



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2014-2015
ADOPTION BUDGET

The budget will be presented for information item at a special meeting of the Governing Board on Tuesday, September 2, 2014, at 4:00 p.m. in the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Strategic Areas of Focus

- ❖ *Student Access*
- ❖ *Learning and Student Success*
- ❖ *Value and Support of Employees*
- ❖ *Economic and Community
Development*
- ❖ *Fiscal and Physical Resources*

Governing Board and Administration

Governing Board

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Edwin Hiel, Vice President

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Tim Corcoran, Interim Vice Chancellor-Human Resources

Grossmont-Cuyamaca Community College District
Adoption Budget
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2014/2015

Funds Available

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

General Fund:

Unrestricted
Restricted

Tentative

\$105,365,075
16,499,132

Adoption

\$110,634,804
23,114,575

Total General Fund

\$121,864,207

\$133,749,379

Other Funds:

Bookstore Special Revenue
Grossmont Child Development Center
Cuyamaca Child Development Center
Cuyamaca Ornamental Horticulture
Associated Students of Cuyamaca College
Grossmont College Student Center
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Direct Health Self-Insurance
Other Post-Employment Benefits (OPEB)
Grossmont College Student Representation Fee
Cuyamaca College Student Representation Fee

\$564,293
75,426
335,958
155,960
234,190
0
136,500
11,148,529
1,695,702
75,804,576
0
3,994,558
243,992
97,976

\$606,815
130,341
372,835
153,634
145,975
0
135,865
13,390,312
1,897,430
76,827,936
0
4,458,378
232,371
95,533

Total Other Funds

\$94,487,660

\$98,447,425

Total Funds Available

\$216,351,867

\$232,196,804

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
RESIDENT FTES:					
Grossmont College					
Credit	12,453	11,565	12,306	12,479	12,525
Non Credit	21	27	26	26	28
Summer Pullback	0	154	0	0	0
Total	<u>12,474</u>	<u>11,745</u>	<u>12,331</u>	<u>12,505</u>	<u>12,553</u>
Cuyamaca College					
Credit	5,221	5,009	5,431	5,453	5,462
Non Credit	44	65	83	77	88
Summer Pullback	0	113	0	0	0
Total	<u>5,265</u>	<u>5,187</u>	<u>5,514</u>	<u>5,530</u>	<u>5,550</u>
Total Resident FTES	<u><u>17,739</u></u>	<u><u>16,932</u></u>	<u><u>17,845</u></u>	<u><u>18,035</u></u>	<u><u>18,103</u></u>
	17,819 after state factoring	17,021 after state factoring	17,935 after state factoring		

State FTES Data					
Funded Resident FTES	16,804	17,021	17,502	18,035	18,103
Unfunded FTES over CAP	1,015	0	433	0	0
Workload Restoration/(Reduction)	(7.65%) WLR	1.29% Partial Restoration	2.82% Partial Restoration	3.00% Partial Restoration	3.40% Partial Restoration

NON RESIDENT FTES:

