



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2026-2027

ADOPTION BUDGET

The Adoption Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, September 15, 2026, at 5:15 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*

The Grossmont-Cuyamaca Community College District provides 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

Cindy Page, Board Member

Yaritza Garcia, Cuyamaca College Student Trustee

Joseph Anthony Cruz, Grossmont College Student Trustee

Chancellor

Lynn Ceresino Neault, Ed.D.

Chancellor's Cabinet

Jessica Robinson, Ed.D., President Cuyamaca College

Pamela Luster, Ed.D., Interim President Grossmont College

Sahar Abushaban, Vice Chancellor Business Services

Melissa Richerson, 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 2026-2027

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

General Fund: (Pages 3-30)	<i>Tentative Budget</i>	<i>Adoption Budget</i>
Unrestricted	\$ 196,453,748	\$ 197,962,095
Restricted	142,998,915	147,907,893
Total General Fund	\$ 339,452,663	\$ 345,869,988

Supplemental Funds:

College Bookstore Special Revenue	\$ 1,433,884	\$ 1,480,110	
Grossmont Child Development Center	214,870	225,525	
Cuyamaca Child Development Center	355,863	374,386	
Associated Students of Grossmont College	525,824	543,021	
Associated Students of Cuyamaca College	199,687	200,688	
Cuyamaca College Student Center	564,162	563,439	
Grossmont College Student Representation Fee	387,934	364,210	
Cuyamaca College Student Representation Fee	160,349	121,495	
Cuyamaca Ornamental Horticulture	191,256	225,645	
Other Post-Employment Benefits (OPEB)	22,132,059	22,782,140	
Capital Outlay Projects	99,224,196	107,645,646	
Proposition V Construction	112,137,739	117,296,532	Includes \$42M anticipated future bond sales
Total Supplemental Funds	\$ 237,527,823	\$ 251,822,837	

<i>Total Funds Available</i>	<u>\$ 576,980,486</u>	<u>\$ 597,692,825</u>
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**Grossmont-Cuyamaca Community College District
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	9,845	10,010	9,923	10,205	10,205
Non Credit	47	82	82	100	100
Summer Pullback	540	832	922	1,396	1,396
Total FTES	10,432	10,924	10,927	11,701	11,701
Cuyamaca College					
Credit	5,336	5,236	5,320	5,470	5,470
Non Credit	1	3	3	3	3
Summer Pullback	360	520	593	525	525
Total FTES	5,697	5,759	5,916	5,998	5,998
Total Resident FTES	16,129	16,683	16,843	17,699	17,699

Calculation of Credit 3 Year Average FTES for SCFF

Total Resident FTES	16,129	16,683	16,843	17,699	17,699
Less Noncredit FTES	48	85	85	106	103
Less Special Admit/HS Dual Enroll	784	876	967	996	996
Less Incarcerated Students	4	2	2	2	2
Credit Only FTES - SCFF	15,293	15,720	15,789	16,595	16,598
Credit 3 Year Average FTES	13,320	14,550	15,601	16,035	16,036

** Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES*

NON RESIDENT FTES:

Grossmont College	344	386	329	335	353
Cuyamaca College	62	69	46	45	59
Total Non Resident FTES	406	455	375	380	412

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	10,776	11,310	11,256	12,036	12,054
Cuyamaca College	5,759	5,828	5,962	6,043	6,057
Total FTES	16,535	17,138	17,218	18,079	18,111

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
SUMMARY OF OPERATIONS:					
Beginning Balance	\$68,736,426	\$81,725,970	\$67,420,715	\$65,057,581	\$67,407,389
Prior Year Adjustments	0	(579)	0	0	0
Adjusted Beginning Balance	\$68,736,426	\$81,725,391	\$67,420,715	\$65,057,581	\$67,407,389
Income	\$263,379,982	\$250,377,010	\$256,454,293	\$274,395,082	\$278,462,599
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	\$263,379,982	\$250,377,010	\$256,454,293	\$274,395,082	\$278,462,599
Total Funds Available for Distribution	\$332,116,408	\$332,102,401	\$323,875,008	\$339,452,663	\$345,869,988
Less Expenditures	250,390,438	264,681,686	256,467,619	315,969,388	322,261,216
Total Ending Balance	<u>\$81,725,970</u>	<u>\$67,420,715</u>	<u>\$67,407,389</u>	<u>\$23,483,275</u>	<u>\$23,608,772</u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$55,043,180	\$42,922,126	\$42,095,181	\$366,652	\$366,649
Unrestricted Purchase Order Carry-Overs	1,531,261	75,767	480,349	0	0
STRS/PERS Reserve	6,427,432	6,427,432	6,427,432	6,427,432	6,427,432
Health Services	683,547	482,093	495,693	0	0
Parking Fund	1,789,675	1,008,606	1,094,043	0	0
Contingency Board Reserve	<u>16,250,875</u>	<u>16,504,691</u>	<u>16,814,691</u>	<u>16,689,191</u>	<u>16,814,691</u>
Total Ending Balance	<u>\$81,725,970</u>	<u>\$67,420,715</u>	<u>\$67,407,389</u>	<u>\$23,483,275</u>	<u>\$23,608,772</u>

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

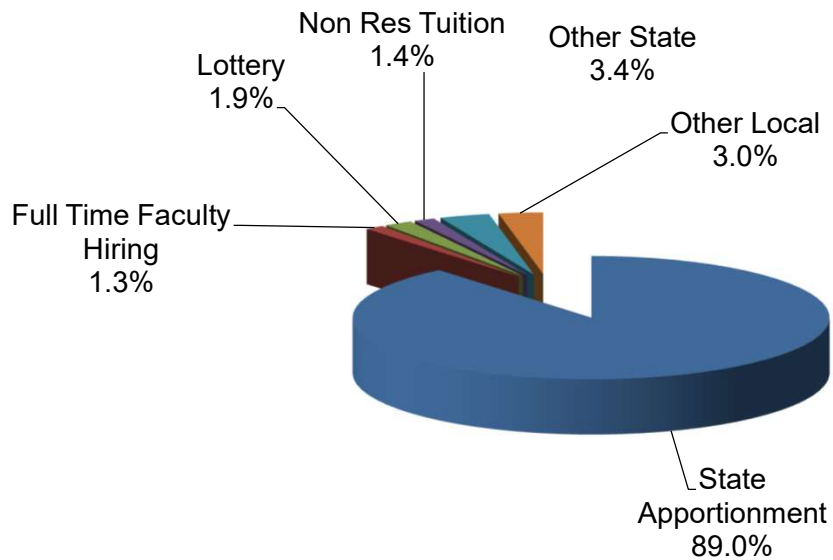
	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
SUMMARY OF OPERATIONS:					
Beginning Balance	\$28,931,747	\$23,442,690	\$21,329,693	\$22,337,261	\$21,818,536
Prior Year Adjustments	0	(579)	0	0	0
Adjusted Beginning Balance	\$28,931,747	\$23,442,111	\$21,329,693	\$22,337,261	\$21,818,536
Income	\$161,577,488	\$161,858,913	\$169,481,898	\$174,116,487	\$176,143,559
Transfers Between Restricted & Unrestricted	(17,826,009)	912,184	(3,066,375)	0	0
Total Income	\$143,751,479	\$162,771,097	\$166,415,523	\$174,116,487	\$176,143,559
Total Funds Available for Distribution	\$172,683,226	\$186,213,208	\$187,745,216	\$196,453,748	\$197,962,095
Less Expenditures	149,240,536	164,883,515	165,926,680	179,764,557	181,147,404 *
Total Ending Balance	\$23,442,690	\$21,329,693	\$21,818,536	\$16,689,191	\$16,814,691
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,660,554	\$4,749,235	\$4,523,496	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,531,261	75,767	480,349	0	0
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	16,250,875	16,504,691	16,814,691	16,689,191	16,814,691
Total Ending Balance	\$23,442,690	\$21,329,693	\$21,818,536	\$16,689,191	\$16,814,691

* Budget includes Site Beginning Balance of \$5,003,845

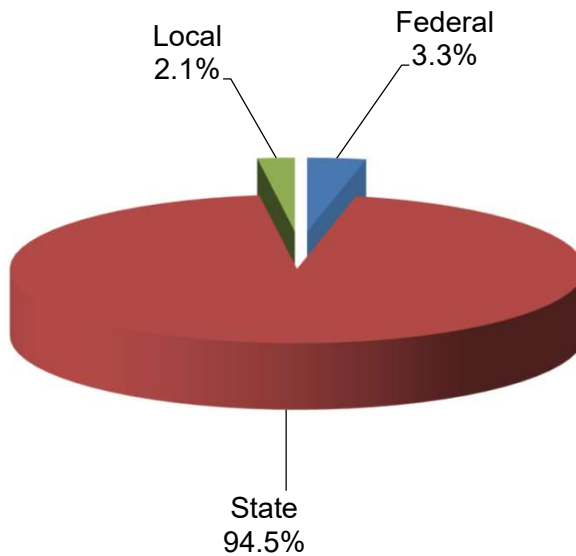
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
SUMMARY OF OPERATIONS:					
Beginning Balance	\$39,804,679	\$58,283,280	\$46,091,022	\$42,720,320	\$45,588,853
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$39,804,679	\$58,283,280	\$46,091,022	\$42,720,320	\$45,588,853
Income	\$101,802,494	\$88,518,097	\$86,972,395	\$100,278,595	\$102,319,040
Transfers Between Restricted & Unrestricted	17,826,009	(912,184)	3,066,375	0	0
Total Income	\$119,628,503	\$87,605,913	\$90,038,770	\$100,278,595	\$102,319,040
Total Funds Available for Distribution	\$159,433,182	\$145,889,193	\$136,129,792	\$142,998,915	\$147,907,893
Less Expenditures	101,149,902	99,798,171	90,540,939	136,204,831	141,113,812
Total Ending Balance	<u>\$58,283,280</u>	<u>\$46,091,022</u>	<u>\$45,588,853</u>	<u>\$6,794,084</u>	<u>\$6,794,081</u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$49,382,626	\$38,172,891	\$37,571,685	\$366,652	\$366,649
STRS/PERS Reserve	6,427,432	6,427,432	6,427,432	6,427,432	6,427,432
Health Services	683,547	482,093	495,693	0	0
Parking Fund	1,789,675	1,008,606	1,094,043	0	0
Contingency Board Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u>\$58,283,280</u>	<u>\$46,091,022</u>	<u>\$45,588,853</u>	<u>\$6,794,084</u>	<u>\$6,794,081</u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
INCOME:					
Federal:					
Categorical Funds	\$3,136,600	\$3,014,540	\$3,094,241	\$3,341,577	\$3,405,048
Other Federal	1,238,755	0	0	0	0
Total Federal	<u>\$4,375,355</u>	<u>\$3,014,540</u>	<u>\$3,094,241</u>	<u>\$3,341,577</u>	<u>\$3,405,048</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$141,450,911	\$143,355,845	\$149,681,621	\$154,552,885	\$156,712,543
State Revenue Deficit to Apport	0	0	0	0	0
Prior Year Adjustment	1,340,154	194,214	1,321,121	0	0
Total State General Revenue	<u>\$142,791,065</u>	<u>\$143,550,059</u>	<u>\$151,002,742</u>	<u>\$154,552,885</u>	<u>\$156,712,543</u>
State Other:					
Categorical Funds	\$55,177,707	\$48,416,750	\$40,164,669	\$33,287,717	\$34,547,606
Grants	3,298,127	3,712,314	4,545,328	7,118,705	7,587,133
Student Equity & Achievement Prg	8,559,590	8,278,378	7,852,946	10,480,088	10,713,867
Lottery	5,657,751	4,561,174	4,923,164	4,421,613	4,629,979
State Block Grants	1,537,246	596,806	606,529	606,529	625,715
Student Financial Aid Admin	1,158,463	1,132,532	1,298,144	1,186,995	1,318,409
Full-Time Faculty Hiring	2,346,751	2,346,751	2,346,751	2,346,751	2,346,751
Other State	8,490,793	4,052,519	2,598,497	5,519,485	5,404,574
Part-Time Faculty Compensation (Parity)	397,545	366,572	377,010	377,010	382,473
Part-Time Faculty Office Hours Reimb.	505,421	880,999	455,404	1,460,346	452,216
Part-Time Faculty Health Benefits Reimb.	2,062,802	2,544,547	3,299,659	4,069,597	4,328,105
Regional Pass-through	16,171,281	17,011,822	24,201,840	36,242,223	36,201,505
Total State Other	<u>\$105,363,477</u>	<u>\$93,901,164</u>	<u>\$92,669,941</u>	<u>\$107,117,059</u>	<u>\$108,538,333</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	186,846	109,365	0	0	0
Enrollment Fees (2%)	111,216	105,403	131,445	110,000	120,000
Health Fees	838,721	700,100	924,770	971,000	1,065,000
Interest	5,161,817	4,178,761	3,645,625	2,500,000	3,000,000
Parking Fees & Fines	9,928	36,144	346,446	356,263	300,000
Tuition - Out of State	678,681	1,306,202	1,228,756	1,350,000	1,100,000
Tuition - International Student	2,068,854	1,821,646	1,780,783	1,255,000	1,360,000
Other Student Fees	0	0	0	0	0
Other Local	1,691,245	1,588,055	1,433,208	1,620,625	1,644,081
Total Local	<u>\$10,747,308</u>	<u>\$9,845,676</u>	<u>\$9,491,033</u>	<u>\$8,223,283</u>	<u>\$8,649,476</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$0	\$106,000	\$0	\$0
Transfers In - from OPEB	0	0	0	1,160,278	1,157,199
Sale of Equipment/Surplus	102,777	65,571	90,336	0	0
Total Other Sources	<u>\$102,777</u>	<u>\$65,571</u>	<u>\$196,336</u>	<u>\$1,160,278</u>	<u>\$1,157,199</u>
TOTAL INCOME	<u><u>\$263,379,982</u></u>	<u><u>\$250,377,010</u></u>	<u><u>\$256,454,293</u></u>	<u><u>\$274,395,082</u></u>	<u><u>\$278,462,599</u></u>

