



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2024-2025

ADOPTION BUDGET

The Adoption Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, September 10, 2024, at 4:15 p.m. in the Cuyamaca College Student Center, Room I-207/208. Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019

Budget Linked to Strategic Plan

❖ *District Vision*

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

❖ *District Mission*

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

❖ *Districtwide Goals*

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

Julie Schorr, Vice President

Elena Adams, Board Clerk

Brad Monroe, Board Member

Desiree Klaar, Board Member

Manuel Juarez Lopez, Cuyamaca College Student Trustee

Cesar D. Nuñez, Grossmont College Student Trustee

Chancellor

Lynn Ceresino Neault, Ed.D.

Chancellor's Cabinet

Jessica Robinson, Ed.D., 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
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2024/2025

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

General Fund: (Pages 3-30)

	Tentative	Adoption
Unrestricted	\$ 178,094,548	\$ 182,423,464
Restricted	167,598,471	183,908,257
Total General Fund	\$ 345,693,019	\$ 366,331,721

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$ 1,239,060	\$ 1,285,105
Grossmont Child Development Center	218,181	237,136
Cuyamaca Child Development Center	562,640	517,701
Associated Students of Grossmont College	547,137	573,845
Associated Students of Cuyamaca College	186,846	225,395
Cuyamaca College Student Center	440,860	478,923
Grossmont College Student Representation Fee	341,396	387,240
Cuyamaca College Student Representation Fee	200,898	178,111
Other Post-Employment Benefits (OPEB)	16,727,686	16,351,700
Cuyamaca Ornamental Horticulture	151,706	216,870
Capital Outlay Projects	72,052,622	82,533,258
Proposition V Construction	144,615,412	149,605,666
		<small><i>Includes \$92M anticipated future bond sales</i></small>
Total Supplemental Funds	\$ 237,284,444	\$ 252,590,950

Total Funds Available	\$ 582,977,463	\$ 618,922,671
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**Grossmont-Cuyamaca Community College District
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	8,171	8,593	9,845	10,791	10,340
Non Credit	21	36	47	49	47
Summer Pullback	0	5	540	0	550
Total FTES	8,192	8,634	10,432	10,840	10,937
Cuyamaca College					
Credit	4,359	4,653	5,336	5,703	5,369
Non Credit	3	1	1	0	1
Summer Pullback	0	1	360	0	378
Total FTES	4,362	4,655	5,697	5,703	5,748
Total Resident FTES	12,554	13,289	16,129	16,543	16,685

Calculation of Credit 3 Year Average FTES for SCFF					
Total Resident FTES	12,554	13,289	16,129	16,543	16,685
Less Noncredit FTES	24	37	48	49	48
Less Special Admit/HS Dual Enrol	500	612	784	784	784
Less Incarcerated Students	0	3	4	4	4
Credit Only FTES - SCFF	12,030	12,637	15,293	15,706	15,849
Credit 3 Year Average FTES	14,082	12,852	13,320	14,545	14,593
* 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 CCCC for funding is the 19-20 P1 FTES of 17,035 due to Emergency Conditions Allowance					

NON RESIDENT FTES:

Grossmont College	300	305	344	361	361
Cuyamaca College	45	54	62	79	79
Total Non Resident FTES	345	359	406	440	440

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	8,492	8,939	10,776	11,201	11,298
Cuyamaca College	4,407	4,709	5,759	5,782	5,827
Total FTES	12,899	13,648	16,535	16,983	17,125

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
SUMMARY OF OPERATIONS:					
Beginning Balance	\$34,195,150	\$50,803,141	\$68,736,426	\$70,965,709	\$81,725,970
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$34,195,150</u>	<u>\$50,803,141</u>	<u>\$68,736,426</u>	<u>\$70,965,709</u>	<u>\$81,725,970</u>
Income	\$230,685,907	\$246,530,100	\$263,379,982	\$274,727,310	\$284,605,751
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$230,685,907</u>	<u>\$246,530,100</u>	<u>\$263,379,982</u>	<u>\$274,727,310</u>	<u>\$284,605,751</u>
Total Funds Available for Distribution	<u>\$264,881,057</u>	<u>\$297,333,241</u>	<u>\$332,116,408</u>	<u>\$345,693,019</u>	<u>\$366,331,721</u>
Less Expenditures	214,077,916	228,596,815	250,390,438	315,284,252	336,142,054
Total Ending Balance	<u><u>\$50,803,141</u></u>	<u><u>\$68,736,426</u></u>	<u><u>\$81,725,970</u></u>	<u><u>\$30,408,767</u></u>	<u><u>\$30,189,667</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$26,748,018	\$44,727,147	\$56,293,180	\$8,761,360	\$8,761,360
Unrestricted Purchase Order Carry-Overs	1,457,449	1,487,225	1,531,261	0	0
Categorical Commitments	28,867	0	0	0	0
STRS/PERS Reserve	5,566,514	4,847,321	5,177,432	5,250,465	5,177,432
Health Services	921,783	615,965	683,547	0	0
Parking Fund	1,631,470	1,468,115	1,789,675	0	0
Contingency Board Reserve	<u>14,449,040</u>	<u>15,590,653</u>	<u>16,250,875</u>	<u>16,396,942</u>	<u>16,250,875</u>
Total Ending Balance	<u><u>\$50,803,141</u></u>	<u><u>\$68,736,426</u></u>	<u><u>\$81,725,970</u></u>	<u><u>\$30,408,767</u></u>	<u><u>\$30,189,667</u></u>

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
SUMMARY OF OPERATIONS:					
Beginning Balance	\$21,254,562	\$21,658,346	\$28,931,747	\$24,103,725	\$23,442,690
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$21,254,562</u>	<u>\$21,658,346</u>	<u>\$28,931,747</u>	<u>\$24,103,725</u>	<u>\$23,442,690</u>
Income	\$135,256,902	\$146,860,396	\$161,577,488	\$151,990,823	\$156,980,774
Transfers Between Restricted & Unrestricted	(11,805,195)	(11,675,610)	(17,826,009)	2,000,000	2,000,000
Total Income	<u>\$123,451,707</u>	<u>\$135,184,786</u>	<u>\$143,751,479</u>	<u>\$153,990,823</u>	<u>\$158,980,774</u>
Total Funds Available for Distribution	<u>\$144,706,269</u>	<u>\$156,843,132</u>	<u>\$172,683,226</u>	<u>\$178,094,548</u>	<u>\$182,423,464</u>
Less Expenditures	123,047,923	127,911,385	149,240,536	161,697,606	166,172,589 *
Total Ending Balance	<u><u>\$21,658,346</u></u>	<u><u>\$28,931,747</u></u>	<u><u>\$23,442,690</u></u>	<u><u>\$16,396,942</u></u>	<u><u>\$16,250,875</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$5,751,857	\$11,853,869	\$5,660,554	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,457,449	1,487,225	1,531,261	0	0
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
STRS/PERS Reserve	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Board Reserve	14,449,040	15,590,653	16,250,875	16,396,942	\$16,250,875
Total Ending Balance	<u><u>\$21,658,346</u></u>	<u><u>\$28,931,747</u></u>	<u><u>\$23,442,690</u></u>	<u><u>\$16,396,942</u></u>	<u><u>\$16,250,875</u></u>

* Budget includes Site Beginning Balance of \$7,191,815

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

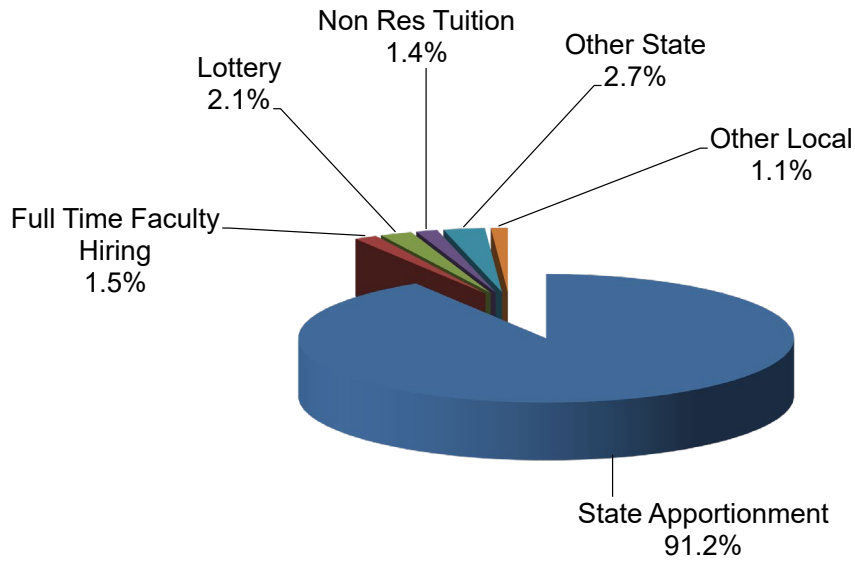
	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,940,588	\$29,144,795	\$39,804,679	\$46,861,984	\$58,283,280
Accrual Adjustments	0	0		0	0
Adjusted Beginning Balance	<u>\$12,940,588</u>	<u>\$29,144,795</u>	<u>\$39,804,679</u>	<u>\$46,861,984</u>	<u>\$58,283,280</u>
Income	\$95,429,005	\$99,669,704	\$101,802,494	\$122,736,487	\$127,624,977
Transfers Between Restricted & Unrestricted	11,805,195	11,675,610	17,826,009	(2,000,000)	(2,000,000)
Total Income	<u>\$107,234,200</u>	<u>\$111,345,314</u>	<u>\$119,628,503</u>	<u>\$120,736,487</u>	<u>\$125,624,977</u>
Total Funds Available for Distribution	<u>\$120,174,788</u>	<u>\$140,490,109</u>	<u>\$159,433,182</u>	<u>\$167,598,471</u>	<u>\$183,908,257</u>
Less Expenditures	91,029,993	100,685,430	101,149,902	153,586,646	169,969,465
Total Ending Balance	<u><u>\$29,144,795</u></u>	<u><u>\$39,804,679</u></u>	<u><u>\$58,283,280</u></u>	<u><u>\$14,011,825</u></u>	<u><u>\$13,938,792</u></u>

ANALYSIS OF ENDING BALANCE:

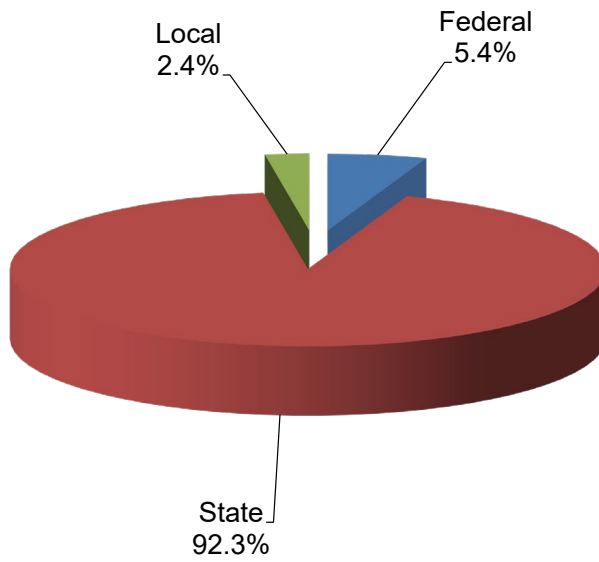
Committed Reserves:

Site Budget Commitments	\$20,996,161	\$32,873,278	\$50,632,626	\$8,761,360	\$8,761,360
Categorical Commitments	28,867	0	0	0	0
STRS/PERS Reserve	5,566,514	4,847,321	5,177,432	5,250,465	5,177,432
Health Services	921,783	615,965	683,547	0	0
Parking Fund	1,631,470	1,468,115	1,789,675	0	0
Contingency Board Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$29,144,795</u></u>	<u><u>\$39,804,679</u></u>	<u><u>\$58,283,280</u></u>	<u><u>\$14,011,825</u></u>	<u><u>\$13,938,792</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
Federal:					
Categorical Funds	\$4,732,932	\$3,621,718	\$3,136,600	\$6,595,501	\$6,701,707
Other Federal	19,798,078	18,114,179	1,238,755	0	0
Total Federal	<u>\$24,531,010</u>	<u>\$21,735,897</u>	<u>\$4,375,355</u>	<u>\$6,595,501</u>	<u>\$6,701,707</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$121,897,601	\$130,706,811	\$141,450,911	\$142,846,032	\$143,153,919
State Revenue Deficit to Apport	0	(1,242,854)	0	(2,856,920)	0
Prior Year Adjustment	675,995	397,096	1,340,154	0	0
Total State General Revenue	<u>\$122,573,596</u>	<u>\$129,861,053</u>	<u>\$142,791,065</u>	<u>\$139,989,112</u>	<u>\$143,153,919</u>
State Other:					
Categorical Funds	\$14,216,585	\$42,227,166	\$55,177,707	\$32,643,774	\$35,166,613
Grants	2,260,998	2,211,923	3,298,127	11,550,907	12,226,004
Student Equity & Achievement Prg	7,239,033	7,419,407	8,559,590	11,553,218	10,945,820
Lottery	4,520,412	5,694,218	5,657,751	3,723,915	3,919,082
State Block Grants	7,340,447	6,598,648	1,537,246	1,443,033	3,346,623
Student Financial Aid Admin	1,223,122	1,186,645	1,158,463	1,157,382	1,108,258
Full-Time Faculty Hiring	2,346,751	2,346,751	2,346,751	2,346,751	2,346,751
Other State	104,903	1,486,435	8,490,793	4,888,254	5,116,239
Part-Time Faculty Compensation (Parity)	344,630	403,652	397,545	397,545	366,572
Part-Time Faculty Office Hours Reimb.	450,022	594,096	505,421	508,686	920,000
Part-Time Faculty Health Benefits Reimb.	17,921	1,593,965	2,062,802	2,056,920	2,241,612
Regional Pass-through	34,777,271	14,149,605	16,171,281	50,139,102	49,990,262
Total State Other	<u>\$74,842,095</u>	<u>\$85,912,511</u>	<u>\$105,363,477</u>	<u>\$122,409,487</u>	<u>\$127,693,836</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	45,525	75,103	186,846	96,325	96,325
Enrollment Fees (2%)	120,222	134,748	111,216	120,000	110,000
Health Fees	991,219	648,989	838,721	785,000	811,000
Interest	524,126	2,664,661	5,161,817	600,000	2,000,000
Parking Fees & Fines	12,286	13,175	9,928	0	0
Tuition - Out of State	888,394	879,085	678,681	704,960	645,000
Tuition - International Student	1,727,145	1,338,472	2,068,854	1,575,000	1,585,000
Other Student Fees	0	0	0	0	0
Other Local	1,723,622	1,694,693	1,691,245	1,905,858	2,165,440
Total Local	<u>\$6,032,539</u>	<u>\$7,448,927</u>	<u>\$10,747,308</u>	<u>\$5,847,538</u>	<u>\$7,473,160</u>
Other:					
Inter/Intra-Fund Transfers	\$1,460,165	\$467,027	\$0	(\$1,222,920)	(\$1,407,612)
Transfers In - from OPEB	1,246,502	1,078,721	0	1,108,592	990,741
Sale of Equipment/Surplus	0	25,963	102,777	0	0
Total Other Sources	<u>\$2,706,667</u>	<u>\$1,571,712</u>	<u>\$102,777</u>	<u>(\$114,328)</u>	<u>(\$416,871)</u>
TOTAL INCOME	<u><u>\$230,685,907</u></u>	<u><u>\$246,530,100</u></u>	<u><u>\$263,379,982</u></u>	<u><u>\$274,727,310</u></u>	<u><u>\$284,605,751</u></u>