Grossmont College	758	670	724	700	597
Cuyamaca College	84	86	101	57	52
Total Non Resident FTES	<u><u>842</u></u>	<u><u>756</u></u>	<u><u>825</u></u>	<u><u>757</u></u>	<u><u>649</u></u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,232	12,416	13,055	13,205	13,150
Cuyamaca College	5,349	5,273	5,615	5,587	5,602
Total FTES	<u><u>18,581</u></u>	<u><u>17,688</u></u>	<u><u>18,670</u></u>	<u><u>18,792</u></u>	<u><u>18,752</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
SUMMARY OF OPERATIONS:					
Beginning Balance	\$19,375,611	\$15,718,844	\$15,695,074	\$7,538,375	\$13,050,069
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$19,375,611</u>	<u>\$15,718,844</u>	<u>\$15,695,074</u>	<u>\$7,538,375</u>	<u>\$13,050,069</u>
Income	\$106,315,713	\$108,037,677	\$114,169,627	\$114,325,832	\$120,699,310
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$106,315,713</u>	<u>\$108,037,677</u>	<u>\$114,169,627</u>	<u>\$114,325,832</u>	<u>\$120,699,310</u>
Total Funds Available for Distribution	<u>\$125,691,324</u>	<u>\$123,756,521</u>	<u>\$129,864,701</u>	<u>\$121,864,207</u>	<u>\$133,749,379</u>
Less Expenditures	109,972,480	108,061,447	116,814,632	116,371,241	127,981,688
Total Ending Balance	<u><u>\$15,718,844</u></u>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$5,492,966</u></u>	<u><u>\$5,767,691</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,811,182	\$7,535,856	\$6,015,686	\$0	\$0
Budget Dedication to Following Year	3,965,115	2,306,619	1,547,091	0	0
Categorical Commitments	59,647	438,015	69,260	0	0
Health Services	0	0	0	0	0
Parking Fund	1,065,537	728,787	212,796	0	0
Contingency Reserve	<u>4,817,363</u>	<u>4,685,797</u>	<u>5,205,236</u>	<u>5,492,966</u>	<u>5,767,691</u>
Total Ending Balance	<u><u>\$15,718,844</u></u>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$5,492,966</u></u>	<u><u>\$5,767,691</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
SUMMARY OF OPERATIONS:					
Beginning Balance	\$9,784,920	\$10,628,545	\$12,221,653	\$7,357,726	\$11,220,922
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$9,784,920</u>	<u>\$10,628,545</u>	<u>\$12,221,653</u>	<u>\$7,357,726</u>	<u>\$11,220,922</u>
Income	\$90,064,589	\$92,139,520	\$96,673,547	\$98,007,349	\$97,866,791
Transfers Between Restricted & Unrestricted	4,494,977	1,340,608	759,528	0	1,547,091
Total Income	<u>\$94,559,566</u>	<u>\$93,480,128</u>	<u>\$97,433,075</u>	<u>\$98,007,349</u>	<u>\$99,413,882</u>
Total Funds Available for Distribution	<u>\$104,344,486</u>	<u>\$104,108,673</u>	<u>\$109,654,728</u>	<u>\$105,365,075</u>	<u>\$110,634,804</u>
Less Expenditures	93,715,941	91,887,020	98,433,806	99,872,109	104,867,113
Total Ending Balance	<u><u>\$10,628,545</u></u>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$5,492,966</u></u>	<u><u>\$5,767,691</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,811,182	\$7,535,856	\$6,015,686	\$0	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	4,817,363	4,685,797	5,205,236	5,492,966	5,767,691
Total Ending Balance	<u><u>\$10,628,545</u></u>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$5,492,966</u></u>	<u><u>\$5,767,691</u></u>