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
INCOME:					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$141,450,911	\$143,355,845	\$149,681,621	\$154,552,885	\$156,712,543
State Revenue Deficit to Apport	0	0	0	0	0
Prior Year Adjustment	1,340,154	194,214	1,321,121	0	0
Total State General Revenue	<u>\$142,791,065</u>	<u>\$143,550,059</u>	<u>\$151,002,742</u>	<u>\$154,552,885</u>	<u>\$156,712,543</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	3,720,160	3,085,445	3,408,464	3,256,410	3,434,776
State Block Grants	594,507	596,806	606,529	606,529	625,715
Student Financial Aid Admin	187,640	191,650	217,831	217,831	246,331
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)	397,545	366,572	377,010	377,010	382,473
Part-Time Faculty Office Hours Reimb.	505,421	880,999	455,404	1,460,346	452,216
Part-Time Faculty Health Benefits Reimb.	2,062,802	2,544,547	3,299,659	4,069,597	4,328,105
Total State Other	<u>\$9,814,826</u>	<u>\$10,012,770</u>	<u>\$10,711,648</u>	<u>\$12,334,474</u>	<u>\$11,816,367</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	111,216	105,403	131,445	110,000	120,000
Health Fees	0	0	0	0	0
Interest	5,157,228	4,173,243	3,641,865	2,500,000	3,000,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	678,681	1,306,202	1,228,756	1,350,000	1,100,000
Tuition - International Student	2,068,854	1,821,646	1,780,783	1,255,000	1,360,000
Other Student Fees	0	0	0	0	0
Other Local	852,841	824,019	894,323	853,850	877,450
Total Local	<u>\$8,868,820</u>	<u>\$8,230,513</u>	<u>\$7,677,172</u>	<u>\$6,068,850</u>	<u>\$6,457,450</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In - from OPEB	0	0	0	1,160,278	1,157,199
Sale of Equipment/Surplus	102,777	65,571	90,336	0	0
Total Other Sources	<u>\$102,777</u>	<u>\$65,571</u>	<u>\$90,336</u>	<u>\$1,160,278</u>	<u>\$1,157,199</u>
TOTAL INCOME	<u><u>\$161,577,488</u></u>	<u><u>\$161,858,913</u></u>	<u><u>\$169,481,898</u></u>	<u><u>\$174,116,487</u></u>	<u><u>\$176,143,559</u></u>

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
INCOME:					
Federal:					
Categorical Funds	\$3,136,600	\$3,014,540	\$3,094,241	\$3,341,577	\$3,405,048
Other Federal	1,238,755	0	0	0	0
Total Federal	<u>\$4,375,355</u>	<u>\$3,014,540</u>	<u>\$3,094,241</u>	<u>\$3,341,577</u>	<u>\$3,405,048</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	\$55,177,707	\$48,416,750	\$40,164,669	\$33,287,717	\$34,547,606
Grants	3,298,127	3,712,314	4,545,328	7,118,705	7,587,133
Student Equity & Achievement Prg	8,559,590	8,278,378	7,852,946	10,480,088	10,713,867
Lottery	1,937,591	1,475,729	1,514,700	1,165,203	1,195,203
State Block Grants	942,739	0	0	0	0
Student Financial Aid Admin	970,823	940,882	1,080,313	969,164	1,072,078
Full-Time Faculty Hiring	0	0	0	0	0
Other State	8,490,793	4,052,519	2,598,497	5,519,485	5,404,574
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	16,171,281	17,011,822	24,201,840	36,242,223	36,201,505
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$95,548,651</u>	<u>\$83,888,394</u>	<u>\$81,958,293</u>	<u>\$94,782,585</u>	<u>\$96,721,966</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	186,846	109,365	0	0	0
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	838,721	700,100	924,770	971,000	1,065,000
Interest	4,589	5,518	3,760	0	0
Parking Fees & Fines	9,928	36,144	346,446	356,263	300,000
Tuition - Out of State	0	0	0	0	0
Tuition - International Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	838,404	764,036	538,885	766,775	766,631
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$1,878,488</u>	<u>\$1,615,163</u>	<u>\$1,813,861</u>	<u>\$2,154,433</u>	<u>\$2,192,026</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$0	\$106,000	\$0	0
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$106,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$101,802,494</u></u>	<u><u>\$88,518,097</u></u>	<u><u>\$86,972,395</u></u>	<u><u>\$100,278,595</u></u>	<u><u>\$102,319,040</u></u>

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

	Tentative Budget 26/27	Adoption Budget 26/27
<u>Federal</u>		
Bi National Border Health Grants (pass-through)	\$565,957	\$565,957
Child Development (Childcare Food, Foster Care, Head Start)	848,543	851,503
Financial Aid Administrative Allowance	222,780	286,811
Perkins Vocational Technical Education Act (VTEA)	733,767	679,439
Temporary Assistance for Needy Families (TANF) Federal Portion	117,326	130,052
TRIO Educational Opportunity Centers Grant	241,332	325,208
Veterans Education & Resource Center	91,460	87,853
Workstudy	520,412	478,225
TOTAL FEDERAL	\$3,341,577	\$3,405,048
<u>State</u>		
Categoricals		
AB19 California College Promise	\$2,027,519	2,032,105
Basic Needs Centers & Support Staff	1,633,671	2,099,517
California Work Opportunities and Responsibility to Kids (CalWORKs)	3,182,770	3,626,182
Classified Professional Development Block Grant	78,001	78,001
Common Course Numbering	1,510,682	1,629,324
Cooperating Agencies Foster Youth Educational Support (CAFYES)	1,144,847	1,237,816
Cooperative Agencies Resources for Education (CARE)	914,739	997,338
Credit for Prior Learning	100,000	100,000
Disabled Students Programs & Services (DSPS)	3,154,760	3,077,671
Equitable Placement, Support & Completion	249,156	135,388
Extended Opportunities, Programs & Services (EOPS)	4,462,680	4,899,640
Financial Aid Administrative Allowance	969,164	1,072,078
Financial Aid Technology	144,805	150,716
Guided Pathways	136,618	0
Homeless & Housing Insecurity Program	1,024,455	1,735,594
Staff Development & Staff Diversity	409,320	281,734
Strong Workforce	3,294,835	3,590,577
Strong Workforce - Regional (pass-through)	8,815,577	8,731,541
Strong Workforce - Regional K-12 (pass-through)	15,068,350	15,068,350
Student Equity & Achievement (formerly Std Equity, SSSP, Basic Skills In	10,480,088	10,713,867
Student Success Completion (formerly FT Std Success, CC Completion)	7,048,954	6,194,500
Student Support Block Grant	889,698	722,159
Student Transfer Achievement Reform Act	619,792	719,969
Temporary Assistance for Needy Families (TANF - 50% State portion)	117,324	130,052
Veterans Resource Center Allocation	1,143,091	1,109,323
Total State Categoricals	\$68,620,896	\$70,133,442
Grants		
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$2,559,515	\$2,705,581
Enrollment Growth & Retention	190,862	192,885
Funds for Student Success - Middle College High School	131,142	131,142
Math, Engineering & Science Achievement Program (MESA)	1,044,229	1,304,327
Rebuilding Nursing Infrastructure	1,022,967	1,445,471
Regional Collaboration & Coordination (pass-through)	1,375,406	1,375,406
Regional K-16 Education Collaboratives (pass-through)	217,158	260,476
Rising Scholars	654,232	616,240
Zero Textbook Cost	1,515,758	1,191,487
Total State Grants	\$8,711,269	\$9,223,015
Other State Restricted Funds		
California Adult Education Program (Regional pass-through)	\$10,765,732	\$10,765,732
Proposition 20- Restricted Lottery Funds	1,165,203	1,195,203
Student Retention & Enrollment Outreach (one-time)	1,100,132	1,009,198
Other State Revenue	4,419,353	4,395,376
Total Other	\$17,450,420	\$17,365,509
TOTAL STATE	\$94,782,585	\$96,721,966
<u>Local</u>		
Community Services	60,395	60,395
Health Fees	971,000	1,065,000
Parking Fees & Fines	356,263	300,000
Other Miscellaneous Grants	766,775	766,631
TOTAL LOCAL	\$2,154,433	\$2,192,026
TOTAL RESTRICTED INCOME	\$100,278,595	\$102,319,040

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$26,225,184	\$26,741,541	\$25,063,144	\$27,134,977	\$29,538,643
12 Contract Adm, Counselors, Librarians	12,733,664	13,561,389	13,500,079	14,127,368	14,938,160
13 Hourly Teachers	20,768,245	24,014,390	24,822,966	24,966,044	24,907,905
14 Hourly Adm, Counselors, Librarians	4,294,725	4,671,084	4,942,368	7,671,416	7,710,484
Object Group 1000 Total	<u>\$64,021,818</u>	<u>\$68,988,404</u>	<u>\$68,328,557</u>	<u>\$73,899,805</u>	<u>\$77,095,192</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$28,972,442	\$31,127,116	\$31,206,946	\$39,247,547	\$37,943,925
22 Contract Instructional Aides	3,016,928	3,337,668	3,054,959	3,486,691	3,320,541
23 Hourly Non-Instructional	3,795,368	3,429,483	4,052,696	5,577,467	5,481,313
24 Hourly Instructional Aides	2,213,047	2,296,747	1,481,034	2,624,005	2,379,268
Object Group 2000 Total	<u>\$37,997,785</u>	<u>\$40,191,014</u>	<u>\$39,795,635</u>	<u>\$50,935,710</u>	<u>\$49,125,047</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$40,632,942	\$44,149,802	\$45,607,184	\$50,649,284	\$52,054,391
3x Early Retirement & Retiree Benefits	1,473,229	1,524,581	1,351,808	1,260,278	1,257,199
Object Group 3000 Total	<u>\$42,106,171</u>	<u>\$45,674,383</u>	<u>\$46,958,992</u>	<u>\$51,909,562</u>	<u>\$53,311,590</u>
SUPPLIES:					
4x Supplies	\$3,174,921	\$3,960,715	\$4,983,624	\$18,595,422	\$19,299,854
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$61,912,847	\$54,995,419	\$48,961,010	\$63,870,571	\$65,349,984
52 Travel and Mileage	1,029,456	1,005,652	1,093,044	2,218,761	2,332,231
53 Fees, Software, Memberships, Dues	2,816,577	1,818,819	2,650,977	4,724,555	4,003,393
54 Insurance	1,388,868	1,887,093	2,175,130	2,085,011	2,260,726
55 Utilities and Operations	5,798,434	6,782,966	7,021,433	8,300,834	9,039,652
56 Rents, Repairs & Maintenance	2,755,206	2,485,877	2,285,072	8,576,925	7,444,621
57 Audits, Interest, and Legals	519,430	381,019	485,868	1,989,500	1,984,600
58 Advertising, Postage & Other Operating	240,023	2,029,312	190,643	289,131	284,913
59 Other Holding	0	0	0	1,881,941	1,881,941
Object Group 5000 Total	<u>\$76,460,841</u>	<u>\$71,386,157</u>	<u>\$64,863,177</u>	<u>\$93,937,229</u>	<u>\$94,582,061</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$5,529	\$3,960	\$12,105	\$100,000	\$100,000
62 Building Alterations	2,017,661	663,026	0	0	117,166
63 Books	135,016	81,555	66,721	0	0
64 Equipment	2,666,861	3,178,442	3,817,110	9,551,682	11,496,056
Object Group 6000 Total	<u>\$4,825,067</u>	<u>\$3,926,983</u>	<u>\$3,895,936</u>	<u>\$9,651,682</u>	<u>\$11,713,222</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	12,108,131	20,524,661	16,025,502	2,688,697	2,688,697
75/76 Std Financial Aid & Othr Pymts to Stdts	9,695,704	10,029,369	11,616,196	14,351,281	14,445,553
Object Group 7000 Total	<u>\$21,803,835</u>	<u>\$30,554,030</u>	<u>\$27,641,698</u>	<u>\$17,039,978</u>	<u>\$17,134,250</u>
Total Expenditures	<u>\$250,390,438</u>	<u>\$264,681,686</u>	<u>\$256,467,619</u>	<u>\$315,969,388</u>	<u>\$322,261,216</u>

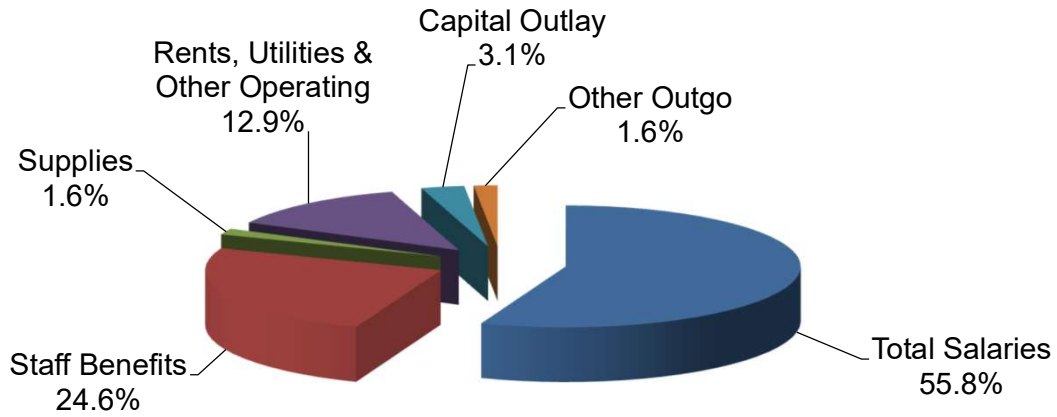
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$25,620,053	\$25,455,055	\$24,773,660	\$26,916,432	\$29,228,375
12 Contract Adm, Counselors, Librarians	9,345,272	9,808,735	9,797,501	10,286,332	11,053,600
13 Hourly Teachers	20,489,058	23,449,344	24,715,917	24,498,277	24,567,392
14 Hourly Adm, Counselors, Librarians	764,244	818,954	917,226	1,273,846	1,447,557
Object Group 1000 Total	<u>\$56,218,627</u>	<u>\$59,532,088</u>	<u>\$60,204,304</u>	<u>\$62,974,887</u>	<u>\$66,296,924</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$22,879,085	\$24,377,199	\$24,968,881	\$32,188,895	\$30,282,752
22 Contract Instructional Aides	2,481,114	2,642,625	2,434,236	2,788,494	2,778,398
23 Hourly Non-Instructional	1,107,132	1,191,932	1,190,649	1,283,095	1,079,256
24 Hourly Instructional Aides	380,606	380,819	372,573	701,707	713,707
Object Group 2000 Total	<u>\$26,847,937</u>	<u>\$28,592,575</u>	<u>\$28,966,339</u>	<u>\$36,962,191</u>	<u>\$34,854,113</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$34,277,651	\$37,007,238	\$39,196,827	\$43,016,851	\$44,064,827
3x Early Retirement & Retiree Benefits	1,473,229	1,524,581	1,351,808	1,260,278	1,257,199
Object Group 3000 Total	<u>\$35,750,880</u>	<u>\$38,531,819</u>	<u>\$40,548,635</u>	<u>\$44,277,129</u>	<u>\$45,322,026</u>
SUPPLIES:					
4x Supplies	\$1,159,759	\$1,220,306	\$1,331,326	\$3,207,821	\$2,942,674
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,878,405	\$4,135,720	\$3,098,704	\$7,437,696	\$5,917,702
52 Travel and Mileage	511,920	556,507	533,592	749,771	802,951
53 Fees, Software, Memberships, Dues	2,286,700	1,402,780	1,562,922	2,355,626	2,178,953
54 Insurance	1,306,477	1,797,296	1,691,761	1,842,730	1,982,522
55 Utilities and Operations	5,343,545	6,268,982	6,468,210	6,875,511	6,921,011
56 Rents, Repairs & Maintenance	2,563,364	2,411,033	2,154,405	5,963,034	4,949,654
57 Audits, Interest, and Legals	517,984	381,019	485,868	489,500	484,600
58 Advertising, Postage & Other Operating	175,791	611,449	145,798	182,177	189,418
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$16,584,186</u>	<u>\$17,564,786</u>	<u>\$16,141,260</u>	<u>\$25,896,045</u>	<u>\$23,426,811</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$5,529	\$0	\$3,870	\$0	\$0
62 Building Alterations	0	0	0	0	17,166
63 Books	38,411	81,555	55,037	0	0
64 Equipment	315,009	1,571,516	2,783,811	3,502,907	5,344,113
Object Group 6000 Total	<u>\$358,949</u>	<u>\$1,653,071</u>	<u>\$2,842,718</u>	<u>\$3,502,907</u>	<u>\$5,361,279</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	12,108,131	17,824,661	15,768,697	2,688,697	2,688,697
75/76 Std Financial Aid & Othr Pymts to Stdts	212,067	(35,791)	123,401	254,880	254,880
Object Group 7000 Total	<u>\$12,320,198</u>	<u>\$17,788,870</u>	<u>\$15,892,098</u>	<u>\$2,943,577</u>	<u>\$2,943,577</u>
Total Expenditures	<u>\$149,240,536</u>	<u>\$164,883,515</u>	<u>\$165,926,680</u>	<u>\$179,764,557</u>	<u>\$181,147,404</u>