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

INCOME:	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
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)	\$121,897,601	\$130,706,811	\$141,450,911	\$142,846,032	\$143,153,919
State Revenue Deficit to Apport	0	(1,242,854)	0	(2,856,920)	0
Prior Year Adjustment	675,995	397,096	1,340,154	0	0
Total State General Revenue	<u>\$122,573,596</u>	<u>\$129,861,053</u>	<u>\$142,791,065</u>	<u>\$139,989,112</u>	<u>\$143,153,919</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity & Achievement Prg	0	0	0	0	0
Lottery	3,089,482	3,797,302	3,720,160	3,078,915	3,274,082
State Block Grants	528,868	556,709	594,507	594,507	596,806
Student Financial Aid Admin	266,895	233,714	187,640	187,640	191,650
Full-Time Faculty Hiring	2,346,751	2,346,751	2,346,751	2,346,751	2,346,751
Other State	0	0	0	0	0
Part-Time Faculty Compensation (Parity)	344,630	403,652	397,545	397,545	366,572
Part-Time Faculty Office Hours Reimb.	450,022	594,096	505,421	508,686	920,000
Part-Time Faculty Health Benefits Reimb.	17,921	1,593,965	2,062,802	2,056,920	2,241,612
Total State Other	<u>\$7,044,569</u>	<u>\$9,526,189</u>	<u>\$9,814,826</u>	<u>\$9,170,964</u>	<u>\$9,937,473</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	120,222	134,748	111,216	120,000	110,000
Health Fees	0	0	0	0	0
Interest	524,103	2,664,586	5,157,228	600,000	2,000,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	888,394	879,085	678,681	704,960	645,000
Tuition - International Student	1,727,145	1,338,472	2,068,854	1,575,000	1,585,000
Other Student Fees	0	0	0	0	0
Other Local	1,132,371	1,351,577	852,841	779,115	800,253
Total Local	<u>\$4,392,235</u>	<u>\$6,368,469</u>	<u>\$8,868,820</u>	<u>\$3,779,075</u>	<u>\$5,140,253</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$0	\$0	(\$2,056,920)	(\$2,241,612)
Transfers In - from OPEB	1,246,502	1,078,721	0	1,108,592	990,741
Sale of Equipment/Surplus	0	25,963	102,777	0	0
Total Other Sources	<u>\$1,246,502</u>	<u>\$1,104,685</u>	<u>\$102,777</u>	<u>(\$948,328)</u>	<u>(\$1,250,871)</u>
TOTAL INCOME	<u><u>\$135,256,902</u></u>	<u><u>\$146,860,396</u></u>	<u><u>\$161,577,488</u></u>	<u><u>\$151,990,823</u></u>	<u><u>\$156,980,774</u></u>

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

INCOME:	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
Federal:					
Categorical Funds	\$4,732,932	\$3,621,718	\$3,136,600	\$6,595,501	\$6,701,707
Other Federal	19,798,078	18,114,179	1,238,755	0	0
Total Federal	<u>\$24,531,010</u>	<u>\$21,735,897</u>	<u>\$4,375,355</u>	<u>\$6,595,501</u>	<u>\$6,701,707</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$0	\$0	\$0	\$0	\$0
State Revenue Deficit to Apport	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$14,216,585	\$42,227,166	\$55,177,707	\$32,643,774	\$35,166,613
Grants	2,260,998	2,211,923	3,298,127	11,550,907	12,226,004
Student Equity & Achievement Prg	7,239,033	7,419,407	8,559,590	11,553,218	10,945,820
Lottery	1,430,930	1,896,916	1,937,591	645,000	645,000
State Block Grants	6,811,579	6,041,939	942,739	848,526	2,749,817
Student Financial Aid Admin	956,227	952,931	970,823	969,742	916,608
Full-Time Faculty Hiring	0	0	0	0	0
Other State	104,903	1,486,435	8,490,793	4,888,254	5,116,239
Part-Time Faculty Compensation (Parity)	0	0	0	0	0
Part-Time Faculty Office Hours Reimb.	0	0	0	0	0
Part-Time Faculty Health Benefits Reimb.	0	0	0	0	0
Regional Pass-through	34,777,271	14,149,605	16,171,281	50,139,102	49,990,262
Total State Other	<u>\$67,797,526</u>	<u>\$76,386,322</u>	<u>\$95,548,651</u>	<u>\$113,238,523</u>	<u>\$117,756,363</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	45,525	75,103	186,846	96,325	96,325
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	991,219	648,989	838,721	785,000	811,000
Interest	23	75	4,589	0	0
Parking Fees & Fines	12,286	13,175	9,928	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	591,251	343,116	838,404	1,126,743	1,365,187
Total Local	<u>\$1,640,304</u>	<u>\$1,080,458</u>	<u>\$1,878,488</u>	<u>\$2,068,463</u>	<u>\$2,332,907</u>
Other:					
Inter/Intra-Fund Transfers	\$1,460,165	\$467,027	\$0	\$834,000	\$834,000
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$1,460,165</u>	<u>\$467,027</u>	<u>\$0</u>	<u>\$834,000</u>	<u>\$834,000</u>
TOTAL INCOME	<u><u>\$95,429,005</u></u>	<u><u>\$99,669,704</u></u>	<u><u>\$101,802,494</u></u>	<u><u>\$122,736,487</u></u>	<u><u>\$127,624,977</u></u>

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

	Tentative Budget 24/25	Adoption Budget 24/25
<u>Federal</u>		
Bi National Border Health Grants	\$2,860,691	\$2,822,951
Child Development (Childcare Food, Foster Care, Head Start)	814,493	853,716
Financial Aid Administrative Allowance	186,358	206,707
Perkins Vocational Technical Education Act (VTEA)	876,648	838,230
Temporary Assistance for Needy Families (TANF) Federal Portion	130,365	128,917
TRIO Educational Opportunity Centers Grant	232,050	264,565
Veterans Education & Resource Center	1,224,484	1,266,209
Workstudy	270,412	320,412
TOTAL FEDERAL	\$6,595,501	\$6,701,707
<u>State</u>		
Categoryicals		
AB19 California College Promise	\$2,685,469	\$2,130,776
Basic Needs Centers & Support Staff	2,701,347	2,801,382
California Work Opportunities and Responsibility to Kids (CalWORKs)	3,007,123	3,001,329
Classified Professional Development Block Grant	78,001	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	1,327,577	985,524
Cooperative Agencies Resources for Education (CARE)	1,008,797	1,107,221
Disabled Students Programs & Services (DSPS)	4,298,269	4,362,035
Equitable Placement, Support & Completion	781,850	795,908
Extended Opportunities, Programs & Services (EOPS)	4,450,704	4,744,833
Financial Aid Administrative Allowance	969,742	916,608
Financial Aid Technology	178,659	225,295
Guided Pathways	554,945	525,295
Homeless & Housing Insecurity Program	1,057,616	1,571,842
Regional Equity & Recovery Partnerships (RERP)	65,352	129,744
Staff Development & Staff Diversity	498,858	369,891
Strong Workforce	4,125,643	4,290,478
Strong Workforce - Regional (pass-through)	9,060,712	8,956,671
Strong Workforce - Regional K-12 (pass-through)	19,097,554	19,274,180
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	11,553,218	10,945,820
Student Success Completion (formerly FT Stdt Success, CC Completion)	4,562,765	6,790,935
Student Transfer Achievement Reform Act	1,130,434	1,127,206
Temporary Assistance for Needy Families (TANF - 50% State portion)	130,365	128,918
Total State Categoryicals	\$73,325,000	\$75,259,892
Grants		
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$2,378,122	\$2,505,385
Culturally Responsive Pedagogy & Practices; Innovative Best Practices	359,211	333,647
Enrollment Growth & Retention	163,450	147,925
Funds for Student Success - Middle College High School	0	395,510
Institutional Effectiveness Partnership Initiative	431,214	464,858
Learning-Aligned Employment Program	5,158,834	5,129,014
Math, Engineering & Science Achievement Program (MESA)	1,059,000	1,065,819
Regional Collaboration & Coordination (pass-through)	1,354,123	1,354,123
Regional K-16 Education Collaboratives (pass-through)	10,382,214	10,160,789
Rising Scholars	638,040	600,835
Zero Textbook Cost	1,363,036	1,583,011
Total State Grants	\$23,287,244	\$23,740,916
Other State Restricted Funds		
California Adult Education Program (Regional pass-through)	\$10,244,499	\$10,244,499
COVID-19 Recovery Block Grant (one-time)	848,526	2,749,817
Proposition 20- Restricted Lottery Funds	645,000	645,000
Student Retention & Enrollment Outreach (one-time)	1,709,339	1,700,679
Other State Revenue	3,178,915	3,415,560
Total Other	\$16,626,279	\$18,755,555
TOTAL STATE	\$113,238,523	\$117,756,363
<u>Local</u>		
Community Services	\$60,395	\$60,395
Intl/ACE/Cont Ed	96,325	96,325
Health Fees	785,000	811,000
Parking Fees & Fines	0	0
Other Miscellaneous Grants	1,126,743	1,365,187
TOTAL LOCAL	\$2,068,463	\$2,332,907
<u>Other</u>		
Inter/Intra-fund Transfer In	\$834,000	\$834,000
TOTAL RESTRICTED INCOME	\$122,736,487	\$127,624,977

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$22,011,529	\$22,142,907	\$26,225,184	\$29,572,016	\$28,789,775
12 Contract Adm, Counselors, Librarians	10,262,866	10,799,593	12,733,664	14,546,890	14,388,409
13 Hourly Teachers	18,565,497	18,865,472	20,768,245	20,236,630	21,757,021
14 Hourly Adm, Counselors, Librarians	3,389,180	4,249,245	4,294,725	6,322,085	6,463,264
Object Group 1000 Total	<u>\$54,229,072</u>	<u>\$56,057,217</u>	<u>\$64,021,818</u>	<u>\$70,677,621</u>	<u>\$71,398,469</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$25,534,181	\$25,559,467	\$28,972,442	\$34,900,731	\$35,755,520
22 Contract Instructional Aides	2,728,719	2,747,122	3,016,928	3,684,901	3,578,989
23 Hourly Non-Instructional	2,611,234	3,347,001	3,795,368	4,002,408	3,938,125
24 Hourly Instructional Aides	1,578,403	2,022,553	2,213,047	2,903,568	2,091,982
Object Group 2000 Total	<u>\$32,452,537</u>	<u>\$33,676,143</u>	<u>\$37,997,785</u>	<u>\$45,491,608</u>	<u>\$45,364,616</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$35,103,306	\$36,676,127	\$40,632,942	\$46,474,133	\$47,177,305
3x Early Retirement & Retiree Benefits	1,806,164	1,350,040	1,473,229	1,754,254	1,636,403
Object Group 3000 Total	<u>\$36,909,470</u>	<u>\$38,026,167</u>	<u>\$42,106,171</u>	<u>\$48,228,387</u>	<u>\$48,813,708</u>
SUPPLIES:					
4x Supplies	\$3,070,408	\$5,265,267	\$3,174,921	\$11,338,869	\$13,230,362
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$45,453,463	\$49,355,709	\$61,912,847	\$95,480,724	\$94,042,941
52 Travel and Mileage	491,638	765,353	1,029,456	1,822,011	1,785,121
53 Fees, Software, Memberships, Dues	1,669,348	1,936,849	2,816,577	4,232,762	5,962,575
54 Insurance	1,055,884	1,031,751	1,388,868	1,428,102	2,438,047
55 Utilities and Operations	4,093,968	5,049,233	5,798,434	6,868,264	7,114,990
56 Rents, Repairs & Maintenance	3,714,374	2,579,776	2,755,206	6,499,030	11,009,765
57 Audits, Interest, and Legals	631,632	628,179	519,430	481,269	652,148
58 Advertising, Postage & Other Operating	289,714	230,770	240,023	465,973	530,676
59 Other Holding	0	0	0	1,706,444	7,447,716
Object Group 5000 Total	<u>\$57,400,021</u>	<u>\$61,577,620</u>	<u>\$76,460,841</u>	<u>\$118,984,579</u>	<u>\$130,983,979</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$5,529	\$0	\$0
62 Building Alterations	118,797	4,762,469	2,017,661	300,000	2,801,312
63 Books	93,516	36,076	135,016	0	0
64 Equipment	6,230,006	6,970,175	2,666,861	6,120,894	6,302,326
Object Group 6000 Total	<u>\$6,442,319</u>	<u>\$11,768,720</u>	<u>\$4,825,067</u>	<u>\$6,420,894</u>	<u>\$9,103,638</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	17,750,656	14,294,488	12,108,131	1,168,697	1,668,697
75/76 Std Financial Aid & Othr Pymts to Stdts	5,823,433	7,931,193	9,695,704	12,973,597	15,578,585
Object Group 7000 Total	<u>\$23,574,089</u>	<u>\$22,225,681</u>	<u>\$21,803,835</u>	<u>\$14,142,294</u>	<u>\$17,247,282</u>
Total Expenditures	<u>\$214,077,916</u>	<u>\$228,596,815</u>	<u>\$250,390,438</u>	<u>\$315,284,252</u>	<u>\$336,142,054</u>