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

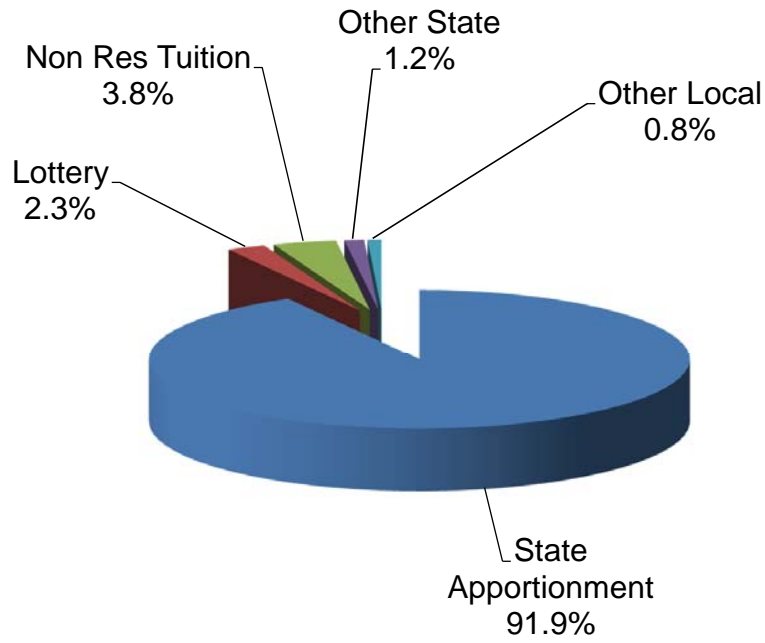
	Actual 11/12	Actual 12/13	\$0 Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
SUMMARY OF OPERATIONS:					
Beginning Balance	\$9,590,691	\$5,090,299	\$3,473,421	\$180,649	\$1,829,147
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$9,590,691</u>	<u>\$5,090,299</u>	<u>\$3,473,421</u>	<u>\$180,649</u>	<u>\$1,829,147</u>
Income	\$16,251,124	\$15,898,157	\$17,496,080	\$16,318,483	\$22,832,519
Transfers Between Restricted & Unrestricted	<u>(4,494,977)</u>	<u>(1,340,608)</u>	<u>(759,528)</u>	0	<u>(1,547,091)</u>
Total Income	<u>\$11,756,147</u>	<u>\$14,557,549</u>	<u>\$16,736,552</u>	<u>\$16,318,483</u>	<u>\$21,285,428</u>
Total Funds Available for Distribution	<u>\$21,346,838</u>	<u>\$19,647,848</u>	<u>\$20,209,973</u>	<u>\$16,499,132</u>	<u>\$23,114,575</u>
Less Expenditures	<u>16,256,539</u>	<u>16,174,427</u>	<u>18,380,826</u>	<u>16,499,132</u>	<u>23,114,575</u>
Total Ending Balance	<u><u>\$5,090,299</u></u>	<u><u>\$3,473,421</u></u>	<u><u>\$1,829,147</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

ANALYSIS OF ENDING BALANCE:

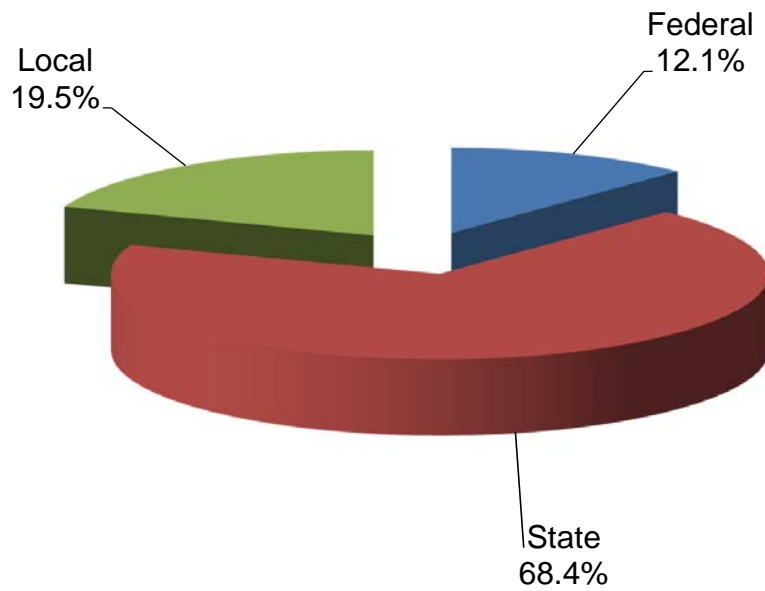
Committed Reserves:

