\$ 1,173,773	\$ 1,205,794
Grossmont Child Development Center	177,902	180,482
Cuyamaca Child Development Center	751,002	590,276
Associated Students of Grossmont College	548,679	547,020
Associated Students of Cuyamaca College	177,449	166,830
Cuyamaca College Student Center	386,694	388,473
Grossmont College Student Representation Fee	378,646	373,315
Cuyamaca College Student Representation Fee	203,024	189,136
Other Post-Employment Benefits (OPEB)	12,781,150	13,113,446
Cuyamaca Ornamental Horticulture	166,244	217,212
Capital Outlay Projects	76,175,538	76,573,028
Proposition V Construction	164,250,120	160,442,241 <small>Includes \$92M anticipated future bond sales</small>

Total Supplemental Funds	\$ 257,170,221	\$ 253,987,253
--------------------------	----------------	----------------

<b>Total Funds Available</b>	<b>\$ 617,573,196</b>	<b>\$ 616,130,031</b>
------------------------------	-----------------------	-----------------------

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	9,519	8,171	8,596	9,500	9,500
Non Credit	8	21	38	0	0
Summer Pullback	0	0	0	0	0
<b>Total FTES</b>	<b>9,527</b>	<b>8,192</b>	<b>8,634</b>	<b>9,500</b>	<b>9,500</b>
<b>Cuyamaca College</b>					
Credit	4,770	4,359	4,654	4,950	4,950
Non Credit	0	3	1	0	0
Summer Pullback	0	0	0	0	0
<b>Total FTES</b>	<b>4,770</b>	<b>4,362</b>	<b>4,655</b>	<b>4,950</b>	<b>4,950</b>
<b>Total Resident FTES</b>	<b>14,297</b>	<b>12,554</b>	<b>13,289</b>	<b>14,450</b>	<b>14,450</b>

<b>Calculation of Credit 3 Year Average FTES for SCFF</b>					
Total Resident FTES	14,297	12,554	13,289	14,450	14,450
Less Noncredit FTES	8	24	39	-	-
Less Special Admit/HS Dual	399	500	612	631	631
Less Incarcerated Students	0	-	3	-	-
<b>Credit Only FTES - SCFF</b>	<b>13,890</b>	<b>12,030</b>	<b>12,635</b>	<b>13,819</b>	<b>13,819</b>
<b>Credit 3 Year Average FTES</b>	<b>15,844</b>	<b>14,082</b>	<b>12,852</b>	<b>12,828</b>	<b>12,828</b>
* 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	412	300	305	361	361
Cuyamaca College	45	45	54	79	79
<b>Total Non Resident FTES</b>	<b>456</b>	<b>345</b>	<b>359</b>	<b>440</b>	<b>440</b>

**TOTAL RESIDENT & NON RESIDENT FTES:**

Grossmont College	9,939	8,492	8,939	9,861	9,861
Cuyamaca College	4,815	4,407	4,709	5,029	5,029
<b>Total FTES</b>	<b>14,753</b>	<b>12,899</b>	<b>13,648</b>	<b>14,890</b>	<b>14,890</b>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$19,108,966	\$34,195,150	\$50,803,141	\$59,590,444	\$68,736,426
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$19,108,966</u>	<u>\$34,195,150</u>	<u>\$50,803,141</u>	<u>\$59,590,444</u>	<u>\$68,736,426</u>
Income	\$186,213,462	\$230,685,907	\$246,530,100	\$300,812,531	\$293,406,352
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	<u>\$186,213,462</u>	<u>\$230,685,907</u>	<u>\$246,530,100</u>	<u>\$300,812,531</u>	<u>\$293,406,352</u>
<b>Total Funds Available for Distribution</b>	<u>\$205,322,428</u>	<u>\$264,881,057</u>	<u>\$297,333,241</u>	<u>\$360,402,975</u>	<u>\$362,142,778</u>
Less Expenditures	171,127,278	214,077,916	228,596,815	324,920,373	332,943,444
<b>Total Ending Balance</b>	<u><u>\$34,195,150</u></u>	<u><u>\$50,803,141</u></u>	<u><u>\$68,736,426</u></u>	<u><u>\$35,482,602</u></u>	<u><u>\$29,199,334</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$19,992,829	\$26,748,018	\$44,727,147	\$14,765,800	\$8,761,360
Unrestricted Purchase Order Carry-Overs	1,471,275	1,457,449	1,487,225	0	0
Categorical Commitments	46,554	28,867	0	0	0
STRS/PERS Reserve	2,566,514	5,566,514	4,847,321	4,940,263	4,847,321
Health Services	0	921,783	615,965	0	0
Parking Fund	1,081,215	1,631,470	1,468,115	0	0
<b>Contingency Reserve</b>	<u>9,036,763</u>	<u>14,449,040</u>	<u>15,590,653</u>	<u>15,776,539</u>	<u>15,590,653</u>
<b>Total Ending Balance</b>	<u><u>\$34,195,150</u></u>	<u><u>\$50,803,141</u></u>	<u><u>\$68,736,426</u></u>	<u><u>\$35,482,602</u></u>	<u><u>\$29,199,334</u></u>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$14,887,814	\$21,254,562	\$21,658,346	\$26,417,126	\$28,931,747
Accrual Adjustments	0	0	0	\$0	0
<b>Adjusted Beginning Balance</b>	<u>\$14,887,814</u>	<u>\$21,254,562</u>	<u>\$21,658,346</u>	<u>\$26,417,126</u>	<u>\$28,931,747</u>
Income	\$126,628,163	\$135,256,902	\$146,860,396	\$149,333,166	\$150,628,635
Transfers Between Restricted & Unrestricted	(5,578,595)	(11,805,195)	(11,675,610)	(\$600,000)	(\$600,000)
<b>Total Income</b>	<u>\$121,049,568</u>	<u>\$123,451,707</u>	<u>\$135,184,786</u>	<u>\$148,733,166</u>	<u>\$150,028,635</u>
<b>Total Funds Available for Distribution</b>	<u>\$135,937,382</u>	<u>\$144,706,269</u>	<u>\$156,843,132</u>	<u>\$175,150,292</u>	<u>\$178,960,382</u>
Less Expenditures	114,682,820	123,047,923	127,911,385	\$159,373,753	163,369,729
<b>Total Ending Balance</b>	<u><u>\$21,254,562</u></u>	<u><u>\$21,658,346</u></u>	<u><u>\$28,931,747</u></u>	<u><u>\$15,776,539</u></u>	<u><u>\$15,590,653</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$10,746,524	\$5,751,857	\$11,853,869	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,471,275	1,457,449	1,487,225	0	0
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
STRS/PERS Reserve	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Contingency Reserve</b>	9,036,763	14,449,040	15,590,653	15,776,539	\$15,590,653
<b>Total Ending Balance</b>	<u><u>\$21,254,562</u></u>	<u><u>\$21,658,346</u></u>	<u><u>\$28,931,747</u></u>	<u><u>\$15,776,539</u></u>	<u><u>\$15,590,653</u></u>



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

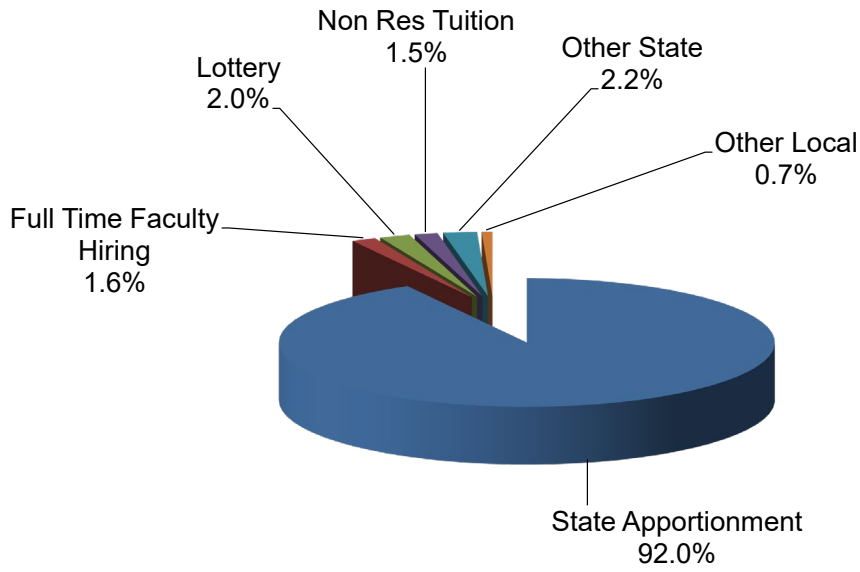
	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$4,221,152	\$12,940,588	\$29,144,795	\$33,173,318	\$39,804,679
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$4,221,152</u>	<u>\$12,940,588</u>	<u>\$29,144,795</u>	<u>\$33,173,318</u>	<u>\$39,804,679</u>
Income	\$59,585,299	\$95,429,005	\$99,669,704	\$151,479,365	\$142,777,717
Transfers Between Restricted & Unrestricted	5,578,595	11,805,195	11,675,610	600,000	600,000
<b>Total Income</b>	<u>\$65,163,894</u>	<u>\$107,234,200</u>	<u>\$111,345,314</u>	<u>\$152,079,365</u>	<u>\$143,377,717</u>
<b>Total Funds Available for Distribution</b>	<u>\$69,385,046</u>	<u>\$120,174,788</u>	<u>\$140,490,109</u>	<u>\$185,252,683</u>	<u>\$183,182,396</u>
Less Expenditures	56,444,458	91,029,993	100,685,430	165,546,620	169,573,715
<b>Total Ending Balance</b>	<u><u>\$12,940,588</u></u>	<u><u>\$29,144,795</u></u>	<u><u>\$39,804,679</u></u>	<u><u>\$19,706,063</u></u>	<u><u>\$13,608,681</u></u>

**ANALYSIS OF ENDING BALANCE:**

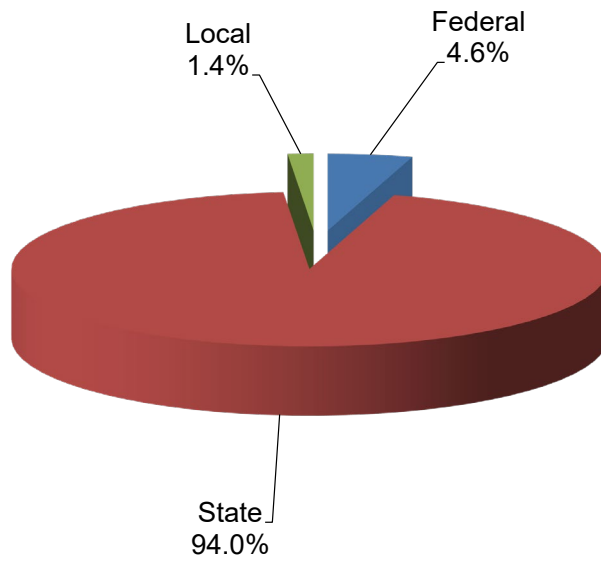
**Committed Reserves:**

Site Budget Commitments	\$9,246,305	\$20,996,161	\$32,873,278	\$14,765,800	\$8,761,360
Categorical Commitments	46,554	28,867	0	0	0
STRS/PERS Reserve	2,566,514	5,566,514	4,847,321	4,940,263	4,847,321
Health Services	0	921,783	615,965	0	0
Parking Fund	1,081,215	1,631,470	1,468,115	0	0
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u><u>\$12,940,588</u></u>	<u><u>\$29,144,795</u></u>	<u><u>\$39,804,679</u></u>	<u><u>\$19,706,063</u></u>	<u><u>\$13,608,681</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 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$5,659,738	\$4,732,932	\$3,621,718	\$4,986,743	\$5,282,062
Other Federal	7,178,466	19,798,078	18,114,179	8,848,880	1,239,756
Total Federal	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$21,735,897</u>	<u>\$13,835,623</u>	<u>\$6,521,818</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$116,015,610	\$121,897,601	\$130,706,811	\$137,687,729	\$141,450,910
State Revenue Deficit to Apport	(703,988)	0	(1,242,854)	0	(2,829,018)
Prior Year Adjustment	608,231	675,995	397,096	0	0
Total State General Revenue	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$129,861,053</u>	<u>\$137,687,729</u>	<u>\$138,621,892</u>
State Other:					
Categorical Funds	\$13,480,614	\$14,216,585	\$42,227,166	\$29,920,120	\$30,778,043
Grants	3,062,806	2,260,998	2,211,923	9,673,426	10,112,099
Student Equity & Achievement Prg	6,901,172	7,239,033	7,419,407	11,160,217	11,139,073
Lottery	4,068,739	4,520,412	5,694,218	3,620,000	3,696,260
State Block Grants	624,515	7,340,447	6,598,648	4,896,092	1,545,273
Student Financial Aid Admin	1,139,497	1,223,122	1,186,645	1,319,526	1,211,192
Full-Time Faculty Hiring	763,126	2,346,751	2,346,751	2,346,751	2,346,751
Other State	174,917	104,903	1,486,435	14,250,535	14,550,851
Part-Time Faculty Compensation (Parity)	357,642	344,630	403,652	387,782	387,782
Part-Time Faculty Office Hours Reimb.	413,719	450,022	594,096	523,716	494,856
Part-Time Faculty Health Benefits Reimb.	43,002	17,921	1,593,965	1,116,703	1,593,965
Regional Pass-through	18,255,674	34,777,271	14,149,605	64,764,444	65,054,104
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$49,285,423</u>	<u>\$74,842,095</u>	<u>\$85,912,511</u>	<u>\$143,979,312</u>	<u>\$142,910,249</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	6,072	45,525	75,103	134,015	76,447
Enrollment Fees (2%)	113,518	120,222	134,748	120,000	120,000
Health Fees	963,372	991,219	648,989	495,000	650,000
Interest	346,220	524,126	2,664,661	600,000	600,000
Parking Fees & Fines	68,804	12,286	13,175	0	0
Tuition - Out of State	631,204	888,394	879,085	637,182	704,960
Tuition - International Student	2,322,988	1,727,145	1,338,472	1,575,000	1,575,000
Other Student Fees	30,296	0	0	0	33,400
Other Local	1,249,691	1,723,622	1,694,693	1,905,315	2,040,385
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$5,732,165</u>	<u>\$6,032,539</u>	<u>\$7,448,927</u>	<u>\$5,526,907</u>	<u>\$5,860,587</u>
Other:					
Inter/Intra-Fund Transfers	\$1,224,015	\$1,460,165	\$467,027	(\$1,116,703)	(\$1,593,965)
Transfers In - from OPEB	1,187,598	1,246,502	1,078,721	899,663	1,085,771
Sale of Equipment/Surplus	26,204	0	25,963	0	0
Total Other Sources	<u>\$2,437,817</u>	<u>\$2,706,667</u>	<u>\$1,571,712</u>	<u>(\$217,040)</u>	<u>(\$508,194)</u>
<b>TOTAL INCOME</b>	<u><u>\$186,213,462</u></u>	<u><u>\$230,685,907</u></u>	<u><u>\$246,530,100</u></u>	<u><u>\$300,812,531</u></u>	<u><u>\$293,406,352</u></u>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>INCOME:</b>					
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	\$121,897,601	\$130,706,811	\$137,687,729	\$141,450,910
State Revenue Deficit to Apport	(703,988)	0	(1,242,854)	0	(2,829,018)
Prior Year Adjustment	608,231	675,995	397,096	0	0
Total State General Revenue	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$129,861,053</u>	<u>\$137,687,729</u>	<u>\$138,621,892</u>
State Other:					
Categorical Funds	\$0	\$0		\$0	\$0
Grants	0	0		0	0
Student Equity & Achievement Prg	0	0		0	0
Lottery	2,840,266	3,089,482	3,797,302	3,000,000	3,076,260
State Block Grants	521,343	528,868	556,709	556,709	602,534
Student Financial Aid Admin	279,417	266,895	233,714	233,714	233,714
Full-Time Faculty Hiring	763,126	2,346,751	2,346,751	2,346,751	2,346,751
Other State	0	0	0	0	0
Part-Time Faculty Compensation (Parity)	357,642	344,630	403,652	387,782	387,782
Part-Time Faculty Office Hours Reimb.	413,719	450,022	594,096	523,716	494,856
Part-Time Faculty Health Benefits Reimb.	43,002	17,921	1,593,965	1,116,703	1,593,965
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$5,218,515</u>	<u>\$7,044,569</u>	<u>\$9,526,189</u>	<u>\$8,165,375</u>	<u>\$8,735,862</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	113,518	120,222	134,748	120,000	120,000
Health Fees	0	0	0	0	0
Interest	346,191	524,103	2,664,586	600,000	600,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	631,204	888,394	879,085	637,182	704,960
Tuition - International Student	2,322,988	1,727,145	1,338,472	1,575,000	1,575,000
Other Student Fees	30,296	0	0	0	33,400
Other Local	734,689	1,132,371	1,351,577	764,920	745,715
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$4,178,886</u>	<u>\$4,392,235</u>	<u>\$6,368,469</u>	<u>\$3,697,102</u>	<u>\$3,779,075</u>
Other:					
Inter/Intra-Fund Transfers	\$97,107	\$0	\$0	(\$1,116,703)	(\$1,593,965)
Transfers In - from OPEB	1,187,598	1,246,502	1,078,721	899,663	1,085,771
Sale of Equipment/Surplus	26,204	0	25,963	0	0
Total Other Sources	<u>\$1,310,909</u>	<u>\$1,246,502</u>	<u>\$1,104,685</u>	<u>(\$217,040)</u>	<u>(\$508,194)</u>
<b>TOTAL INCOME</b>	<u><u>\$126,628,163</u></u>	<u><u>\$135,256,902</u></u>	<u><u>\$146,860,396</u></u>	<u><u>\$149,333,166</u></u>	<u><u>\$150,628,635</u></u>