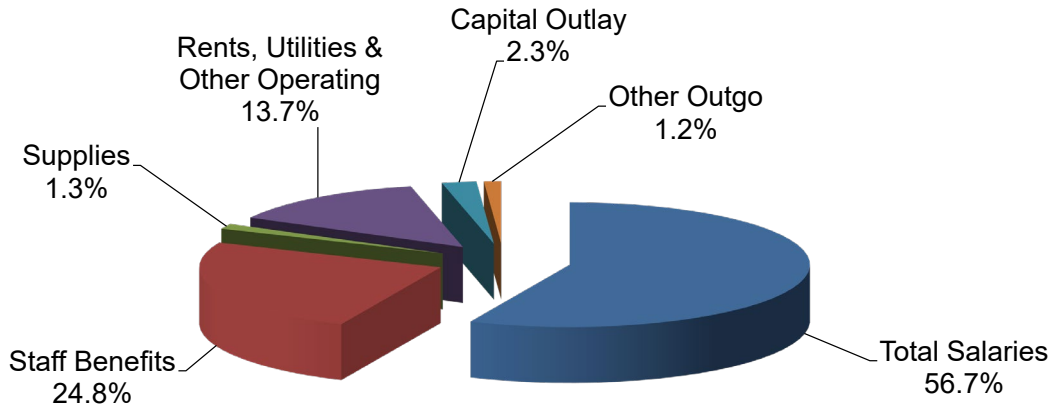
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$21,120,046	\$21,431,569	\$25,620,053	\$28,273,457	\$27,531,432
12 Contract Adm, Counselors, Librarians	7,013,721	7,668,588	9,345,272	10,993,105	10,635,397
13 Hourly Teachers	17,186,888	18,062,902	20,489,058	19,935,436	21,607,003
14 Hourly Adm, Counselors, Librarians	596,882	827,037	764,244	1,096,752	1,075,987
Object Group 1000 Total	<u>\$45,917,537</u>	<u>\$47,990,096</u>	<u>\$56,218,627</u>	<u>\$60,298,750</u>	<u>\$60,849,819</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$19,074,610	\$20,272,434	\$22,879,085	\$28,899,713	\$29,156,310
22 Contract Instructional Aides	2,157,751	2,313,678	2,481,114	3,047,379	2,935,252
23 Hourly Non-Instructional	951,116	1,400,031	1,107,132	1,045,502	1,029,251
24 Hourly Instructional Aides	235,014	331,635	380,606	342,100	323,037
Object Group 2000 Total	<u>\$22,418,491</u>	<u>\$24,317,778</u>	<u>\$26,847,937</u>	<u>\$33,334,694</u>	<u>\$33,443,850</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$28,512,722	\$30,619,305	\$34,277,651	\$39,125,892	\$39,497,483
3x Early Retirement & Retiree Benefits	1,806,164	1,350,040	1,473,229	1,754,254	1,636,403
Object Group 3000 Total	<u>\$30,318,886</u>	<u>\$31,969,345</u>	<u>\$35,750,880</u>	<u>\$40,880,146</u>	<u>\$41,133,886</u>
SUPPLIES:					
4x Supplies	\$928,429	\$1,185,362	\$1,159,759	\$1,981,057	\$2,238,047
Object Group 4000 Total	<u>\$928,429</u>	<u>\$1,185,362</u>	<u>\$1,159,759</u>	<u>\$1,981,057</u>	<u>\$2,238,047</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,303,022	\$2,152,197	\$3,878,405	\$5,425,829	\$5,742,840
52 Travel and Mileage	292,467	421,343	511,920	562,916	605,189
53 Fees, Software, Memberships, Dues	1,036,983	1,213,502	2,286,700	2,280,000	3,064,396
54 Insurance	968,590	955,424	1,306,477	1,295,082	1,801,945
55 Utilities and Operations	3,898,527	4,660,501	5,343,545	4,718,454	4,862,316
56 Rents, Repairs & Maintenance	3,406,076	2,466,099	2,563,364	5,586,782	5,002,093
57 Audits, Interest, and Legals	492,989	620,218	517,984	481,269	652,148
58 Advertising, Postage & Other Operating	187,545	94,000	175,791	177,841	182,578
59 Other Holding	0	0	0	834,000	834,000
Object Group 5000 Total	<u>\$12,586,199</u>	<u>\$12,583,284</u>	<u>\$16,584,186</u>	<u>\$21,362,173</u>	<u>\$22,747,505</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$5,529	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	1,762	344	38,411	0	0
64 Equipment	331,260	547,111	315,009	2,426,434	3,845,130
Object Group 6000 Total	<u>\$333,022</u>	<u>\$547,455</u>	<u>\$358,949</u>	<u>\$2,426,434</u>	<u>\$3,845,130</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	10,417,889	9,084,877	12,108,131	1,168,697	1,668,697
75/76 Std Financial Aid & Othr Pymts to Stdts	127,470	233,188	212,067	245,655	245,655
Object Group 7000 Total	<u>\$10,545,359</u>	<u>\$9,318,065</u>	<u>\$12,320,198</u>	<u>\$1,414,352</u>	<u>\$1,914,352</u>
Total Expenditures	<u><u>\$123,047,923</u></u>	<u><u>\$127,911,385</u></u>	<u><u>\$149,240,536</u></u>	<u><u>\$161,697,606</u></u>	<u><u>\$166,172,589</u></u>

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

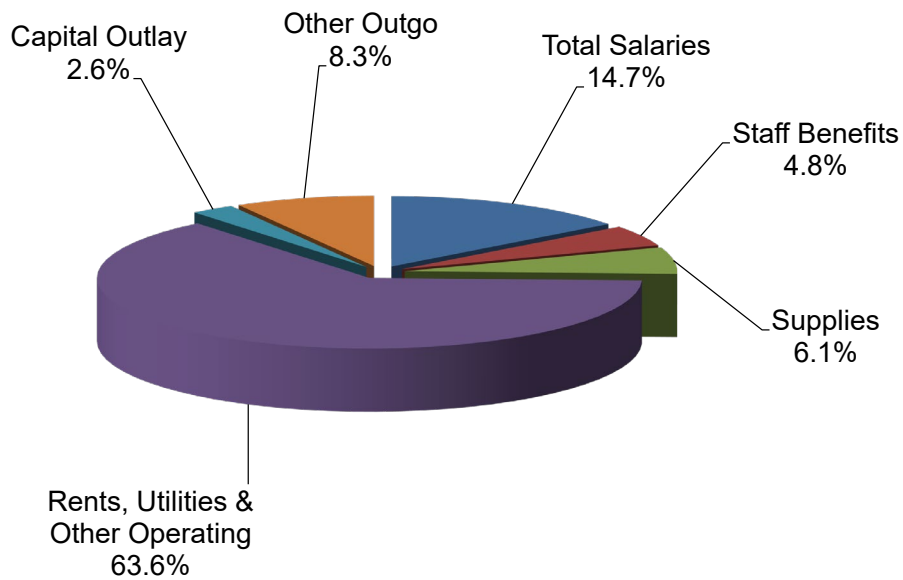
	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$891,483	\$711,338	\$605,131	\$1,298,559	\$1,258,343
12 Contract Adm, Counselors, Librarians	3,249,145	3,131,005	3,388,392	3,553,785	3,753,012
13 Hourly Teachers	1,378,609	802,570	279,187	301,194	150,018
14 Hourly Adm, Counselors, Librarians	2,792,298	3,422,208	3,530,481	5,225,333	5,387,277
Object Group 1000 Total	<u>\$8,311,535</u>	<u>\$8,067,121</u>	<u>\$7,803,191</u>	<u>\$10,378,871</u>	<u>\$10,548,650</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,459,571	\$5,287,033	\$6,093,357	\$6,001,018	\$6,599,210
22 Contract Instructional Aides	570,968	433,444	535,814	637,522	643,737
23 Hourly Non-Instructional	1,660,118	1,946,970	2,688,236	2,956,906	2,908,874
24 Hourly Instructional Aides	1,343,389	1,690,918	1,832,441	2,561,468	1,768,945
Object Group 2000 Total	<u>\$10,034,046</u>	<u>\$9,358,365</u>	<u>\$11,149,848</u>	<u>\$12,156,914</u>	<u>\$11,920,766</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,590,584	\$6,056,822	\$6,355,291	\$7,348,241	\$7,679,822
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$6,590,584</u>	<u>\$6,056,822</u>	<u>\$6,355,291</u>	<u>\$7,348,241</u>	<u>\$7,679,822</u>
SUPPLIES:					
4x Supplies	\$2,141,979	\$4,079,905	\$2,015,162	\$9,357,812	\$10,992,315
Object Group 4000 Total	<u>\$2,141,979</u>	<u>\$4,079,905</u>	<u>\$2,015,162</u>	<u>\$9,357,812</u>	<u>\$10,992,315</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$43,150,441	\$47,203,512	\$58,034,442	\$90,054,895	\$88,300,101
52 Travel and Mileage	199,171	344,010	517,536	1,259,095	1,179,932
53 Fees, Software, Memberships, Dues	632,365	723,347	529,877	1,952,762	2,898,179
54 Insurance	87,294	76,327	82,391	133,020	636,102
55 Utilities and Operations	195,441	388,732	454,889	2,149,810	2,252,674
56 Rents, Repairs & Maintenance	308,298	113,677	191,842	912,248	6,007,672
57 Audits, Interest, and Legals	138,643	7,961	1,446	0	0
58 Advertising, Postage & Other Operating	102,169	136,770	64,232	288,132	348,098
59 Other Holding	0	0	0	872,444	6,613,716
Object Group 5000 Total	<u>\$44,813,822</u>	<u>\$48,994,336</u>	<u>\$59,876,655</u>	<u>\$97,622,406</u>	<u>\$108,236,474</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	118,797	4,762,469	2,017,661	300,000	2,801,312
63 Books	91,754	35,732	96,605	0	0
64 Equipment	5,898,746	6,423,064	2,351,852	3,694,460	2,457,196
Object Group 6000 Total	<u>\$6,109,297</u>	<u>\$11,221,265</u>	<u>\$4,466,118</u>	<u>\$3,994,460</u>	<u>\$5,258,508</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	7,332,767	5,209,611	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	5,695,963	7,698,005	9,483,637	12,727,942	15,332,930
Object Group 7000 Total	<u>\$13,028,730</u>	<u>\$12,907,616</u>	<u>\$9,483,637</u>	<u>\$12,727,942</u>	<u>\$15,332,930</u>
Total Expenditures	<u>\$91,029,993</u>	<u>\$100,685,430</u>	<u>\$101,149,902</u>	<u>\$153,586,646</u>	<u>\$169,969,465</u>

Total All Sites - Unrestricted General Fund



Total Compensation 81.50%

Total All Sites - Restricted General Fund



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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,969,613	\$15,856,625	\$18,868,125	\$20,193,904	\$19,400,433
12 Contract Adm, Counselors, Librarians	5,893,871	6,040,465	7,004,858	8,256,267	8,245,312
13 Hourly Teachers	11,610,139	11,988,991	13,492,866	12,389,409	13,879,654
14 Hourly Adm, Counselors, Librarians	1,847,479	2,409,707	2,752,169	3,350,667	3,336,174
Object Group 1000 Total	<u>\$35,321,102</u>	<u>\$36,295,788</u>	<u>\$42,118,018</u>	<u>\$44,190,247</u>	<u>\$44,861,573</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,636,687	\$10,737,012	\$12,158,985	\$13,849,808	\$13,917,442
22 Contract Instructional Aides	1,583,115	1,614,277	1,746,737	2,130,206	2,014,604
23 Hourly Non-Instructional	1,448,415	1,853,293	2,000,925	2,457,962	2,431,802
24 Hourly Instructional Aides	963,056	1,305,108	1,543,260	1,951,197	1,206,026
Object Group 2000 Total	<u>\$14,631,273</u>	<u>\$15,509,690</u>	<u>\$17,449,907</u>	<u>\$20,389,173</u>	<u>\$19,569,874</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,068,969	\$20,755,565	\$23,363,630	\$25,747,000	\$25,808,346
3x Early Retirement & Retiree Benefits	64,000	46,000	0	150,000	150,000
Object Group 3000 Total	<u>\$20,132,969</u>	<u>\$20,801,565</u>	<u>\$23,363,630</u>	<u>\$25,897,000</u>	<u>\$25,958,346</u>
SUPPLIES:					
4x Supplies	\$1,201,580	\$2,098,486	\$1,949,519	\$6,527,596	\$7,913,763
Object Group 4000 Total	<u>\$1,201,580</u>	<u>\$2,098,486</u>	<u>\$1,949,519</u>	<u>\$6,527,596</u>	<u>\$7,913,763</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,748,247	\$3,704,338	\$4,598,985	\$12,967,515	\$12,648,745
52 Travel and Mileage	280,567	385,142	578,830	854,181	758,699
53 Fees, Software, Memberships, Dues	412,786	533,052	457,057	1,125,555	1,858,901
54 Insurance	115,274	103,730	111,541	125,771	128,853
55 Utilities and Operations	2,358,462	3,018,014	3,288,026	3,570,059	3,707,508
56 Rents, Repairs & Maintenance	695,878	870,778	1,033,814	2,596,384	2,505,976
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	79,309	97,568	67,936	230,301	302,081
59 Other Holding	0	0	0	1,706,444	7,382,055
Object Group 5000 Total	<u>\$7,690,523</u>	<u>\$8,712,622</u>	<u>\$10,136,189</u>	<u>\$23,176,210</u>	<u>\$29,292,818</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	10,073	0	1,312
63 Books	41,927	624	82,343	0	0
64 Equipment	906,442	814,010	1,658,898	2,528,143	2,561,954
Object Group 6000 Total	<u>\$948,369</u>	<u>\$814,634</u>	<u>\$1,751,314</u>	<u>\$2,528,143</u>	<u>\$2,563,266</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,718,063	2,404,709	2,620,318	897,840	897,840
75/76 Std Financial Aid & Othr Pymts to Stdts	2,017,610	3,414,218	3,870,243	5,009,172	7,044,598
Object Group 7000 Total	<u>\$7,735,673</u>	<u>\$5,818,927</u>	<u>\$6,490,561</u>	<u>\$5,907,012</u>	<u>\$7,942,438</u>
Total Expenditures	<u><u>\$87,661,489</u></u>	<u><u>\$90,051,712</u></u>	<u><u>\$103,259,138</u></u>	<u><u>\$128,615,381</u></u>	<u><u>\$138,102,078</u></u>