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	3,965,115	2,306,619	1,547,091	0	0
Categorical Commitments	59,647	438,015	69,260	0	0
Health Services	0	0	0	0	0
Parking Fund	1,065,537	728,787	212,796	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$5,090,299</u></u>	<u><u>\$3,473,421</u></u>	<u><u>\$1,829,147</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
Federal:					
Categorical Funds	\$2,467,846	\$2,359,455	\$1,963,232	\$2,117,231	\$2,768,202
Other Federal	0	0	0	0	0
Total Federal	<u>\$2,467,846</u>	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,117,231</u>	<u>\$2,768,202</u>
State Apportionment:					
Base	\$83,784,326	\$83,784,326	\$84,727,106	\$88,302,378	\$88,250,516
C.O.L.A.	0	0	1,330,216	759,400	750,129
Growth/Restoration	0	926,153	2,193,195	2,455,093	2,801,549
State Deficit Factor (mid-year)	(1,968,463)	(1,694,210)	(1,516,286)	(1,830,337)	(1,836,044)
Prior Year Adjustment	175,235	344,488	1,547,208	0	0
Total State General Revenue	<u>\$81,991,098</u>	<u>\$83,360,757</u>	<u>\$88,281,439</u>	<u>\$89,686,534</u>	<u>\$89,966,150</u>
State Other:					
Categorical Funds	\$4,254,162	\$3,955,291	\$5,320,278	\$5,377,235	\$7,978,860
Grants	4,375,918	4,221,104	4,313,826	2,674,580	3,260,232
Cal-PASS Project	1,138,999	189,833	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,884,162	2,624,803	2,800,676	2,778,178	2,802,514
Mandated Cost	0	0	0	0	0
State Block Grants	0	470,757	836,793	892,267	3,106,501
Student Financial Aid Admin	882,645	1,208,333	1,055,153	1,124,103	1,148,497
Other State	0	939,314	781,910	302,450	304,500
Total State Other	<u>\$13,926,745</u>	<u>\$14,000,294</u>	<u>\$15,499,495</u>	<u>\$13,539,672</u>	<u>\$18,991,963</u>
Local:					
Community Service Fees	\$158,584	\$190,714	\$297,471	\$404,898	\$410,512
Contract Education	358,726	354,524	359,040	581,049	609,633
Enrollment Fees (2%)	131,986	145,921	151,036	135,360	150,240
Health Fees	475,677	605,013	648,984	858,545	1,275,755
Interest	72,266	42,700	56,651	50,000	50,000
Parking Fees & Fines	834,917	704,272	1,007,375	897,000	977,000
Tuition - Out of State	969,742	694,487	907,094	800,410	900,576
Tuition - Foreign Student	3,343,416	3,763,061	3,032,114	3,407,299	2,813,427
Other Student Fees	99,784	62,510	237,439	104,307	105,985
Std't Fees Accrual	0	0	0	0	0
Revenue Shortfall	0	0	0	(100,895)	(92,148)
Total Local	<u>\$7,902,358</u>	<u>\$8,305,526</u>	<u>\$8,371,421</u>	<u>\$8,982,395</u>	<u>\$8,972,995</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	27,666	11,645	54,040	0	0
Total Other Sources	<u>\$27,666</u>	<u>\$11,645</u>	<u>\$54,040</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$106,315,713</u></u>	<u><u>\$108,037,677</u></u>	<u><u>\$114,169,627</u></u>	<u><u>\$114,325,832</u></u>	<u><u>\$120,699,310</u></u>