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

<b>INCOME:</b>	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>Federal:</b>					
Categorical Funds	\$5,659,738	\$4,732,932	\$3,621,718	\$4,986,743	\$5,282,062
Other Federal	7,178,466	19,798,078	18,114,179	8,848,880	1,239,756
Total Federal	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$21,735,897</u>	<u>\$13,835,623</u>	<u>\$6,521,818</u>
<b>State Apportionment:</b>					
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>
<b>State Other:</b>					
Categorical Funds	\$13,480,614	\$14,216,585	\$42,227,166	\$29,920,120	\$30,778,043
Grants	3,062,806	2,260,998	2,211,923	9,673,426	10,112,099
Student Equity & Achievement Prg	6,901,172	7,239,033	7,419,407	11,160,217	11,139,073
Lottery	1,228,473	1,430,930	1,896,916	620,000	620,000
State Block Grants	103,172	6,811,579	6,041,939	4,339,383	942,739
Student Financial Aid Admin	860,080	956,227	952,931	1,085,812	977,478
Full-Time Faculty Hiring	0	0	0	0	0
Other State	174,917	104,903	1,486,435	14,250,535	14,550,851
Part-Time Faculty Compensation (Parity)	0	0		0	0
Part-Time Faculty Office Hours Reimb.	0	0		0	0
Part-Time Faculty Health Benefits Reimb.	0	0		0	0
Regional Pass-through	18,255,674	34,777,271	14,149,605	64,764,444	65,054,104
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$44,066,908</u>	<u>\$67,797,526</u>	<u>\$76,386,322</u>	<u>\$135,813,937</u>	<u>\$134,174,387</u>
<b>Local:</b>					
Community Service Fees	\$0	\$0		\$60,395	\$60,395
Intl/ACE/Cont Ed	6,072	45,525	75,103	134,015	76,447
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	963,372	991,219	648,989	495,000	650,000
Interest	29	23	75	0	0
Parking Fees & Fines	68,804	12,286	13,175	0	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	515,002	591,251	343,116	1,140,395	1,294,670
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$1,553,279</u>	<u>\$1,640,304</u>	<u>\$1,080,458</u>	<u>\$1,829,805</u>	<u>\$2,081,512</u>
<b>Other:</b>					
Inter/Intra-Fund Transfers	\$1,126,908	\$1,460,165	\$467,027	\$0	\$0
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$1,126,908</u>	<u>\$1,460,165</u>	<u>\$467,027</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$59,585,299</u></u>	<u><u>\$95,429,005</u></u>	<u><u>\$99,669,704</u></u>	<u><u>\$151,479,365</u></u>	<u><u>\$142,777,717</u></u>

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

	<b>Tentative Budget 23/24</b>	<b>Adoption Budget 23/24</b>
<b>Federal</b>		
Bi National Border Health Grants	\$1,100,620	\$1,221,182
Child Development (Childcare Food, Foster Care, Head Start)	829,451	846,443
Financial Aid Administrative Allowance	289,242	192,652
Perkins Vocational Technical Education Act (VTEA)	881,339	955,877
Temporary Assistance for Needy Families (TANF) Federal Portion	145,577	133,933
TRIO Educational Opportunity Centers Grant	232,050	356,504
Veterans Education & Resource Center	1,148,052	1,214,892
Workstudy	360,412	360,579
Other Federal Revenue	8,848,880	1,239,756
<b>TOTAL FEDERAL</b>	<b>\$13,835,623</b>	<b>\$6,521,818</b>
<b>State</b>		
<b>Categoricals</b>		
AB19 California College Promise	\$1,981,990	\$1,959,872
Basic Needs Centers & Support Staff	2,183,872	2,367,007
California Work Opportunities and Responsibility to Kids (CalWORKs)	2,694,724	2,854,535
Classified Professional Development Block Grant	78,001	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	1,201,052	1,308,739
Cooperative Agencies Resources for Education (CARE)	1,152,317	1,217,642
Disabled Students Programs & Services (DSPS)	3,978,611	4,329,607
Equitable Placement, Support & Completion	662,278	982,620
Extended Opportunities, Programs & Services (EOPS)	3,985,356	4,492,652
Financial Aid Administrative Allowance	1,085,812	977,478
Financial Aid Technology	174,532	198,805
Guided Pathways	1,073,975	1,042,378
Regional Equity & Recovery Partnerships (RERP)	65,661	65,661
Staff Development & Staff Diversity	313,438	293,672
Strong Workforce	4,285,043	4,562,012
Strong Workforce - Regional (pass-through)	20,147,104	19,938,127
Strong Workforce - Regional K-12 (pass-through)	18,293,734	18,783,907
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	11,160,217	11,139,073
Student Success Completion (formerly FT Stdt Success, CC Completion)	5,943,693	4,890,906
Temporary Assistance for Needy Families (TANF - 50% State portion)	145,577	133,934
<b>Total State Categoricals</b>	<b>\$80,606,987</b>	<b>\$81,616,628</b>
<b>Grants</b>		
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$2,071,468	\$2,212,903
Culturally Responsive Pedagogy & Practices; Innovative Best Practices	299,880	598,734
Enrollment Growth & Retention	202,415	172,930
Funds for Student Success-Middle College High School	19,889	23,530
Institutional Effectiveness Partnership Initiative	400,000	400,000
Learning-Aligned Employment Program	5,211,802	5,208,947
Math, Engineering & Science Achievement Program (MESA)	712,039	712,039
Regional Collaboration & Coordination (pass-through)	1,354,123	1,354,123
Regional K-16 Education Collaboratives (pass-through)	14,810,714	14,810,714
Rising Scholars	395,933	418,353
Zero Textbook Cost	360,000	364,663
<b>Total State Grants</b>	<b>\$25,838,263</b>	<b>\$26,276,936</b>
<b>Other State Restricted Funds</b>		
California Adult Education Program (Regional pass-through)	\$10,158,769	\$10,167,233
COVID-19 Recovery Block Grant (one-time)	8,868,629	8,940,585
Instructional Support Block Grant	4,339,383	942,739
Proposition 20- Restricted Lottery Funds	620,000	620,000
Student Retention & Enrollment Outreach (one-time)	2,391,857	2,296,945
Other State Revenue	2,990,049	3,313,321
<b>Total Other</b>	<b>\$29,368,687</b>	<b>\$26,280,823</b>
<b>TOTAL STATE</b>	<b>\$135,813,937</b>	<b>\$134,174,387</b>
<b>Local</b>		
Community Services	\$60,395	\$60,395
Intl/ACE/Cont Ed	134,015	76,447
Health Fees	495,000	650,000
Parking Fees & Fines	0	0
Other Miscellaneous Grants	1,140,395	1,294,670
<b>TOTAL LOCAL</b>	<b>\$1,829,805</b>	<b>\$2,081,512</b>
<b>Other</b>		
Inter/Intra-fund Transfer In	\$0	\$0
<b>TOTAL RESTRICTED INCOME</b>	<b>\$151,479,365</b>	<b>\$142,777,717</b>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$21,979,560	\$22,011,529	\$22,142,907	\$27,304,491	\$27,425,323
12 Contract Adm, Counselors, Librarians	10,593,866	10,262,866	10,799,593	12,681,796	12,861,372
13 Hourly Teachers	17,707,488	18,565,497	18,865,472	20,223,213	19,946,793
14 Hourly Adm, Counselors, Librarians	2,766,888	3,389,180	4,249,245	5,753,241	6,092,945
Object Group 1000 Total	<u>\$53,047,802</u>	<u>\$54,229,072</u>	<u>\$56,057,217</u>	<u>\$65,962,741</u>	<u>\$66,326,433</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$25,776,677	\$25,534,181	\$25,559,467	\$32,108,951	\$32,113,173
22 Contract Instructional Aides	2,761,567	2,728,719	2,747,122	3,439,871	3,594,401
23 Hourly Non-Instructional	1,448,920	2,611,234	3,347,001	2,969,687	3,829,099
24 Hourly Instructional Aides	1,330,138	1,578,403	2,022,553	2,576,337	2,594,037
Object Group 2000 Total	<u>\$31,317,302</u>	<u>\$32,452,537</u>	<u>\$33,676,143</u>	<u>\$41,094,846</u>	<u>\$42,130,710</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$33,242,098	\$35,103,306	\$36,676,127	\$46,332,912	\$46,021,552
3x Early Retirement & Retiree Benefits	1,445,929	1,806,164	1,350,040	1,545,325	1,731,433
Object Group 3000 Total	<u>\$34,688,027</u>	<u>\$36,909,470</u>	<u>\$38,026,167</u>	<u>\$47,878,237</u>	<u>\$47,752,985</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,820,973	\$3,070,408	\$5,265,267	\$9,837,221	\$9,727,792
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$26,304,335	\$45,453,463	\$49,355,709	\$98,429,083	\$105,163,447
52 Travel and Mileage	96,762	491,638	765,353	1,243,876	1,254,493
53 Fees, Software, Memberships, Dues	1,545,532	1,669,348	1,936,849	4,308,228	5,576,830
54 Insurance	1,133,460	1,055,884	1,031,751	1,159,099	1,312,734
55 Utilities and Operations	3,174,485	4,093,968	5,049,233	2,505,567	7,127,388
56 Rents, Repairs & Maintenance	2,338,511	3,714,374	2,579,776	5,816,191	6,534,338
57 Audits, Interest, and Legals	425,140	631,632	628,179	351,269	482,146
58 Advertising, Postage & Other Operating	253,196	289,714	230,770	366,709	440,950
59 Other Holding	0	0	0	11,237,989	13,062,014
Object Group 5000 Total	<u>\$35,271,421</u>	<u>\$57,400,021</u>	<u>\$61,577,620</u>	<u>\$125,418,011</u>	<u>\$140,954,340</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	118,797	4,762,469	400,000	300,000
63 Books	19,573	93,516	36,076	1,030,523	210,372
64 Equipment	2,093,455	6,230,006	6,970,175	11,382,069	6,726,751
Object Group 6000 Total	<u>\$2,113,028</u>	<u>\$6,442,319</u>	<u>\$11,768,720</u>	<u>\$12,812,592</u>	<u>\$7,237,123</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$0	\$0	\$0
73 Interfund Transfers	7,076,727	17,750,656	14,294,488	5,694,100	5,142,534
75/76 Stdt Financial Aid & Othr Pymts to Stdts	5,787,437	5,823,433	7,931,193	16,222,625	13,671,527
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$12,868,725</u>	<u>\$23,574,089</u>	<u>\$22,225,681</u>	<u>\$21,916,725</u>	<u>\$18,814,061</u>
Total Expenditures	<u>\$171,127,278</u>	<u>\$214,077,916</u>	<u>\$228,596,815</u>	<u>\$324,920,373</u>	<u>\$332,943,444</u>