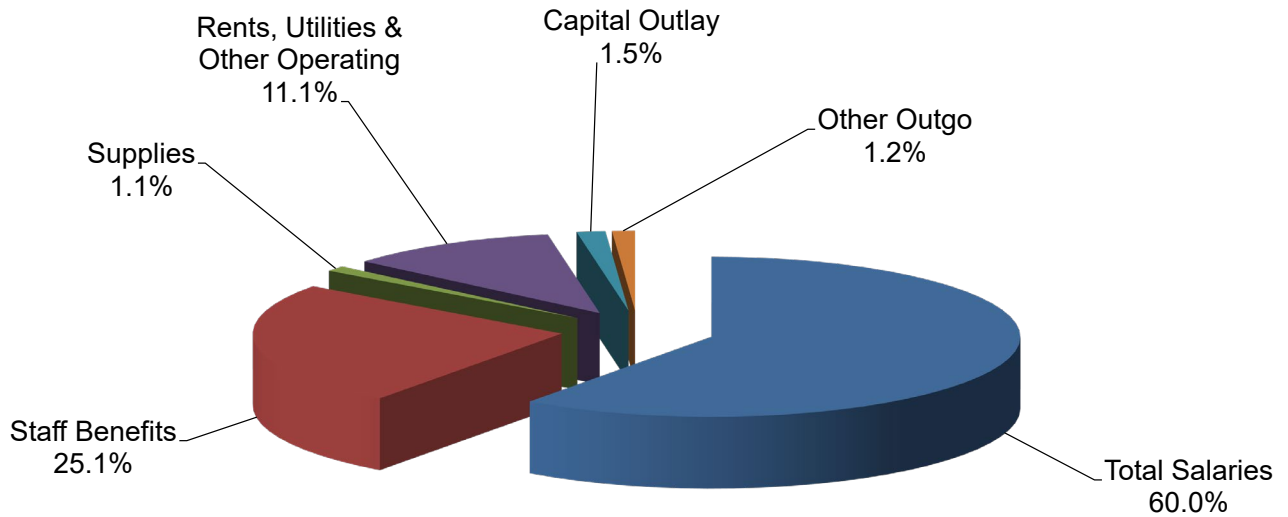
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,477,285	\$15,543,085	\$18,453,331	\$20,087,625	\$19,296,990
12 Contract Adm, Counselors, Librarians	4,105,906	4,200,365	5,214,089	6,056,319	5,854,767
13 Hourly Teachers	11,568,267	11,948,711	13,374,056	12,131,411	13,824,854
14 Hourly Adm, Counselors, Librarians	360,740	460,879	433,279	505,445	512,445
Object Group 1000 Total	<u>\$31,512,198</u>	<u>\$32,153,040</u>	<u>\$37,474,755</u>	<u>\$38,780,800</u>	<u>\$39,489,056</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,301,637	\$8,288,055	\$9,012,324	\$10,442,359	\$10,346,980
22 Contract Instructional Aides	1,300,019	1,323,520	1,399,920	1,794,116	1,678,073
23 Hourly Non-Instructional	546,356	775,339	647,603	614,032	614,032
24 Hourly Instructional Aides	106,948	173,188	275,491	126,297	126,297
Object Group 2000 Total	<u>\$10,254,960</u>	<u>\$10,560,102</u>	<u>\$11,335,338</u>	<u>\$12,976,804</u>	<u>\$12,765,382</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,199,594	\$17,658,683	\$19,769,311	\$21,747,856	\$21,714,408
3x Early Retirement & Retiree Benefits	64,000	46,000	0	150,000	150,000
Object Group 3000 Total	<u>\$17,263,594</u>	<u>\$17,704,683</u>	<u>\$19,769,311</u>	<u>\$21,897,856</u>	<u>\$21,864,408</u>
SUPPLIES:					
4x Supplies	\$516,925	\$606,767	\$634,279	\$920,188	\$937,838
Object Group 4000 Total	<u>\$516,925</u>	<u>\$606,767</u>	<u>\$634,279</u>	<u>\$920,188</u>	<u>\$937,838</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$425,099	\$464,203	\$1,050,208	\$1,593,509	\$1,755,343
52 Travel and Mileage	159,031	207,482	219,768	215,523	215,523
53 Fees, Software, Memberships, Dues	258,725	293,605	313,700	294,366	1,127,395
54 Insurance	57,637	51,865	55,770	70,000	70,000
55 Utilities and Operations	2,147,200	2,824,391	3,035,562	3,138,506	3,261,965
56 Rents, Repairs & Maintenance	682,739	803,980	998,860	2,390,420	2,310,495
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	59,244	16,903	7,346	52,812	53,358
59 Other Holding	0	0	0	834,000	834,000
Object Group 5000 Total	<u>\$3,789,675</u>	<u>\$4,662,429</u>	<u>\$5,681,214</u>	<u>\$8,589,136</u>	<u>\$9,628,079</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	1,927	624	1,287	0	0
64 Equipment	222,782	166,427	156,854	1,159,178	1,297,808
Object Group 6000 Total	<u>\$224,709</u>	<u>\$167,051</u>	<u>\$158,141</u>	<u>\$1,159,178</u>	<u>\$1,297,808</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,705,863	2,404,709	2,620,318	897,840	897,840
75/76 Std Financial Aid & Othr Pymts to Stdts	125,865	232,025	173,700	183,175	183,175
Object Group 7000 Total	<u>\$5,831,728</u>	<u>\$2,636,734</u>	<u>\$2,794,018</u>	<u>\$1,081,015</u>	<u>\$1,081,015</u>
Total Expenditures	<u><u>\$69,393,789</u></u>	<u><u>\$68,490,806</u></u>	<u><u>\$77,847,056</u></u>	<u><u>\$85,404,977</u></u>	<u><u>\$87,063,586</u></u>

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

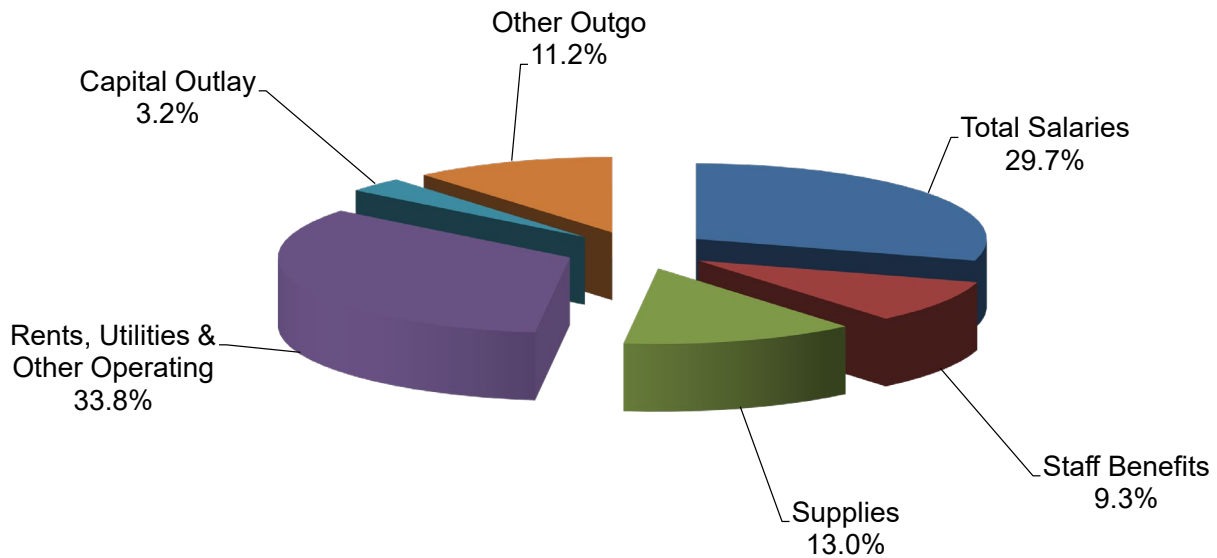
	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$492,328	\$313,540	\$414,794	\$106,279	\$103,443
12 Contract Adm, Counselors, Librarians	1,787,965	1,840,100	1,790,769	2,199,948	2,390,545
13 Hourly Teachers	41,872	40,280	118,810	257,998	54,800
14 Hourly Adm, Counselors, Librarians	1,486,739	1,948,828	2,318,890	2,845,222	2,823,729
Object Group 1000 Total	<u>\$3,808,904</u>	<u>\$4,142,748</u>	<u>\$4,643,263</u>	<u>\$5,409,447</u>	<u>\$5,372,517</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,335,050	\$2,448,957	\$3,146,661	\$3,407,449	\$3,570,462
22 Contract Instructional Aides	283,096	290,757	346,817	336,090	336,531
23 Hourly Non-Instructional	902,059	1,077,954	1,353,322	1,843,930	1,817,770
24 Hourly Instructional Aides	856,108	1,131,920	1,267,769	1,824,900	1,079,729
Object Group 2000 Total	<u>\$4,376,313</u>	<u>\$4,949,588</u>	<u>\$6,114,569</u>	<u>\$7,412,369</u>	<u>\$6,804,492</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,869,375	\$3,096,882	\$3,594,319	\$3,999,144	\$4,093,938
3x Early Retirement & Retiree Benefits	0	0		0	0
Object Group 3000 Total	<u>\$2,869,375</u>	<u>\$3,096,882</u>	<u>\$3,594,319</u>	<u>\$3,999,144</u>	<u>\$4,093,938</u>
SUPPLIES:					
4x Supplies	\$684,655	\$1,491,719	\$1,315,240	\$5,607,408	\$6,975,925
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,323,148	\$3,240,135	\$3,548,777	\$11,374,006	\$10,893,402
52 Travel and Mileage	121,536	177,660	359,062	638,658	543,176
53 Fees, Software, Memberships, Dues	154,061	239,447	143,357	831,189	731,506
54 Insurance	57,637	51,865	55,771	55,771	58,853
55 Utilities and Operations	211,262	193,623	252,464	431,553	445,543
56 Rents, Repairs & Maintenance	13,139	66,798	34,954	205,964	195,481
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	20,065	80,665	60,590	177,489	248,723
59 Other Holding	0	0	0	872,444	6,548,055
Object Group 5000 Total	<u>\$3,900,848</u>	<u>\$4,050,193</u>	<u>\$4,454,975</u>	<u>\$14,587,074</u>	<u>\$19,664,739</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	10,073	0	1,312
63 Books	40,000	0	81,056	0	0
64 Equipment	683,660	647,583	1,502,044	1,368,965	1,264,146
Object Group 6000 Total	<u>\$723,660</u>	<u>\$647,583</u>	<u>\$1,593,173</u>	<u>\$1,368,965</u>	<u>\$1,265,458</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	12,200	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,891,745	3,182,193	3,696,543	4,825,997	6,861,423
Object Group 7000 Total	<u>\$1,903,945</u>	<u>\$3,182,193</u>	<u>\$3,696,543</u>	<u>\$4,825,997</u>	<u>\$6,861,423</u>
Total Expenditures	<u>\$18,267,700</u>	<u>\$21,560,906</u>	<u>\$25,412,082</u>	<u>\$43,210,404</u>	<u>\$51,038,492</u>

Grossmont - Unrestricted General Fund



Total Compensation 85.13%

Grossmont - Restricted General Fund



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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,810,534	\$6,052,561	\$7,350,732	\$8,322,362	\$8,333,592
12 Contract Adm, Counselors, Librarians	3,376,018	3,701,793	4,361,236	5,082,106	4,941,090
13 Hourly Teachers	5,683,077	6,143,200	7,140,471	7,847,221	7,877,367
14 Hourly Adm, Counselors, Librarians	1,310,428	1,448,632	1,537,293	2,971,418	3,127,090
Object Group 1000 Total	<u>\$16,180,057</u>	<u>\$17,346,186</u>	<u>\$20,389,732</u>	<u>\$24,223,107</u>	<u>\$24,279,139</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,510,721	\$6,398,615	\$7,408,237	\$9,016,355	\$9,088,015
22 Contract Instructional Aides	1,096,358	1,064,324	1,270,191	1,554,695	1,564,385
23 Hourly Non-Instructional	800,908	1,185,190	1,366,949	1,524,446	1,486,323
24 Hourly Instructional Aides	595,979	715,109	669,787	952,371	885,956
Object Group 2000 Total	<u>\$8,003,966</u>	<u>\$9,363,238</u>	<u>\$10,715,164</u>	<u>\$13,047,867</u>	<u>\$13,024,679</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,479,109	\$10,496,329	\$12,024,559	\$13,615,663	\$14,049,091
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$9,479,109</u>	<u>\$10,496,329</u>	<u>\$12,024,559</u>	<u>\$13,615,663</u>	<u>\$14,049,091</u>
SUPPLIES:					
4x Supplies	\$793,962	\$1,145,681	\$938,485	\$4,280,605	\$4,622,703
Object Group 4000 Total	<u>\$793,962</u>	<u>\$1,145,681</u>	<u>\$938,485</u>	<u>\$4,280,605</u>	<u>\$4,622,703</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,549,985	\$1,357,238	\$1,264,320	\$6,569,904	\$7,089,349
52 Travel and Mileage	157,291	266,379	296,425	646,057	660,657
53 Fees, Software, Memberships, Dues	213,298	254,392	387,735	859,580	1,774,151
54 Insurance	59,315	48,924	53,241	108,286	108,286
55 Utilities and Operations	1,611,060	1,753,780	2,047,252	1,516,199	1,563,535
56 Rents, Repairs & Maintenance	248,404	360,939	397,619	1,919,809	2,165,954
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	71,903	27,012	5,574	35,634	34,984
59 Other Holding	0	0	0	0	65,661
Object Group 5000 Total	<u>\$3,911,256</u>	<u>\$4,068,664</u>	<u>\$4,452,166</u>	<u>\$11,655,469</u>	<u>\$13,462,577</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	50,029	35,452	52,673	0	0
64 Equipment	1,131,570	1,125,916	569,969	3,256,782	2,203,613
Object Group 6000 Total	<u>\$1,181,599</u>	<u>\$1,161,368</u>	<u>\$622,642</u>	<u>\$3,256,782</u>	<u>\$2,203,613</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,505,009	3,877,089	2,660,680	63,840	563,840
75/76 Std Financial Aid & Othr Pymts to Stdts	1,521,019	3,112,435	4,602,497	5,314,817	6,437,491
Object Group 7000 Total	<u>\$5,026,028</u>	<u>\$6,989,524</u>	<u>\$7,263,177</u>	<u>\$5,378,657</u>	<u>\$7,001,331</u>
Total Expenditures	<u><u>\$44,575,977</u></u>	<u><u>\$50,570,990</u></u>	<u><u>\$56,405,925</u></u>	<u><u>\$75,458,150</u></u>	<u><u>\$78,643,133</u></u>

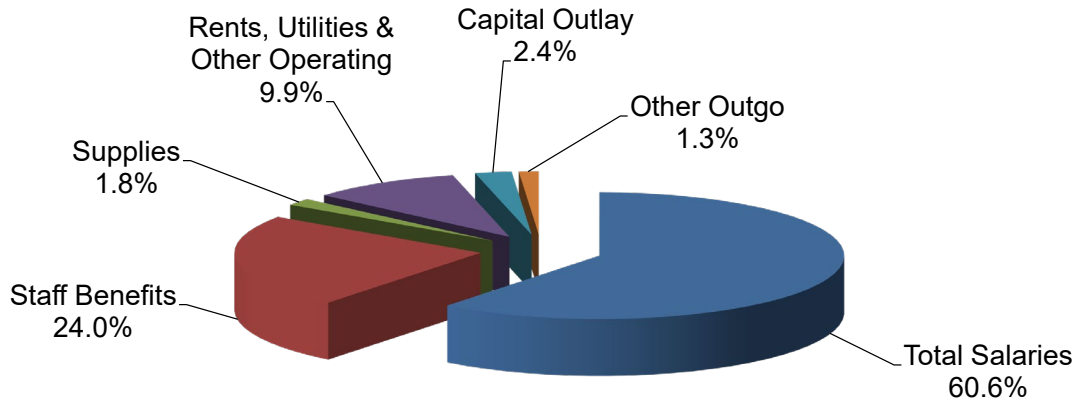
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,642,761	\$5,888,484	\$7,166,722	\$8,185,832	\$8,234,442
12 Contract Adm, Counselors, Librarians	2,163,099	2,530,936	3,036,266	3,728,269	3,578,623
13 Hourly Teachers	5,618,471	6,113,416	7,112,964	7,804,025	7,782,149
14 Hourly Adm, Counselors, Librarians	236,142	366,158	330,965	591,307	563,542
Object Group 1000 Total	<u>\$13,660,473</u>	<u>\$14,898,994</u>	<u>\$17,646,917</u>	<u>\$20,309,433</u>	<u>\$20,158,756</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,307,467	\$5,105,331	\$5,954,863	\$7,287,475	\$7,342,607
22 Contract Instructional Aides	857,732	990,158	1,081,194	1,253,263	1,257,179
23 Hourly Non-Instructional	274,956	365,199	276,023	411,470	395,219
24 Hourly Instructional Aides	128,066	158,447	105,115	215,803	196,740
Object Group 2000 Total	<u>\$5,568,221</u>	<u>\$6,619,135</u>	<u>\$7,417,195</u>	<u>\$9,168,011</u>	<u>\$9,191,745</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$7,768,850	\$8,798,354	\$10,046,700	\$11,244,079	\$11,640,752
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$7,768,850</u>	<u>\$8,798,354</u>	<u>\$10,046,700</u>	<u>\$11,244,079</u>	<u>\$11,640,752</u>
SUPPLIES:					
4x Supplies	\$268,180	\$359,912	\$415,575	\$787,099	\$857,363
Object Group 4000 Total	<u>\$268,180</u>	<u>\$359,912</u>	<u>\$415,575</u>	<u>\$787,099</u>	<u>\$857,363</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$89,820	\$148,617	\$299,087	\$1,071,976	\$1,203,513
52 Travel and Mileage	92,993	128,937	143,285	190,497	190,497
53 Fees, Software, Memberships, Dues	146,150	187,426	269,837	307,507	310,007
54 Insurance	29,658	24,462	26,621	31,037	31,037
55 Utilities and Operations	1,534,713	1,685,550	1,935,255	1,260,548	1,273,357
56 Rents, Repairs & Maintenance	218,635	334,403	349,310	1,631,540	1,774,049
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,038	2,584	5,354	34,991	34,341
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,143,007</u>	<u>\$2,511,979</u>	<u>\$3,028,749</u>	<u>\$4,528,096</u>	<u>\$4,816,801</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	(165)	(280)	37,124	0	0
64 Equipment	102,534	335,037	81,664	1,166,196	1,166,196
Object Group 6000 Total	<u>\$102,369</u>	<u>\$334,757</u>	<u>\$118,788</u>	<u>\$1,166,196</u>	<u>\$1,166,196</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,505,009	3,874,089	2,660,680	63,840	563,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	(645)	1,163	38,367	55,880	55,880
Object Group 7000 Total	<u>\$3,504,364</u>	<u>\$3,875,252</u>	<u>\$2,699,047</u>	<u>\$119,720</u>	<u>\$619,720</u>
Total Expenditures	<u><u>\$33,015,464</u></u>	<u><u>\$37,398,383</u></u>	<u><u>\$41,372,971</u></u>	<u><u>\$47,322,634</u></u>	<u><u>\$48,451,333</u></u>