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

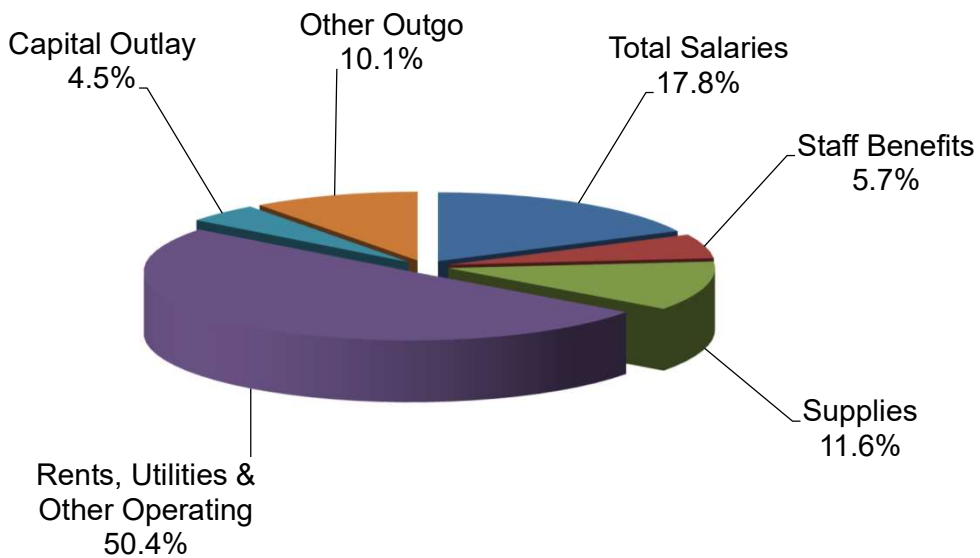
	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$605,131	\$1,286,486	\$289,484	\$218,545	\$310,268
12 Contract Adm, Counselors, Librarians	3,388,392	3,752,654	3,702,578	3,841,036	3,884,560
13 Hourly Teachers	279,187	565,046	107,049	467,767	340,513
14 Hourly Adm, Counselors, Librarians	3,530,481	3,852,130	4,025,142	6,397,570	6,262,927
Object Group 1000 Total	<u>\$7,803,191</u>	<u>\$9,456,316</u>	<u>\$8,124,253</u>	<u>\$10,924,918</u>	<u>\$10,798,268</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,093,357	\$6,749,917	\$6,238,065	\$7,058,652	\$7,661,173
22 Contract Instructional Aides	535,814	695,043	620,723	698,197	542,143
23 Hourly Non-Instructional	2,688,236	2,237,551	2,862,047	4,294,372	4,402,057
24 Hourly Instructional Aides	1,832,441	1,915,928	1,108,461	1,922,298	1,665,561
Object Group 2000 Total	<u>\$11,149,848</u>	<u>\$11,598,439</u>	<u>\$10,829,296</u>	<u>\$13,973,519</u>	<u>\$14,270,934</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,355,291	\$7,142,564	\$6,410,357	\$7,632,433	\$7,989,564
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$6,355,291</u>	<u>\$7,142,564</u>	<u>\$6,410,357</u>	<u>\$7,632,433</u>	<u>\$7,989,564</u>
SUPPLIES:					
4x Supplies	\$2,015,162	\$2,740,409	\$3,652,298	\$15,387,601	\$16,357,180
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$58,034,442	\$50,859,699	\$45,862,306	\$56,432,875	\$59,432,282
52 Travel and Mileage	517,536	449,145	559,452	1,468,990	1,529,280
53 Fees, Software, Memberships, Dues	529,877	416,039	1,088,055	2,368,929	1,824,440
54 Insurance	82,391	89,797	483,369	242,281	278,204
55 Utilities and Operations	454,889	513,984	553,223	1,425,323	2,118,641
56 Rents, Repairs & Maintenance	191,842	74,844	130,667	2,613,891	2,494,967
57 Audits, Interest, and Legals	1,446	0	0	1,500,000	1,500,000
58 Advertising, Postage & Other Operating	64,232	1,417,863	44,845	106,954	95,495
59 Other Holding	0	0	0	1,881,941	1,881,941
Object Group 5000 Total	<u>\$59,876,655</u>	<u>\$53,821,371</u>	<u>\$48,721,917</u>	<u>\$68,041,184</u>	<u>\$71,155,250</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$3,960	\$8,235	\$100,000	\$100,000
62 Building Alterations	2,017,661	663,026	0	0	100,000
63 Books	96,605	0	11,684	0	0
64 Equipment	2,351,852	1,606,926	1,033,299	6,048,775	6,151,943
Object Group 6000 Total	<u>\$4,466,118</u>	<u>\$2,273,912</u>	<u>\$1,053,218</u>	<u>\$6,148,775</u>	<u>\$6,351,943</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	2,700,000	256,805	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	9,483,637	10,065,160	11,492,795	14,096,401	14,190,673
Object Group 7000 Total	<u>\$9,483,637</u>	<u>\$12,765,160</u>	<u>\$11,749,600</u>	<u>\$14,096,401</u>	<u>\$14,190,673</u>
Total Expenditures	<u>\$101,149,902</u>	<u>\$99,798,171</u>	<u>\$90,540,939</u>	<u>\$136,204,831</u>	<u>\$141,113,812</u>

Total All Sites - Unrestricted General Fund



Total Compensation 80.8%

Total All Sites - Restricted General Fund



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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,868,125	\$18,452,965	\$18,038,782	\$19,027,133	\$19,351,337
12 Contract Adm, Counselors, Librarians	7,004,858	7,613,476	7,701,714	8,062,652	8,189,484
13 Hourly Teachers	13,492,866	15,652,310	16,341,305	16,163,374	16,158,374
14 Hourly Adm, Counselors, Librarians	2,752,169	2,703,247	2,680,241	4,236,922	4,199,826
Object Group 1000 Total	<u>\$42,118,018</u>	<u>\$44,421,998</u>	<u>\$44,762,042</u>	<u>\$47,490,081</u>	<u>\$47,899,021</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$12,158,985	\$12,512,982	\$12,813,446	\$14,481,477	\$15,163,353
22 Contract Instructional Aides	1,746,737	1,959,926	1,738,798	2,061,320	1,885,621
23 Hourly Non-Instructional	2,000,925	1,829,925	1,998,296	3,234,698	3,223,422
24 Hourly Instructional Aides	1,543,260	1,583,773	1,052,973	1,767,885	1,651,994
Object Group 2000 Total	<u>\$17,449,907</u>	<u>\$17,886,606</u>	<u>\$17,603,513</u>	<u>\$21,545,380</u>	<u>\$21,924,390</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$23,363,630	\$24,548,050	\$25,807,646	\$27,219,859	\$27,987,354
3x Early Retirement & Retiree Benefits	0	41,062	68,000	100,000	100,000
Object Group 3000 Total	<u>\$23,363,630</u>	<u>\$24,589,112</u>	<u>\$25,875,646</u>	<u>\$27,319,859</u>	<u>\$28,087,354</u>
SUPPLIES:					
4x Supplies	\$1,949,519	\$2,215,810	\$2,534,592	\$10,169,581	\$11,172,943
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,598,985	\$4,367,338	\$4,276,983	\$8,121,187	\$8,045,050
52 Travel and Mileage	578,830	538,354	538,549	1,239,680	1,258,295
53 Fees, Software, Memberships, Dues	457,057	512,124	1,156,011	687,361	628,434
54 Insurance	111,541	117,706	116,682	128,853	124,776
55 Utilities and Operations	3,288,026	3,574,993	3,803,569	4,240,100	4,303,293
56 Rents, Repairs & Maintenance	1,033,814	975,257	1,020,111	3,235,616	2,496,880
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	67,936	1,186,744	42,822	73,938	76,660
59 Other Holding	0	0	0	1,881,941	1,881,941
Object Group 5000 Total	<u>\$10,136,189</u>	<u>\$11,272,516</u>	<u>\$10,954,727</u>	<u>\$19,608,676</u>	<u>\$18,815,329</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$12,105	\$100,000	\$100,000
62 Building Alterations	10,073	1,312	0	0	17,166
63 Books	82,343	7,392	4,125	0	0
64 Equipment	1,658,898	649,309	563,320	2,125,667	2,068,443
Object Group 6000 Total	<u>\$1,751,314</u>	<u>\$658,013</u>	<u>\$579,550</u>	<u>\$2,225,667</u>	<u>\$2,185,609</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,620,318	5,668,562	7,147,840	917,840	917,840
75/76 Std Financial Aid & Othr Pymts to Stdts	3,870,243	4,508,020	4,595,937	5,806,346	5,531,621
Object Group 7000 Total	<u>\$6,490,561</u>	<u>\$10,176,582</u>	<u>\$11,743,777</u>	<u>\$6,724,186</u>	<u>\$6,449,461</u>
Total Expenditures	<u>\$103,259,138</u>	<u>\$111,220,637</u>	<u>\$114,053,847</u>	<u>\$135,083,430</u>	<u>\$136,534,107</u>

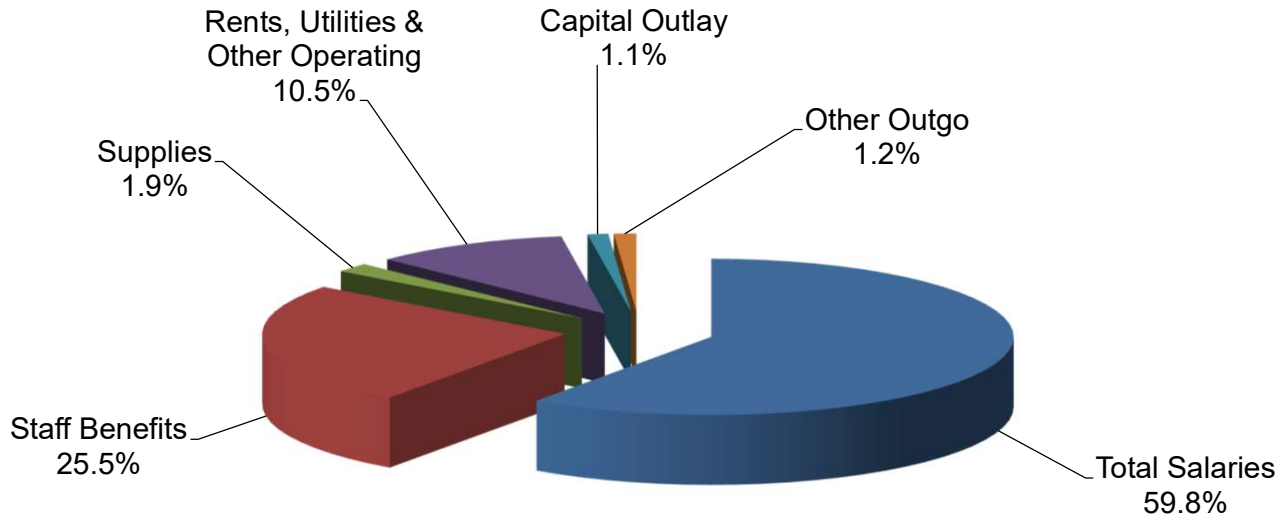
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,453,331	\$18,010,649	\$17,920,357	\$18,900,533	\$19,135,123
12 Contract Adm, Counselors, Librarians	5,214,089	5,392,274	5,265,640	5,627,150	5,712,506
13 Hourly Teachers	13,374,056	15,622,838	16,286,047	15,973,226	15,973,226
14 Hourly Adm, Counselors, Librarians	433,279	480,639	440,774	600,127	748,628
Object Group 1000 Total	<u>\$37,474,755</u>	<u>\$39,506,400</u>	<u>\$39,912,818</u>	<u>\$41,101,036</u>	<u>\$41,569,483</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,012,324	\$9,085,450	\$9,515,243	\$10,514,800	\$10,828,062
22 Contract Instructional Aides	1,399,920	1,594,213	1,392,105	1,591,476	1,552,760
23 Hourly Non-Instructional	647,603	565,108	492,094	682,260	446,234
24 Hourly Instructional Aides	275,491	247,664	268,007	421,967	433,967
Object Group 2000 Total	<u>\$11,335,338</u>	<u>\$11,492,435</u>	<u>\$11,667,449</u>	<u>\$13,210,503</u>	<u>\$13,261,023</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$19,769,311	\$20,798,799	\$22,128,541	\$22,764,774	\$23,275,942
3x Early Retirement & Retiree Benefits	0	41,062	68,000	100,000	100,000
Object Group 3000 Total	<u>\$19,769,311</u>	<u>\$20,839,861</u>	<u>\$22,196,541</u>	<u>\$22,864,774</u>	<u>\$23,375,942</u>
SUPPLIES:					
4x Supplies	\$634,279	\$489,421	\$551,357	\$2,062,936	\$1,754,103
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,050,208	\$1,386,085	\$1,111,861	\$3,275,380	\$2,617,481
52 Travel and Mileage	219,768	208,835	213,108	366,240	371,820
53 Fees, Software, Memberships, Dues	313,700	256,296	230,449	441,950	275,127
54 Insurance	55,770	58,853	58,341	70,000	70,000
55 Utilities and Operations	3,035,562	3,325,355	3,502,238	3,818,000	3,840,000
56 Rents, Repairs & Maintenance	998,860	925,253	942,555	3,131,557	2,381,888
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	7,346	380,701	23,222	59,450	58,250
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,681,214</u>	<u>\$6,541,378</u>	<u>\$6,081,774</u>	<u>\$11,162,577</u>	<u>\$9,614,566</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$3,870	\$0	\$0
62 Building Alterations	0	0	0	0	17,166
63 Books	1,287	7,392	4,125	0	0
64 Equipment	156,854	160,957	79,709	1,135,411	1,015,234
Object Group 6000 Total	<u>\$158,141</u>	<u>\$168,349</u>	<u>\$87,704</u>	<u>\$1,135,411</u>	<u>\$1,032,400</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,620,318	5,668,562	7,147,840	917,840	917,840
75/76 Std Financial Aid & Othr Pymts to Stdts	173,700	(64,213)	107,580	194,000	194,000
Object Group 7000 Total	<u>\$2,794,018</u>	<u>\$5,604,349</u>	<u>\$7,255,420</u>	<u>\$1,111,840</u>	<u>\$1,111,840</u>
Total Expenditures	<u>\$77,847,056</u>	<u>\$84,642,193</u>	<u>\$87,753,063</u>	<u>\$92,649,077</u>	<u>\$91,719,357</u>