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

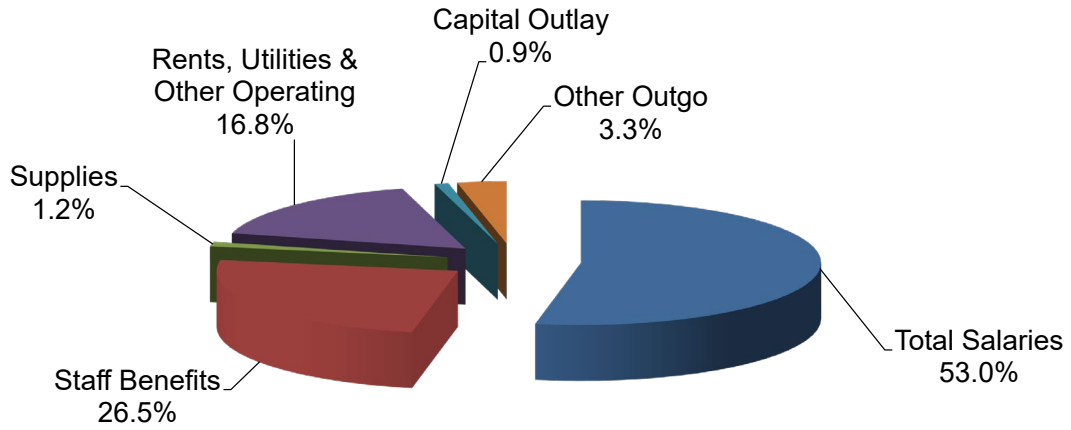
	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$21,166,785	\$21,120,046	\$21,431,569	\$26,014,807	\$26,145,085
12 Contract Adm, Counselors, Librarians	7,664,845	\$7,013,721	\$7,668,588	\$9,400,669	\$9,577,924
13 Hourly Teachers	16,475,391	\$17,186,888	\$18,062,902	\$19,664,239	\$19,358,623
14 Hourly Adm, Counselors, Librarians	559,398	\$596,882	\$827,037	\$908,851	\$910,803
Object Group 1000 Total	<u>\$45,866,419</u>	<u>\$45,917,537</u>	<u>\$47,990,096</u>	<u>\$55,988,566</u>	<u>\$55,992,435</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$20,672,036	\$19,074,610	\$20,272,434	\$26,383,589	\$26,368,929
22 Contract Instructional Aides	2,184,789	\$2,157,751	\$2,313,678	\$2,731,690	\$2,832,418
23 Hourly Non-Instructional	366,920	\$951,116	\$1,400,031	\$960,760	\$1,104,186
24 Hourly Instructional Aides	207,677	\$235,014	\$331,635	\$349,059	\$355,134
Object Group 2000 Total	<u>\$23,431,422</u>	<u>\$22,418,491</u>	<u>\$24,317,778</u>	<u>\$30,425,098</u>	<u>\$30,660,667</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$27,934,162	\$28,512,722	\$30,619,305	\$39,128,133	\$38,725,344
3x Early Retirement & Retiree Benefits	1,445,929	\$1,806,164	\$1,350,040	\$1,545,325	\$1,731,433
Object Group 3000 Total	<u>\$29,380,091</u>	<u>\$30,318,886</u>	<u>\$31,969,345</u>	<u>\$40,673,458</u>	<u>\$40,456,777</u>
<b>SUPPLIES:</b>					
4x Supplies	\$466,940	\$928,429	\$1,185,362	\$1,881,787	\$1,966,893
Object Group 4000 Total	<u>\$466,940</u>	<u>\$928,429</u>	<u>\$1,185,362</u>	<u>\$1,881,787</u>	<u>\$1,966,893</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,952,779	\$2,303,022	\$2,152,197	\$4,015,403	\$5,467,292
52 Travel and Mileage	45,167	\$292,467	\$421,343	\$452,750	\$519,445
53 Fees, Software, Memberships, Dues	1,018,568	\$1,036,983	\$1,213,502	\$1,516,808	\$1,688,763
54 Insurance	1,039,576	\$968,590	\$955,424	\$1,019,798	\$1,179,714
55 Utilities and Operations	2,957,883	\$3,898,527	\$4,660,501	\$5,068,372	\$5,108,772
56 Rents, Repairs & Maintenance	2,307,045	\$3,406,076	\$2,466,099	\$4,702,886	\$5,353,688
57 Audits, Interest, and Legals	415,919	\$492,989	\$620,218	\$351,269	\$482,146
58 Advertising, Postage & Other Operating	202,152	\$187,545	\$94,000	\$177,044	\$222,196
59 Other Holding	0	\$0	\$0	\$5,480,920	\$7,366,427
Object Group 5000 Total	<u>\$9,939,089</u>	<u>\$12,586,199</u>	<u>\$12,583,284</u>	<u>\$22,785,250</u>	<u>\$27,388,443</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	\$0	\$0	\$0	\$0
63 Books	19,573	\$1,762	\$344	\$0	\$5,060
64 Equipment	229,661	\$331,260	\$547,111	\$1,679,839	\$1,511,265
Object Group 6000 Total	<u>\$249,234</u>	<u>\$333,022</u>	<u>\$547,455</u>	<u>\$1,679,839</u>	<u>\$1,516,325</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,360,982	\$10,417,889	\$9,084,877	\$5,694,100	\$5,142,534
75/76 Std Financial Aid & Othr Pymts to Stdts	(11,357)	\$127,470	\$233,188	\$245,655	\$245,655
79 Dedicated Reserves	0	\$0	\$0	\$0	\$0
Object Group 7000 Total	<u>\$5,349,625</u>	<u>\$10,545,359</u>	<u>\$9,318,065</u>	<u>\$5,939,755</u>	<u>\$5,388,189</u>
Total Expenditures	<u>\$114,682,820</u>	<u>\$123,047,923</u>	<u>\$127,911,385</u>	<u>\$159,373,753</u>	<u>\$163,369,729</u>



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

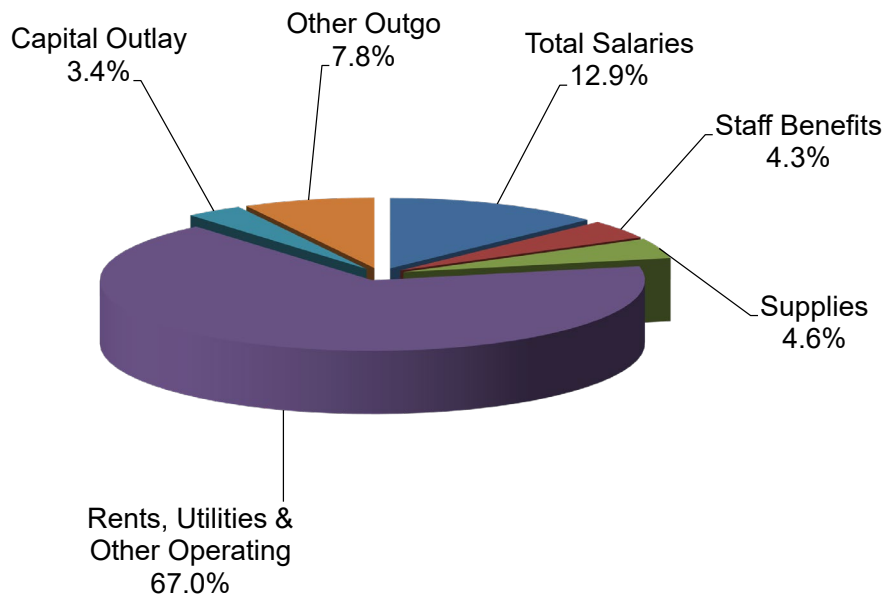
	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$812,775	\$891,483	\$711,338	\$1,289,684	\$1,280,238
12 Contract Adm, Counselors, Librarians	2,929,021	3,249,145	3,131,005	3,281,127	3,283,448
13 Hourly Teachers	1,232,097	1,378,609	802,570	558,974	588,170
14 Hourly Adm, Counselors, Librarians	2,207,490	2,792,298	3,422,208	4,844,390	5,182,142
Object Group 1000 Total	<u>\$7,181,383</u>	<u>\$8,311,535</u>	<u>\$8,067,121</u>	<u>\$9,974,175</u>	<u>\$10,333,998</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,104,641	\$6,459,571	\$5,287,033	\$5,725,362	\$5,744,244
22 Contract Instructional Aides	576,778	570,968	433,444	708,181	761,983
23 Hourly Non-Instructional	1,082,000	1,660,118	1,946,970	2,008,927	2,724,913
24 Hourly Instructional Aides	1,122,461	1,343,389	1,690,918	2,227,278	2,238,903
Object Group 2000 Total	<u>\$7,885,880</u>	<u>\$10,034,046</u>	<u>\$9,358,365</u>	<u>\$10,669,748</u>	<u>\$11,470,043</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,307,936	\$6,590,584	\$6,056,822	\$7,204,779	\$7,296,208
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$5,307,936</u>	<u>\$6,590,584</u>	<u>\$6,056,822</u>	<u>\$7,204,779</u>	<u>\$7,296,208</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,354,033	\$2,141,979	\$4,079,905	\$7,955,434	\$7,760,899
Object Group 4000 Total	<u>\$1,354,033</u>	<u>\$2,141,979</u>	<u>\$4,079,905</u>	<u>\$7,955,434</u>	<u>\$7,760,899</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$24,351,556	\$43,150,441	\$47,203,512	\$94,413,680	\$99,696,155
52 Travel and Mileage	51,595	199,171	344,010	791,126	735,048
53 Fees, Software, Memberships, Dues	526,964	632,365	723,347	2,791,420	3,888,067
54 Insurance	93,884	87,294	76,327	139,301	133,020
55 Utilities and Operations	216,602	195,441	388,732	(2,562,805)	2,018,616
56 Rents, Repairs & Maintenance	31,466	308,298	113,677	1,113,305	1,180,650
57 Audits, Interest, and Legals	9,221	138,643	7,961	0	0
58 Advertising, Postage & Other Operating	51,044	102,169	136,770	189,665	218,754
59 Other Holding	0	0	0	5,757,069	5,695,587
Object Group 5000 Total	<u>\$25,332,332</u>	<u>\$44,813,822</u>	<u>\$48,994,336</u>	<u>\$102,632,761</u>	<u>\$113,565,897</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	118,797	4,762,469	400,000	300,000
63 Books	0	91,754	35,732	1,030,523	205,312
64 Equipment	1,863,794	5,898,746	6,423,064	9,702,230	5,215,486
Object Group 6000 Total	<u>\$1,863,794</u>	<u>\$6,109,297</u>	<u>\$11,221,265</u>	<u>\$11,132,753</u>	<u>\$5,720,798</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,715,745	7,332,767	5,209,611	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	5,798,794	5,695,963	7,698,005	15,976,970	13,425,872
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$7,519,100</u>	<u>\$13,028,730</u>	<u>\$12,907,616</u>	<u>\$15,976,970</u>	<u>\$13,425,872</u>
Total Expenditures	<u>\$56,444,458</u>	<u>\$91,029,993</u>	<u>\$100,685,430</u>	<u>\$165,546,620</u>	<u>\$169,573,715</u>

**Total All Sites - Unrestricted General Fund**



**Total Compensation 77.81%**

**Total All Sites - Restricted General Fund**



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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,915,009	\$15,969,613	\$15,856,625	\$17,949,053	\$18,273,467
12 Contract Adm, Counselors, Librarians	5,895,318	5,893,871	6,040,465	7,162,273	7,367,544
13 Hourly Teachers	11,093,033	11,610,139	11,988,991	13,044,285	12,630,285
14 Hourly Adm, Counselors, Librarians	1,789,658	1,847,479	2,409,707	3,797,239	3,730,992
Object Group 1000 Total	<u>\$34,693,018</u>	<u>\$35,321,102</u>	<u>\$36,295,788</u>	<u>\$41,952,850</u>	<u>\$42,002,288</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$10,969,181	\$10,636,687	\$10,737,012	\$13,204,742	\$13,185,879
22 Contract Instructional Aides	1,632,729	1,583,115	1,614,277	1,846,637	1,945,193
23 Hourly Non-Instructional	827,947	1,448,415	1,853,293	1,841,964	2,082,158
24 Hourly Instructional Aides	917,452	963,056	1,305,108	1,642,156	1,538,860
Object Group 2000 Total	<u>\$14,347,309</u>	<u>\$14,631,273</u>	<u>\$15,509,690</u>	<u>\$18,535,499</u>	<u>\$18,752,090</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$19,134,510	\$20,068,969	\$20,755,565	\$25,605,554	\$25,490,121
3x Early Retirement & Retiree Benefits	4,000	64,000	46,000	150,000	150,000
Object Group 3000 Total	<u>\$19,138,510</u>	<u>\$20,132,969</u>	<u>\$20,801,565</u>	<u>\$25,755,554</u>	<u>\$25,640,121</u>
<b>SUPPLIES:</b>					
4x Supplies	\$749,685	\$1,201,580	\$2,098,486	\$4,767,217	\$5,555,533
Object Group 4000 Total	<u>\$749,685</u>	<u>\$1,201,580</u>	<u>\$2,098,486</u>	<u>\$4,767,217</u>	<u>\$5,555,533</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,904,240	\$3,748,247	\$3,704,338	\$10,445,363	\$10,789,151
52 Travel and Mileage	47,604	280,567	385,142	520,535	505,519
53 Fees, Software, Memberships, Dues	343,280	412,786	533,052	547,764	1,466,080
54 Insurance	124,104	115,274	103,730	132,052	125,771
55 Utilities and Operations	1,811,227	2,358,462	3,018,014	3,493,853	3,555,647
56 Rents, Repairs & Maintenance	360,065	695,878	870,778	851,978	1,899,406
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	77,891	79,309	97,568	154,727	168,724
59 Other Holding	0	0	0	11,168,718	12,992,743
Object Group 5000 Total	<u>\$6,668,411</u>	<u>\$7,690,523</u>	<u>\$8,712,622</u>	<u>\$27,314,990</u>	<u>\$31,503,041</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	41,927	624	930,523	197,537
64 Equipment	612,969	906,442	814,010	2,626,795	1,230,319
Object Group 6000 Total	<u>\$612,969</u>	<u>\$948,369</u>	<u>\$814,634</u>	<u>\$3,557,318</u>	<u>\$1,427,856</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,299,098	5,718,063	2,404,709	1,731,840	1,731,840
75/76 Std Financial Aid & Othr Pymts to Stdts	2,064,093	2,017,610	3,414,218	5,257,626	4,982,265
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,363,191</u>	<u>\$7,735,673</u>	<u>\$5,818,927</u>	<u>\$6,989,466</u>	<u>\$6,714,105</u>
Total Expenditures	<u>\$80,573,093</u>	<u>\$87,661,489</u>	<u>\$90,051,712</u>	<u>\$128,872,894</u>	<u>\$131,595,034</u>

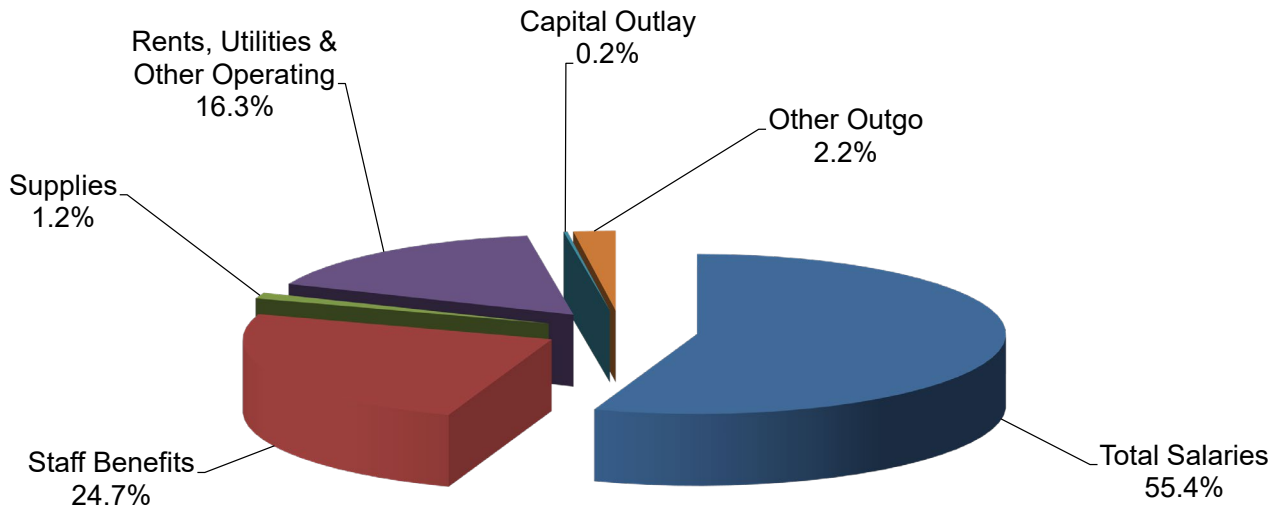
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - UNRESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,313,424	\$15,477,285	\$15,543,085	\$17,859,093	\$18,213,750
12 Contract Adm, Counselors, Librarians	4,164,036	4,105,906	4,200,365	5,179,387	5,347,087
13 Hourly Teachers	10,896,534	11,568,267	11,948,711	12,531,411	12,131,411
14 Hourly Adm, Counselors, Librarians	321,141	360,740	460,879	505,445	505,445
Object Group 1000 Total	<u>\$30,695,135</u>	<u>\$31,512,198</u>	<u>\$32,153,040</u>	<u>\$36,075,336</u>	<u>\$36,197,693</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$8,251,331	\$8,301,637	\$8,288,055	\$10,166,137	\$10,052,254
22 Contract Instructional Aides	1,334,390	1,300,019	1,323,520	1,535,195	1,633,464
23 Hourly Non-Instructional	175,212	546,356	775,339	614,032	614,032
24 Hourly Instructional Aides	131,012	106,948	173,188	126,297	126,297
Object Group 2000 Total	<u>\$9,891,945</u>	<u>\$10,254,960</u>	<u>\$10,560,102</u>	<u>\$12,441,661</u>	<u>\$12,426,047</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$16,087,516	\$17,199,594	\$17,658,683	\$21,686,332	\$21,515,298
3x Early Retirement & Retiree Benefits	4,000	64,000	46,000	150,000	150,000
Object Group 3000 Total	<u>\$16,091,516</u>	<u>\$17,263,594</u>	<u>\$17,704,683</u>	<u>\$21,836,332</u>	<u>\$21,665,298</u>
<b>SUPPLIES:</b>					
4x Supplies	\$233,642	\$516,925	\$606,767	\$920,188	\$1,033,256
Object Group 4000 Total	<u>\$233,642</u>	<u>\$516,925</u>	<u>\$606,767</u>	<u>\$920,188</u>	<u>\$1,033,256</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$282,862	\$425,099	\$464,203	\$1,431,248	\$1,475,905
52 Travel and Mileage	18,590	159,031	207,482	215,523	215,523
53 Fees, Software, Memberships, Dues	147,895	258,725	293,605	294,366	305,666
54 Insurance	62,052	57,637	51,865	70,000	70,000
55 Utilities and Operations	1,590,388	2,147,200	2,824,391	3,052,490	3,063,025
56 Rents, Repairs & Maintenance	354,729	682,739	803,980	680,570	1,769,477
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	71,081	59,244	16,903	52,812	65,414
59 Other Holding	0	0	0	5,480,920	7,366,427
Object Group 5000 Total	<u>\$2,527,597</u>	<u>\$3,789,675</u>	<u>\$4,662,429</u>	<u>\$11,277,929</u>	<u>\$14,331,437</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	1,927	624	0	5,060
64 Equipment	154,597	222,782	166,427	159,178	173,537
Object Group 6000 Total	<u>\$154,597</u>	<u>\$224,709</u>	<u>\$167,051</u>	<u>\$159,178</u>	<u>\$178,597</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,266,099	5,705,863	2,404,709	1,731,840	1,731,840
75/76 Std Financial Aid & Othr Pymts to Stdts	(13,857)	125,865	232,025	183,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,252,242</u>	<u>\$5,831,728</u>	<u>\$2,636,734</u>	<u>\$1,915,015</u>	<u>\$1,915,015</u>
Total Expenditures	<u>\$61,846,674</u>	<u>\$69,393,789</u>	<u>\$68,490,806</u>	<u>\$84,625,639</u>	<u>\$87,747,343</u>