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

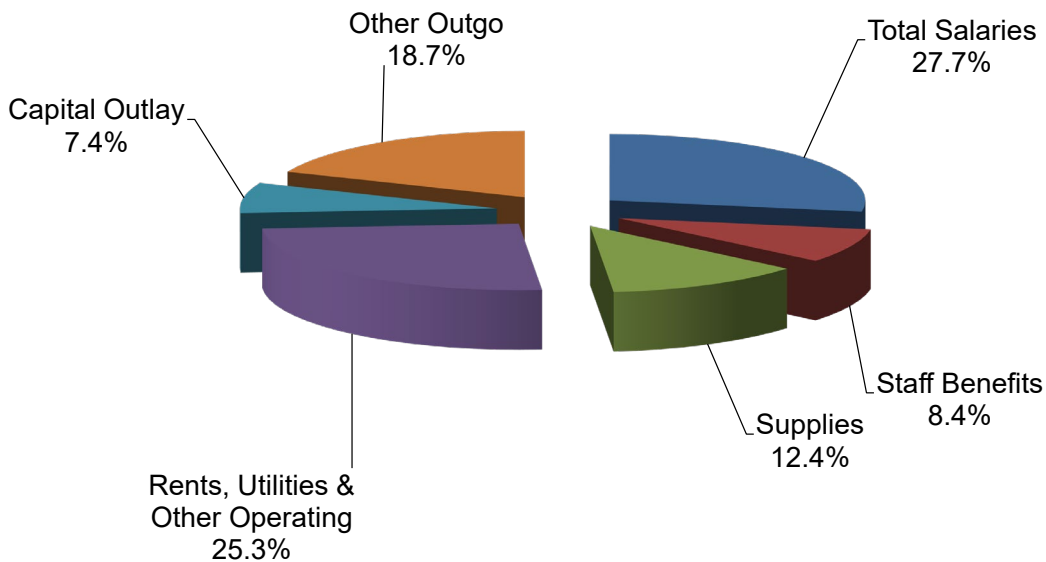
	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$167,773	\$164,077	\$184,010	\$136,530	\$99,150
12 Contract Adm, Counselors, Librarians	1,212,919	1,170,857	1,324,970	1,353,837	1,362,467
13 Hourly Teachers	64,606	29,784	27,507	43,196	95,218
14 Hourly Adm, Counselors, Librarians	1,074,286	1,082,474	1,206,328	2,380,111	2,563,548
Object Group 1000 Total	<u>\$2,519,584</u>	<u>\$2,447,192</u>	<u>\$2,742,815</u>	<u>\$3,913,674</u>	<u>\$4,120,383</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,203,254	\$1,293,284	\$1,453,374	\$1,728,880	\$1,745,408
22 Contract Instructional Aides	238,626	74,166	188,997	301,432	307,206
23 Hourly Non-Instructional	525,952	819,991	1,090,926	1,112,976	1,091,104
24 Hourly Instructional Aides	467,913	556,662	564,672	736,568	689,216
Object Group 2000 Total	<u>\$2,435,745</u>	<u>\$2,744,103</u>	<u>\$3,297,969</u>	<u>\$3,879,856</u>	<u>\$3,832,934</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,710,259	\$1,697,975	\$1,977,859	\$2,371,584	\$2,408,339
3x Early Retirement & Retiree Benefits	0	0			
Object Group 3000 Total	<u>\$1,710,259</u>	<u>\$1,697,975</u>	<u>\$1,977,859</u>	<u>\$2,371,584</u>	<u>\$2,408,339</u>
SUPPLIES:					
4x Supplies	\$525,782	\$785,769	\$522,910	\$3,493,506	\$3,765,340
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,460,165	\$1,208,621	\$965,233	\$5,497,928	\$5,885,836
52 Travel and Mileage	64,298	137,442	153,140	455,560	470,160
53 Fees, Software, Memberships, Dues	67,148	66,966	117,898	552,073	1,464,144
54 Insurance	29,657	24,462	26,620	77,249	77,249
55 Utilities and Operations	76,347	68,230	111,997	255,651	290,178
56 Rents, Repairs & Maintenance	29,769	26,536	48,309	288,269	391,905
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	40,865	24,428	220	643	643
59 Other Holding		0	0	0	65,661
Object Group 5000 Total	<u>\$1,768,249</u>	<u>\$1,556,685</u>	<u>\$1,423,417</u>	<u>\$7,127,373</u>	<u>\$8,645,776</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	50,194	35,732	15,549	0	0
64 Equipment	1,029,036	790,879	488,305	2,090,586	1,037,417
Object Group 6000 Total	<u>\$1,079,230</u>	<u>\$826,611</u>	<u>\$503,854</u>	<u>\$2,090,586</u>	<u>\$1,037,417</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	3,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,521,664	3,111,272	4,564,130	5,258,937	6,381,611
Object Group 7000 Total	<u>\$1,521,664</u>	<u>\$3,114,272</u>	<u>\$4,564,130</u>	<u>\$5,258,937</u>	<u>\$6,381,611</u>
Total Expenditures	<u>\$11,560,513</u>	<u>\$13,172,607</u>	<u>\$15,032,954</u>	<u>\$28,135,516</u>	<u>\$30,191,800</u>

Cuyamaca - Unrestricted General Fund



Total Compensation 84.60%

Cuyamaca - Restricted General Fund



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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$19,888	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	744,716	937,840	1,094,917	1,208,517	1,202,007
13 Hourly Teachers	0	0	2,038	0	0
14 Hourly Adm, Counselors, Librarians	0	73,845	4,610	0	0
Object Group 1000 Total	<u>\$744,716</u>	<u>\$1,031,573</u>	<u>\$1,101,565</u>	<u>\$1,208,517</u>	<u>\$1,202,007</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,045,323	\$7,622,125	\$8,223,719	\$10,578,722	\$10,494,183
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	180,979	269,522	183,506	20,000	20,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,226,302</u>	<u>\$7,891,647</u>	<u>\$8,407,225</u>	<u>\$10,598,722</u>	<u>\$10,514,183</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,824,175	\$4,240,870	\$4,573,879	\$6,014,240	\$5,915,707
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,824,175</u>	<u>\$4,240,870</u>	<u>\$4,573,879</u>	<u>\$6,014,240</u>	<u>\$5,915,707</u>
SUPPLIES:					
4x Supplies	\$139,182	\$184,707	\$140,961	\$249,270	\$317,581
Object Group 4000 Total	<u>\$139,182</u>	<u>\$184,707</u>	<u>\$140,961</u>	<u>\$249,270</u>	<u>\$317,581</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$215,143	\$462,202	\$308,502	\$2,621,054	\$2,106,280
52 Travel and Mileage	47,854	93,386	136,260	163,396	197,388
53 Fees, Software, Memberships, Dues	27,778	132,781	59,064	172,882	241,815
54 Insurance	0	0	0	0	0
55 Utilities and Operations	118,803	16,105	139,153	121,800	137,394
56 Rents, Repairs & Maintenance	116,040	20,690	56,984	428,822	450,378
57 Audits, Interest, and Legals	84,000	167,113	97,672	76,269	193,000
58 Advertising, Postage & Other Operating	104,501	63,805	35,067	161,038	154,611
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$714,119</u>	<u>\$956,082</u>	<u>\$832,702</u>	<u>\$3,745,261</u>	<u>\$3,480,866</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$5,529	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	28,246	56,096	1,309	60,715	158,803
Object Group 6000 Total	<u>\$28,246</u>	<u>\$56,096</u>	<u>\$6,838</u>	<u>\$60,715</u>	<u>\$158,803</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,000,000	2,599,062	2,270,116	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$1,000,000</u>	<u>\$2,599,062</u>	<u>\$2,270,116</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$13,676,740</u></u>	<u><u>\$16,960,037</u></u>	<u><u>\$17,333,286</u></u>	<u><u>\$21,876,725</u></u>	<u><u>\$21,589,147</u></u>

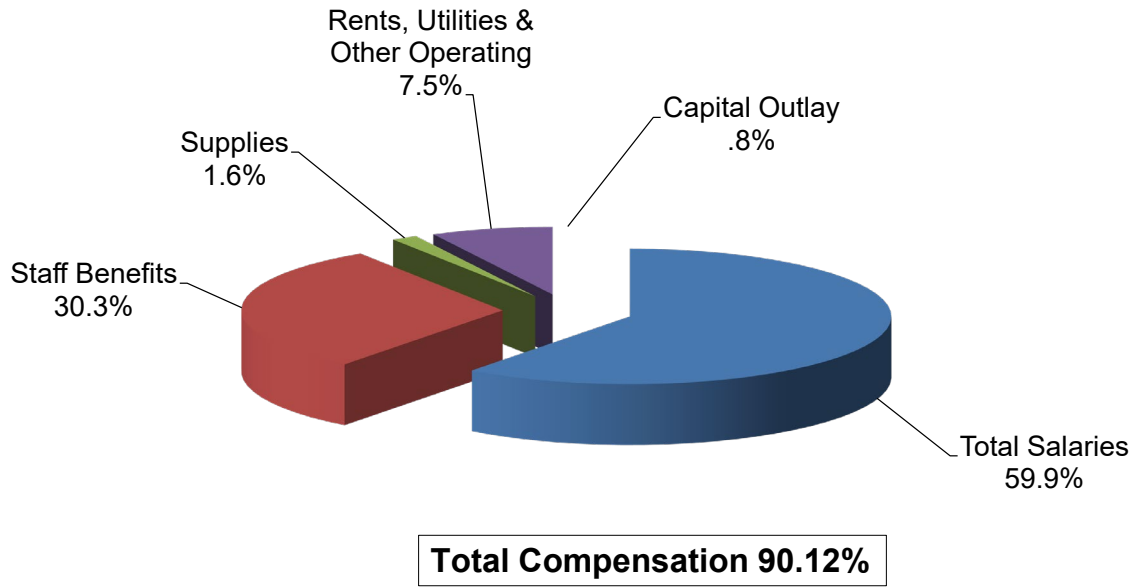
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	744,716	937,840	1,094,917	1,208,517	1,202,007
13 Hourly Teachers	0	0	2,038	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$744,716</u>	<u>\$937,840</u>	<u>\$1,096,955</u>	<u>\$1,208,517</u>	<u>\$1,202,007</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,464,106	\$6,878,459	\$7,726,262	\$9,714,033	\$9,610,843
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	129,804	259,493	183,506	20,000	20,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$6,593,910</u>	<u>\$7,137,952</u>	<u>\$7,909,768</u>	<u>\$9,734,033</u>	<u>\$9,630,843</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,543,153	\$3,854,494	\$4,333,348	\$5,564,602	\$5,474,037
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,543,153</u>	<u>\$3,854,494</u>	<u>\$4,333,348</u>	<u>\$5,564,602</u>	<u>\$5,474,037</u>
SUPPLIES:					
4x Supplies	\$94,561	\$134,037	\$123,009	\$222,270	\$296,429
Object Group 4000 Total	<u>\$94,561</u>	<u>\$134,037</u>	<u>\$123,009</u>	<u>\$222,270</u>	<u>\$296,429</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$173,982	\$201,269	\$172,103	\$269,199	\$355,373
52 Travel and Mileage	34,606	81,077	132,835	133,396	165,669
53 Fees, Software, Memberships, Dues	24,236	61,102	40,299	148,882	191,475
54 Insurance	0	0	0	0	0
55 Utilities and Operations	118,303	16,105	138,353	121,000	136,594
56 Rents, Repairs & Maintenance	116,040	17,680	54,178	225,822	246,578
57 Audits, Interest, and Legals	84,000	167,113	97,672	76,269	193,000
58 Advertising, Postage & Other Operating	65,406	32,128	31,645	61,038	65,879
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$616,573</u>	<u>\$576,474</u>	<u>\$667,085</u>	<u>\$1,035,606</u>	<u>\$1,354,568</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$5,529	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	9,460	17,010	1,309	47,060	137,148
Object Group 6000 Total	<u>\$9,460</u>	<u>\$17,010</u>	<u>\$6,838</u>	<u>\$47,060</u>	<u>\$137,148</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,000,000	2,599,062	2,270,116	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$1,000,000</u>	<u>\$2,599,062</u>	<u>\$2,270,116</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$12,602,373</u></u>	<u><u>\$15,256,869</u></u>	<u><u>\$16,407,119</u></u>	<u><u>\$17,812,088</u></u>	<u><u>\$18,095,032</u></u>