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

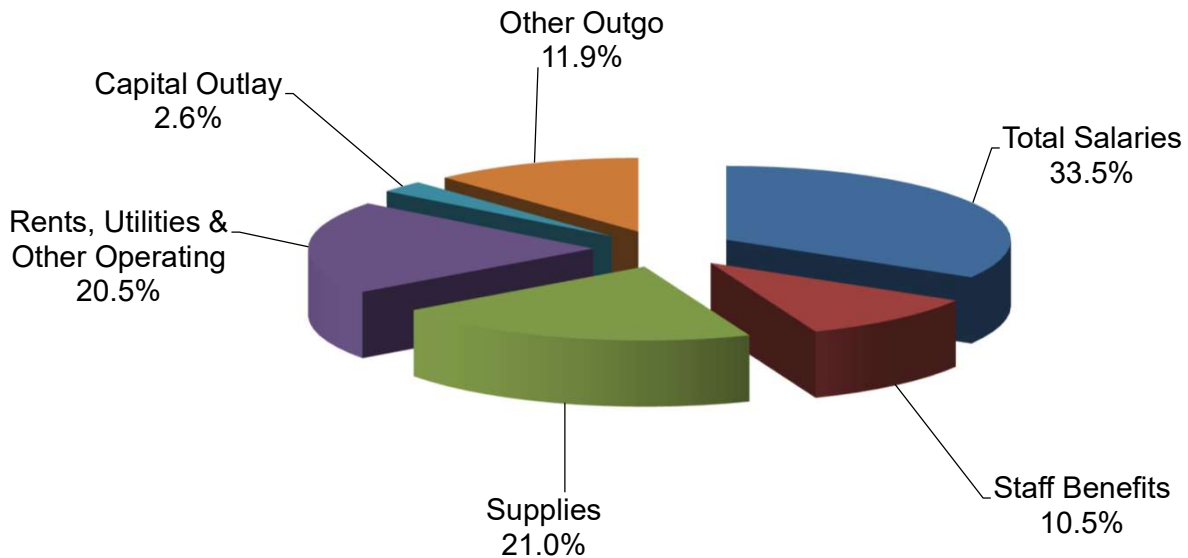
	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$414,794	\$442,316	\$118,425	\$126,600	\$216,214
12 Contract Adm, Counselors, Librarians	1,790,769	2,221,202	2,436,074	2,435,502	2,476,978
13 Hourly Teachers	118,810	29,472	55,258	190,148	185,148
14 Hourly Adm, Counselors, Librarians	2,318,890	2,222,608	2,239,467	3,636,795	3,451,198
Object Group 1000 Total	<u>\$4,643,263</u>	<u>\$4,915,598</u>	<u>\$4,849,224</u>	<u>\$6,389,045</u>	<u>\$6,329,538</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,146,661	\$3,427,532	\$3,298,203	\$3,966,677	\$4,335,291
22 Contract Instructional Aides	346,817	365,713	346,693	469,844	332,861
23 Hourly Non-Instructional	1,353,322	1,264,817	1,506,202	2,552,438	2,777,188
24 Hourly Instructional Aides	1,267,769	1,336,109	784,966	1,345,918	1,218,027
Object Group 2000 Total	<u>\$6,114,569</u>	<u>\$6,394,171</u>	<u>\$5,936,064</u>	<u>\$8,334,877</u>	<u>\$8,663,367</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,594,319	\$3,749,251	\$3,679,105	\$4,455,085	\$4,711,412
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,594,319</u>	<u>\$3,749,251</u>	<u>\$3,679,105</u>	<u>\$4,455,085</u>	<u>\$4,711,412</u>
SUPPLIES:					
4x Supplies	\$1,315,240	\$1,726,389	\$1,983,235	\$8,106,645	\$9,418,840
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,548,777	\$2,981,253	\$3,165,122	\$4,845,807	\$5,427,569
52 Travel and Mileage	359,062	329,519	325,441	873,440	886,475
53 Fees, Software, Memberships, Dues	143,357	255,828	925,562	245,411	353,307
54 Insurance	55,771	58,853	58,341	58,853	54,776
55 Utilities and Operations	252,464	249,638	301,331	422,100	463,293
56 Rents, Repairs & Maintenance	34,954	50,004	77,556	104,059	114,992
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	60,590	806,043	19,600	14,488	18,410
59 Other Holding	0	0	0	1,881,941	1,881,941
Object Group 5000 Total	<u>\$4,454,975</u>	<u>\$4,731,138</u>	<u>\$4,872,953</u>	<u>\$8,446,099</u>	<u>\$9,200,763</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$8,235	\$100,000	\$100,000
62 Building Alterations	10,073	1,312	0	0	0
63 Books	81,056	0	0	0	0
64 Equipment	1,502,044	488,352	483,611	990,256	1,053,209
Object Group 6000 Total	<u>\$1,593,173</u>	<u>\$489,664</u>	<u>\$491,846</u>	<u>\$1,090,256</u>	<u>\$1,153,209</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	3,696,543	4,572,233	4,488,357	5,612,346	5,337,621
Object Group 7000 Total	<u>\$3,696,543</u>	<u>\$4,572,233</u>	<u>\$4,488,357</u>	<u>\$5,612,346</u>	<u>\$5,337,621</u>
Total Expenditures	<u>\$25,412,082</u>	<u>\$26,578,444</u>	<u>\$26,300,784</u>	<u>\$42,434,353</u>	<u>\$44,814,750</u>

Grossmont - Unrestricted General Fund



Total Compensation 85.3%

Grossmont - Restricted General Fund



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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$7,350,732	\$7,592,510	\$7,024,362	\$8,107,844	\$8,187,306
12 Contract Adm, Counselors, Librarians	4,361,236	4,433,232	4,543,714	4,824,840	5,053,131
13 Hourly Teachers	7,140,471	7,842,102	8,481,661	8,802,670	8,749,531
14 Hourly Adm, Counselors, Librarians	1,537,293	1,900,577	2,262,127	3,434,494	3,510,658
Object Group 1000 Total	<u>\$20,389,732</u>	<u>\$21,768,421</u>	<u>\$22,311,864</u>	<u>\$25,169,848</u>	<u>\$25,500,626</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,408,237	\$7,802,758	\$8,299,952	\$9,278,041	\$9,526,019
22 Contract Instructional Aides	1,270,191	1,310,831	1,316,161	1,425,371	1,434,920
23 Hourly Non-Instructional	1,366,949	1,239,762	1,839,579	2,342,769	2,217,891
24 Hourly Instructional Aides	669,787	712,974	428,061	856,120	727,274
Object Group 2000 Total	<u>\$10,715,164</u>	<u>\$11,066,325</u>	<u>\$11,883,753</u>	<u>\$13,902,301</u>	<u>\$13,906,104</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,024,559	\$12,787,742	\$13,666,445	\$14,815,339	\$15,237,427
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$12,024,559</u>	<u>\$12,787,742</u>	<u>\$13,666,445</u>	<u>\$14,815,339</u>	<u>\$15,237,427</u>
SUPPLIES:					
4x Supplies	\$938,485	\$1,312,050	\$2,232,265	\$4,743,112	\$4,587,039
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,264,320	\$2,020,675	\$1,471,070	\$3,309,930	\$3,405,645
52 Travel and Mileage	296,425	287,358	358,670	653,643	713,143
53 Fees, Software, Memberships, Dues	387,735	259,141	239,533	1,546,570	1,587,928
54 Insurance	53,241	61,888	62,912	109,000	149,000
55 Utilities and Operations	2,047,252	2,832,290	2,895,451	3,055,578	3,080,895
56 Rents, Repairs & Maintenance	397,619	478,629	653,792	2,182,445	2,255,731
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	5,574	609,200	8,042	35,199	31,711
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,452,166</u>	<u>\$6,549,181</u>	<u>\$5,689,470</u>	<u>\$10,892,365</u>	<u>\$11,224,053</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$3,960	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	100,000
63 Books	52,673	74,163	62,596	0	0
64 Equipment	569,969	319,790	408,806	1,961,060	2,155,258
Object Group 6000 Total	<u>\$622,642</u>	<u>\$397,913</u>	<u>\$471,402</u>	<u>\$1,961,060</u>	<u>\$2,255,258</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,660,680	5,328,542	5,413,840	1,563,840	1,563,840
75/76 Std Financial Aid & Othr Pymts to Stdts	4,602,497	4,239,358	5,351,015	6,547,660	6,866,016
Object Group 7000 Total	<u>\$7,263,177</u>	<u>\$9,567,900</u>	<u>\$10,764,855</u>	<u>\$8,111,500</u>	<u>\$8,429,856</u>
Total Expenditures	<u>\$56,405,925</u>	<u>\$63,449,532</u>	<u>\$67,020,054</u>	<u>\$79,595,525</u>	<u>\$81,140,363</u>

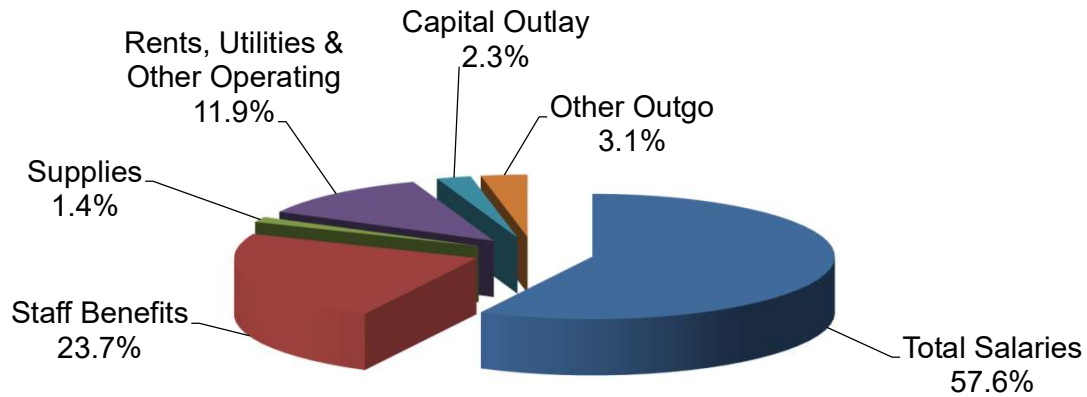
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$7,166,722	\$7,444,406	\$6,853,303	\$8,015,899	\$8,093,252
12 Contract Adm, Counselors, Librarians	3,036,266	3,203,495	3,283,802	3,419,306	3,645,549
13 Hourly Teachers	7,112,964	7,826,506	8,429,870	8,525,051	8,594,166
14 Hourly Adm, Counselors, Librarians	330,965	338,315	476,452	673,719	698,929
Object Group 1000 Total	<u>\$17,646,917</u>	<u>\$18,812,722</u>	<u>\$19,043,427</u>	<u>\$20,633,975</u>	<u>\$21,031,896</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,954,863	\$6,121,455	\$6,427,846	\$7,040,966	\$7,186,579
22 Contract Instructional Aides	1,081,194	1,048,412	1,042,131	1,197,018	1,225,638
23 Hourly Non-Instructional	276,023	459,814	505,721	600,835	593,022
24 Hourly Instructional Aides	105,115	133,155	104,566	279,740	279,740
Object Group 2000 Total	<u>\$7,417,195</u>	<u>\$7,762,836</u>	<u>\$8,080,264</u>	<u>\$9,118,559</u>	<u>\$9,284,979</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,046,700	\$10,799,032	\$11,434,974	\$12,106,769	\$12,482,090
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$10,046,700</u>	<u>\$10,799,032</u>	<u>\$11,434,974</u>	<u>\$12,106,769</u>	<u>\$12,482,090</u>
SUPPLIES:					
4x Supplies	\$415,575	\$535,637	\$647,893	\$737,513	\$734,801
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$299,087	\$831,397	\$559,160	\$1,196,616	\$1,192,721
52 Travel and Mileage	143,285	176,096	153,915	180,131	180,131
53 Fees, Software, Memberships, Dues	269,837	165,110	128,436	308,531	308,531
54 Insurance	26,621	30,944	31,456	32,000	32,000
55 Utilities and Operations	1,935,255	2,714,635	2,730,620	2,810,411	2,813,411
56 Rents, Repairs & Maintenance	349,310	454,238	607,432	1,637,239	1,723,775
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	5,354	126,765	5,389	27,427	27,427
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,028,749</u>	<u>\$4,499,185</u>	<u>\$4,216,408</u>	<u>\$6,192,355</u>	<u>\$6,277,996</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	37,124	74,163	50,912	0	0
64 Equipment	81,664	25,792	87,860	1,016,196	1,194,179
Object Group 6000 Total	<u>\$118,788</u>	<u>\$99,955</u>	<u>\$138,772</u>	<u>\$1,016,196</u>	<u>\$1,194,179</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,660,680	5,328,542	5,413,840	1,563,840	1,563,840
75/76 Std Financial Aid & Othr Pymts to Stdts	38,367	25,047	15,821	55,880	55,880
Object Group 7000 Total	<u>\$2,699,047</u>	<u>\$5,353,589</u>	<u>\$5,429,661</u>	<u>\$1,619,720</u>	<u>\$1,619,720</u>
Total Expenditures	<u><u>\$41,372,971</u></u>	<u><u>\$47,862,956</u></u>	<u><u>\$48,991,399</u></u>	<u><u>\$51,425,087</u></u>	<u><u>\$52,625,661</u></u>