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

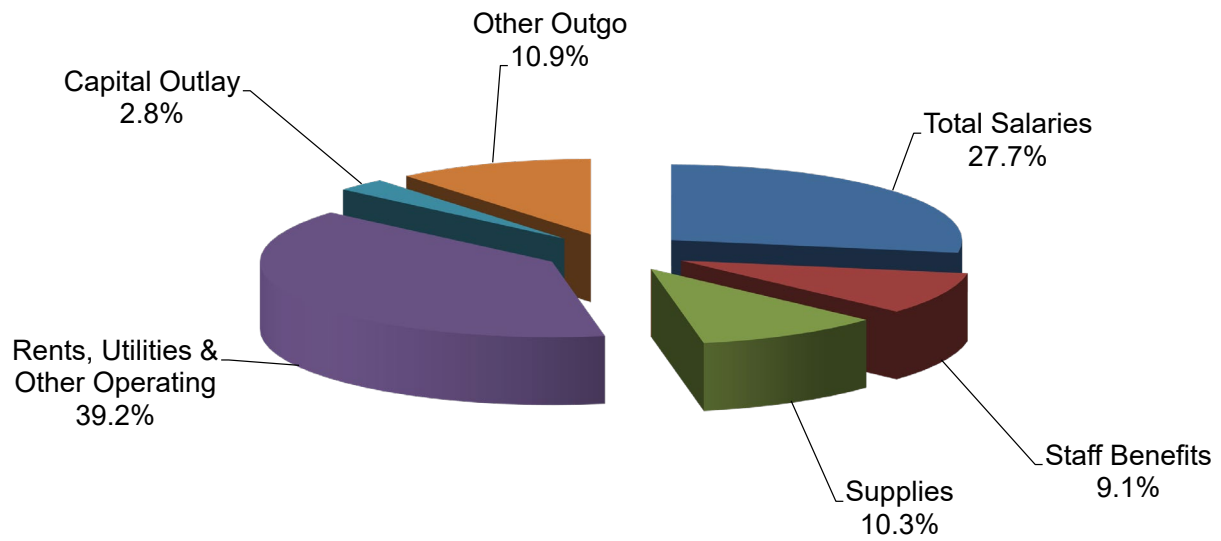
	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$601,585	\$492,328	\$313,540	\$89,960	\$59,717
12 Contract Adm, Counselors, Librarians	1,731,282	1,787,965	1,840,100	1,982,886	2,020,457
13 Hourly Teachers	196,499	41,872	40,280	512,874	498,874
14 Hourly Adm, Counselors, Librarians	1,468,517	1,486,739	1,948,828	3,291,794	3,225,547
Object Group 1000 Total	<u>\$3,997,883</u>	<u>\$3,808,904</u>	<u>\$4,142,748</u>	<u>\$5,877,514</u>	<u>\$5,804,595</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$2,717,850	\$2,335,050	\$2,448,957	\$3,038,605	\$3,133,625
22 Contract Instructional Aides	298,339	283,096	290,757	311,442	311,729
23 Hourly Non-Instructional	652,735	902,059	1,077,954	1,227,932	1,468,126
24 Hourly Instructional Aides	786,440	856,108	1,131,920	1,515,859	1,412,563
Object Group 2000 Total	<u>\$4,455,364</u>	<u>\$4,376,313</u>	<u>\$4,949,588</u>	<u>\$6,093,838</u>	<u>\$6,326,043</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,046,994	\$2,869,375	\$3,096,882	\$3,919,222	\$3,974,823
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,046,994</u>	<u>\$2,869,375</u>	<u>\$3,096,882</u>	<u>\$3,919,222</u>	<u>\$3,974,823</u>
<b>SUPPLIES:</b>					
4x Supplies	\$516,043	\$684,655	\$1,491,719	\$3,847,029	\$4,522,277
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,621,378	\$3,323,148	\$3,240,135	\$9,014,115	\$9,313,246
52 Travel and Mileage	29,014	121,536	177,660	305,012	289,996
53 Fees, Software, Memberships, Dues	195,385	154,061	239,447	253,398	1,160,414
54 Insurance	62,052	57,637	51,865	62,052	55,771
55 Utilities and Operations	220,839	211,262	193,623	441,363	492,622
56 Rents, Repairs & Maintenance	5,336	13,139	66,798	171,408	129,929
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	6,810	20,065	80,665	101,915	103,310
59 Other Holding	0	0	0	5,687,798	5,626,316
Object Group 5000 Total	<u>\$4,140,814</u>	<u>\$3,900,848</u>	<u>\$4,050,193</u>	<u>\$16,037,061</u>	<u>\$17,171,604</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	40,000	0	930,523	192,477
64 Equipment	458,372	683,660	647,583	2,467,617	1,056,782
Object Group 6000 Total	<u>\$458,372</u>	<u>\$723,660</u>	<u>\$647,583</u>	<u>\$3,398,140</u>	<u>\$1,249,259</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	32,999	12,200	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	2,077,950	1,891,745	3,182,193	5,074,451	4,799,090
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,110,949</u>	<u>\$1,903,945</u>	<u>\$3,182,193</u>	<u>\$5,074,451</u>	<u>\$4,799,090</u>
Total Expenditures	<u>\$18,726,419</u>	<u>\$18,267,700</u>	<u>\$21,560,906</u>	<u>\$44,247,255</u>	<u>\$43,847,691</u>

**Grossmont - Unrestricted General Fund**



**Total Compensation 80.1%**

**Grossmont - Restricted General Fund**



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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$6,064,551	\$5,810,534	\$6,052,561	\$7,322,636	\$7,145,879
12 Contract Adm, Counselors, Librarians	3,776,477	3,376,018	3,701,793	4,130,619	\$4,097,355
13 Hourly Teachers	5,769,695	5,683,077	6,143,200	6,374,364	\$6,511,944
14 Hourly Adm, Counselors, Librarians	902,215	1,310,428	1,448,632	1,852,086	\$2,308,037
Object Group 1000 Total	<u>\$16,512,938</u>	<u>\$16,180,057</u>	<u>\$17,346,186</u>	<u>\$19,679,705</u>	<u>\$20,063,215</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,319,155	\$5,510,721	\$6,398,615	\$7,961,703	\$7,911,433
22 Contract Instructional Aides	1,112,554	1,096,358	1,064,324	1,491,439	\$1,547,413
23 Hourly Non-Instructional	542,574	800,908	1,185,190	1,127,723	\$1,411,941
24 Hourly Instructional Aides	380,110	595,979	715,109	934,181	\$1,055,177
Object Group 2000 Total	<u>\$8,354,393</u>	<u>\$8,003,966</u>	<u>\$9,363,238</u>	<u>\$11,515,046</u>	<u>\$11,925,964</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$9,629,450	\$9,479,109	\$10,496,329	\$12,909,722	\$12,824,300
3x Early Retirement & Retiree Benefits	6,500	0	0	0	0
Object Group 3000 Total	<u>\$9,635,950</u>	<u>\$9,479,109</u>	<u>\$10,496,329</u>	<u>\$12,909,722</u>	<u>\$12,824,300</u>
<b>SUPPLIES:</b>					
4x Supplies	\$600,294	\$793,962	\$1,145,681	\$3,073,535	\$3,588,773
Object Group 4000 Total	<u>\$600,294</u>	<u>\$793,962</u>	<u>\$1,145,681</u>	<u>\$3,073,535</u>	<u>\$3,588,773</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,541,426	\$1,549,985	\$1,357,238	\$3,188,953	\$5,727,347
52 Travel and Mileage	33,659	157,291	266,379	487,943	\$432,918
53 Fees, Software, Memberships, Dues	214,215	213,298	254,392	434,281	\$844,399
54 Insurance	63,664	59,315	48,924	108,286	\$108,286
55 Utilities and Operations	1,202,027	1,611,060	1,753,780	1,933,240	\$1,972,334
56 Rents, Repairs & Maintenance	193,035	248,404	360,939	1,119,658	\$1,269,625
57 Audits, Interest, and Legals	0	0	0	0	\$0
58 Advertising, Postage & Other Operating	33,695	71,903	27,012	84,294	\$102,144
59 Other Holding	0	0	0	69,271	\$69,271
Object Group 5000 Total	<u>\$3,281,721</u>	<u>\$3,911,256</u>	<u>\$4,068,664</u>	<u>\$7,425,926</u>	<u>\$10,526,324</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	\$0
63 Books	19,573	50,029	35,452	100,000	\$12,835
64 Equipment	391,298	1,131,570	1,125,916	2,285,896	\$2,158,966
Object Group 6000 Total	<u>\$410,871</u>	<u>\$1,181,599</u>	<u>\$1,161,368</u>	<u>\$2,385,896</u>	<u>\$2,171,801</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,623,599	3,505,009	3,877,089	3,755,243	\$3,203,677
75/76 Std Financial Aid & Othr Pymts to Stdts	1,557,024	1,521,019	3,112,435	5,992,780	\$3,787,205
79 Dedicated Reserves	0	0	0	0	\$0
Object Group 7000 Total	<u>\$3,180,623</u>	<u>\$5,026,028</u>	<u>\$6,989,524</u>	<u>\$9,748,023</u>	<u>\$6,990,882</u>
Total Expenditures	<u>\$41,976,790</u>	<u>\$44,575,977</u>	<u>\$50,570,990</u>	<u>\$66,737,853</u>	<u>\$68,091,259</u>

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

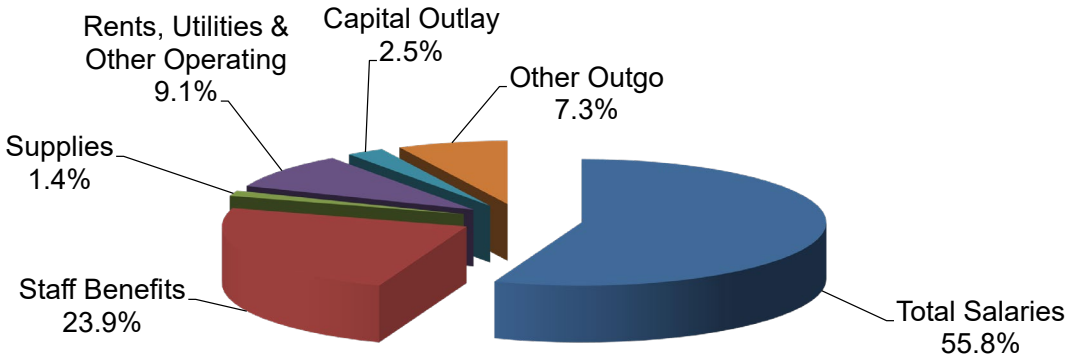
	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$5,853,361	\$5,642,761	\$5,888,484	\$7,205,487	\$6,981,108
12 Contract Adm, Counselors, Librarians	2,585,938	2,163,099	2,530,936	2,832,378	2,834,364
13 Hourly Teachers	5,578,857	5,618,471	6,113,416	6,328,264	6,422,648
14 Hourly Adm, Counselors, Librarians	238,257	236,142	366,158	369,490	371,442
Object Group 1000 Total	\$14,256,413	\$13,660,473	\$14,898,994	\$16,735,619	\$16,609,562
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,051,736	\$4,307,467	\$5,105,331	\$6,280,366	\$6,312,194
22 Contract Instructional Aides	850,399	857,732	990,158	1,094,700	1,097,159
23 Hourly Non-Instructional	187,201	274,956	365,199	346,728	455,154
24 Hourly Instructional Aides	76,665	128,066	158,447	222,762	228,837
Object Group 2000 Total	\$6,166,001	\$5,568,221	\$6,619,135	\$7,944,556	\$8,093,344
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$8,002,224	\$7,768,850	\$8,798,354	\$10,705,607	\$10,582,108
3x Early Retirement & Retiree Benefits	6,500	0	0	0	0
Object Group 3000 Total	\$8,008,724	\$7,768,850	\$8,798,354	\$10,705,607	\$10,582,108
<b>SUPPLIES:</b>					
4x Supplies	\$169,739	\$268,180	\$359,912	\$596,277	\$613,067
Object Group 4000 Total	\$169,739	\$268,180	\$359,912	\$596,277	\$613,067
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$228,160	\$89,820	\$148,617	\$540,977	\$713,809
52 Travel and Mileage	16,303	92,993	128,937	145,617	157,653
53 Fees, Software, Memberships, Dues	120,941	146,150	187,426	259,189	317,245
54 Insurance	31,832	29,658	24,462	31,037	31,037
55 Utilities and Operations	1,142,917	1,534,713	1,685,550	1,771,582	1,791,325
56 Rents, Repairs & Maintenance	175,258	218,635	334,403	811,676	957,877
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	25,305	31,038	2,584	56,544	56,544
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$1,740,716	\$2,143,007	\$2,511,979	\$3,616,622	\$4,025,490
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	19,573	(165)	(280)	0	0
64 Equipment	35,694	102,534	335,037	1,242,734	1,107,851
Object Group 6000 Total	\$55,267	\$102,369	\$334,757	\$1,242,734	\$1,107,851
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,623,599	3,505,009	3,874,089	3,755,243	3,203,677
75/76 Std Financial Aid & Othr Pymts to Stdts	0	(645)	1,163	55,880	55,880
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$1,623,599	\$3,504,364	\$3,875,252	\$3,811,123	\$3,259,557
Total Expenditures	\$32,020,459	\$33,015,464	\$37,398,383	\$44,652,538	\$44,290,979