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

UNRESTRICTED

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
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:					
Base	\$83,784,326	\$83,784,326	\$84,727,106	\$88,302,378	\$88,250,516
C.O.L.A.	0	0	1,330,216	759,400	750,129
Growth/Restoration	0	926,153	2,193,195	2,455,093	2,801,549
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	(1,968,463)	(1,694,210)	(1,516,286)	(1,830,337)	(1,836,044)
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	175,235	344,488	1,547,208	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$81,991,098</u>	<u>\$83,360,757</u>	<u>\$88,281,439</u>	<u>\$89,686,534</u>	<u>\$89,966,150</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,324,056	2,154,729	2,193,139	2,240,280	2,240,280
Mandated Cost	0	0	0	0	0
State Block Grants	0	470,757	476,420	476,420	476,420
Student Financial Aid Admin	123,627	299,978	269,384	269,384	277,838
Other State	0	0	0	0	0
Total State Other	<u>\$2,838,542</u>	<u>\$3,316,323</u>	<u>\$3,329,802</u>	<u>\$3,376,943</u>	<u>\$3,385,397</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	131,986	145,921	151,036	135,360	150,240
Health Fees	0	0	0	0	0
Interest	72,266	42,700	56,651	50,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	969,742	694,487	907,094	800,410	900,576
Tuition - Foreign Student	3,343,416	3,763,061	3,032,114	3,407,299	2,813,427
Other Student Fees	99,784	62,510	237,439	104,307	105,985
Other Local	590,089	742,116	623,932	547,391	587,164
Revenue Shortfall	0	0	0	(100,895)	(92,148)
Total Local	<u>\$5,207,283</u>	<u>\$5,450,795</u>	<u>\$5,008,266</u>	<u>\$4,943,872</u>	<u>\$4,515,244</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	27,666	11,645	54,040	0	0
Total Other Sources	<u>\$27,666</u>	<u>\$11,645</u>	<u>\$54,040</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$90,064,589</u></u>	<u><u>\$92,139,520</u></u>	<u><u>\$96,673,547</u></u>	<u><u>\$98,007,349</u></u>	<u><u>\$97,866,791</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
INCOME:					
Federal:					
Categorical Funds	\$2,467,846	\$2,359,455	\$1,963,232	\$2,117,231	\$2,768,202
Other Federal	0	0	0	0	0
Total Federal	<u>\$2,467,846</u>	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,117,231</u>	<u>\$2,768,202</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration	0	0	0	0	0
State Deficit Factor (mid-year)	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	\$4,254,162	\$3,955,291	\$5,320,278	\$5,377,235	\$7,978,860
Grants	4,375,918	4,221,104	4,313,826	2,674,580	3,260,232
Cal-PASS Project	1,138,999	189,833	0	0	0
Parity Allocation	0	0	0	0	0
Lottery	560,106	470,074	607,537	537,898	562,234
Mandated Cost	0	0	0	0	0
State Block Grants	0	0	360,373	415,847	2,630,081
Student Financial Aid Admin	759,018	908,355	785,769	854,719	870,659
Other State	0	939,314	781,910	302,450	304,500
Total State Other	<u>\$11,088,203</u>	<u>\$10,683,971</u>	<u>\$12,169,693</u>	<u>\$10,162,729</u>	<u>\$15,606,566</u>
Local:					
Community Service Fees	\$158,584	\$190,714	\$297,471	\$404,898	\$410,512
Contract Education	358,726	354,524	359,040	581,049	609,633
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	475,677	605,013	648,984	858,545	1,275,755
Interest	0	0	0	0	0
Parking Fees & Fines	834,917	704,272	1,007,375	897,000	977,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	867,171	1,000,208	1,050,285	1,297,031	1,184,851
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,695,075</u>	<u>\$2,854,731</u>	<u>\$3,363,155</u>	<u>\$4,038,523</u>	<u>\$4,457,751</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$16,251,124</u></u>	<u><u>\$15,898,157</u></u>	<u><u>\$17,496,080</u></u>	<u><u>\$16,318,483</u></u>	<u><u>\$22,832,519</u></u>