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

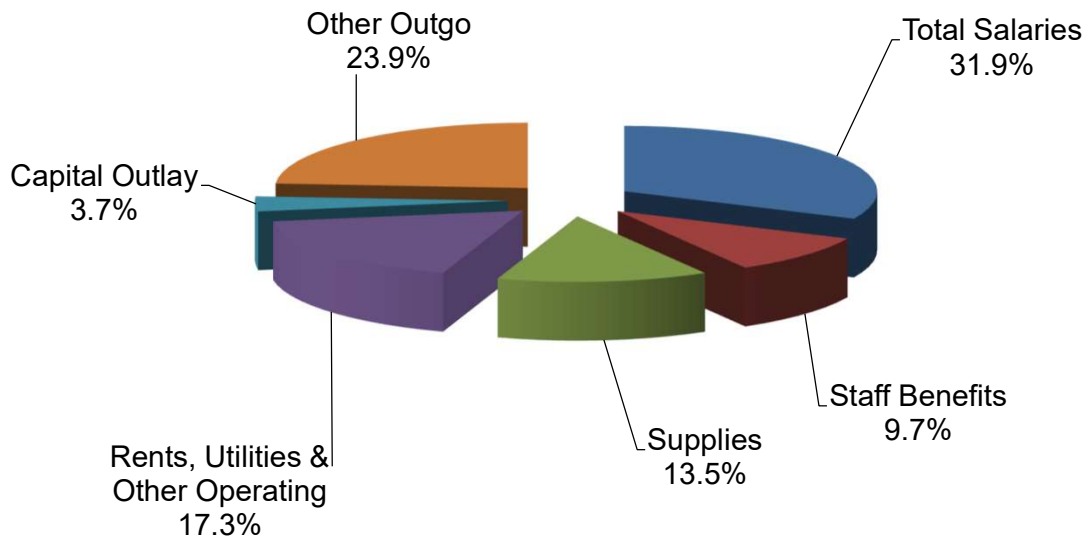
	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$184,010	\$148,104	\$171,059	\$91,945	\$94,054
12 Contract Adm, Counselors, Librarians	1,324,970	1,229,737	1,259,912	1,405,534	1,407,582
13 Hourly Teachers	27,507	15,596	51,791	277,619	155,365
14 Hourly Adm, Counselors, Librarians	1,206,328	1,562,262	1,785,675	2,760,775	2,811,729
Object Group 1000 Total	<u>\$2,742,815</u>	<u>\$2,955,699</u>	<u>\$3,268,437</u>	<u>\$4,535,873</u>	<u>\$4,468,730</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,453,374	\$1,681,303	\$1,872,106	\$2,237,075	\$2,339,440
22 Contract Instructional Aides	188,997	262,419	274,030	228,353	209,282
23 Hourly Non-Instructional	1,090,926	779,948	1,333,858	1,741,934	1,624,869
24 Hourly Instructional Aides	564,672	579,819	323,495	576,380	447,534
Object Group 2000 Total	<u>\$3,297,969</u>	<u>\$3,303,489</u>	<u>\$3,803,489</u>	<u>\$4,783,742</u>	<u>\$4,621,125</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,977,859	\$1,988,710	\$2,231,471	\$2,708,570	\$2,755,337
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,977,859</u>	<u>\$1,988,710</u>	<u>\$2,231,471</u>	<u>\$2,708,570</u>	<u>\$2,755,337</u>
SUPPLIES:					
4x Supplies	\$522,910	\$776,413	\$1,584,372	\$4,005,599	\$3,852,238
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$965,233	\$1,189,278	\$911,910	\$2,113,314	\$2,212,924
52 Travel and Mileage	153,140	111,262	204,755	473,512	533,012
53 Fees, Software, Memberships, Dues	117,898	94,031	111,097	1,238,039	1,279,397
54 Insurance	26,620	30,944	31,456	77,000	117,000
55 Utilities and Operations	111,997	117,655	164,831	245,167	267,484
56 Rents, Repairs & Maintenance	48,309	24,391	46,360	545,206	531,956
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	220	482,435	2,653	7,772	4,284
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,423,417</u>	<u>\$2,049,996</u>	<u>\$1,473,062</u>	<u>\$4,700,010</u>	<u>\$4,946,057</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$3,960	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	100,000
63 Books	15,549	0	11,684	0	0
64 Equipment	488,305	293,998	320,946	944,864	961,079
Object Group 6000 Total	<u>\$503,854</u>	<u>\$297,958</u>	<u>\$332,630</u>	<u>\$944,864</u>	<u>\$1,061,079</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	4,564,130	4,214,311	5,335,194	6,491,780	6,810,136
Object Group 7000 Total	<u>\$4,564,130</u>	<u>\$4,214,311</u>	<u>\$5,335,194</u>	<u>\$6,491,780</u>	<u>\$6,810,136</u>
Total Expenditures	<u>\$15,032,954</u>	<u>\$15,586,576</u>	<u>\$18,028,655</u>	<u>\$28,170,438</u>	<u>\$28,514,702</u>

Cuyamaca - Unrestricted General Fund



Total Compensation 81.3%

Cuyamaca - Restricted General Fund



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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,094,917	1,227,119	1,254,651	1,239,876	1,395,545
13 Hourly Teachers	2,038	0	0	0	0
14 Hourly Adm, Counselors, Librarians	4,610	0	0	0	0
Object Group 1000 Total	<u>\$1,101,565</u>	<u>\$1,227,119</u>	<u>\$1,254,651</u>	<u>\$1,239,876</u>	<u>\$1,395,545</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,223,719	\$9,476,818	\$9,671,427	\$11,771,874	\$11,815,947
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	183,506	168,160	192,834	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$8,407,225</u>	<u>\$9,644,978</u>	<u>\$9,864,261</u>	<u>\$11,771,874</u>	<u>\$11,815,947</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,573,879	\$5,428,776	\$5,883,124	\$6,623,813	\$6,828,307
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$4,573,879</u>	<u>\$5,428,776</u>	<u>\$5,883,124</u>	<u>\$6,623,813</u>	<u>\$6,828,307</u>
SUPPLIES:					
4x Supplies	\$140,961	\$156,471	\$222,571	\$232,000	\$301,482
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$308,502	\$352,467	\$304,114	\$1,382,031	\$1,279,073
52 Travel and Mileage	136,260	169,420	146,392	213,094	211,979
53 Fees, Software, Memberships, Dues	59,064	93,513	112,975	222,284	233,486
54 Insurance	0	0	0	0	0
55 Utilities and Operations	139,153	131,899	160,321	147,100	171,200
56 Rents, Repairs & Maintenance	56,984	40,151	57,231	302,238	196,991
57 Audits, Interest, and Legals	97,672	117,307	97,367	108,500	103,600
58 Advertising, Postage & Other Operating	35,067	59,788	111,126	141,994	148,542
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$832,702</u>	<u>\$964,545</u>	<u>\$989,526</u>	<u>\$2,517,241</u>	<u>\$2,344,871</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$5,529	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,309	66,814	249,327	41,955	121,355
Object Group 6000 Total	<u>\$6,838</u>	<u>\$66,814</u>	<u>\$249,327</u>	<u>\$41,955</u>	<u>\$121,355</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,270,116	1,620,540	2,000,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$2,270,116</u>	<u>\$1,620,540</u>	<u>\$2,000,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$17,333,286</u></u>	<u><u>\$19,109,243</u></u>	<u><u>\$20,463,460</u></u>	<u><u>\$22,426,759</u></u>	<u><u>\$22,807,507</u></u>

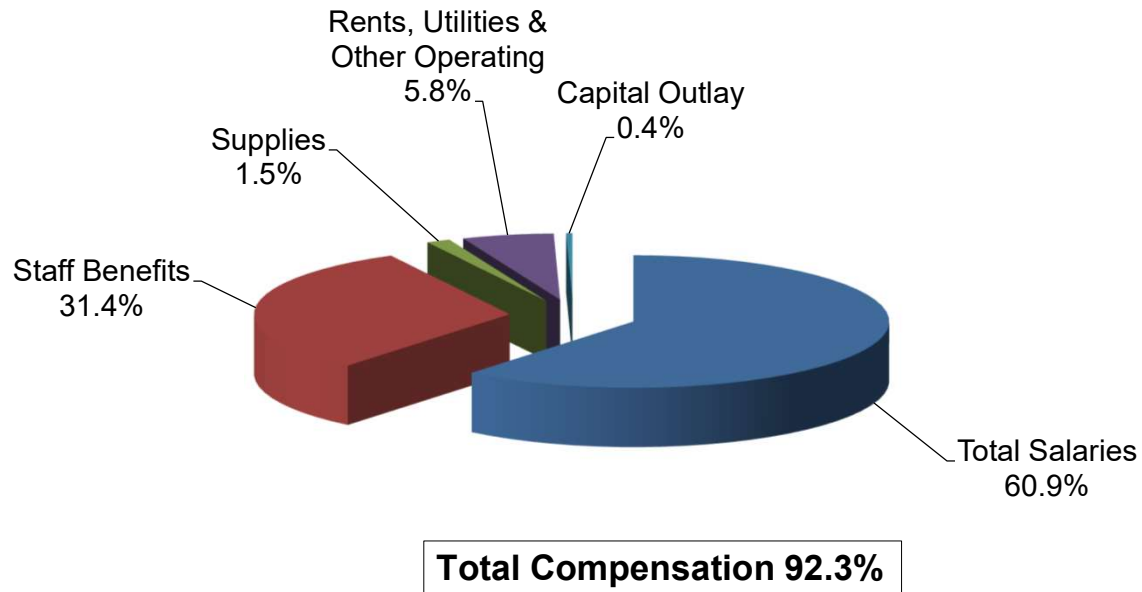
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,094,917	1,212,966	1,248,059	1,239,876	1,395,545
13 Hourly Teachers	2,038	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$1,096,955</u>	<u>\$1,212,966</u>	<u>\$1,248,059</u>	<u>\$1,239,876</u>	<u>\$1,395,545</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,726,262	\$8,862,985	\$8,708,122	\$10,956,849	\$10,926,037
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	183,506	167,010	192,834	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,909,768</u>	<u>\$9,029,995</u>	<u>\$8,900,956</u>	<u>\$10,956,849</u>	<u>\$10,926,037</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,333,348	\$5,189,088	\$5,438,965	\$6,200,000	\$6,356,654
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$4,333,348</u>	<u>\$5,189,088</u>	<u>\$5,438,965</u>	<u>\$6,200,000</u>	<u>\$6,356,654</u>
SUPPLIES:					
4x Supplies	\$123,009	\$135,134	\$160,811	\$207,500	\$275,982
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$172,103	\$107,547	\$106,450	\$277,000	\$281,900
52 Travel and Mileage	132,835	166,050	131,898	189,900	207,500
53 Fees, Software, Memberships, Dues	40,299	52,066	91,141	169,600	161,750
54 Insurance	0	0	0	0	0
55 Utilities and Operations	138,353	131,899	158,339	145,100	165,600
56 Rents, Repairs & Maintenance	54,178	39,702	50,480	201,238	185,991
57 Audits, Interest, and Legals	97,672	117,307	97,367	108,500	103,600
58 Advertising, Postage & Other Operating	31,645	45,497	88,534	67,300	75,741
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$667,085</u>	<u>\$660,068</u>	<u>\$724,209</u>	<u>\$1,158,638</u>	<u>\$1,182,082</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$5,529	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,309	62,378	20,585	28,300	83,700
Object Group 6000 Total	<u>\$6,838</u>	<u>\$62,378</u>	<u>\$20,585</u>	<u>\$28,300</u>	<u>\$83,700</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,270,116	1,620,540	2,000,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$2,270,116</u>	<u>\$1,620,540</u>	<u>\$2,000,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$16,407,119</u></u>	<u><u>\$17,910,169</u></u>	<u><u>\$18,493,585</u></u>	<u><u>\$19,791,163</u></u>	<u><u>\$20,220,000</u></u>