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

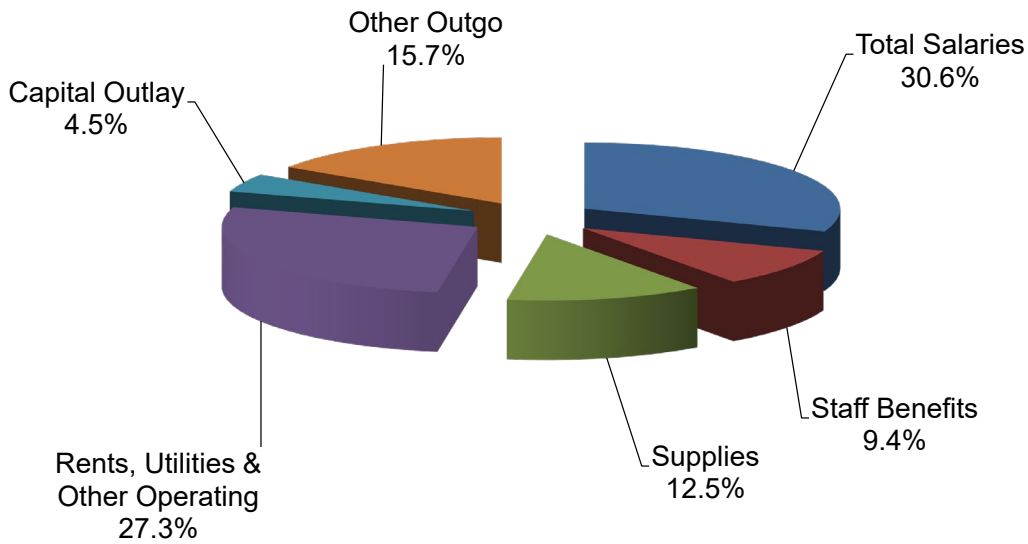
	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$211,190	\$167,773	\$164,077	\$117,149	\$164,771
12 Contract Adm, Counselors, Librarians	1,190,539	1,212,919	1,170,857	1,298,241	1,262,991
13 Hourly Teachers	190,838	64,606	29,784	46,100	89,296
14 Hourly Adm, Counselors, Librarians	663,958	1,074,286	1,082,474	1,482,596	1,936,595
Object Group 1000 Total	<u>\$2,256,525</u>	<u>\$2,519,584</u>	<u>\$2,447,192</u>	<u>\$2,944,086</u>	<u>\$3,453,653</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,267,419	\$1,203,254	\$1,293,284	\$1,681,337	\$1,599,239
22 Contract Instructional Aides	262,155	238,626	74,166	396,739	450,254
23 Hourly Non-Instructional	355,373	525,952	819,991	780,995	956,787
24 Hourly Instructional Aides	303,445	467,913	556,662	711,419	826,340
Object Group 2000 Total	<u>\$2,188,392</u>	<u>\$2,435,745</u>	<u>\$2,744,103</u>	<u>\$3,570,490</u>	<u>\$3,832,620</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,627,226	\$1,710,259	\$1,697,975	\$2,204,115	\$2,242,192
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,627,226</u>	<u>\$1,710,259</u>	<u>\$1,697,975</u>	<u>\$2,204,115</u>	<u>\$2,242,192</u>
<b>SUPPLIES:</b>					
4x Supplies	\$430,555	\$525,782	\$785,769	\$2,477,258	\$2,975,706
Object Group 4000 Total	<u>\$430,555</u>	<u>\$525,782</u>	<u>\$785,769</u>	<u>\$2,477,258</u>	<u>\$2,975,706</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,313,266	\$1,460,165	\$1,208,621	\$2,647,976	\$5,013,538
52 Travel and Mileage	17,356	64,298	137,442	342,326	275,265
53 Fees, Software, Memberships, Dues	93,274	67,148	66,966	175,092	527,154
54 Insurance	31,832	29,657	24,462	77,249	77,249
55 Utilities and Operations	59,110	76,347	68,230	161,658	181,009
56 Rents, Repairs & Maintenance	17,777	29,769	26,536	307,982	311,748
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	8,390	40,865	24,428	27,750	45,600
59 Other Holding	0	0	0	69,271	69,271
Object Group 5000 Total	<u>\$1,541,005</u>	<u>\$1,768,249</u>	<u>\$1,556,685</u>	<u>\$3,809,304</u>	<u>\$6,500,834</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	50,194	35,732	100,000	12,835
64 Equipment	355,604	1,029,036	790,879	1,043,162	1,051,115
Object Group 6000 Total	<u>\$355,604</u>	<u>\$1,079,230</u>	<u>\$826,611</u>	<u>\$1,143,162</u>	<u>\$1,063,950</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	3,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	1,557,024	1,521,664	3,111,272	5,936,900	3,731,325
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,557,024</u>	<u>\$1,521,664</u>	<u>\$3,114,272</u>	<u>\$5,936,900</u>	<u>\$3,731,325</u>
Total Expenditures	<u><u>\$9,956,331</u></u>	<u><u>\$11,560,513</u></u>	<u><u>\$13,172,607</u></u>	<u><u>\$22,085,315</u></u>	<u><u>\$23,800,280</u></u>

**Cuyamaca - Unrestricted General Fund**



**Total Compensation 79.7%**

**Cuyamaca - Restricted General Fund**



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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$19,888	\$26,825	\$0
12 Contract Adm, Counselors, Librarians	914,871	744,716	937,840	1,036,038	1,043,607
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	400	0	73,845	70,000	20,000
Object Group 1000 Total	<u>\$915,271</u>	<u>\$744,716</u>	<u>\$1,031,573</u>	<u>\$1,132,863</u>	<u>\$1,063,607</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,976,609	\$7,045,323	\$7,622,125	\$9,464,385	\$9,530,533
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	10,239	180,979	269,522	0	35,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,986,848</u>	<u>\$7,226,302</u>	<u>\$7,891,647</u>	<u>\$9,464,385</u>	<u>\$9,565,533</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$4,138,834	\$3,824,175	\$4,240,870	\$6,117,845	\$5,982,593
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$4,138,834</u>	<u>\$3,824,175</u>	<u>\$4,240,870</u>	<u>\$6,117,845</u>	<u>\$5,982,593</u>
<b>SUPPLIES:</b>					
4x Supplies	\$55,209	\$139,182	\$184,707	\$300,710	\$267,270
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$295,680	\$215,143	\$462,202	\$1,987,247	\$2,106,347
52 Travel and Mileage	8,725	47,854	93,386	72,110	153,396
53 Fees, Software, Memberships, Dues	15,495	27,778	132,781	334,009	333,319
54 Insurance	0	0	0	0	0
55 Utilities and Operations	109,155	118,803	16,105	121,000	121,000
56 Rents, Repairs & Maintenance	87,937	116,040	20,690	971,605	958,782
57 Audits, Interest, and Legals	90,445	84,000	167,113	21,269	83,551
58 Advertising, Postage & Other Operating	102,037	104,501	63,805	99,988	120,882
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$709,474</u>	<u>\$714,119</u>	<u>\$956,082</u>	<u>\$3,607,228</u>	<u>\$3,877,277</u>
<b>CAPITAL OUTLAY:</b>					
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	6,266	28,246	56,096	208,145	170,700
Object Group 6000 Total	<u>\$6,266</u>	<u>\$28,246</u>	<u>\$56,096</u>	<u>\$208,145</u>	<u>\$170,700</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,264,267	1,000,000	2,599,062	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>\$1,268,828</u>	<u>\$1,000,000</u>	<u>\$2,599,062</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$15,080,730</u>	<u>\$13,676,740</u>	<u>\$16,960,037</u>	<u>\$20,831,176</u>	<u>\$20,926,980</u>

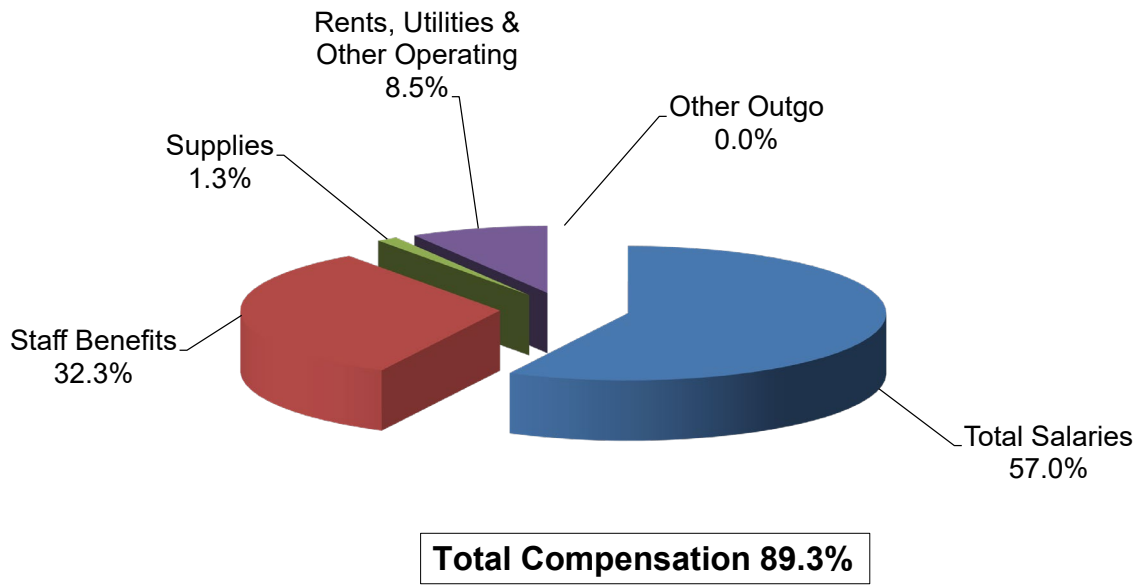
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	914,871	744,716	937,840	1,036,038	1,043,607
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$914,871</u>	<u>\$744,716</u>	<u>\$937,840</u>	<u>\$1,036,038</u>	<u>\$1,043,607</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,368,969	\$6,464,106	\$6,878,459	\$8,674,978	\$8,735,166
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	4,507	129,804	259,493	0	35,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,373,476</u>	<u>\$6,593,910</u>	<u>\$7,137,952</u>	<u>\$8,674,978</u>	<u>\$8,770,166</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,844,422	\$3,543,153	\$3,854,494	\$5,676,605	\$5,564,602
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,844,422</u>	<u>\$3,543,153</u>	<u>\$3,854,494</u>	<u>\$5,676,605</u>	<u>\$5,564,602</u>
<b>SUPPLIES:</b>					
4x Supplies	\$45,419	\$94,561	\$134,037	\$243,710	\$217,270
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$234,703	\$173,982	\$201,269	\$342,327	\$328,839
52 Travel and Mileage	8,725	34,606	81,077	68,110	123,396
53 Fees, Software, Memberships, Dues	13,355	24,236	61,102	299,009	313,319
54 Insurance	0	0	0	0	0
55 Utilities and Operations	104,115	118,303	16,105	121,000	121,000
56 Rents, Repairs & Maintenance	87,937	116,040	17,680	460,663	438,782
57 Audits, Interest, and Legals	90,445	84,000	167,113	21,269	83,551
58 Advertising, Postage & Other Operating	67,540	65,406	32,128	49,988	61,038
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$606,820</u>	<u>\$616,573</u>	<u>\$576,474</u>	<u>\$1,362,366</u>	<u>\$1,469,925</u>
<b>CAPITAL OUTLAY:</b>					
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	4,991	9,460	17,010	179,405	157,045
Object Group 6000 Total	<u>\$4,991</u>	<u>\$9,460</u>	<u>\$17,010</u>	<u>\$179,405</u>	<u>\$157,045</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,264,267	1,000,000	2,599,062	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>\$1,264,267</u>	<u>\$1,000,000</u>	<u>\$2,599,062</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$14,054,266</u>	<u>\$12,602,373</u>	<u>\$15,256,869</u>	<u>\$17,173,102</u>	<u>\$17,222,615</u>

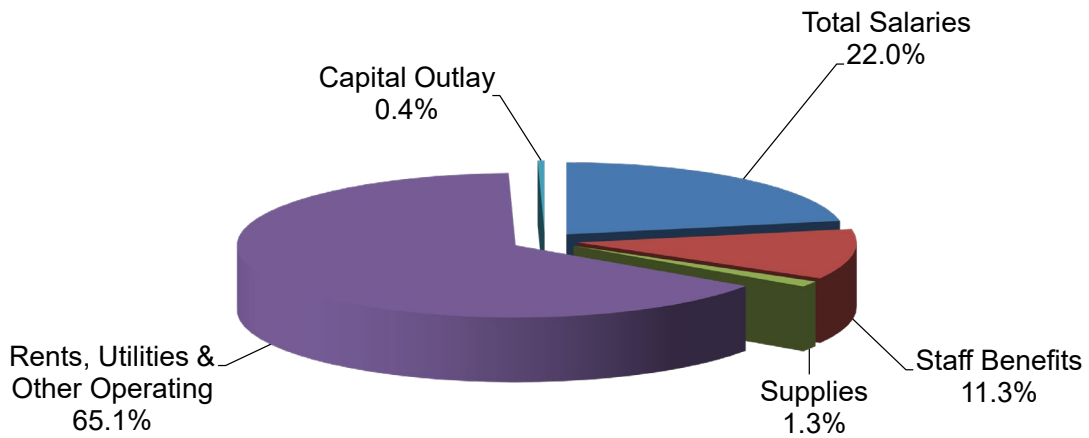
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$19,888	\$26,825	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	400	0	73,845	70,000	20,000
Object Group 1000 Total	<u>\$400</u>	<u>\$0</u>	<u>\$93,733</u>	<u>\$96,825</u>	<u>\$20,000</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$607,640	\$581,217	\$743,666	\$789,407	\$795,367
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	5,732	51,175	10,029	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$613,372</u>	<u>\$632,392</u>	<u>\$753,695</u>	<u>\$789,407</u>	<u>\$795,367</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$294,412	\$281,022	\$386,376	\$441,240	\$417,991
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$294,412</u>	<u>\$281,022</u>	<u>\$386,376</u>	<u>\$441,240</u>	<u>\$417,991</u>
<b>SUPPLIES:</b>					
4x Supplies	\$9,790	\$44,621	\$50,670	\$57,000	\$50,000
Object Group 4000 Total	<u>\$9,790</u>	<u>\$44,621</u>	<u>\$50,670</u>	<u>\$57,000</u>	<u>\$50,000</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$60,977	\$41,161	\$260,933	\$1,644,920	\$1,777,508
52 Travel and Mileage	0	13,248	12,309	4,000	30,000
53 Fees, Software, Memberships, Dues	2,140	3,542	71,679	35,000	20,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	5,040	500	0	0	0
56 Rents, Repairs & Maintenance	0	0	3,010	510,942	520,000
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	34,497	39,095	31,677	50,000	59,844
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$102,654</u>	<u>\$97,546</u>	<u>\$379,608</u>	<u>\$2,244,862</u>	<u>\$2,407,352</u>
<b>CAPITAL OUTLAY:</b>					
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	1,275	18,786	39,086	28,740	13,655
Object Group 6000 Total	<u>\$1,275</u>	<u>\$18,786</u>	<u>\$39,086</u>	<u>\$28,740</u>	<u>\$13,655</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$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>\$4,561</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$1,026,464</u>	<u>\$1,074,367</u>	<u>\$1,703,168</u>	<u>\$3,658,074</u>	<u>\$3,704,365</u>