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

	Tentative Budget 14/15	Adoption Budget 14/15
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$56,300	\$66,767
Financial Aid Administrative Allowance	115,055	180,312
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	94,514	112,675
Veterans Education	47,540	54,286
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,348,114	1,355,026
Workstudy	450,708	450,708
Workforce Investment Act (WIA) Title II	0	544,698
Other Federal Revenue	5,000	3,730
	<hr/>	<hr/>
TOTAL FEDERAL	\$2,117,231	\$2,768,202
State		
Categoricals		
Basic Skills	\$484,882	\$666,008
California Work Opportunities and Responsibility to Kids (CalWORKs)	937,658	1,069,533
Cooperative Agencies Resources for Education (CARE)	205,084	212,128
Disabled Students Programs & Services (DSPS)	1,164,521	1,549,707
Extended Opportunities, Programs & Services (EOPS)	1,077,783	1,104,162
Staff Development & Staff Diversity	94,314	98,577
Student Success and Support Program	1,318,479	3,166,070
Temporary Assistance for Needy Families (TANF - 50% State portion)	94,514	112,675
	<hr/>	<hr/>
Total State Categoricals	\$5,377,235	\$7,978,860
Grants		
Economic Development	\$720,394	\$1,251,431
Funds for Student Success-Middle College High School	99,000	99,000
Foster & Kinship Care Education	845,727	801,650
Career Technical Education Grants (CTE)	351,940	318,819
Enrollment Growth & Retention	143,954	270,993
Child Development & Related Grants	513,565	518,339
	<hr/>	<hr/>
Total State Grants	\$2,674,580	\$3,260,232
Other State Restricted Funds		
Proposition 20-Restricted Lottery Funds	\$537,898	562,234
State Block Grants	415,847	2,630,081
Student Financial Aid Administration	854,719	870,659
Bi National Border Health Grants	279,950	279,950
Youth Empowerment Strategies for Success	22,500	24,550
	<hr/>	<hr/>
Total Other	\$2,110,914	\$4,367,474
	<hr/>	<hr/>
TOTAL STATE	\$10,162,729	\$15,606,566
Local		
Community Services	\$404,898	\$410,512
Contract Education	581,049	609,633
Health Fees	858,545	1,275,755
Parking Fees & Fines	897,000	977,000
Other Local Income:		
Child Development Training Consortium	10,000	17,500
County Foster Care Training	395,589	200,000
Emp Training Panel - Office of Professional Training (ETP-OPT)	80,000	40,000
Food Service Agreement	190,325	194,834
Miscellaneous Grants	621,117	732,517
	<hr/>	<hr/>
Total Other Local	\$1,297,031	\$1,184,851
	<hr/>	<hr/>
TOTAL LOCAL	\$4,038,523	\$4,457,751
	<hr/>	<hr/>
TOTAL RESTRICTED INCOME	\$16,318,483	\$22,832,519

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,794,130	\$17,882,437	\$18,381,948	\$18,986,812	\$19,616,953
12 Contract Adm, Counselors, Librarians	8,341,791	7,581,811	8,275,061	8,453,391	8,957,984
13 Hourly Teachers	13,682,814	13,997,950	16,045,673	15,888,411	16,776,383