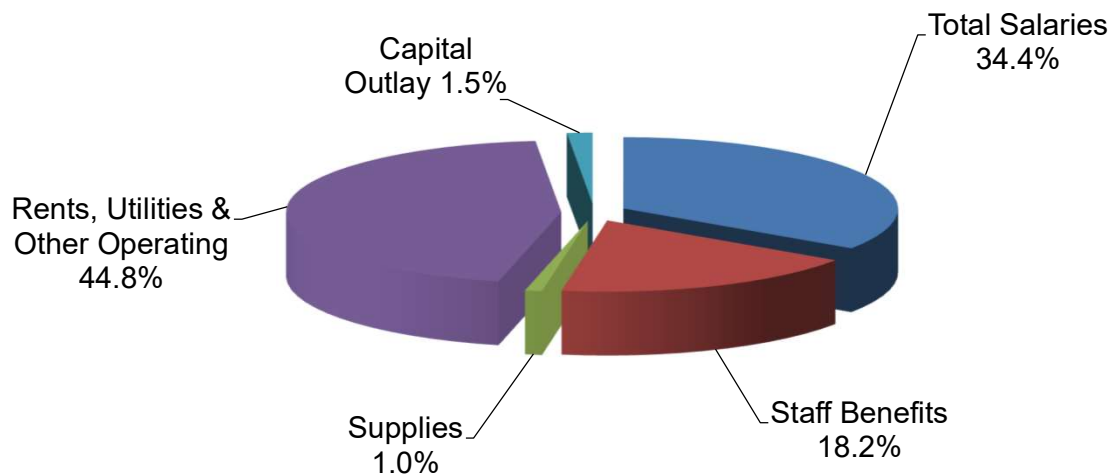
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	14,153	6,592	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	4,610	0	0	0	0
Object Group 1000 Total	<u>\$4,610</u>	<u>\$14,153</u>	<u>\$6,592</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$497,457	\$613,833	\$963,305	\$815,025	\$889,910
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	1,150	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$497,457</u>	<u>\$614,983</u>	<u>\$963,305</u>	<u>\$815,025</u>	<u>\$889,910</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$240,531	\$239,688	\$444,159	\$423,813	\$471,653
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$240,531</u>	<u>\$239,688</u>	<u>\$444,159</u>	<u>\$423,813</u>	<u>\$471,653</u>
SUPPLIES:					
4x Supplies	\$17,952	\$21,337	\$61,760	\$24,500	\$25,500
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$136,399	\$244,920	\$197,664	\$1,105,031	\$997,173
52 Travel and Mileage	3,425	3,370	14,494	23,194	4,479
53 Fees, Software, Memberships, Dues	18,765	41,447	21,834	52,684	71,736
54 Insurance	0	0	0	0	0
55 Utilities and Operations	800	0	1,982	2,000	5,600
56 Rents, Repairs & Maintenance	2,806	449	6,751	101,000	11,000
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	3,422	14,291	22,592	74,694	72,801
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$165,617</u>	<u>\$304,477</u>	<u>\$265,317</u>	<u>\$1,358,603</u>	<u>\$1,162,789</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	0	4,436	228,742	13,655	37,655
Object Group 6000 Total	<u>\$0</u>	<u>\$4,436</u>	<u>\$228,742</u>	<u>\$13,655</u>	<u>\$37,655</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$926,167</u></u>	<u><u>\$1,199,074</u></u>	<u><u>\$1,969,875</u></u>	<u><u>\$2,635,596</u></u>	<u><u>\$2,587,507</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 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,327	\$696,066	\$0	\$0	\$2,000,000
12 Contract Adm, Counselors, Librarians	272,653	287,562	0	0	300,000
13 Hourly Teachers	132,870	519,978	0	0	0
14 Hourly Adm, Counselors, Librarians	653	67,260	0	0	0
Object Group 1000 Total	<u>\$412,503</u>	<u>\$1,570,866</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,300,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,181,501	\$1,334,558	\$422,121	\$3,716,155	\$1,438,606
22 Contract Instructional Aides	0	66,911	0	0	0
23 Hourly Non-Instructional	243,988	191,636	21,987	0	40,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$1,425,489</u>	<u>\$1,593,105</u>	<u>\$444,108</u>	<u>\$3,716,155</u>	<u>\$1,478,606</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$670,874	\$1,385,234	\$249,969	\$1,990,273	\$2,001,303
3x Early Retirement & Retiree Benefits	1,473,229	1,483,519	1,283,808	1,160,278	1,157,199
Object Group 3000 Total	<u>\$2,144,103</u>	<u>\$2,868,753</u>	<u>\$1,533,777</u>	<u>\$3,150,551</u>	<u>\$3,158,502</u>
SUPPLIES:					
4x Supplies	\$145,956	\$276,384	(\$5,804)	\$3,450,729	\$3,238,390
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$55,741,040	\$48,254,939	\$42,908,843	\$51,057,423	\$52,620,216
52 Travel and Mileage	17,941	10,520	49,433	112,344	148,814
53 Fees, Software, Memberships, Dues	1,912,721	954,041	1,142,458	2,268,340	1,553,545
54 Insurance	1,224,086	1,707,499	1,995,536	1,847,158	1,986,950
55 Utilities and Operations	324,003	243,784	162,092	858,056	1,484,264
56 Rents, Repairs & Maintenance	1,266,789	991,840	553,938	2,856,626	2,495,019
57 Audits, Interest, and Legals	421,758	263,712	388,501	1,881,000	1,881,000
58 Advertising, Postage & Other Operating	131,446	173,580	28,653	38,000	28,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$61,039,784</u>	<u>\$52,599,915</u>	<u>\$47,229,454</u>	<u>\$60,918,947</u>	<u>\$62,197,808</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	2,007,588	661,714	0	0	0
63 Books	0	0	0	0	0
64 Equipment	436,685	2,142,529	2,595,657	5,423,000	7,151,000
Object Group 6000 Total	<u>\$2,444,273</u>	<u>\$2,804,243</u>	<u>\$2,595,657</u>	<u>\$5,423,000</u>	<u>\$7,151,000</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	4,557,017	7,907,017	1,463,822	207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	1,222,964	1,281,991	1,669,244	1,997,275	2,047,916
Object Group 7000 Total	<u>\$5,779,981</u>	<u>\$9,189,008</u>	<u>\$3,133,066</u>	<u>\$2,204,292</u>	<u>\$2,254,933</u>
Total Expenditures	<u><u>\$73,392,089</u></u>	<u><u>\$70,902,274</u></u>	<u><u>\$54,930,258</u></u>	<u><u>\$78,863,674</u></u>	<u><u>\$81,779,239</u></u>

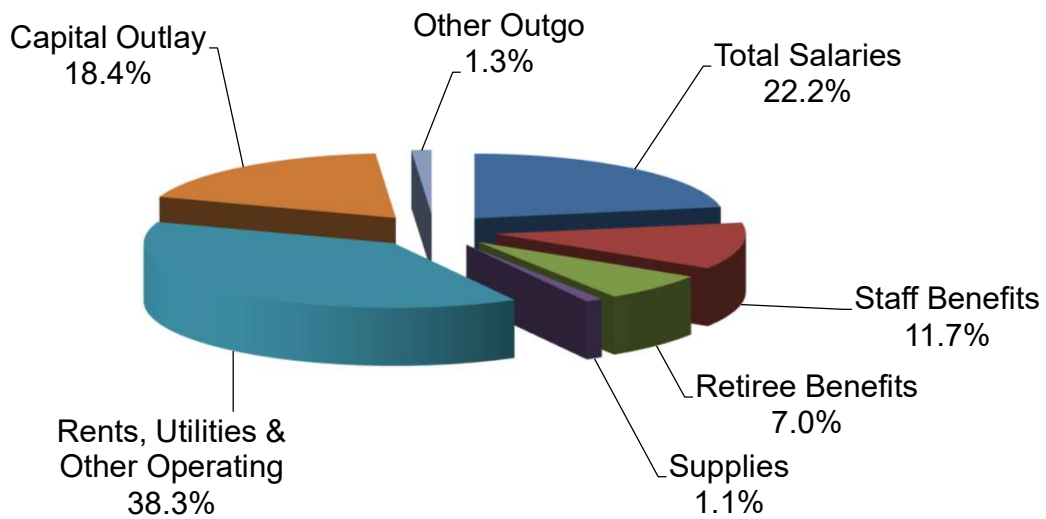
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27	
ACADEMIC SALARIES:						
11 Contract Teachers	\$0	\$0	\$0	\$0	\$2,000,000	
12 Contract Adm, Counselors, Librarians	0	0	0	0	300,000	
13 Hourly Teachers	0	0	0	0	0	
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0	
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$2,300,000	
CLASSIFIED SALARIES:						
21 Contract Non-Instructional	\$185,636	\$307,309	\$317,670	\$3,676,280	\$1,342,074	
22 Contract Instructional Aides	0	0	0	0	0	
23 Hourly Non-Instructional	0	0	0	0	40,000	
24 Hourly Instructional Aides	0	0	0	0	0	
Object Group 2000 Total	\$185,636	\$307,309	\$317,670	\$3,676,280	\$1,382,074	
STAFF BENEFITS:						
31-39 Active Employee Benefits	\$128,292	\$220,319	\$194,347	\$1,945,308	\$1,950,141	
3x Early Retirement & Retiree Benefits	1,473,229	1,483,519	1,283,808	1,160,278	1,157,199	
Object Group 3000 Total	\$1,601,521	\$1,703,838	\$1,478,155	\$3,105,586	\$3,107,340	
SUPPLIES:						
4x Supplies	Object Group 4000 Total	(\$13,104)	\$60,114	(\$28,735)	\$199,872	\$177,788
RENTS, UTILITIES & OTHER OPERATING:						
51 Consultants & Contract Services	\$2,357,007	\$1,810,691	\$1,321,233	\$2,688,700	\$1,825,600	
52 Travel and Mileage	16,032	5,526	34,671	13,500	43,500	
53 Fees, Software, Memberships, Dues	1,662,864	929,308	1,112,896	1,435,545	1,433,545	
54 Insurance	1,224,086	1,707,499	1,601,964	1,740,730	1,880,522	
55 Utilities and Operations	234,375	97,093	77,013	102,000	102,000	
56 Rents, Repairs & Maintenance	1,161,016	991,840	553,938	993,000	658,000	
57 Audits, Interest, and Legals	420,312	263,712	388,501	381,000	381,000	
58 Advertising, Postage & Other Operating	131,446	58,486	28,653	28,000	28,000	
59 Other Holding	0	0	0	0	0	
Object Group 5000 Total	\$7,207,138	\$5,864,155	\$5,118,869	\$7,382,475	\$6,352,167	
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	75,182	1,322,389	2,595,657	1,323,000	3,051,000	
Object Group 6000 Total	\$75,182	\$1,322,389	\$2,595,657	\$1,323,000	\$3,051,000	
OTHER OUTGO:						
71 Debt Service	\$0	\$0	\$0	\$0	\$0	
73 Interfund Transfers	4,557,017	5,207,017	1,207,017	207,017	207,017	
75/76 Std Financial Aid & Othr Pymts to Stdts	0	3,375	0	5,000	5,000	
Object Group 7000 Total	\$4,557,017	\$5,210,392	\$1,207,017	\$212,017	\$212,017	
Grand Total Districtwide Unrestricted	\$13,613,390	\$14,468,197	\$10,688,633	\$15,899,230	\$16,582,386	

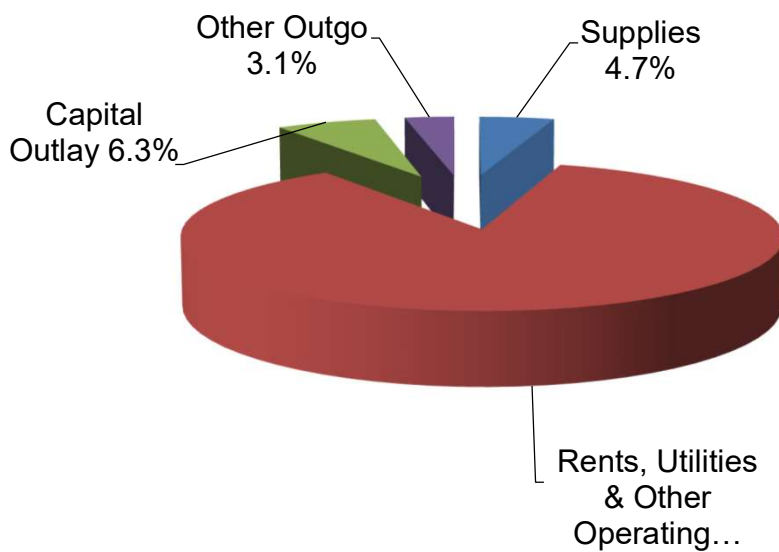
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,327	\$696,066	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	272,653	287,562	0	0	0
13 Hourly Teachers	132,870	519,978	0	0	0
14 Hourly Adm, Counselors, Librarians	653	67,260	0	0	0
Object Group 1000 Total	<u>\$412,503</u>	<u>\$1,570,866</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$995,865	\$1,027,249	\$104,451	\$39,875	\$96,532
22 Contract Instructional Aides	0	66,911	0	0	0
23 Hourly Non-Instructional	243,988	191,636	21,987	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$1,239,853</u>	<u>\$1,285,796</u>	<u>\$126,438</u>	<u>\$39,875</u>	<u>\$96,532</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$542,582	\$1,164,915	\$55,622	\$44,965	\$51,162
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$542,582</u>	<u>\$1,164,915</u>	<u>\$55,622</u>	<u>\$44,965</u>	<u>\$51,162</u>
SUPPLIES:					
4x Supplies	\$159,060	\$216,270	\$22,931	\$3,250,857	\$3,060,602
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$53,384,033	\$46,444,248	\$41,587,610	\$48,368,723	\$50,794,616
52 Travel and Mileage	1,909	4,994	14,762	98,844	105,314
53 Fees, Software, Memberships, Dues	249,857	24,733	29,562	832,795	120,000
54 Insurance	0	0	393,572	106,428	106,428
55 Utilities and Operations	89,628	146,691	85,079	756,056	1,382,264
56 Rents, Repairs & Maintenance	105,773	0	0	1,863,626	1,837,019
57 Audits, Interest, and Legals	1,446	0	0	1,500,000	1,500,000
58 Advertising, Postage & Other Operating	0	115,094	0	10,000	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$53,832,646</u>	<u>\$46,735,760</u>	<u>\$42,110,585</u>	<u>\$53,536,472</u>	<u>\$55,845,641</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	2,007,588	661,714	0	0	0
63 Books	0	0	0	0	0
64 Equipment	361,503	820,140	0	4,100,000	4,100,000
Object Group 6000 Total	<u>\$2,369,091</u>	<u>\$1,481,854</u>	<u>\$0</u>	<u>\$4,100,000</u>	<u>\$4,100,000</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	2,700,000	256,805	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	1,222,964	1,278,616	1,669,244	1,992,275	2,042,916
Object Group 7000 Total	<u>\$1,222,964</u>	<u>\$3,978,616</u>	<u>\$1,926,049</u>	<u>\$1,992,275</u>	<u>\$2,042,916</u>
Total Expenditures	<u><u>\$59,778,699</u></u>	<u><u>\$56,434,077</u></u>	<u><u>\$44,241,625</u></u>	<u><u>\$62,964,444</u></u>	<u><u>\$65,196,853</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 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
Grossmont College					
Commission Distributions	\$67,355	\$79,395	\$75,691	\$40,000	\$40,000
Interest Income	593	590	584	190	190
Interfund Transfers	0	0	0	0	0
Total	\$67,948	\$79,985	\$76,275	\$40,190	\$40,190
Cuyamaca College					
Commission Distributions	\$19,091	\$28,541	\$35,744	\$28,000	\$25,000
Interest Income	14	18	25	0	0
Interfund Transfers	0	0	0	0	0
Total	\$19,105	\$28,559	\$35,769	\$28,000	\$25,000
Other Commission Distributions					
District Services Allocation	\$7,517	\$9,386	\$9,690	\$10,000	\$10,000
Interest Income	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Total	\$7,517	\$9,386	\$9,690	\$10,000	\$10,000
Total Revenue	\$94,570	\$117,930	\$121,734	\$78,190	\$75,190