### District Services - Unrestricted General Fund



### District Services - Restricted General Fund



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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$231,382	\$213,833	\$2,005,977	\$2,005,977
12 Contract Adm, Counselors, Librarians	7,200	248,261	119,495	352,866	352,866
13 Hourly Teachers	844,760	1,272,281	733,281	804,564	804,564
14 Hourly Adm, Counselors, Librarians	74,615	231,273	317,061	33,916	33,916
Object Group 1000 Total	<u>\$926,575</u>	<u>\$1,983,197</u>	<u>\$1,383,670</u>	<u>\$3,197,323</u>	<u>\$3,197,323</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$511,732	\$2,341,450	\$801,715	\$1,478,121	\$1,485,328
22 Contract Instructional Aides	16,284	49,246	68,521	101,795	101,795
23 Hourly Non-Instructional	68,160	180,932	38,996	0	300,000
24 Hourly Instructional Aides	32,576	19,368	2,336	0	0
Object Group 2000 Total	<u>\$628,752</u>	<u>\$2,590,996</u>	<u>\$911,568</u>	<u>\$1,579,916</u>	<u>\$1,887,123</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$339,304	\$1,731,053	\$1,183,363	\$1,699,791	\$1,724,538
3x Early Retirement & Retiree Benefits	1,435,429	1,742,164	1,304,040	1,395,325	1,581,433
Object Group 3000 Total	<u>\$1,774,733</u>	<u>\$3,473,217</u>	<u>\$2,487,403</u>	<u>\$3,095,116</u>	<u>\$3,305,971</u>
<b>SUPPLIES:</b>					
4x Supplies	\$415,785	\$935,684	\$1,836,393	\$1,695,759	\$316,216
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$20,562,989	\$39,940,088	\$43,831,931	\$82,807,520	\$86,540,602
52 Travel and Mileage	6,774	5,926	20,446	163,288	162,660
53 Fees, Software, Memberships, Dues	972,542	1,015,486	1,016,624	2,992,174	2,933,032
54 Insurance	945,692	881,295	879,097	918,761	1,078,677
55 Utilities and Operations	52,076	5,643	261,334	(3,042,526)	1,478,407
56 Rents, Repairs & Maintenance	1,697,474	2,654,052	1,327,369	2,872,950	2,406,525
57 Audits, Interest, and Legals	334,695	547,632	461,066	330,000	398,595
58 Advertising, Postage & Other Operating	39,573	34,001	42,385	27,700	49,200
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$24,611,815</u>	<u>\$45,084,123</u>	<u>\$47,840,252</u>	<u>\$87,069,867</u>	<u>\$95,047,698</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	118,797	4,762,469	400,000	300,000
63 Books	0	1,560	0	0	0
64 Equipment	1,082,922	4,163,748	4,974,153	6,261,233	3,166,766
Object Group 6000 Total	<u>\$1,082,922</u>	<u>\$4,284,105</u>	<u>\$9,736,622</u>	<u>\$6,661,233</u>	<u>\$3,466,766</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,889,763	7,527,584	5,413,628	207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	2,166,320	2,284,804	1,404,540	4,972,219	4,902,057
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,056,083</u>	<u>\$9,812,388</u>	<u>\$6,818,168</u>	<u>\$5,179,236</u>	<u>\$5,109,074</u>
Total Expenditures	<u>\$33,496,665</u>	<u>\$68,163,710</u>	<u>\$71,014,076</u>	<u>\$108,478,450</u>	<u>\$112,330,171</u>

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

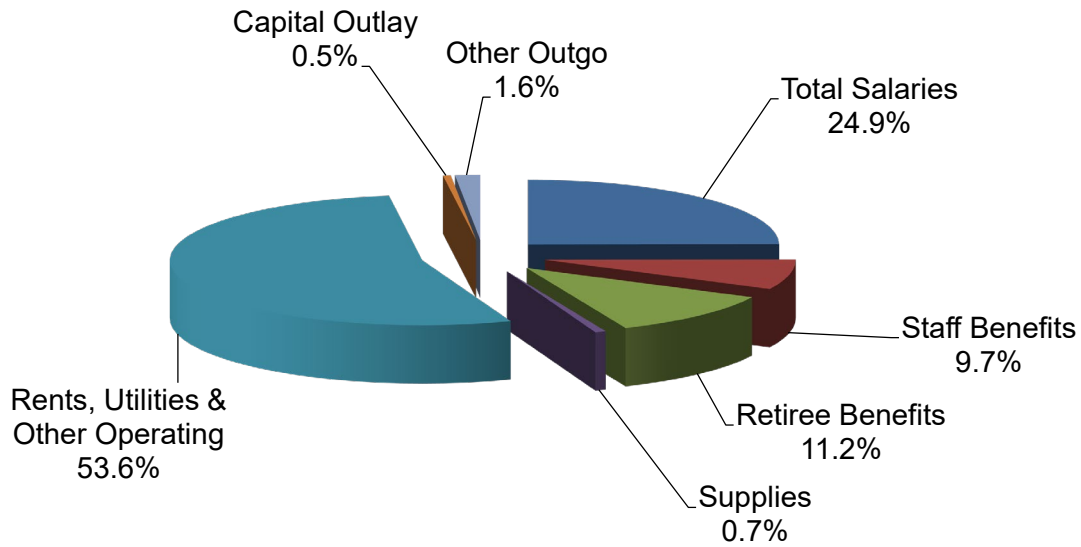
	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$950,227	\$950,227
12 Contract Adm, Counselors, Librarians	0	0	(553)	352,866	352,866
13 Hourly Teachers	0	150	775	804,564	804,564
14 Hourly Adm, Counselors, Librarians	0	0		33,916	33,916
Object Group 1000 Total	<u>\$0</u>	<u>\$150</u>	<u>\$222</u>	<u>\$2,141,573</u>	<u>\$2,141,573</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$1,400	\$589	\$1,262,108	\$1,269,315
22 Contract Instructional Aides	0	0	0	101,795	101,795
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$1,400</u>	<u>\$589</u>	<u>\$1,363,903</u>	<u>\$1,371,110</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$1,125	\$307,774	\$1,059,589	\$1,063,336
3x Early Retirement & Retiree Benefits	1,435,429	1,742,164	1,304,040	1,395,325	1,581,433
Object Group 3000 Total	<u>\$1,435,429</u>	<u>\$1,743,289</u>	<u>\$1,611,814</u>	<u>\$2,454,914</u>	<u>\$2,644,769</u>
<b>SUPPLIES:</b>					
4x Supplies	\$18,140	\$48,763	\$84,646	\$121,612	\$103,300
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,207,054	\$1,614,121	\$1,338,108	\$1,700,851	\$2,948,739
52 Travel and Mileage	1,549	5,837	3,847	23,500	22,873
53 Fees, Software, Memberships, Dues	736,377	607,872	671,369	664,244	752,533
54 Insurance	945,692	881,295	879,097	918,761	1,078,677
55 Utilities and Operations	120,463	98,311	134,455	123,300	133,422
56 Rents, Repairs & Maintenance	1,689,121	2,388,662	1,310,036	2,749,977	2,187,552
57 Audits, Interest, and Legals	325,474	408,989	453,105	330,000	398,595
58 Advertising, Postage & Other Operating	38,226	31,857	42,385	17,700	39,200
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,063,956</u>	<u>\$6,036,944</u>	<u>\$4,832,402</u>	<u>\$6,528,333</u>	<u>\$7,561,591</u>
<b>CAPITAL OUTLAY:</b>					
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	34,379	(3,516)	28,637	98,522	72,832
Object Group 6000 Total	<u>\$34,379</u>	<u>(\$3,516)</u>	<u>\$28,637</u>	<u>\$98,522</u>	<u>\$72,832</u>
<b>OTHER OUTGO:</b>					
71 Debt Service		\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	207,017	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,500	2,250	0	6,600	6,600
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$209,517</u>	<u>\$209,267</u>	<u>\$207,017</u>	<u>\$213,617</u>	<u>\$213,617</u>
<b>Grand Total Districtwide Unrestricted</b>	<u><u>\$6,761,421</u></u>	<u><u>\$8,036,297</u></u>	<u><u>\$6,765,327</u></u>	<u><u>\$12,922,474</u></u>	<u><u>\$14,108,792</u></u>



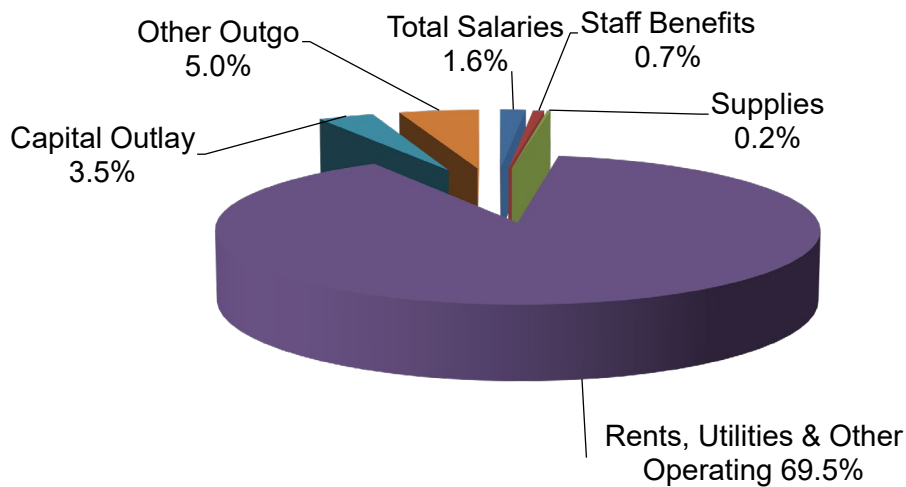
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Districtwide Commitments - - RESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$231,382	\$213,833	\$1,055,750	\$1,055,750
12 Contract Adm, Counselors, Librarians	7,200	248,261	120,048	0	
13 Hourly Teachers	844,760	1,272,131	732,506	0	
14 Hourly Adm, Counselors, Librarians	74,615	231,273	317,061	0	
Object Group 1000 Total	<u>\$926,575</u>	<u>\$1,983,047</u>	<u>\$1,383,448</u>	<u>\$1,055,750</u>	<u>\$1,055,750</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$511,732	\$2,340,050	\$801,126	\$216,013	\$216,013
22 Contract Instructional Aides	16,284	49,246	68,521	0	0
23 Hourly Non-Instructional	68,160	180,932	38,996	0	300,000
24 Hourly Instructional Aides	32,576	19,368	2,336	0	
Object Group 2000 Total	<u>\$628,752</u>	<u>\$2,589,596</u>	<u>\$910,979</u>	<u>\$216,013</u>	<u>\$516,013</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$339,304	\$1,729,928	\$875,589	\$640,202	\$661,202
3x Early Retirement & Retiree Benefits	0	0	0		
Object Group 3000 Total	<u>\$339,304</u>	<u>\$1,729,928</u>	<u>\$875,589</u>	<u>\$640,202</u>	<u>\$661,202</u>
<b>SUPPLIES:</b>					
4x Supplies	\$397,645	\$886,921	\$1,751,747	\$1,574,147	\$212,916
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$19,355,935	\$38,325,967	\$42,493,823	\$81,106,669	\$83,591,863
52 Travel and Mileage	5,225	89	16,599	139,788	139,787
53 Fees, Software, Memberships, Dues	236,165	407,614	345,255	2,327,930	2,180,499
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(68,387)	(92,668)	126,879	(3,165,826)	1,344,985
56 Rents, Repairs & Maintenance	8,353	265,390	17,333	122,973	218,973
57 Audits, Interest, and Legals	9,221	138,643	7,961	0	0
58 Advertising, Postage & Other Operating	1,347	2,144	0	10,000	10,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$19,547,859</u>	<u>\$39,047,179</u>	<u>\$43,007,850</u>	<u>\$80,541,534</u>	<u>\$87,486,107</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	118,797	4,762,469	400,000	300,000
63 Books	0	1,560	0	0	0
64 Equipment	1,048,543	4,167,264	4,945,516	6,162,711	3,093,934
Object Group 6000 Total	<u>\$1,048,543</u>	<u>\$4,287,621</u>	<u>\$9,707,985</u>	<u>\$6,562,711</u>	<u>\$3,393,934</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,682,746	7,320,567	5,206,611	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	2,163,820	2,282,554	1,404,540	4,965,619	4,895,457
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,846,566</u>	<u>\$9,603,121</u>	<u>\$6,611,151</u>	<u>\$4,965,619</u>	<u>\$4,895,457</u>
Total Expenditures	<u>\$26,735,244</u>	<u>\$60,127,413</u>	<u>\$64,248,749</u>	<u>\$95,555,976</u>	<u>\$98,221,379</u>