14 Hourly Adm, Counselors, Librarians	1,016,333	1,270,755	1,614,945	1,672,247	2,897,050
Object Group 1000 Total	<u>\$42,835,068</u>	<u>\$40,732,953</u>	<u>\$44,317,627</u>	<u>\$45,000,861</u>	<u>\$48,248,370</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,277,539	\$17,217,342	\$18,376,502	\$19,655,702	\$20,493,184
22 Contract Instructional Aides	1,843,645	1,827,676	1,917,585	2,074,062	2,322,179
23 Hourly Non-Instructional	3,829,205	3,197,317	2,097,866	2,311,442	2,372,022
24 Hourly Instructional Aides	983,998	944,417	1,856,645	869,428	1,712,854
Object Group 2000 Total	<u>\$24,934,387</u>	<u>\$23,186,752</u>	<u>\$24,248,598</u>	<u>\$24,910,634</u>	<u>\$26,900,239</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,579,690	\$19,578,104	\$20,043,616	\$21,996,508	\$22,516,002
3x Early Retirement & Retiree Benefits	2,015,683	2,603,025	2,226,501	2,133,710	2,137,243
Object Group 3000 Total	<u>\$22,595,373</u>	<u>\$22,181,129</u>	<u>\$22,270,117</u>	<u>\$24,130,218</u>	<u>\$24,653,245</u>
SUPPLIES:					
43 Supplies	\$2,215,629	\$3,120,261	\$3,190,389	\$3,440,244	\$4,624,394
Object Group 4000 Total	<u>\$2,215,629</u>	<u>\$3,120,261</u>	<u>\$3,190,389</u>	<u>\$3,440,244</u>	<u>\$4,624,394</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$7,330,743	\$7,284,868	\$9,168,901	\$7,503,992	\$8,756,258
52 Travel and Mileage	391,326	477,984	635,425	749,993	814,503
53 Fees, Software, Memberships, Dues	1,008,379	1,003,739	1,037,895	1,168,907	1,289,863
54 Insurance	671,035	713,306	657,459	673,384	688,894
55 Utilities and Operations	3,225,532	2,648,134	3,252,718	3,152,246	3,189,030
56 Rents, Repairs & Maintenance	2,084,309	2,031,249	2,078,554	2,805,953	3,159,653
57 Audits, Interest, and Legals	250,522	485,887	451,752	352,957	386,315
58 Advertising, Postage & Other Operating	194,847	225,143	224,050	311,418	412,170
59 Other Holding	0	0	0	66,448	319,723
Object Group 5000 Total	<u>\$15,156,693</u>	<u>\$14,870,310</u>	<u>\$17,506,754</u>	<u>\$16,785,298</u>	<u>\$19,016,409</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$17,707	\$12,670	\$10,044	\$52,037
62 Building Alterations	13,236	19,079	36,587	37,675	65,831
63 Books	63,610	81,786	78,567	89,334	100,099
64 Equipment	532,237	566,388	826,580	780,704	1,755,384
Object Group 6000 Total	<u>\$621,258</u>	<u>\$684,960</u>	<u>\$954,404</u>	<u>\$917,757</u>	<u>\$1,973,351</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	1,009,697	2,584,369	3,342,520	434,797	1,753,862
75/76 Std Financial Aid & Othr Pymts to Stdts	479,375	570,713	844,225	601,432	661,818
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,614,072</u>	<u>\$3,285,082</u>	<u>\$4,326,745</u>	<u>\$1,186,229</u>	<u>\$2,565,680</u>
Total Expenditures	<u>\$109,972,480</u>	<u>\$108,061,447</u>	<u>\$116,814,634</u>	<u>\$116,371,241</u>	<u>\$127,981,688</u>