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$1,135,584	\$1,219,895	\$1,326,542	\$1,355,694	\$1,404,920
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$1,135,584</u>	<u>\$1,219,895</u>	<u>\$1,326,542</u>	<u>\$1,355,694</u>	<u>\$1,404,920</u>
 Plus Current Year Income					
Commissions Revenue	\$93,963	\$117,323	\$121,125	\$78,000	\$75,000
Other Local Revenue	607	607	609	190	190
Interfund Transfers	0	0	0	0	0
Total Revenues	<u>\$94,570</u>	<u>\$117,930</u>	<u>\$121,734</u>	<u>\$78,190</u>	<u>\$75,190</u>
 Total Funds Available	<u>\$1,230,154</u>	<u>\$1,337,825</u>	<u>\$1,448,276</u>	<u>\$1,433,884</u>	<u>\$1,480,110</u>
 Less Current Year Expenditures					
Grossmont College	\$259	\$1,283	\$32,996	\$96,500	\$96,500
Cuyamaca College	10,000	10,000	10,360	100,043	104,452
District Services	0	0	0	43,169	42,859
Total Expenditures	<u>\$10,259</u>	<u>\$11,283</u>	<u>\$43,356</u>	<u>\$239,712</u>	<u>\$243,811</u>
 Total Ending Balance	<u><u>\$1,219,895</u></u>	<u><u>\$1,326,542</u></u>	<u><u>\$1,404,920</u></u>	<u><u>\$1,194,172</u></u>	<u><u>\$1,236,299</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	\$1,292,609	\$79,452	\$32,859	\$1,404,920
Plus Revenue	<u>40,190</u>	<u>25,000</u>	<u>10,000</u>	<u>75,190</u>
Total Funds Available	\$1,332,799	\$104,452	\$42,859	\$1,480,110
Less: Expenditures	<u>96,500</u>	<u>104,452</u>	<u>42,859</u>	<u>243,811</u>
Ending Balance	<u><u>\$1,236,299</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,236,299</u></u>

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$168,482	\$225,136	\$191,252	\$202,870	\$213,525
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$168,482	\$225,136	\$191,252	\$202,870	\$213,525
 Plus Current Year Income					
Tuition Fees	\$56,654	\$39,077	\$22,273	\$12,000	\$12,000
Interfund Transfers	0	0	0	0	0
Total Revenues	\$56,654	\$39,077	\$22,273	\$12,000	\$12,000
 Total Funds Available	\$225,136	\$264,213	\$213,525	\$214,870	\$225,525
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$72,961	\$0	\$214,870	\$225,525
Supplies & Materials	0	0	0	0	0
Other Operating	0	0	0	0	0
Total Expenditures	\$0	\$72,961	\$0	\$214,870	\$225,525
 Total Ending Balance	\$225,136	\$191,252	\$213,525	\$0	\$0

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

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$440,276	\$412,701	\$357,113	\$305,863	\$324,386
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$440,276</u>	<u>\$412,701</u>	<u>\$357,113</u>	<u>\$305,863</u>	<u>\$324,386</u>
 Plus Current Year Income					
Tuition Fees	\$104,652	\$51,683	\$47,568	\$50,000	\$50,000
Interfund Transfers	0	0	0	0	0
Total Revenues	<u>\$104,652</u>	<u>\$51,683</u>	<u>\$47,568</u>	<u>\$50,000</u>	<u>\$50,000</u>
 Total Funds Available	<u>\$544,928</u>	<u>\$464,384</u>	<u>\$404,681</u>	<u>\$355,863</u>	<u>\$374,386</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$108,005	\$101,716	\$78,272	\$212,933	\$212,933
Supplies & Materials	0	170	23	0	0
Other Operating	24,222	5,385	2,000	142,930	161,453
Total Expenditures	<u>\$132,227</u>	<u>\$107,271</u>	<u>\$80,295</u>	<u>\$355,863</u>	<u>\$374,386</u>
 Total Ending Balance	<u><u>\$412,701</u></u>	<u><u>\$357,113</u></u>	<u><u>\$324,386</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 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE					
ASGC	\$419,224	\$413,008	\$401,357	\$368,006	\$367,044
ASGC Club/Trust	87,796	85,597	93,780	92,578	90,047
Prior Year Adjustments	N/A	N/A	90	N/A	N/A
Adjusted Beginning Balance	\$507,020	\$498,605	\$495,227	\$460,584	\$457,091
Plus Current year Income					
Sales	\$70,927	\$83,991	\$102,599	\$60,572	\$60,600
Student Activities Card Sales	84	36	528	84	530
Operational Allocation from GC	0	0	20,000	0	0
Scholarships	0	0	0	0	0
Contributions/Donations/Grants	0	0	0	0	0
Other Local Revenue	4,592	4,750	4,788	4,584	24,800
ASGC Club/Trust Revenue	7,910	14,879	14,252	0	0
Total Revenues	\$83,513	\$103,656	\$142,167	\$65,240	\$85,930
Total Funds Available	\$590,533	\$602,261	\$637,394	\$525,824	\$543,021
Less Current Year Expenditures					
Hourly Salaries & Benefits	\$6,846	\$8,741	\$0	\$10,100	\$0
Supplies	72,316	90,467	114,772	53,326	132,415
Meals & Meeting Refreshments	65	104	425	200	1,000
Operational Expense	2,592	1,116	47,031	121,102	48,500
Student Payments	0	0	0	0	0
ASGC Club/Trust Expense	10,109	6,696	18,075	92,578	90,047
Total Expenditures	\$91,928	\$107,124	\$180,303	\$277,306	\$271,962
Total Ending Balance	\$498,605	\$495,137	\$457,091	\$248,518	\$271,059

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 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE					
ASCC	\$53,619	\$63,033	\$71,159	\$74,230	\$77,231
ASCC Club/Trust	86,679	114,962	103,993	95,457	93,457
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$140,298	\$177,995	\$175,152	\$169,687	\$170,688
 Plus Current year Income					
Sales	\$4,361	\$5,924	\$7,414	\$4,350	\$4,350
Operational Allocation from CC	10,000	10,000	10,000	10,000	10,000
Scholarships	0	0	0	8,050	8,050
Contributions/Donations/Grants	0	0	0	7,500	7,500
Other Local Revenue	100	0	0	100	100
ASCC Club/Trust Revenue	32,820	36,172	5,294	0	0
Total Revenues	\$47,281	\$52,096	\$22,708	\$30,000	\$30,000
 Total Funds Available	\$187,579	\$230,091	\$197,860	\$199,687	\$200,688
 Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies	4,882	7,699	8,762	26,000	17,526
Meals & Meeting Refreshments	165	0	2,055	15,000	15,000
Operational Expense	0	0	525	16,151	27,626
Student Payments	0	100	0	31,000	31,000
ASCC Club/Trust Expense	4,537	47,140	15,830	95,457	93,457
Total Expenditures	\$9,584	\$54,939	\$27,172	\$183,608	\$184,609
 Total Ending Balance	\$177,995	\$175,152	\$170,688	\$16,079	\$16,079

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 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$327,973	\$426,423	\$467,973	\$491,662	\$490,939
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$327,973	\$426,423	\$467,973	\$491,662	\$490,939
 Plus Current Year Income					
Mandatory Construction Fee	\$98,659	\$48,434	\$70,163	\$70,000	\$70,000
Interest	2,104	2,173	2,295	2,500	2,500
Total Revenues	\$100,763	\$50,607	\$72,458	\$72,500	\$72,500
 Total Funds Available	\$428,736	\$477,030	\$540,431	\$564,162	\$563,439
 Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$100,000	\$100,000
Contract Services	0	0	0	200,000	200,000
Utilities	2,313	2,462	2,612	10,000	10,000
Repair by Outside Vendor	0	0	0	254,162	253,439
Student Fees & Charges	0	6,595	0	0	0
Building Alterations	0	0	46,880	0	0
Total Expenditures	\$2,313	\$9,057	\$49,492	\$564,162	\$563,439
 Total Ending Balance	\$426,423	\$467,973	\$490,939	\$0	\$0

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

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$353,290	\$367,215	\$315,320	\$367,909	\$344,185
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$353,290	\$367,215	\$315,320	\$367,909	\$344,185
 Plus Current Year Income					
Student Representation Fees	\$21,778	\$37,703	\$53,847	\$20,000	\$20,000
Interest	52	53	57	25	25
Total Revenues	\$21,830	\$37,756	\$53,904	\$20,025	\$20,025
 Total Funds Available	\$375,120	\$404,971	\$369,224	\$387,934	\$364,210
 Less Current Year Expenditures					
Supplies	\$0	\$0	\$0	\$0	\$0
Contract & Miscellaneous Services	0	0	0	0	0
Travel & Conferences	7,905	39,401	0	40,000	40,000
Transportation	0	6,505	0	8,000	8,000
Student Fees & Charges	0	43,745	25,039	48,000	48,000
Total Expenditures	\$7,905	\$89,651	\$25,039	\$96,000	\$96,000
 Total Ending Balance	\$367,215	\$315,320	\$344,185	\$291,934	\$268,210

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 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$159,111	\$148,086	\$101,089	\$131,324	\$92,470
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$159,111	\$148,086	\$101,089	\$131,324	\$92,470
 Plus Current Year Income					
Student Representation Fees	\$14,325	\$25,064	\$32,622	\$29,000	\$29,000
Interest	23	22	18	25	25
Total Revenues	\$14,348	\$25,086	\$32,640	\$29,025	\$29,025
 Total Funds Available	\$173,459	\$173,172	\$133,729	\$160,349	\$121,495
 Less Current Year Expenditures					
Hourly Salaries & Benefits	\$0	\$14,419	\$13,924	\$15,050	\$15,050
Supplies	345	0	318	4,000	4,000
Contract & Miscellaneous Services	14,388	3,975	1,950	4,000	4,000
Travel & Conferences	10,640	16,484	9,873	8,000	8,000
Transportation	0	2,439	25	2,100	2,100
Student Fees & Charges	0	34,766	15,169	10,000	10,000
Payments to Students	0	0	0	0	0
Total Expenditures	\$25,373	\$72,083	\$41,259	\$43,150	\$43,150
 Total Ending Balance	\$148,086	\$101,089	\$92,470	\$117,199	\$78,345

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
CUYAMACA ORNAMENTAL HORTICULTURE
ENTERPRISE FUND**

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$174,212	\$161,870	\$156,278	\$121,256	\$162,645
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$174,212	\$161,870	\$156,278	\$121,256	\$162,645
 Plus Current Year Income					
Sales	\$54,028	\$69,661	\$63,290	\$70,000	\$63,000
Interfund Transfers	0	0	0	0	0
Total Revenue	\$54,028	\$69,661	\$63,290	\$70,000	\$63,000
 Total Funds Available	\$228,240	\$231,531	\$219,568	\$191,256	\$225,645
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$1,491	\$0	\$0
Supplies & Materials	56,145	68,920	49,296	100,842	148,231
Other Operating Expenses	10,225	6,333	6,136	90,414	77,414
Total Expenditures	\$66,370	\$75,253	\$56,923	\$191,256	\$225,645
 Total Ending Balance	<u>\$161,870</u>	<u>\$156,278</u>	<u>\$162,645</u>	<u>\$0</u>	<u>\$0</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	118,364	63,290	56,923	124,731
Total	<u>\$156,278</u>	<u>\$63,290</u>	<u>\$56,923</u>	<u>\$162,645</u>

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27	Adoption Budget 26/27
BEGINNING BALANCE	\$11,316,579	\$13,780,737	\$16,576,282	\$19,252,737	\$19,638,821
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$11,316,579	\$13,780,737	\$16,576,282	\$19,252,737	\$19,638,821
 Plus Current Year Income					
Interest Income/Earnings	\$1,046,779	\$1,297,938	\$1,605,568	\$1,267,000	\$1,500,000
Funding for Current Employees (a)	1,417,379	1,497,607	1,456,971	1,612,322	1,643,319
Funding for Prior Liability (b)	0	0	0	0	
Total Revenues	\$2,464,158	\$2,795,545	\$3,062,539	\$2,879,322	\$3,143,319
 Total Funds Available	\$13,780,737	\$16,576,282	\$19,638,821	\$22,132,059	\$22,782,140
 Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$0	\$0	\$0	\$1,160,278	\$1,157,199
Total Expenditures	\$0	\$0	\$0	\$1,160,278	\$1,157,199
 Total Ending Balance	\$13,780,737	\$16,576,282	\$19,638,821	\$20,971,781	\$21,624,941

Notes:

- (1) As of the 6/30/26 Actuarial Study, the Total OPEB Liability is \$21 million which is reduced by the value of an irrevocable trust in the amount of \$13.2 million to arrive at a Net OPEB Liability of \$7.8 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
CAPITAL OUTLAY PROJECTS
SUMMARY OF FUND BALANCE**

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27 (Multiyear)	Adoption Budget 26/27 (Multiyear)
Beginning Balance	\$52,289,071	\$60,526,262	\$76,632,219	\$95,295,196	\$102,791,646
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$52,289,071	\$60,526,262	\$76,632,219	\$95,295,196	\$102,791,646
 Plus Revenue					
State	\$303,124	\$0	\$11,464,000	\$0	\$0
Local	3,740,190	2,631,676	3,480,533	1,500,000	2,500,000
Inter-Fund Transfers In	11,852,540	20,189,964	15,434,000	2,429,000	2,354,000
Total Revenue	\$15,895,854	\$22,821,640	\$30,378,533	\$3,929,000	\$4,854,000
 Total Funds Available	\$68,184,925	\$83,347,902	\$107,010,752	\$99,224,196	\$107,645,646
 Less Current Year Expenditures					
Supplies & Materials	\$231,298	\$106,685	\$114,143	\$220,000	\$270,000
Other Operating Expenses	3,559,575	2,680,415	3,300,557	47,609,370	53,745,033
Capital Outlay	3,867,790	3,928,583	804,406	51,394,826	53,630,613
Total Expenditures	\$7,658,663	\$6,715,683	\$4,219,106	\$99,224,196	\$107,645,646
 Total Ending Balance	\$60,526,262	\$76,632,219	\$102,791,646	\$0	\$0