**Districtwide Commitments - Unrestricted General Fund**



**Districtwide Commitments - Restricted General Fund**



**Adoption Budget**  
**Supplemental Funds**

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

<b>Revenue &amp; Transfers to Sites:</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adoption</b>
	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>Budget</b>	<b>Budget</b>
	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>23/24</b>
<b>Grossmont College</b>					
Commission Distributions	\$35,009	\$0	\$42,941	\$40,000	\$40,000
Interest Income	196	144	215	190	190
Interfund Transfers	94,806	115,547	0	0	0
<b>Total</b>	<b>\$130,011</b>	<b>\$115,691</b>	<b>\$43,156</b>	<b>\$40,190</b>	<b>\$40,190</b>
<b>Cuyamaca College</b>					
Commission Distributions	\$14,300	\$0	\$19,323	\$18,000	\$20,000
Interest Income	5	7	12	0	20
Interfund Transfers	38,780	47,264	0	0	0
<b>Total</b>	<b>\$53,085</b>	<b>\$47,271</b>	<b>\$19,335</b>	<b>\$18,000</b>	<b>\$20,020</b>
<b>Other Commission Distributions</b>					
District Services Allocation	\$4,288	\$0	\$5,414	\$10,000	\$10,000
Interest Income	\$0	\$0	\$100		
Interfund Transfers	11,616	14,157	0	0	0
<b>Total</b>	<b>\$15,904</b>	<b>\$14,157</b>	<b>\$5,514</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Total Revenue</b>	<b>\$199,000</b>	<b>\$177,119</b>	<b>\$68,005</b>	<b>\$68,190</b>	<b>\$70,210</b>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$963,196	\$1,092,769	\$1,138,376	\$1,105,583	\$1,135,584
Prior Year Adjustments	N/A	N/A	N/A	0	0
<b>Adjusted Beginning Balance</b>	<u>\$963,196</u>	<u>\$1,092,769</u>	<u>\$1,138,376</u>	<u>\$1,105,583</u>	<u>\$1,135,584</u>
<b>Plus Current Year Income</b>					
Commissions Revenue	\$53,597	\$0	\$67,678	\$68,000	\$70,000
Other Local Revenue	201	151	327	190	210
Interfund Transfers	145,202	176,968	0	0	0
<b>Total Revenues</b>	<u>\$199,000</u>	<u>\$177,119</u>	<u>\$68,005</u>	<u>\$68,190</u>	<u>\$70,210</u>
<b>Total Funds Available</b>	<u>\$1,162,196</u>	<u>\$1,269,888</u>	<u>\$1,206,381</u>	<u>\$1,173,773</u>	<u>\$1,205,794</u>
<b>Less Current Year Expenditures</b>					
Grossmont College	\$23,878	\$68,958	\$6,200	\$115,796	\$115,796
Cuyamaca College	25,549	42,554	49,597	32,240	46,398
District Services	20,000	20,000	15,000	15,753	16,267
<b>Total Expenditures</b>	<u>\$69,427</u>	<u>\$131,512</u>	<u>\$70,797</u>	<u>\$163,789</u>	<u>\$178,461</u>
<b>Total Ending Balance</b>	<u><u>\$1,092,769</u></u>	<u><u>\$1,138,376</u></u>	<u><u>\$1,135,584</u></u>	<u><u>\$1,009,984</u></u>	<u><u>\$1,027,333</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:	Grossmont	Cuyamaca	District Services	Total
Beginning Balance	\$1,102,939	\$26,378	\$6,267	<b>\$1,135,584</b>
Plus Revenue	40,190	20,020	10,000	<b>70,210</b>
Total Funds Available	<u>\$1,143,129</u>	<u>\$46,398</u>	<u>\$16,267</u>	<b>\$1,205,794</b>
Less: Expenditures	115,796	46,398	16,267	<b>178,461</b>
<b>Ending Balance</b>	<u><u>\$1,027,333</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,027,333</u></u>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$92,242	\$124,095	\$138,195	\$165,902	\$168,482
Prior Year Adjustments	N/A	N/A	0	0	N/A
<b>Adjusted Beginning Balance</b>	<u>\$92,242</u>	<u>\$124,095</u>	<u>\$138,195</u>	<u>\$165,902</u>	<u>\$168,482</u>
<b>Plus Current Year Income</b>					
Tuition Fees	\$6,153	\$14,100	\$30,287	\$12,000	\$12,000
Interest	0	0	0	0	0
Interfund Transfers	25,700	0	0	0	0
<b>Total Revenues</b>	<u>\$31,853</u>	<u>\$14,100</u>	<u>\$30,287</u>	<u>\$12,000</u>	<u>\$12,000</u>
<b>Total Funds Available</b>	<u>\$124,095</u>	<u>\$138,195</u>	<u>\$168,482</u>	<u>\$177,902</u>	<u>\$180,482</u>
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$96,242	\$96,242
Supplies & Materials	0	0	0	0	0
Other Operating	0	0	0	81,660	84,240
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$177,902</u>	<u>\$180,482</u>
<b>Total Ending Balance</b>	<u><u>\$124,095</u></u>	<u><u>\$138,195</u></u>	<u><u>\$168,482</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$120,425	\$332,291	\$572,232	\$601,002	\$440,276
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$120,425</u>	<u>\$332,291</u>	<u>\$572,232</u>	<u>\$601,002</u>	<u>\$440,276</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$100,264	\$154,595	\$85,821	\$150,000	\$150,000
Interest	0	0	0	0	0
Interfund Transfers	293,204	120,149		0	0
<b>Total Revenues</b>	<u>\$393,468</u>	<u>\$274,744</u>	<u>\$85,821</u>	<u>\$150,000</u>	<u>\$150,000</u>
 <b>Total Funds Available</b>	<u>\$513,893</u>	<u>\$607,035</u>	<u>\$658,053</u>	<u>\$751,002</u>	<u>\$590,276</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$157,694	\$32,764	\$194,753	\$736,002	\$585,823
Supplies & Materials	0	0	0	0	0
Other Operating	2,649	2,039	23,024	15,000	4,453
Interfund Transfers	20,934	0	0	0	0
Std't Fincl Aid & Other Pymts to Std'ts	325	0	0	0	0
<b>Total Expenditures</b>	<u>\$181,602</u>	<u>\$34,803</u>	<u>\$217,777</u>	<u>\$751,002</u>	<u>\$590,276</u>
 <b>Total Ending Balance</b>	<u><u>\$332,291</u></u>	<u><u>\$572,232</u></u>	<u><u>\$440,276</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>					
ASGC	\$376,325	\$381,992	\$431,023	\$423,033	\$419,225
Clubs & Organizations	93,704	85,878	87,428	85,646	87,795
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$470,029</u>	<u>\$467,870</u>	<u>\$518,451</u>	<u>\$508,679</u>	<u>\$507,020</u>
<b>Plus Current year Income</b>					
Sales	\$1,534	\$19,908	\$50,321	\$10,000	\$10,000
Student Activities Card Sales	0	0	48	0	0
Operational Allocation from GC	20,000	60,000	14,776	20,000	0
Activity Revenue	5,594	6,366	6,037	0	0
Contributions/Donations	115	0	634	10,000	10,000
Interest	1,119	847	1,500	0	0
Other Local Revenue	0	40	1,861	0	0
Transfer in/GC Bookstore	0	0	0	0	20,000
<b>Total Revenues</b>	<u>\$28,362</u>	<u>\$87,161</u>	<u>\$75,177</u>	<u>\$40,000</u>	<u>\$40,000</u>
<b>Total Funds Available</b>	<u>\$498,391</u>	<u>\$555,031</u>	<u>\$593,628</u>	<u>\$548,679</u>	<u>\$547,020</u>
<b>Less Current Year Expenditures</b>					
Hourly Salaries & Benefits	\$9,402	\$9,224	\$7,884	\$10,000	\$10,000
Supplies	3,217	20,677	68,518	20,000	20,000
Travel & Conferences	0	5,347	7,895	0	0
Assoc Student Activity Expense	15,452	837	0	0	0
Student Benefit Services	2,450	20	2,311	0	0
Operational Expense	0	475	0	10,000	10,000
AS Club/Trust Expense	0	0	0	96,162	96,162
<b>Total Expenditures</b>	<u>\$30,521</u>	<u>\$36,580</u>	<u>\$86,608</u>	<u>\$136,162</u>	<u>\$136,162</u>
<b>Total Ending Balance</b>	<u><u>\$467,870</u></u>	<u><u>\$518,451</u></u>	<u><u>\$507,020</u></u>	<u><u>\$412,517</u></u>	<u><u>\$410,858</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 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>					
ASCC	\$31,547	\$39,243	\$47,756	\$56,916	\$53,619
Clubs & Organizations	61,697	69,187	77,412	94,001	86,679
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$93,244</u>	<u>\$108,430</u>	<u>\$125,168</u>	<u>\$150,917</u>	<u>\$140,298</u>
<b>Plus Current year Income</b>					
Sales	\$0	\$1,528	\$5,205	\$0	\$0
Student Activities Card Sales	0	0	4,331	0	0
Operational Allocation from CC	10,000	10,000	10,000	10,000	0
Other Local Revenue	0	3,035	4,032	932	3,932
Intra-fund Transfers In	0	0	2,250	0	0
Club Deposits	22,110	24,225	19,850	15,600	12,600
Transfer in/CC Bookstore	0	0	0	0	10,000
<b>Total Revenues</b>	<u>\$32,110</u>	<u>\$38,788</u>	<u>\$45,668</u>	<u>\$26,532</u>	<u>\$26,532</u>
<b>Total Funds Available</b>	<u>\$125,354</u>	<u>\$147,218</u>	<u>\$170,836</u>	<u>\$177,449</u>	<u>\$166,830</u>
<b>Less Current Year Expenditures</b>					
Hourly Salaries & Benefits	\$0	\$0	\$2,513	\$0	\$0
Activities	318	124	0	0	0
Commencement	0	0	0	0	0
Supplies	521	2,816	6,657	33,899	30,602
Operational Expense	2,585	425	19,118	97,418	90,096
Intra-Fund Transfers Out	0	0	2,250	0	0
AS Club/Trust Expense	13,500	18,685	0	0	0
<b>Total Expenditures</b>	<u>\$16,924</u>	<u>\$22,050</u>	<u>\$30,538</u>	<u>\$131,317</u>	<u>\$120,698</u>
<b>Total Ending Balance</b>	<u>\$108,430</u>	<u>\$125,168</u>	<u>\$140,298</u>	<u>\$46,132</u>	<u>\$46,132</u>

**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  
 CUYAMACA COLLEGE STUDENT CENTER  
 CONSTRUCTION AGENCY FUND**

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$134,555	\$206,581	\$274,282	\$326,194	\$327,973
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$134,555</u>	<u>\$206,581</u>	<u>\$274,282</u>	<u>\$326,194</u>	<u>\$327,973</u>
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$72,094	\$67,319	\$54,762	\$60,000	\$60,000
Interest	505	382	1,417	500	500
<b>Total Revenues</b>	<u>\$72,599</u>	<u>\$67,701</u>	<u>\$56,179</u>	<u>\$60,500</u>	<u>\$60,500</u>
<b>Total Funds Available</b>	<u>\$207,154</u>	<u>\$274,282</u>	<u>\$330,461</u>	<u>\$386,694</u>	<u>\$388,473</u>
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$0	\$0	\$0	\$158,484	\$158,484
Contract Services	573	0	2,488	110,000	111,989
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	0	118,210	118,000
Legal Advertising	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$573</u>	<u>\$0</u>	<u>\$2,488</u>	<u>\$386,694</u>	<u>\$388,473</u>
<b>Total Ending Balance</b>	<u><u>\$206,581</u></u>	<u><u>\$274,282</u></u>	<u><u>\$327,973</u></u>	<u><u>\$0</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 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$268,713	\$298,213	\$327,584	\$358,621	\$353,290
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$268,713	\$298,213	\$327,584	\$358,621	\$353,290
 <b>Plus Current Year Income</b>					
Student Representation Fees	\$29,474	\$29,483	\$48,027	\$20,000	\$20,000
Interest	26	28	51	25	25
<b>Total Revenues</b>	\$29,500	\$29,511	\$48,078	\$20,025	\$20,025
 <b>Total Funds Available</b>	\$298,213	\$327,724	\$375,662	\$378,646	\$373,315
 <b>Less Current Year Expenditures</b>					
Supplies	\$0	\$0	\$0	\$20,000	\$20,000
Contract & Miscellaneous Services	0	0	1,982	0	0
Travel & Conferences	0	140	16,647	0	0
Transportation	0	0	3,743	5,000	5,000
Computer Equipment	0	0	0	15,000	15,000
Rentals & Leases	0	0	0	0	0
<b>Total Expenditures</b>	\$0	\$140	\$22,372	\$40,000	\$40,000
 <b>Total Ending Balance</b>	\$298,213	\$327,584	\$353,290	\$338,646	\$333,315

**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 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$119,475	\$136,598	\$152,366	\$173,012	\$159,111
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$119,475</u>	<u>\$136,598</u>	<u>\$152,366</u>	<u>\$173,012</u>	<u>\$159,111</u>
<b>Plus Current Year Income</b>					
Student Representation Fees	\$17,212	\$17,514	\$29,756	\$30,000	\$30,000
Interest	11	12	24	12	25
<b>Total Revenues</b>	<u>\$17,223</u>	<u>\$17,526</u>	<u>\$29,780</u>	<u>\$30,012</u>	<u>\$30,025</u>
<b>Total Funds Available</b>	<u>\$136,698</u>	<u>\$154,124</u>	<u>\$182,146</u>	<u>\$203,024</u>	<u>\$189,136</u>
<b>Less Current Year Expenditures</b>					
Hourly Salaries & Benefits	\$0	\$1,696	\$11,352	\$0	\$0
Supplies	0	0	0	75,529	47,641
Contract & Miscellaneous Services	100	62	1,900	0	7,000
Travel & Conferences	0	0	8,558	0	7,000
Mileage	0	0	0	0	0
Payments to Students	0	0	1,225	0	0
<b>Total Expenditures</b>	<u>\$100</u>	<u>\$1,758</u>	<u>\$23,035</u>	<u>\$75,529</u>	<u>\$61,641</u>
<b>Total Ending Balance</b>	<u><u>\$136,598</u></u>	<u><u>\$152,366</u></u>	<u><u>\$159,111</u></u>	<u><u>\$127,495</u></u>	<u><u>\$127,495</u></u>

**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 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$11,067,793	\$12,105,139	\$10,588,320	\$10,984,283	\$11,316,579
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$11,067,793	\$12,105,139	\$10,588,320	\$10,984,283	\$11,316,579
<b>Plus Current Year Income</b>					
Interest Income/Earnings	\$1,612,757	(\$1,481,486)	\$579,474	\$365,721	\$365,721
Funding for Current Employees (a)	612,187	1,211,168	1,227,506	1,431,146	1,431,146
Funding for Prior Liability (b)	0	0	0	0	0
<b>Total Revenues</b>	\$2,224,944	(\$270,318)	\$1,806,980	\$1,796,867	\$1,796,867
<b>Total Funds Available</b>	\$13,292,737	\$11,834,821	\$12,395,300	\$12,781,150	\$13,113,446
<b>Less Current Year Expenditures</b>					
Transfer to Fund Retiree Health	\$1,187,598	\$1,246,501	\$1,078,721	\$899,663	\$1,085,771
<b>Total Expenditures</b>	\$1,187,598	\$1,246,501	\$1,078,721	\$899,663	\$1,085,771
<b>Total Ending Balance</b>	\$12,105,139	\$10,588,320	\$11,316,579	\$11,881,487	\$12,027,675

**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 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
<b>BEGINNING BALANCE</b>	\$79,021	\$164,731	\$184,738	\$136,744	\$174,212
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$79,021</u>	<u>\$164,731</u>	<u>\$184,738</u>	<u>\$136,744</u>	<u>\$174,212</u>
<b>Plus Current Year Income</b>					
Sales	\$0	\$6,058	\$40,485	\$29,500	\$43,000
Contrib, Donations, Grants	24,250	0	0	0	0
Interest	0	0	0	0	0
Interfund Transfers	62,354	33,786	0	0	0
<b>Total Revenue</b>	<u>\$86,604</u>	<u>\$39,844</u>	<u>\$40,485</u>	<u>\$29,500</u>	<u>\$43,000</u>
<b>Total Funds Available</b>	<u>\$165,625</u>	<u>\$204,575</u>	<u>\$225,223</u>	<u>\$166,244</u>	<u>\$217,212</u>
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	1,705	16,360	43,685	86,074	95,298
Other Operating Expenses	(811)	3,477	7,326	80,170	121,914
Tfr to ASCC	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$894</u>	<u>\$19,837</u>	<u>\$51,011</u>	<u>\$166,244</u>	<u>\$217,212</u>
<b>Total Ending Balance</b>	<u><u>\$164,731</u></u>	<u><u>\$184,738</u></u>	<u><u>\$174,212</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Notes:**

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,615	\$0	\$0	\$4,615
OH Greenhouse Trust	33,299	0	0	33,299
OH Operational	146,824	40,485	51,011	136,298
<b>Total</b>	<u><u>\$184,738</u></u>	<u><u>\$40,485</u></u>	<u><u>\$51,011</u></u>	<u><u>\$174,212</u></u>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24 (Multiyear)	Adoption Budget 23/24 (Multiyear)
<b>Beginning Balance</b>	\$23,556,322	\$27,779,020	\$41,119,213	\$51,228,139	\$52,289,071
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$23,556,322</u>	<u>\$27,779,020</u>	<u>\$41,119,213</u>	<u>\$51,228,139</u>	<u>\$52,289,071</u>
<b>Plus Revenue</b>					
State	\$693,645	\$837,355	\$111,876	\$19,387,996	\$19,276,120
Local	618,079	609,993	1,524,078	200,000	200,000
Inter-Fund Transfers In	5,033,697	15,446,959	13,451,279	5,359,403	4,807,837
Insurance Reimbursement	0	0	0	0	0
<b>Total Revenue</b>	<u>\$6,345,421</u>	<u>\$16,894,307</u>	<u>\$15,087,233</u>	<u>\$24,947,399</u>	<u>\$24,283,957</u>
<b>Total Funds Available</b>	<u>\$29,901,743</u>	<u>\$44,673,327</u>	<u>\$56,206,446</u>	<u>\$76,175,538</u>	<u>\$76,573,028</u>
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$14,180	\$18,247	\$101,351	\$15,600	\$1,669,600
Other Operating Expenses	1,803,519	2,281,767	2,332,675	8,660,078	7,510,355
Capital Outlay	305,024	1,254,100	1,483,349	67,499,860	67,393,073
<b>Total Expenditures</b>	<u>\$2,122,723</u>	<u>\$3,554,114</u>	<u>\$3,917,375</u>	<u>\$76,175,538</u>	<u>\$76,573,028</u>
<b>Total Ending Balance</b>	<u><u>\$27,779,020</u></u>	<u><u>\$41,119,213</u></u>	<u><u>\$52,289,071</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Note:**