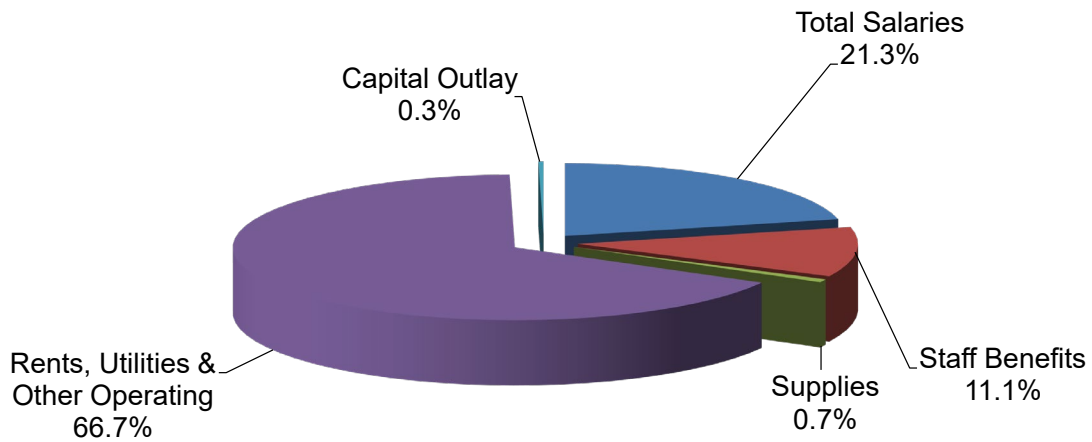
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$19,888	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	73,845	4,610	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$93,733</u>	<u>\$4,610</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$581,217	\$743,666	\$497,457	\$864,689	\$883,340
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	51,175	10,029	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$632,392</u>	<u>\$753,695</u>	<u>\$497,457</u>	<u>\$864,689</u>	<u>\$883,340</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$281,022	\$386,376	\$240,531	\$449,638	\$441,670
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$281,022</u>	<u>\$386,376</u>	<u>\$240,531</u>	<u>\$449,638</u>	<u>\$441,670</u>
SUPPLIES:					
4x Supplies	\$44,621	\$50,670	\$17,952	\$27,000	\$21,152
Object Group 4000 Total	<u>\$44,621</u>	<u>\$50,670</u>	<u>\$17,952</u>	<u>\$27,000</u>	<u>\$21,152</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$41,161	\$260,933	\$136,399	\$2,351,855	\$1,750,907
52 Travel and Mileage	13,248	12,309	3,425	30,000	31,719
53 Fees, Software, Memberships, Dues	3,542	71,679	18,765	24,000	50,340
54 Insurance	0	0	0	0	0
55 Utilities and Operations	500	0	800	800	800
56 Rents, Repairs & Maintenance	0	3,010	2,806	203,000	203,800
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	39,095	31,677	3,422	100,000	88,732
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$97,546</u>	<u>\$379,608</u>	<u>\$165,617</u>	<u>\$2,709,655</u>	<u>\$2,126,298</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	18,786	39,086	0	13,655	21,655
Object Group 6000 Total	<u>\$18,786</u>	<u>\$39,086</u>	<u>\$0</u>	<u>\$13,655</u>	<u>\$21,655</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$1,074,367</u></u>	<u><u>\$1,703,168</u></u>	<u><u>\$926,167</u></u>	<u><u>\$4,064,637</u></u>	<u><u>\$3,494,115</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$231,382	\$213,833	\$6,327	\$1,055,750	\$1,055,750
12 Contract Adm, Counselors, Librarians	248,261	119,495	272,653	0	0
13 Hourly Teachers	1,272,281	733,281	132,870	0	0
14 Hourly Adm, Counselors, Librarians	231,273	317,061	653	0	0
Object Group 1000 Total	<u>\$1,983,197</u>	<u>\$1,383,670</u>	<u>\$412,503</u>	<u>\$1,055,750</u>	<u>\$1,055,750</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,341,450	\$801,715	\$1,181,501	\$1,455,846	\$2,255,880
22 Contract Instructional Aides	49,246	68,521	0	0	0
23 Hourly Non-Instructional	180,932	38,996	243,988	0	0
24 Hourly Instructional Aides	19,368	2,336	0	0	0
Object Group 2000 Total	<u>\$2,590,996</u>	<u>\$911,568</u>	<u>\$1,425,489</u>	<u>\$1,455,846</u>	<u>\$2,255,880</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,731,053	\$1,183,363	\$670,874	\$1,097,230	\$1,404,161
3x Early Retirement & Retiree Benefits	1,742,164	1,304,040	1,473,229	1,604,254	1,486,403
Object Group 3000 Total	<u>\$3,473,217</u>	<u>\$2,487,403</u>	<u>\$2,144,103</u>	<u>\$2,701,484</u>	<u>\$2,890,564</u>
SUPPLIES:					
4x Supplies	\$935,684	\$1,836,393	\$145,956	\$281,398	\$376,315
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$39,940,088	\$43,831,931	\$55,741,040	\$73,322,251	\$72,198,567
52 Travel and Mileage	5,926	20,446	17,941	158,377	168,377
53 Fees, Software, Memberships, Dues	1,015,486	1,016,624	1,912,721	2,074,745	2,087,708
54 Insurance	881,295	879,097	1,224,086	1,194,045	2,200,908
55 Utilities and Operations	5,643	261,334	324,003	1,660,206	1,706,553
56 Rents, Repairs & Maintenance	2,654,052	1,327,369	1,266,789	1,554,015	5,887,457
57 Audits, Interest, and Legals	547,632	461,066	421,758	405,000	459,148
58 Advertising, Postage & Other Operating	34,001	42,385	131,446	39,000	39,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$45,084,123</u>	<u>\$47,840,252</u>	<u>\$61,039,784</u>	<u>\$80,407,639</u>	<u>\$84,747,718</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	118,797	4,762,469	2,007,588	300,000	2,800,000
63 Books	1,560	0	0	0	0
64 Equipment	4,163,748	4,974,153	436,685	275,254	1,377,956
Object Group 6000 Total	<u>\$4,284,105</u>	<u>\$9,736,622</u>	<u>\$2,444,273</u>	<u>\$575,254</u>	<u>\$4,177,956</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	7,527,584	5,413,628	4,557,017	207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	2,284,804	1,404,540	1,222,964	2,649,608	2,096,496
Object Group 7000 Total	<u>\$9,812,388</u>	<u>\$6,818,168</u>	<u>\$5,779,981</u>	<u>\$2,856,625</u>	<u>\$2,303,513</u>
Total Expenditures	<u><u>\$68,163,710</u></u>	<u><u>\$71,014,076</u></u>	<u><u>\$73,392,089</u></u>	<u><u>\$89,333,996</u></u>	<u><u>\$97,807,696</u></u>

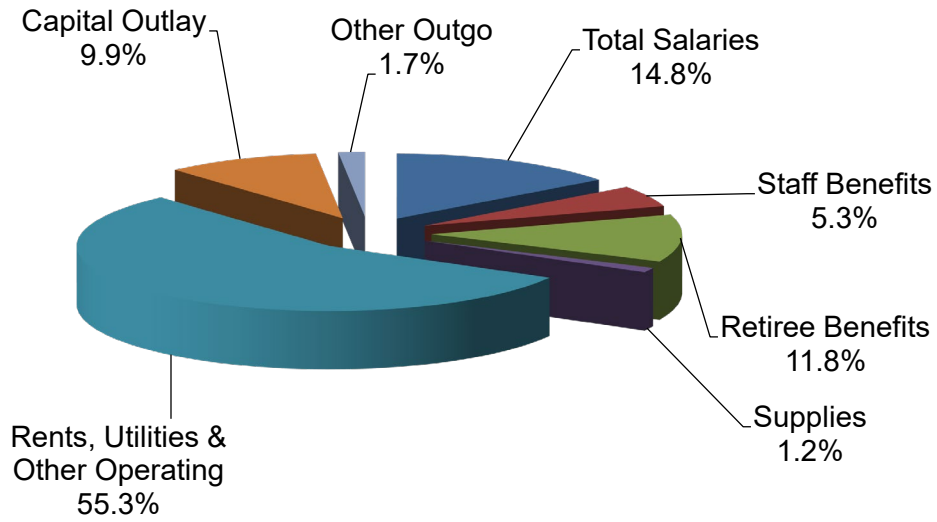
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	(553)	0	0	0
13 Hourly Teachers	150	775	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$150</u>	<u>\$222</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,400	\$589	\$185,636	\$1,455,846	\$1,855,880
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$1,400</u>	<u>\$589</u>	<u>\$185,636</u>	<u>\$1,455,846</u>	<u>\$1,855,880</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,125	\$307,774	\$128,292	\$569,355	\$668,286
3x Early Retirement & Retiree Benefits	1,742,164	1,304,040	1,473,229	1,604,254	1,486,403
Object Group 3000 Total	<u>\$1,743,289</u>	<u>\$1,611,814</u>	<u>\$1,601,521</u>	<u>\$2,173,609</u>	<u>\$2,154,689</u>
SUPPLIES:					
4x Supplies	\$48,763	\$84,646	(\$13,104)	\$51,500	\$146,417
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,614,121	\$1,338,108	\$2,357,007	\$2,491,145	\$2,428,611
52 Travel and Mileage	5,837	3,847	16,032	23,500	33,500
53 Fees, Software, Memberships, Dues	607,872	671,369	1,662,864	1,529,245	1,435,519
54 Insurance	881,295	879,097	1,224,086	1,194,045	1,700,908
55 Utilities and Operations	98,311	134,455	234,375	198,400	190,400
56 Rents, Repairs & Maintenance	2,388,662	1,310,036	1,161,016	1,339,000	670,971
57 Audits, Interest, and Legals	408,989	453,105	420,312	405,000	459,148
58 Advertising, Postage & Other Operating	31,857	42,385	131,446	29,000	29,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$6,036,944</u>	<u>\$4,832,402</u>	<u>\$7,207,138</u>	<u>\$7,209,335</u>	<u>\$6,948,057</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	\$0	\$0	0
63 Books	0	0	\$0	\$0	0
64 Equipment	(3,516)	28,637	75,182	54,000	1,243,978
Object Group 6000 Total	<u>(\$3,516)</u>	<u>\$28,637</u>	<u>\$75,182</u>	<u>\$54,000</u>	<u>\$1,243,978</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	207,017	4,557,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,250	0	0	6,600	6,600
Object Group 7000 Total	<u>\$209,267</u>	<u>\$207,017</u>	<u>\$4,557,017</u>	<u>\$213,617</u>	<u>\$213,617</u>
Grand Total Districtwide Unrestricted	<u><u>\$8,036,297</u></u>	<u><u>\$6,765,327</u></u>	<u><u>\$13,613,390</u></u>	<u><u>\$11,157,907</u></u>	<u><u>\$12,562,638</u></u>

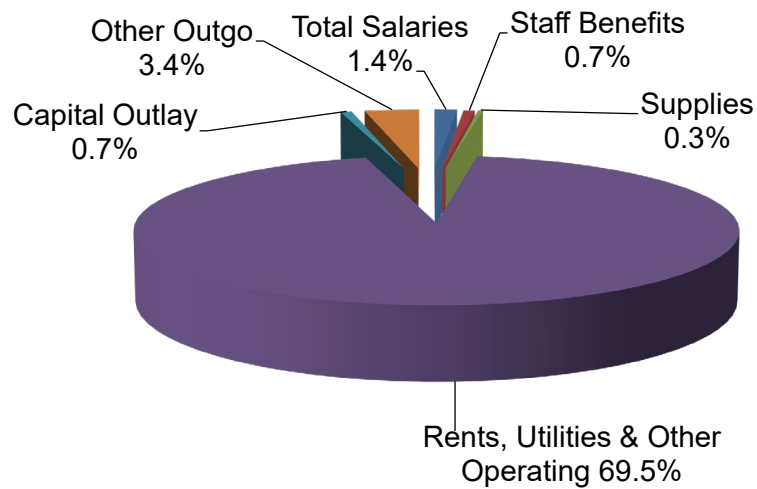
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
ACADEMIC SALARIES:					
11 Contract Teachers	\$231,382	\$213,833	\$6,327	\$1,055,750	\$1,055,750
12 Contract Adm, Counselors, Librarians	248,261	120,048	272,653	0	0
13 Hourly Teachers	1,272,131	732,506	132,870	0	0
14 Hourly Adm, Counselors, Librarians	231,273	317,061	653	0	0
Object Group 1000 Total	<u>\$1,983,047</u>	<u>\$1,383,448</u>	<u>\$412,503</u>	<u>\$1,055,750</u>	<u>\$1,055,750</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,340,050	\$801,126	\$995,865	\$0	\$400,000
22 Contract Instructional Aides	49,246	68,521	0	0	0
23 Hourly Non-Instructional	180,932	38,996	243,988	0	0
24 Hourly Instructional Aides	19,368	2,336	0	0	0
Object Group 2000 Total	<u>\$2,589,596</u>	<u>\$910,979</u>	<u>\$1,239,853</u>	<u>\$0</u>	<u>\$400,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,729,928	\$875,589	\$542,582	\$527,875	\$735,875
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,729,928</u>	<u>\$875,589</u>	<u>\$542,582</u>	<u>\$527,875</u>	<u>\$735,875</u>
SUPPLIES:					
4x Supplies	\$886,921	\$1,751,747	\$159,060	\$229,898	\$229,898
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$38,325,967	\$42,493,823	\$53,384,033	\$70,831,106	\$69,769,956
52 Travel and Mileage	89	16,599	1,909	134,877	134,877
53 Fees, Software, Memberships, Dues	407,614	345,255	249,857	545,500	652,189
54 Insurance	0	0	0	0	500,000
55 Utilities and Operations	(92,668)	126,879	89,628	1,461,806	1,516,153
56 Rents, Repairs & Maintenance	265,390	17,333	105,773	215,015	5,216,486
57 Audits, Interest, and Legals	138,643	7,961	1,446	0	0
58 Advertising, Postage & Other Operating	2,144	0	0	10,000	10,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$39,047,179</u>	<u>\$43,007,850</u>	<u>\$53,832,646</u>	<u>\$73,198,304</u>	<u>\$77,799,661</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	118,797	4,762,469	2,007,588	300,000	2,800,000
63 Books	1,560	0	0	0	0
64 Equipment	4,167,264	4,945,516	361,503	221,254	133,978
Object Group 6000 Total	<u>\$4,287,621</u>	<u>\$9,707,985</u>	<u>\$2,369,091</u>	<u>\$521,254</u>	<u>\$2,933,978</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	7,320,567	5,206,611	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,282,554	1,404,540	1,222,964	2,643,008	2,089,896
Object Group 7000 Total	<u>\$9,603,121</u>	<u>\$6,611,151</u>	<u>\$1,222,964</u>	<u>\$2,643,008</u>	<u>\$2,089,896</u>
Total Expenditures	<u><u>\$60,127,413</u></u>	<u><u>\$64,248,749</u></u>	<u><u>\$59,778,699</u></u>	<u><u>\$78,176,089</u></u>	<u><u>\$85,245,058</u></u>