Note:

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

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27 (Multiyear)	Adoption Budget 26/27 (Multiyear)
<u>Grossmont College</u>					
GC Athletic Field, Track & Scoreboards	\$477,533	\$0	\$2,500	\$401,141	\$408,926
GC Roofing Renovation & Repair	0	8,455	0	2,409,342	2,409,342
GC Program Specific Repairs & Renovations	0	0	102,133	354,867	397,867
GC Digital Marquee Signage	0	0	0	100,000	100,000
GC Pool Equipment Repair	258	53,864	0	1,912,585	1,912,585
GC Bldg. 10 Chilled Water Line	2,647	0	0	0	0
GC Facilities Issues	0	0	64,942	129,867	1,753,699
GC Facilities Project Requests	0	0	37,843	141,279	162,157
GC Hillside Improvements & Erosion Control	0	189,570	337,168	8,179,549	7,498,714
GC 16/17 SM Fan Coils 53 & 55	307,098	0	0	0	0
GC 17/18 SM Bldg 53 & 55 HVAC II	229,335	0	0	0	0
GC 18/19 SM Bldg 500 HVAC	102,698	0	0	0	0
GC 19/20 SM Bldg 500 HVAC	53,986	0	0	0	0
GC Chiller Temporary Repair & Restoration	0	0	192,106	0	0
GC Landscape & Sustainability Projects	145,000	0	12,225	338,105	335,105
GC Hazardous Materials Abatement	0	0	4,850	90,000	95,150
GC Mechanical Systems Upgrades & Repairs	0	0	0	500,000	500,000
GC FMO Small Projects	0	0	43,433	391,528	863,567
GC Guardrail Replacement	0	0	0	1,200,000	0
GC Librl Arts Bldg. (52, 53 & 54) Local Portion	0	0	0	3,000,000	4,000,000
GC Librl Arts/Bus/CSIS (51 & 55) Local Portion	0	0	0	1,000,000	0
GC Bldg 36	1,288,296	1,053,243	4,091	0	0
GC A&C Complx	0	1,919	0	5,432,207	5,432,207
GC Infrastructure Prop V Support	0	0	0	13,668,370	13,668,370
GC Boiler Bldgs 41, 21 & 27	0	0	0	1,512,226	1,512,226
GC Bldg 72A Gizmo Kitchen	0	0	10,220	8,380	8,380
GC Perimeter Road Repair	0	981,539	8,317	243,756	155,227
GC 22/23 Facilities AP6250	365,349	539,202	(5,926)	367,444	367,444
GC Water Pressure & Flow Upgrades	0	0	0	2,708,000	2,708,000
GC Turf Field Replacement	0	0	0	2,000,000	2,000,000
GC 21/22 SM Campuswide Fire Sprinklers Ph 1	46,273	26,979	27,322	12,852	12,852
GC 21/22 SM Campuswide Mechanical Upgrades	1,305,816	0	0	0	0
GC 21/22 SM Exterior	122,283	2,717	0	0	0
GC 21/22 SM Bldg 35 Chemical Storage Comp	75,628	3,985	0	0	0
GC 21/22 SM Bldg 42 Abt.HVAC,Floor Repair	191,660	0	0	0	0
GC 21/22 PPIS SM Water Heater Repl.	100,000	0	0	0	0
GC 22/23 SM Campuswide Lighting Upgrades	10,957	0	0	0	0
GC 22/23 SM Campuswide Mechanical Upgrades	0	175,660	9,851	62,358	99,549
GC 22/23 SM Chemical Storage Ph II	0	385,532	124,488	154,980	154,980
GC 22/23 SM Bldg. 42 Upgrades Ph II	0	1,470	0	0	0
GC 22/23 SM Safety/Hazard	19,817	0	0	534,896	534,896
GC 22/23 SM Campuswide Eyewash Repl Ph II	0	0	9,916	565,618	567,730
GC 22/23 SM Bldg 30 Fume Hoods Ph II	0	0	0	566,888	566,888
GC 23/24 SM Projects	0	0	0	46,269	46,269
Total Grossmont College	\$4,844,634	\$3,424,135	\$985,479	\$48,032,507	\$48,272,130

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27 (Multiyear)	Adoption Budget 26/27 (Multiyear)
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$34,276	\$34,276
CC Bldg D HVAC Upgrade	0	0	20,274	387,580	479,726
CC Greenhouse	0	8,462	2,385	67,630	139,153
CC Student Center - Tfr from Std Center	1,431	0	0	8,749	8,749
CC Bookstore - Tfr from Bookstore SRF	0	0	0	25,411	25,411
CC Facilities Repairs	348,486	84,794	237,977	1,608,207	1,067,207
CC Landscape & Sustainability	0	0	20,414	492,390	490,434
CC Campus Wide Lighting Improvements	0	19,953	3,530	392,262	392,262
CC Campus Wide Signage Improvements	0	0	0	504,345	550,545
CC Emergency Preparedness	0	0	0	81,553	81,553
CC Campus Wide Project Support	112,859	32,503	79,316	10,788,056	10,797,370
CC Building K Auto Lift Project	49,610	125,226	0	0	550,000
CC Campus Safety Improvements	0	24,865	38,475	977,024	1,101,169
CC Collegewide Facilities Support	7,089	1,524	0	391,251	1,141,251
CC-F Bldg Improvements	0	40,801	153,133	7,092,734	7,433,176
CC Data Center Relocation Project	69,942	0	0	0	0
CC Bldg H Renov	59,384	0	0	0	0
CC Instructional Bldg. F State Portion	303,124	0	0	0	0
CC 21/22 SM Plumbing	14,571	15,218	0	0	0
CC 21/22 SM Mechanical	213,906	404,306	28,525	73,784	94,760
CC 21/22 SM Exterior	641,622	8,797	0	13,053	13,053
CC 21/22 SM Other Sitework	599,487	21,444	0	0	0
CC 22/23 SM Campuswide Lighting Upgrades	0	48,695	0	0	0
CC 22/23 SM Central Plant Improvements	0	0	100,879	202,500	234,037
CC 22/23 SM Mechanical	0	209,315	0	0	0
CC 22/23 SM Other Sitework	0	17,767	0	15,411	15,411
CC 23/24 SM Projects	0	0	16,875	13,468	15,962
CC Bldg F2/A Repair Project	0	381,657	0	0	0
CC 22/23 SM Roof Repairs & Replacements	0	0	0	1,175,000	1,175,000
Total Cuyamaca College	\$2,421,511	\$1,445,327	\$701,783	\$24,344,684	\$25,840,505

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27 (Multiyear)	Adoption Budget 26/27 (Multiyear)
<u>District Services</u>					
DS Facilities Renov. & Improvement	\$94,722	\$666,756	\$173,775	\$4,039,316	\$4,429,009
DS New Building	0	31,548	130,731	2,877,963	3,937,721
Total District Services	\$94,722	\$698,304	\$304,506	\$6,917,279	\$8,366,730
<u>Districtwide</u>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$8,789,888	\$11,770,421
DW Capital Program	19,410	29,894	42,132	90,929	99,675
DW Citizen Bond Oversight Committee	30,382	33,147	38,876	83,920	96,007
DW Infrastructure & Facilities Upkeep	0	1,847	0	498,153	498,153
DW Secure Campuses	0	82,233	334,260	107,056	183,507
DW Sec Access/Locks/Cameras Otdr Wireless	160,284	525,506	594	0	0
DW Security Upgrades	55,443	173,836	625,752	1,345,504	1,771,021
DW Exterior Wireless Access	20,697	0	0	0	0
DW 22/23 SM DW Lighting Control	11,580	10,300	76,384	94,099	97,991
DW Safety Improvements	0	4,948	17,900	1,592,389	1,084,289
DW Transformers Replacement	0	0	29,250	961,000	970,750
DW Fire Alarm System Upgrades	0	187,648	608,071	0	54,281
DW Firebreak, Weed Abatement & Arborist	0	28,970	33,604	747,468	1,237,426
DW Sustainability Improvements	0	0	0	200,000	200,000
Road Guard Rail Replacement at GC	0	23,023	192,446	109,611	1,141,398
CDC Water Intrusion Re-route at CC	0	5,359	139,812	665,907	2,092,902
DW Locking System & Keying Upgrades	0	11,341	0	1,150,000	1,188,659
DW Exterior Safety Improvements	0	29,865	14,063	2,384,765	1,159,205
DW ADA Path of Travel Assessment	0	0	74,194	1,109,037	1,520,596
Total Districtwide	\$297,797	\$1,147,917	\$2,227,338	\$19,929,726	25,166,281
Capital Outlay Projects Total	\$7,658,663	\$6,715,683	\$4,219,106	\$99,224,196	\$107,645,646

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

	Actual 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27 (Multiyear)	Adoption Budget 26/27 (Multiyear)
Beginning Balance	\$67,842,241	\$55,605,666	\$40,666,105	\$68,637,739	\$73,296,532
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$67,842,241	\$55,605,666	\$40,666,105	\$68,637,739	\$73,296,532
 Plus Revenue					
Proceeds - Series D Bond Sales (A)	\$0	\$0	\$50,000,000	\$0	\$0
Future Proceeds - Series D Bond (B)	0	0	0	42,000,000	42,000,000
Local - Interest	2,279,653	1,862,497	1,780,592	1,500,000	2,000,000
Arbitrage - Interest Paid Back to IRS	0	0	(1,325,588)	0	0
Total Revenue	\$2,279,653	\$1,862,497	\$50,455,004	\$43,500,000	\$44,000,000
 Total Funds Available	\$70,121,894	\$57,468,163	\$91,121,109	\$112,137,739	\$117,296,532
 Less Current Year Expenditures					
Supplies & Materials	\$1,479,659	\$566	\$727,068	\$0	\$171,000
Other Operating Expenses	6,985,160	6,146,866	5,218,402	15,600,430	18,883,951
Capital Outlay	6,051,409	10,654,626	11,879,107	54,537,309	56,241,581
Series D - Future Series Expenditures (B)	0	0	0	42,000,000	42,000,000
Total Expenditures	\$14,516,228	\$16,802,058	\$17,824,577	\$112,137,739	\$117,296,532
 Total Ending Balance	<u>\$55,605,666</u>	<u>\$40,666,105</u>	<u>\$73,296,532</u>	<u>\$0</u>	<u>\$0</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 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27 (Multiyear)	Adoption Budget 26/27 (Multiyear)
Grossmont College						
Prop V Start Up Projects	\$67,270	\$67,270	\$0	\$0	\$0	\$0
A&C Teaching & Performance Theater-Phase 1	49,348,414	49,348,414	0	0	0	0
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	7,000,000	2,226,981	1,172,580	86,500	34,436,649	3,513,940
Science, Math, Career Tech Cmplx - Phase 1	12,653,703	12,653,703	0	0	0	0
Science, Math, Career Tech Cmplx - Phase 2	44,936,494	44,936,494	0	0	0	0
Liberal Arts & Bus Tech	65,499,517	8,005,279	12,740,691	14,300,560	3,244,029	30,452,987
Interim Swing Space - Phase 1-3	10,000,000	7,779,086	666,848	804,703	369,465	749,363
Prop V Infra-Master Pump	1,427,810	839,909	39,954	73,812	429,928	474,135
Water Pressure & Flow Upgrades	700,000	0	0	216,870	476,820	483,130
Maintenance Facility-New Bldg	7,278	7,278	0	0	0	0
Main Chiller Addition	5,377,200	5,377,200	0	0	0	0
12 kV Main Serv Replacement	1,621,973	1,621,973	0	0	0	0
Gymnasium Renovation	18,641,340	0	24,522	40,926	9,739,191	18,575,892
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
Allocation of DW Costs	37,864,148	23,913,291	1,206,644	1,357,136	11,744,463	11,387,077
Total Grossmont College	\$259,783,621	\$161,384,197	\$15,851,239	\$16,880,507	\$60,471,700	\$65,667,679
Cuyamaca College						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	39,045,981	39,045,981	0	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	19,421,210	888	0	0	0
Instructional Building (F)	2,455,634	2,021,489	401,654	32,491	0	0
Building F Renovation	6,255,286	1,391,807	18,017	0	0	4,845,462
Auto Lifts Replacement	3,273,767	0	0	323,214	7,594,251	2,950,553
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	4,155,236	0	0	0	0
Fan Support Athletics	341,000	10,818	0	106,699	125,464	223,483
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	9,096,164	9,096,164	0	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	560,230	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	10,494,822	517,133	217,812	5,301,935	5,512,588
Total Cuyamaca College	\$114,868,270	\$99,677,506	\$937,692	\$680,216	\$13,062,421	\$13,572,857

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

	Prop V Total Funding Plan	YTD Actuals 13/14 to 23/24	Actual 24/25	Actual 25/26	Tentative Budget 26/27 (Multiyear)	Adoption Budget 26/27 (Multiyear)
<u>District Services</u>						
Prop V Start Up Projects	\$41,556	\$41,556	\$0	\$0	\$0	\$0
District Services Complex	19,477,527	126,923	13,127	163,326	19,076,249	19,174,151
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	3,405,292	1,629,326	0	100,528	1,775,966	1,675,438
Total District Services	\$23,348,109	\$2,221,539	\$13,127	\$263,854	\$20,852,215	\$20,849,589
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$17,751,403	\$17,206,407
DW Technology & Tech Infrastructure	31,176,794	20,562,959	404,936	34,841	10,153,239	10,174,058
DW Program Management	15,800,000	12,860,189	1,299,629	1,238,937	318,583	401,245
DW Othr Prg Costs (Design Stds, CBA, Legal)	3,075,000	2,614,290	19,212	401,698	390,542	39,800
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)	(36,037,438)	(1,723,777)	(1,675,476)	(18,822,364)	(18,575,103)
Total Districtwide	\$0	\$0	\$0	\$0	\$17,751,403	\$17,206,407
 Total Proposition V Budget	 \$398,000,000	 \$263,283,242	 \$16,802,058	 \$17,824,577	 \$112,137,739	 \$117,296,532