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

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24 (Multiyear)	Adoption Budget 23/24 (Multiyear)
<b>Grossmont College</b>					
GC Bldg 36 Secondary Effects	\$0	\$0	\$0	\$242,864	\$242,864
GC Athletic Field, Track & Scoreboards	2,652	0	10,500	899,459	888,959
GC Roofing Renovation & Repair	0	0	0	687,797	687,797
GC Resurface Tennis Courts	0	0	0	136,970	136,970
GC Interior Classroom Painting	0	0	0	25,000	25,000
GC Water Reduction/Drought Tolerant	0	0	0	59,279	59,279
GC Digital Marquee Signage	0	0	0	100,000	100,000
GC Student Award Display	0	0	0	26,334	26,334
GC Pool Equipment Repair	0	0	538	67,092	66,554
GC Bldg. 10 Chilled Water Line	69,946	222,436	336,765	415,970	397,799
GC Secondary Effects	0	0	0	101,094	101,094
GC Facilities Issues	0	240	306	1,920,208	1,920,208
GC Parking & Circ R&R	58,333	0	0	0	0
GC 16/17 SM Fan Coils 53 & 55	6,128	0	0	307,098	307,098
GC 17/18 SM Bldg 53 & 55 HVAC II	0	0	0	229,335	229,335
GC 18/19 SM Bldg 500 HVAC	0	0	0	102,698	102,698
GC 19/20 SM Bldg 500 HVAC	0	0	0	53,986	53,986
GC Chiller Temporary Repair & Restoration	0	0	0	127,285	127,285
GC Water Pressure	0	0	0	18,000	18,000
GC Culinary TV Facil Proj	0	0	0	90,369	90,369
GC Landscape & Sustainability Projects	0	0	0	842,330	842,330
GC CDC Upgrades Facil Proj	9,214	12,200	0	0	0
GC Librl Arts Bldg. (52, 53 & 54) Local Portion	0	0	0	1,500,000	1,500,000
GC Librl Arts/Bus/CSIS (51 & 56) Local Portion	0	0	0	1,000,000	1,000,000
GC Librl Arts Bldg. 51 & 55 State Portion	543,000	398,000	0	8,135,442	8,135,442
GC Bldg 36	0	0	0	4,550,000	4,550,000
GC 500 Complex	0	0	0	1,500,000	1,500,000
GC A&C Complx	0	0	0	4,165,691	4,165,691
GC Infrastructure Prop V Support	0	0	0	1,908,000	1,908,000
GC Boiler Bldgs 41, 21 & 27	15,774	0	0	1,512,226	1,512,226
GC Bldg 10 CHW Replacement	83,588	0	0	5,001	5,001
GC Bldg 72A Gizmo Kitchen	0	0	0	18,600	18,600
GC Solar Projects	0	115,371	149,393	1,258	0
GC Perimeter Road Repair	0	139,257	924,667	2,106,815	2,241,336
GC 22/23 Facilities AP6250	0	0	0	0	672,869
GC Sodexo Projects	0	0	0	141,542	141,542
GC 21/22 SM Campuswide Fire Sprinklers Ph 1	0	0	11,574	115,762	113,426
GC 21/22 SM Campuswide Mechanical Upgrades	0	20,790	373,394	1,381,553	1,305,816
GC 21/22 SM Exterior	0	0	0	125,000	125,000



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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24 (Multiyear)	Adoption Budget 23/24 (Multiyear)
<b><u>Grossmont College Continued</u></b>					
GC 21/22 SM Bldg 35 Chemical Storage Comp	0	12,432	7,956	81,771	79,612
GC 21/22 SM Bldg 42 Abt.HVAC,Floor Repair	0	0	8,340	197,628	191,660
GC 21/22 SM Pavement Loop Road	0	0	320,000	320,000	0
GC 21/22 PPIS SM Water Heater Repl.	0	0	0	100,000	100,000
GC 22/23 SM Campuswide Lighting Upgrades	0	0	0	200,500	200,500
GC 22/23 SM Campuswide Water Heater Repl	0	0	9,799	157,941	150,201
GC 22/23 SM Campuswide Mechanical Upgrades	0	0	0	1,230,820	813,509
GC 22/23 SM Chemical Storage Ph II	0	0	0	550,000	550,000
GC 22/23 SM Bldg. 42 Upgrades Ph II	0	0	0	164,000	164,000
GC 22/23 SM Safety/Hazard	0	0	0	832,024	527,024
GC 22/23 SM Pool Upgrades	0	0	0	650,000	0
GC 22/23 SM Fire Sprinkler Repairs Ph II	0	0	0	167,500	167,500
GC 22/23 SM Campuswide Eyewash Repl	0	0	0	32,000	32,000
GC 22/23 SM Bldg. 30 Fume Hoods Ph II	0	0	0	57,000	57,000
<b>Total Grossmont College</b>	<b>\$788,635</b>	<b>\$920,726</b>	<b>\$2,153,232</b>	<b>\$39,361,242</b>	<b>\$38,351,914</b>
<b><u>Cuyamaca College</u></b>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$34,276	\$34,276
CC Student Center - Tfr from Stdtd Ctr Fd	0	10,637	1,915	10,180	10,180
CC Parking & Circulation Issues	0	0	0	6,932	6,932
CC Bookstore - Tfr from Bookstore SRF	0	0	0	25,411	25,411
CC Facilities Repairs	11,450	68,076	375,466	4,145,958	1,325,047
CC 12kV Circuit 1 Replacement	47,659	484,799	0	0	0
CC Landscape & Sustainability	87,510	0	40,363	97,549	160,848
CC Campus Wide Roofing Repairs	3,172	0	0	0	0
CC Campus Wide Lighting Improvements	0	0	0	165,746	500,000
CC Campus Wide Signage Improvements	0	0	0	50,545	50,545
CC Campus & Renov Repairs Ph 1 & 2	295,748	7,302	0	0	0
CC Emergency Preparedness	0	0	0	81,553	81,553
CC Campus Wide Project Support	0	892	137,951	8,700,000	9,562,048
CC Building K Auto Lift Project	1,483	25,291	876	72,350	872,350
CC Facilities Solar Project	0	167,467	48,626	46,216	39,946
CC Campus Safety Improvements	0	0	0	766,048	1,566,048
CC Collegewide Facilities Support	0	0	0	0	369,682
CC Bldg H Renov	109,431	3,445	1,659	40,879	39,802
CC Instructional Bldg. F State Portion	150,645	439,355	111,876	11,252,554	11,140,678
CC 21/22 SM Plumbing	0	0	429,496	145,503	114,130
CC 21/22 SM Mechanical	0	0	63,004	692,638	647,938
CC 21/22 SM Exterior	0	0	74,924	735,647	672,576
CC 21/22 SM Other Sitework	0	0	58,954	661,439	621,046
CC 22/23 SM Campuswide Lighting Upgrades	0	0	0	205,000	10,000
CC 22/23 SM Chilled Water Project	0	0	0	1,332,500	0
CC 22/23 SM Mechanical	0	0	0	329,390	0
CC 22/23 SM 22/23 Bldg. A Roof/Mech	0	0	28,462	1,916,864	1,791,104
CC 22/23 SM Safety Hazard	0	0	0	100,000	0
<b>Total Cuyamaca College</b>	<b>\$707,098</b>	<b>\$1,207,264</b>	<b>\$1,373,572</b>	<b>\$31,615,178</b>	<b>\$29,642,140</b>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24 (Multiyear)	Adoption Budget 23/24 (Multiyear)
<b><u>District Services</u></b>					
DS Facilities/Program Mgmt. Modular	\$175,297	\$0	\$0	\$0	\$0
DS Facilities Renov. & Improvement	6,102	4,122	22,397	974,544	3,573,606
DS Bldg. 86 HVAC - 17/18 SM	80,163	0	0	0	0
<b>Total District Services</b>	<b>\$261,562</b>	<b>\$4,122</b>	<b>\$22,397</b>	<b>\$974,544</b>	<b>\$3,573,606</b>
 <b><u>Districtwide</u></b>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$2,359,605	\$3,296,457
DW Capital Program	27,668	27,721	18,647	11,111	11,111
DW Citizen Bond Oversight Committee	46,005	33,578	19,111	71,980	68,412
DW Museum Facilities Issues	13,159	0	0	0	0
DW Parking Circ R&R	8,250	0	0	41,235	41,235
DW Domestic Water/Fire Sys Assmt	83,180	0	0	0	0
DW Sec Access/Locks/Cameras Otrd Wireless	187,166	1,347,931	136,766	514,529	388,575
DW Security Upgrades	0	0	74,437	727,515	725,563
DW Exterior Wireless Access	0	12,772	115,468	298,599	277,760
DW 22/23 SM DW Lighting Control	0	0	3,745	200,000	196,255
<b>Total Districtwide</b>	<b>\$365,428</b>	<b>\$1,422,002</b>	<b>\$368,174</b>	<b>\$4,224,574</b>	<b>\$5,005,368</b>
<b>Capital Outlay Projects Total</b>	<b>\$2,122,723</b>	<b>\$3,554,114</b>	<b>\$3,917,375</b>	<b>\$76,175,538</b>	<b>\$76,573,028</b>

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24 (Multiyear)	Adoption Budget 23/24 (Multiyear)
<b>Beginning Balance</b>	\$65,846,336	\$136,763,529	\$93,070,867	\$71,650,120	\$67,842,241
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$65,846,336</u>	<u>\$136,763,529</u>	<u>\$93,070,867</u>	<u>\$71,650,120</u>	<u>\$67,842,241</u>
<b>Plus Revenue</b>					
Proceeds - Series B	\$0	\$0	\$0	\$0	\$0
Proceeds - Series C	100,000,000	0	0	0	0
Proceeds - Future Bond Sales	0	0	0	92,000,000	92,000,000
Local - Interest	625,899	857,418	2,117,702	600,000	600,000
<b>Total Revenue</b>	<u>\$100,625,899</u>	<u>\$857,418</u>	<u>\$2,117,702</u>	<u>\$92,600,000</u>	<u>\$92,600,000</u>
<b>Total Funds Available</b>	<u>\$166,472,235</u>	<u>\$137,620,947</u>	<u>\$95,188,569</u>	<u>\$164,250,120</u>	<u>\$160,442,241</u>
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$116,655	\$121,933	\$1,590,863	\$1,605,000	\$1,605,000
Other Operating Expenses	10,023,860	9,425,380	7,744,111	12,897,434	9,076,258
Capital Outlay	19,568,191	35,002,767	18,011,354	149,747,686	149,760,983
<b>Total Expenditures</b>	<u>\$29,708,706</u>	<u>\$44,550,080</u>	<u>\$27,346,328</u>	<u>\$164,250,120</u>	<u>\$160,442,241</u>
<b>Total Ending Balance</b>	<u><u>\$136,763,529</u></u>	<u><u>\$93,070,867</u></u>	<u><u>\$67,842,241</u></u>	<u><u>\$0</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 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24 (Multiyear)	Adoption Budget 23/24 (Multiyear)
<b>Capital Projects</b>						
<b>Grossmont College</b>						
Prop V Start Up Projects	\$67,270	\$67,270	\$0	\$0	\$0	\$0
A&C Teaching & Performance Theater-Phase 1	49,483,934	\$48,977,477	61,501	192,329	253,779	252,627
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	51,813,713	\$903,831	165,954	345,142	50,529,368	50,398,786
A&C Complx-Stagehouse Thtr/Music - Phase 3	0	\$0	0	0	0	0
Science, Math, Career Tech Cmplx-Phase 1	12,708,445	\$12,653,426	181	96	54,780	54,742
Science, Math, Career Tech Cmplx - Phase 2	44,789,270	\$7,406,854	15,113,888	16,989,692	8,660,459	5,278,836
Liberal Arts & Bus Tech	23,984,106	\$667,623	1,560,960	1,431,173	20,549,753	20,324,350
Interim Swing Space - Phase 1-3	10,000,000	\$5,140,410	751,284	1,036,532	3,514,776	3,071,774
Prop V Infra-Master Pump	2,127,810	\$512,806	100,390	76,382	1,463,838	1,438,232
Maintenance Facility-New Bldg	307,278	\$7,278	0	0	300,000	300,000
Main Chiller Addition	5,377,200	\$5,377,199	0	0	0	0
12 kV Main Serv Replacement	1,621,973	\$1,621,973	0	0	0	0
Infrastructure/Utilities Project	3,104,319	\$3,104,319	0	0	0	0
Energy Conservation Projects	1,367,339	\$1,367,339	0	0	0	0
Environmental Impact Report - EIR	166,816	\$135,661	0	0	31,155	31,155
Site Contingency Allocation	15,000,000	\$0	0	0	15,000,000	15,000,000
Allocation of DW Costs	37,864,148	\$20,124,757	1,193,116	1,527,837	15,386,663	15,018,438
<b>Total Grossmont College</b>	<b>\$259,783,621</b>	<b>\$108,068,224</b>	<b>\$18,947,274</b>	<b>\$21,599,183</b>	<b>\$115,744,611</b>	<b>\$111,168,940</b>
<b>Cuyamaca College</b>						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	39,045,981	\$12,991,941	22,074,468	3,979,571	0	0
Student/Veterans Center Improvements	4,282,378	\$4,277,334	5,044	0	0	0
Ornamental Horticulture Complex/M Remodel	19,422,098	\$18,417,187	941,077	52,389	39,770	11,445
Instructional Building (F)	18,692,548	\$462,870	368,582	251,353	17,744,483	17,609,743
Bldg F2-Renov & Expand Bldg A	9,277,000	\$112,277	158,069	793,258	8,414,899	8,213,396
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	\$2,966,226	1,188,473	539	0	0
Fan Support Athletics	341,000	\$0	10,818	0	330,182	330,182
Weight Training Classroom	390,459	\$390,459	0	0	0	0
Chiller Expansion	9,096,164	\$8,761,485	320,022	14,657	0	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

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

	Prop V Total Funding Plan	YTD Actuals 13/14 to 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24 (Multiyear)	Adoption Budget 23/24 (Multiyear)
<b><u>Cuyamaca College Continued</u></b>						
Upgrade Electric Panel	635,289	\$635,289	0	0	0	0
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	\$184,229	0	0	40,771	40,771
Allocation of DW Costs	16,742,354	\$8,871,165	511,335	654,787	8,735,413	6,705,068
<b>Total Cuyamaca College</b>	<b>\$130,853,131</b>	<b>\$66,618,084</b>	<b>\$25,577,888</b>	<b>\$5,746,554</b>	<b>\$33,305,518</b>	<b>\$32,910,605</b>
<b><u>District Services</u></b>						
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	24,918	591	3,377,477	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	1,775,966	1,775,966
<b>Total District Services</b>	<b>\$7,363,248</b>	<b>\$2,184,296</b>	<b>\$24,918</b>	<b>\$591</b>	<b>\$5,153,443</b>	<b>\$5,153,443</b>
<b><u>Districtwide</u></b>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$10,046,549	\$11,209,253
DW Technology & Tech Infrastructure	31,176,794	\$18,792,251	433,344	976,624	11,826,357	10,974,575
DW Program Management	15,800,000	\$9,339,785	1,194,928	1,176,058	4,487,915	4,089,229
DW Oth Prg Costs (Design Stds, PLA, Legal)	3,075,000	\$2,493,211	76,179	29,942	482,249	475,668
DW Program Contingency (2% of \$398M)	7,960,000	\$0	0	0	7,960,000	7,960,000
Allocation of DW Costs to the Sites	(58,011,794)	(\$30,625,247)	(1,704,451)	(2,182,624)	(24,756,521)	(23,499,472)
<b>Total Districtwide</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,046,549</b>	<b>\$11,209,253</b>
<b>Total Proposition V Budget</b>	<b>\$398,000,000</b>	<b>\$176,870,604</b>	<b>\$44,550,080</b>	<b>\$27,346,328</b>	<b>\$164,250,120</b>	<b>\$160,442,241</b>