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Tentative	Adoption
	21/22	22/23	23/24	Budget	Budget
	21/22	22/23	23/24	24/25	24/25
Grossmont College					
Commission Distributions	\$0	\$42,941	\$67,355	\$40,000	\$40,000
Interest Income	144	215	593	190	190
Interfund Transfers	115,547	0	0	0	0
Total	\$115,691	\$43,156	\$67,948	\$40,190	\$40,190
Cuyamaca College					
Commission Distributions	\$0	\$19,323	\$19,091	\$15,000	\$15,000
Interest Income	7	12	14	20	20
Interfund Transfers	47,264	0	0	0	0
Total	\$47,271	\$19,335	\$19,105	\$15,020	\$15,020
Other Commission Distributions					
District Services Allocation	\$0	\$5,414	\$7,517	\$10,000	\$10,000
Interest Income	0	100	0	0	0
Interfund Transfers	14,157	0	0	0	0
Total	\$14,157	\$5,514	\$7,517	\$10,000	\$10,000
Total Revenue	\$177,119	\$68,005	\$94,570	\$65,210	\$65,210

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$1,092,769	\$1,138,376	\$1,135,584	\$1,173,850	\$1,219,895
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$1,092,769</u>	<u>\$1,138,376</u>	<u>\$1,135,584</u>	<u>\$1,173,850</u>	<u>\$1,219,895</u>
Plus Current Year Income					
Commissions Revenue	\$0	\$67,678	\$93,963	\$65,000	\$65,000
Other Local Revenue	151	327	607	210	210
Interfund Transfers	176,968	0	0	0	0
Total Revenues	<u>\$177,119</u>	<u>\$68,005</u>	<u>\$94,570</u>	<u>\$65,210</u>	<u>\$65,210</u>
Total Funds Available	<u>\$1,269,888</u>	<u>\$1,206,381</u>	<u>\$1,230,154</u>	<u>\$1,239,060</u>	<u>\$1,285,105</u>
Less Current Year Expenditures					
Grossmont College	\$68,958	\$6,200	\$259	\$115,796	\$115,796
Cuyamaca College	42,554	49,597	10,000	46,428	50,503
District Services	20,000	15,000	0	23,397	23,784
Total Expenditures	<u>\$131,512</u>	<u>\$70,797</u>	<u>\$10,259</u>	<u>\$185,621</u>	<u>\$190,083</u>
Total Ending Balance	<u><u>\$1,138,376</u></u>	<u><u>\$1,135,584</u></u>	<u><u>\$1,219,895</u></u>	<u><u>\$1,053,439</u></u>	<u><u>\$1,095,022</u></u>

Notes:

(1) This Special Revenue Fund was established in 96/97 in accordance with The California Community College Budget and Accounting Manual's guidelines to account for districtwide bookstore related activities.

(2) Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$1,170,628	\$35,483	\$13,784	\$1,219,895
Plus Revenue	40,190	15,020	10,000	\$65,210
Total Funds Available	<u>\$1,210,818</u>	<u>\$50,503</u>	<u>\$23,784</u>	\$1,285,105
Less: Expenditures	115,796	50,503	23,784	190,083
Ending Balance	<u><u>\$1,095,022</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,095,022</u></u>

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$124,095	\$138,195	\$168,482	\$206,181	\$225,136
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$124,095</u>	<u>\$138,195</u>	<u>\$168,482</u>	<u>\$206,181</u>	<u>\$225,136</u>
 Plus Current Year Income					
Tuition Fees	\$14,100	\$30,287	\$56,654	\$12,000	\$12,000
Interfund Transfers	0	0	0	0	0
Total Revenues	<u>\$14,100</u>	<u>\$30,287</u>	<u>\$56,654</u>	<u>\$12,000</u>	<u>\$12,000</u>
 Total Funds Available	<u>\$138,195</u>	<u>\$168,482</u>	<u>\$225,136</u>	<u>\$218,181</u>	<u>\$237,136</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$96,242	\$96,242
Supplies & Materials	0	0	0	0	0
Other Operating	0	0	0	121,939	140,894
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$218,181</u>	<u>\$237,136</u>
 Total Ending Balance	<u><u>\$138,195</u></u>	<u><u>\$168,482</u></u>	<u><u>\$225,136</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 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$332,291	\$572,232	\$440,276	\$462,640	\$412,701
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$332,291</u>	<u>\$572,232</u>	<u>\$440,276</u>	<u>\$462,640</u>	<u>\$412,701</u>
Plus Current Year Income					
Tuition Fees	\$154,595	\$85,821	\$104,652	\$100,000	\$105,000
Interfund Transfers	120,149	0	0	0	0
Total Revenues	<u>\$274,744</u>	<u>\$85,821</u>	<u>\$104,652</u>	<u>\$100,000</u>	<u>\$105,000</u>
Total Funds Available	<u>\$607,035</u>	<u>\$658,053</u>	<u>\$544,928</u>	<u>\$562,640</u>	<u>\$517,701</u>
Less Current Year Expenditures					
Salaries & Benefits	\$32,764	\$194,753	\$108,005	\$554,800	\$456,035
Supplies & Materials	0	0	0	0	0
Other Operating	2,039	23,024	24,222	7,840	61,666
Total Expenditures	<u>\$34,803</u>	<u>\$217,777</u>	<u>\$132,227</u>	<u>\$562,640</u>	<u>\$517,701</u>
Total Ending Balance	<u><u>\$572,232</u></u>	<u><u>\$440,276</u></u>	<u><u>\$412,701</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 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE					
ASGC	\$381,992	\$431,023	\$419,224	\$415,217	\$413,008
Clubs & Organizations	85,878	87,428	87,796	91,920	85,597
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$467,870</u>	<u>\$518,451</u>	<u>\$507,020</u>	<u>\$507,137</u>	<u>\$498,605</u>
Plus Current year Income					
Sales	\$19,908	\$63,653	\$70,927	\$10,000	\$70,572
Student Activities Card Sales	0	48	84	0	84
Operational Allocation from GC	60,000	0	0	20,000	0
Activity Revenue	6,366	6,037	1,896	0	0
Scholarships	0	514	2,323	0	0
Contributions/Donations/Grants	0	120	2,099	10,000	0
Interest	847	1,500	4,508	0	4,500
Other Local Revenue	40	3,305	1,676	0	84
Total Revenues	<u>\$87,161</u>	<u>\$75,177</u>	<u>\$83,513</u>	<u>\$40,000</u>	<u>\$75,240</u>
Total Funds Available	<u>\$555,031</u>	<u>\$593,628</u>	<u>\$590,533</u>	<u>\$547,137</u>	<u>\$573,845</u>
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$9,224	\$7,884	\$6,846	\$10,000	\$10,100
Supplies	20,677	68,518	73,221	20,000	71,500
Meals & Meeting Refreshments	5,347	7,895	6,809	0	65
Travel & Conferences	0	0	1,200	0	900
Assoc Student Activity Expense	834	2,177	2,939	0	1,500
Student Benefit Services	20	0	238	0	0
Operational Expense	478	134	675	10,000	152
AS Club/Trust Expense	0	0	0	96,162	95,672
Total Expenditures	<u>\$36,580</u>	<u>\$86,608</u>	<u>\$91,928</u>	<u>\$136,162</u>	<u>\$179,889</u>
Total Ending Balance	<u><u>\$518,451</u></u>	<u><u>\$507,020</u></u>	<u><u>\$498,605</u></u>	<u><u>\$410,975</u></u>	<u><u>\$393,956</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 sales, bus passes and student benefit cards.

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE					
ASCC	\$39,243	\$47,756	\$53,619	\$63,273	\$63,033
Clubs & Organizations	69,187	77,412	86,679	95,523	114,962
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$108,430</u>	<u>\$125,168</u>	<u>\$140,298</u>	<u>\$158,796</u>	<u>\$177,995</u>
Plus Current year Income					
Sales	\$1,528	\$5,205	\$4,361	\$0	\$4,300
Activity Revenue	3,035	4,331	5,370	0	5,500
Operational Allocation from CC	10,000	10,000	10,000	10,000	10,000
Contributions/Donations/Grants	2,500	3,000	2,000	3,000	2,000
Other Local Revenue	5,040	1,032	100	1,000	150
Intra-Fund Transfers In	0	2,250	0	0	0
Scholarships	16,685	19,850	25,450	14,050	25,450
Total Revenues	<u>\$38,788</u>	<u>\$45,668</u>	<u>\$47,281</u>	<u>\$28,050</u>	<u>\$47,400</u>
Total Funds Available	<u>\$147,218</u>	<u>\$170,836</u>	<u>\$187,579</u>	<u>\$186,846</u>	<u>\$225,395</u>
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$2,513	\$0	\$0	\$0
Activities	124	173	0	0	0
Supplies	2,816	6,657	6,501	36,050	31,000
Operational Expense	425	(3,155)	3,083	99,023	131,362
Intra-Fund Transfers Out	0	2,250	0	0	0
Scholarships	18,685	22,100	0	0	0
Total Expenditures	<u>\$22,050</u>	<u>\$30,538</u>	<u>\$9,584</u>	<u>\$135,073</u>	<u>\$162,362</u>
Total Ending Balance	<u><u>\$125,168</u></u>	<u><u>\$140,298</u></u>	<u><u>\$177,995</u></u>	<u><u>\$51,773</u></u>	<u><u>\$63,033</u></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 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$206,581	\$274,282	\$327,973	\$383,360	\$426,423
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$206,581</u>	<u>\$274,282</u>	<u>\$327,973</u>	<u>\$383,360</u>	<u>\$426,423</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$67,319	\$54,762	\$98,659	\$56,000	\$50,000
Interest	382	1,417	2,104	1,500	2,500
Total Revenues	<u>\$67,701</u>	<u>\$56,179</u>	<u>\$100,763</u>	<u>\$57,500</u>	<u>\$52,500</u>
 Total Funds Available	<u>\$274,282</u>	<u>\$330,461</u>	<u>\$428,736</u>	<u>\$440,860</u>	<u>\$478,923</u>
 Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$158,484	\$158,484
Contract Services	0	2,488	0	111,989	202,361
Utilities	0	0	2,313	2,500	3,000
Repair by Outside Vendor	0	0	0	167,887	115,078
Total Expenditures	<u>\$0</u>	<u>\$2,488</u>	<u>\$2,313</u>	<u>\$440,860</u>	<u>\$478,923</u>
 Total Ending Balance	<u><u>\$274,282</u></u>	<u><u>\$327,973</u></u>	<u><u>\$426,423</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 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$298,213	\$327,584	\$353,290	\$321,371	\$367,215
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$298,213</u>	<u>\$327,584</u>	<u>\$353,290</u>	<u>\$321,371</u>	<u>\$367,215</u>
Plus Current Year Income					
Student Representation Fees	\$29,483	\$48,027	\$21,778	\$20,000	\$20,000
Interest	28	51	52	25	25
Total Revenues	<u>\$29,511</u>	<u>\$48,078</u>	<u>\$21,830</u>	<u>\$20,025</u>	<u>\$20,025</u>
Total Funds Available	<u>\$327,724</u>	<u>\$375,662</u>	<u>\$375,120</u>	<u>\$341,396</u>	<u>\$387,240</u>
Less Current Year Expenditures					
Supplies	\$0	\$0	\$0	\$20,000	\$20,000
Contract & Miscellaneous Services	0	1,982	0	0	0
Travel & Conferences	140	16,647	7,828	0	0
Transportation	0	3,743	0	5,000	5,000
Computer Equipment	0	0	0	15,000	15,000
Miscellaneous Other	0	0	77	0	0
Total Expenditures	<u>\$140</u>	<u>\$22,372</u>	<u>\$7,905</u>	<u>\$40,000</u>	<u>\$40,000</u>
Total Ending Balance	<u><u>\$327,584</u></u>	<u><u>\$353,290</u></u>	<u><u>\$367,215</u></u>	<u><u>\$301,396</u></u>	<u><u>\$347,240</u></u>

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

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$136,598	\$152,366	\$159,111	\$170,873	\$148,086
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$136,598</u>	<u>\$152,366</u>	<u>\$159,111</u>	<u>\$170,873</u>	<u>\$148,086</u>
 Plus Current Year Income					
Student Representation Fees	\$17,514	\$29,756	\$14,325	\$30,000	\$30,000
Interest	12	24	23	25	25
Total Revenues	<u>\$17,526</u>	<u>\$29,780</u>	<u>\$14,348</u>	<u>\$30,025</u>	<u>\$30,025</u>
 Total Funds Available	<u>\$154,124</u>	<u>\$182,146</u>	<u>\$173,459</u>	<u>\$200,898</u>	<u>\$178,111</u>
 Less Current Year Expenditures					
Hourly Salaries & Benefits	\$1,696	\$11,352	\$0	\$0	\$0
Supplies	0	0	345	47,641	31,000
Contract & Miscellaneous Services	62	1,900	14,388	8,000	8,000
Travel & Conferences	0	8,558	10,640	7,000	7,000
Mileage	0	0	0	0	0
Payments to Students	0	1,225	0	0	0
Total Expenditures	<u>\$1,758</u>	<u>\$23,035</u>	<u>\$25,373</u>	<u>\$62,641</u>	<u>\$46,000</u>
 Total Ending Balance	<u><u>\$152,366</u></u>	<u><u>\$159,111</u></u>	<u><u>\$148,086</u></u>	<u><u>\$138,257</u></u>	<u><u>\$132,111</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 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$12,105,139	\$10,588,320	\$11,316,579	\$13,899,282	\$13,780,737
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$12,105,139	\$10,588,320	\$11,316,579	\$13,899,282	\$13,780,737
Plus Current Year Income					
Interest Income/Earnings	(\$1,481,486)	\$579,474	\$1,046,779	\$1,270,919	\$1,000,000
Funding for Current Employees (a)	1,211,168	1,227,506	1,417,379	1,557,485	1,570,963
Funding for Prior Liability (b)	0	0	0	0	0
Total Revenues	(\$270,318)	\$1,806,980	\$2,464,158	\$2,828,404	\$2,570,963
Total Funds Available	\$11,834,821	\$12,395,300	\$13,780,737	\$16,727,686	\$16,351,700
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$1,246,501	\$1,078,721	\$0	\$1,108,592	\$990,741
Total Expenditures	\$1,246,501	\$1,078,721	\$0	\$1,108,592	\$990,741
Total Ending Balance	\$10,588,320	\$11,316,579	\$13,780,737	\$15,619,094	\$15,360,959

Notes:

- (1) As of the 6/30/24 Actuarial Study, the Total OPEB Liability is \$20.2 million which is reduced by the value of an irrevocable trust in the amount of \$11.0 million to arrive at a Net OPEB Liability of \$9.2 million.
- (2) This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement reported only the amount paid in the current fiscal year for retiree benefits. Under GASB 75, implemented as required in 2017/2018, the district is required to report the Total OPEB Liability (TOL) minus the qualifying trust's Fiduciary Net Position.
- (3) This Fund accounts for funds transferred from the general operating fund to address the OPEB liability, as follows:
 - (a) Current employees costs - beginning in fiscal year 2011/2012, the district is allocating current costs to program budgets along with other employee benefit costs. This allocation was .5% in 11/12 and 12/13, 1% in 13/14, 1.5% in 14/15. The allocation will increase to 2% in 15/16 and will be capped at 2% until further analysis is conducted. Due to budget constraints caused by the COVID-19 pandemic, this allocation was temporarily reduced to 1% for 2020/21. 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 suspended for 2020/21 and future years.

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25	Adoption Budget 24/25
BEGINNING BALANCE	\$164,731	\$184,738	\$174,212	\$108,706	\$161,870
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$164,731</u>	<u>\$184,738</u>	<u>\$174,212</u>	<u>\$108,706</u>	<u>\$161,870</u>
 Plus Current Year Income					
Sales	\$6,058	\$40,485	\$54,028	\$43,000	\$55,000
Interfund Transfers	33,786	0	0	0	0
Total Revenue	<u>\$39,844</u>	<u>\$40,485</u>	<u>\$54,028</u>	<u>\$43,000</u>	<u>\$55,000</u>
 Total Funds Available	<u>\$204,575</u>	<u>\$225,223</u>	<u>\$228,240</u>	<u>\$151,706</u>	<u>\$216,870</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	16,360	43,685	56,145	92,600	150,075
Other Operating Expenses	3,477	7,326	10,225	59,106	66,795
Total Expenditures	<u>\$19,837</u>	<u>\$51,011</u>	<u>\$66,370</u>	<u>\$151,706</u>	<u>\$216,870</u>
 Total Ending Balance	<u><u>\$184,738</u></u>	<u><u>\$174,212</u></u>	<u><u>\$161,870</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	136,298	54,028	66,370	123,956
Total	<u>\$174,212</u>	<u>\$54,028</u>	<u>\$66,370</u>	<u>\$161,870</u>

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25 (Multiyear)	Adoption Budget 24/25 (Multiyear)
Beginning Balance	\$27,779,020	\$41,119,213	\$52,289,071	\$51,142,502	\$60,526,262
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$27,779,020</u>	<u>\$41,119,213</u>	<u>\$52,289,071</u>	<u>\$51,142,502</u>	<u>\$60,526,262</u>
Plus Revenue					
State	\$837,355	\$111,876	\$303,124	\$19,276,120	\$18,972,996
Local	609,993	1,524,078	3,740,190	800,000	1,700,000
Inter-Fund Transfers In	15,446,959	13,451,279	11,852,540	834,000	1,334,000
Total Revenue	<u>\$16,894,307</u>	<u>\$15,087,233</u>	<u>\$15,895,854</u>	<u>\$20,910,120</u>	<u>\$22,006,996</u>
Total Funds Available	<u>\$44,673,327</u>	<u>\$56,206,446</u>	<u>\$68,184,925</u>	<u>\$72,052,622</u>	<u>\$82,533,258</u>
Less Current Year Expenditures					
Supplies & Materials	\$18,247	\$101,351	\$231,298	\$411,612	\$411,612
Other Operating Expenses	2,281,767	2,332,675	3,559,575	5,458,994	10,871,095
Capital Outlay	1,254,100	1,483,349	3,867,790	66,182,016	71,250,551
Total Expenditures	<u>\$3,554,114</u>	<u>\$3,917,375</u>	<u>\$7,658,663</u>	<u>\$72,052,622</u>	<u>\$82,533,258</u>
Total Ending Balance	<u><u>\$41,119,213</u></u>	<u><u>\$52,289,071</u></u>	<u><u>\$60,526,262</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 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25 (Multiyear)	Adoption Budget 24/25 (Multiyear)
Grossmont College					
GC Bldg 36 Secondary Effects	\$0	\$0	\$0	\$242,864.00	\$242,864
GC Athletic Field, Track & Scoreboards	0	10,500	477,533	386,607	411,426
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	538	258	66,554	66,296
GC Bldg. 10 Chilled Water Line	222,436	336,765	2,647	339,649	395,152
GC Secondary Effects	0	0	0	101,094	101,094
GC Facilities Issues	240	306	0	1,920,208	3,220,208
GC 16/17 SM Fan Coils 53 & 55	0	0	307,098	307,098	0
GC 17/18 SM Bldg 53 & 55 HVAC II	0	0	229,335	229,335	0
GC 18/19 SM Bldg 500 HVAC	0	0	102,698	102,698	0
GC 19/20 SM Bldg 500 HVAC	0	0	53,986	53,986	0
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	145,000	697,330	697,330
GC CDC Upgrades Facil Proj	12,200	0	0	0	0
GC Libri Arts Bldg. (52, 53 & 54) Local Portion	0	0	0	1,500,000	1,500,000
GC Libri Arts/Bus/CSIS (51 & 55) Local Portion	0	0	0	1,000,000	1,000,000
GC Libri Arts Bldg. 51 & 55 State Portion	398,000	0		8,135,442	8,135,442
GC Bldg 36	0	0	1,288,296	4,550,000	3,261,704
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	3,276,435
GC Boiler Bldgs 41, 21 & 27	0	0	0	1,512,226	1,512,226
GC Bldg 10 CHW Replacement	0	0	0	5,001	5,001
GC Bldg 72A Gizmo Kitchen	0	0	0	0	18,600
GC Solar Projects	115,371	149,393	0	0	0
GC Perimeter Road Repair	139,257	924,667	0	1,613,816	2,241,336
GC 22/23 Facilities AP6250	0	0	365,349	1,269,169	729,998
GC Sodexo Projects	0	0	0	141,542	141,542
GC 21/22 SM Campuswide Fire Sprinklers Ph 1	0	11,574	46,273	37,269	67,153
GC 21/22 SM Campuswide Mechanical Upgrades	20,790	373,394	1,305,816	0	0
GC 21/22 SM Exterior	0	0	122,283	125,000	2,717
GC 21/22 SM Bldg 35 Chemical Storage Comp	12,432	7,956	75,628	0	3,985
GC 21/22 SM Bldg 42 Abt.HVAC,Floor Repair	0	8,340	191,660	0	0

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25 (Multiyear)	Adoption Budget 24/25 (Multiyear)
<u>Grossmont College Continued</u>					
GC 21/22 SM Pavement Loop Road	0	320,000	0	0	0
GC 21/22 PPIS SM Water Heater Repl.	0	0	100,000	100,000	0
GC 22/23 SM Campuswide Lighting Upgrades	0	0	10,957	430	1,043
GC 22/23 SM Campuswide Water Heater Repl	0	9,799	0	150,201	150,201
GC 22/23 SM Campuswide Mechanical Upgrades	0	0	0	862,706	862,706
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	532,114	532,114
GC 22/23 SM Safety/Hazard	0	0	19,817	531,117	534,896
GC 23/24 SM Projects	0	0	0	46,269	46,269
Total Grossmont College	\$920,726	\$2,153,232	\$4,844,634	\$35,954,450	\$36,644,463
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$34,276	\$34,276
CC Student Center - Tfr from Std Ctr Fd	10,637	1,915	1,431	8,749	8,749
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	68,076	375,466	348,486	1,003,892	739,978
CC 12kV Circuit 1 Replacement	484,799	0	0	0	0
CC Landscape & Sustainability	0	40,363	0	159,873	160,848
CC Campus Wide Lighting Improvements	0	0	0	404,246	415,746
CC Campus Wide Signage Improvements	0	0	0	50,545	50,545
CC Campus & Renov Repairs Ph 1 & 2	7,302	0	0	0	0
CC Emergency Preparedness	0	0	0	81,553	81,553
CC Campus Wide Project Support	892	137,951	112,859	8,928,581	8,909,189
CC Building K Auto Lift Project	25,291	876	49,610	74,164	522,740
CC Facilities Solar Project	167,467	48,626	0	0	20,946
CC Campus Safety Improvements	0	0	0	1,066,048	1,066,048
CC Collegewide Facilities Support	0	0	7,089	538,344	605,221
CC-F Bldg Improvements	0	0	0	0	174,212
CC Data Center Relocation Project	0	0	69,942	0	1,130,058
CC Bldg H Renov	3,445	1,659	59,384	0	418
CC Instructional Bldg. F State Portion	439,355	111,876	303,124	11,140,678	10,837,554
CC 21/22 SM Plumbing	0	429,496	14,571	68,783	99,558
CC 21/22 SM Mechanical	0	63,004	213,906	390,334	434,032
CC 21/22 SM Exterior	0	74,924	641,622	6,391	30,954
CC 21/22 SM Other Sitework	0	58,954	599,487	9,271	21,559
CC 22/23 SM Campuswide Lighting Upgrades	0	0	0	0	48,695
CC 22/23 SM Mechanical	0	0	0	0	130,000
CC 22/23 SM Bldg. A Roof/Mech	0	28,462	0	1,791,104	1,602,409
CC 22/23 SM Other Sitework	0	0	0	0	20,000
CC 23/24 SM Projects	0	0	0	32,837	32,837
Total Cuyamaca College	\$1,207,264	\$1,373,572	\$2,421,511	\$25,822,012	\$27,210,468

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25 (Multiyear)	Adoption Budget 24/25 (Multiyear)
<u>District Services</u>					
DS Facilities Renov. & Improvement	4,122	22,397	94,722	3,927,040	4,249,000
DS New Building	0	0	0	0	1,500,000
Total District Services	\$4,122	\$22,397	\$94,722	\$3,927,040	\$5,749,000
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$5,579,725	\$7,118,212
DW Capital Program	27,721	18,647	19,410	41,701	41,701
DW Citizen Bond Oversight Committee	33,578	19,111	30,382	18,159	38,030
DW Sec Access/Locks/Cameras Otdr Wireless	1,347,931	136,766	160,284	257,910	2,026,589
DW Security Upgrades	0	74,437	55,443	451,625	2,670,120
DW Exterior Wireless Access	12,772	115,468	20,697	0	0
DW 22/23 SM DW Lighting Control	0	3,745	11,580	0	184,675
DW Fire Alarm System Upgrades	0	0	0	0	850,000
Total Districtwide	\$1,422,002	\$368,174	\$297,797	\$6,349,120	12,929,327
Capital Outlay Projects Total	\$3,554,114	\$3,917,375	\$7,658,663	\$72,052,622	\$82,533,258

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

	Actual 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25 (Multiyear)	Adoption Budget 24/25 (Multiyear)
Beginning Balance	\$136,763,529	\$93,070,867	\$67,842,241	\$51,815,412	\$55,605,666
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$136,763,529</u>	<u>\$93,070,867</u>	<u>\$67,842,241</u>	<u>\$51,815,412</u>	<u>\$55,605,666</u>
Plus Revenue					
Proceeds - Series B	\$0	\$0	\$0	\$0	\$0
Proceeds - Series C	0	0	0	0	0
Proceeds - Future Bond Sales	0	0	0	92,000,000	92,000,000
Local - Interest	857,418	2,117,702	2,279,653	800,000	2,000,000
Total Revenue	<u>\$857,418</u>	<u>\$2,117,702</u>	<u>\$2,279,653</u>	<u>\$92,800,000</u>	<u>\$94,000,000</u>
Total Funds Available	<u>\$137,620,947</u>	<u>\$95,188,569</u>	<u>\$70,121,894</u>	<u>\$144,615,412</u>	<u>\$149,605,666</u>
Less Current Year Expenditures					
Supplies & Materials	\$121,933	\$1,590,863	1,479,659	\$482	\$888
Other Operating Expenses	9,425,380	7,744,111	6,985,160	23,169,400	31,792,592
Capital Outlay	35,002,767	18,011,354	6,051,409	121,445,530	117,812,186
Total Expenditures	<u>\$44,550,080</u>	<u>\$27,346,328</u>	<u>\$14,516,228</u>	<u>\$144,615,412</u>	<u>\$149,605,666</u>
Total Ending Balance	<u><u>\$93,070,867</u></u>	<u><u>\$67,842,241</u></u>	<u><u>\$55,605,666</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 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25 (Multiyear)	Adoption Budget 24/25 (Multiyear)
<u>Grossmont College</u>						
Prop V Start Up Projects	\$67,270	\$67,270	\$0	\$0	\$0	\$0
A&C Teaching & Performance Theater-Phase 1	49,483,934	49,038,978	192,329	117,107	71,626	43,038
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	51,813,713	1,069,785	345,142	812,054	45,097,909	49,586,732
Science, Math, Career Tech Cmplx-Phase 1	12,708,445	12,653,607	96	0	54,742	0
Science, Math, Career Tech Cmplx - Phase 2	44,789,270	22,520,742	16,989,692	5,426,060	3,042,708	0
Liberal Arts & Bus Tech	23,984,106	2,228,583	1,431,173	4,345,523	12,948,513	15,978,827
Interim Swing Space - Phase 1-3	10,000,000	5,891,694	1,036,532	850,860	3,036,062	2,220,914
Prop V Infra-Master Pump	2,127,810	613,196	76,382	150,331	1,082,943	1,287,901
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	21,317,873	1,527,837	1,067,581	15,018,438	13,950,857
Total Grossmont College	\$259,783,621	127,015,498	\$21,599,183	\$12,769,516	\$95,684,096	\$98,399,424
<u>Cuyamaca College</u>						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	39,045,981	35,066,409	3,979,571	0	0	0
Student/Veterans Center Improvements	4,282,378	4,282,378	0	0	0	0
Ornamental Horticulture Complex/M Remodel	19,422,098	19,358,264	52,389	10,557	11,445	888
Instructional Building (F)	18,692,548	831,452	251,353	938,683	16,546,298	16,671,060
Bldg F2-Renov & Expand Bldg A	9,277,000	270,346	793,258	328,203	7,328,473	7,885,193
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	4,154,699	539	0	0	0
Fan Support Athletics	341,000	10,818	0	0	330,182	330,182
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	9,096,164	9,081,507	14,657	0	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
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	9,382,500	654,787	457,535	6,705,068	6,247,533
Total Cuyamaca College	\$130,853,131	92,195,972	\$5,746,554	\$1,734,978	\$30,962,237	\$31,175,627

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

	Prop V Total Funding Plan	YTD Actuals 13/14 to 21/22	Actual 22/23	Actual 23/24	Tentative Budget 24/25 (Multiyear)	Adoption Budget 24/25 (Multiyear)
<u>District Services</u>						
Prop V Start Up Projects	\$41,556	\$41,556	\$0	\$0	\$0	\$0
Warehouse	0	0	0	0	0	0
GCCCD DO & Community Center	3,492,666	114,598	591	11,734	3,377,477	3,365,743
District & Auxiliary Modular	423,734	423,734	0	0		0
Allocation of DW Costs	3,405,292	1,629,326	0	0	1,775,966	1,775,966
Total District Services	\$7,363,248	2,209,214	\$591	\$11,734	\$5,153,443	\$5,141,709
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$12,815,636	\$14,888,906
DW Technology & Tech Infrastructure	31,176,794	19,225,595	976,624	360,740	9,989,946	10,613,835
DW Program Management	15,800,000	10,534,713	1,176,058	1,149,418	2,688,744	2,939,811
DW Oth Prg Costs (Design Stds, PLA, Legal)	3,075,000	2,569,390	29,942	14,958	400,165	460,710
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)	(32,329,698)	(2,182,624)	(1,525,116)	(21,038,855)	(21,974,356)
Total Districtwide	\$0	0	\$0	\$0	\$12,815,636	\$14,888,906
Total Proposition V Budget	\$398,000,000	221,420,684	\$27,346,328	\$14,516,228	\$144,615,412	\$149,605,666