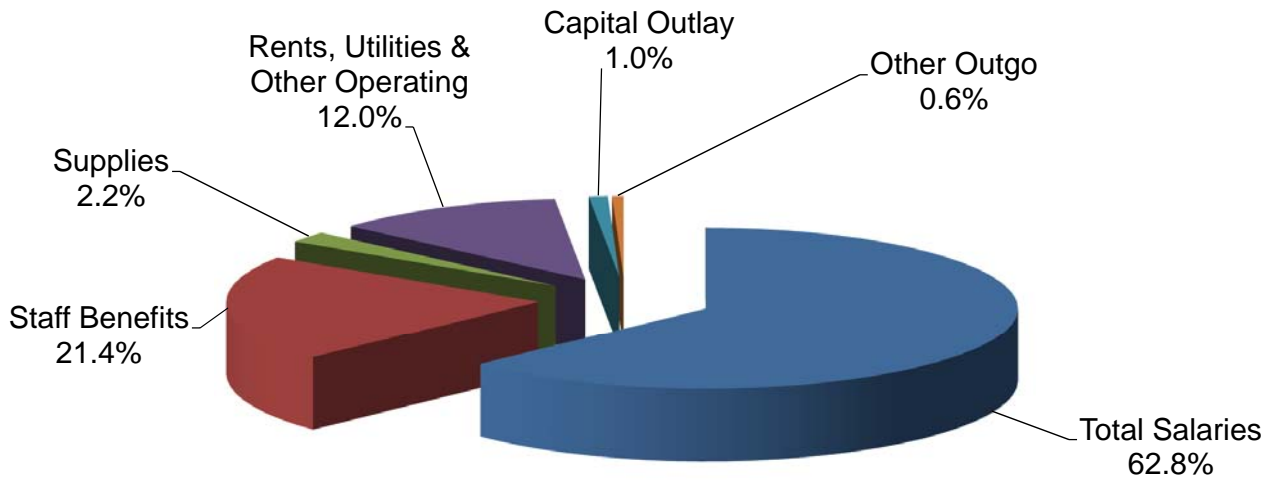
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,608,314	\$17,699,384	\$18,211,164	\$18,801,146	\$19,359,187
12 Contract Adm, Counselors, Librarians	7,205,352	6,341,375	6,946,597	7,209,121	7,392,557
13 Hourly Teachers	13,448,171	13,892,675	15,930,697	15,736,982	16,444,676
14 Hourly Adm, Counselors, Librarians	577,161	879,605	833,149	814,213	806,111
Object Group 1000 Total	<u>\$40,838,998</u>	<u>\$38,813,039</u>	<u>\$41,921,607</u>	<u>\$42,561,462</u>	<u>\$44,002,531</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,357,233	\$15,232,587	\$15,968,202	\$17,235,668	\$17,772,345
22 Contract Instructional Aides	1,713,765	1,624,987	1,718,724	1,882,770	2,081,107
23 Hourly Non-Instructional	1,623,294	1,332,771	1,011,945	811,304	866,199
24 Hourly Instructional Aides	829,676	817,089	1,214,186	648,548	1,102,759
Object Group 2000 Total	<u>\$20,523,968</u>	<u>\$19,007,434</u>	<u>\$19,913,057</u>	<u>\$20,578,290</u>	<u>\$21,822,410</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$19,258,590	\$18,118,939	\$18,318,933	\$20,249,192	\$20,395,035
3x Early Retirement & Retiree Benefits	2,015,683	2,603,025	2,226,501	2,133,710	2,137,243
Object Group 3000 Total	<u>\$21,274,273</u>	<u>\$20,721,964</u>	<u>\$20,545,434</u>	<u>\$22,382,902</u>	<u>\$22,532,278</u>
SUPPLIES:					
43 Supplies	\$1,085,456	\$1,939,283	\$1,868,472	\$1,795,462	\$2,318,420
Object Group 4000 Total	<u>\$1,085,456</u>	<u>\$1,939,283</u>	<u>\$1,868,472</u>	<u>\$1,795,462</u>	<u>\$2,318,420</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,610,238	\$1,516,080	\$3,222,820	\$3,650,326	\$4,029,228
52 Travel and Mileage	283,146	356,273	484,818	444,923	485,629
53 Fees, Software, Memberships, Dues	918,429	926,815	961,011	1,090,878	1,129,862
54 Insurance	593,593	598,147	555,512	570,911	585,211
55 Utilities and Operations	2,851,000	2,424,451	2,969,588	2,900,791	2,874,550
56 Rents, Repairs & Maintenance	1,933,694	1,897,217	1,950,726	2,534,326	2,827,914
57 Audits, Interest, and Legals	181,852	422,794	388,311	289,857	323,215
58 Advertising, Postage & Other Operating	142,947	121,552	185,559	251,552	299,636
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,514,899</u>	<u>\$8,263,329</u>	<u>\$10,718,345</u>	<u>\$11,733,564</u>	<u>\$12,555,245</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$2,718	\$12,670	\$10,044	\$52,037
62 Building Alterations	13,236	19,079	36,587	20,000	48,156
63 Books	63,610	81,786	59,567	69,465	54,730
64 Equipment	241,586	329,841	447,171	239,623	860,509
Object Group 6000 Total	<u>\$330,607</u>	<u>\$433,424</u>	<u>\$555,995</u>	<u>\$339,132</u>	<u>\$1,015,432</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,009,697	2,584,369	2,777,086	334,797	474,797
75/76 Stdt Financial Aid & Othr Pymts to Stdts	138,043	124,178	133,810	146,500	146,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,147,740</u>	<u>\$2,708,547</u>	<u>\$2,910,896</u>	<u>\$481,297</u>	<u>\$620,797</u>
Total Expenditures	<u><u>\$93,715,941</u></u>	<u><u>\$91,887,020</u></u>	<u><u>\$98,433,806</u></u>	<u><u>\$99,872,109</u></u>	<u><u>\$104,867,113</u></u>

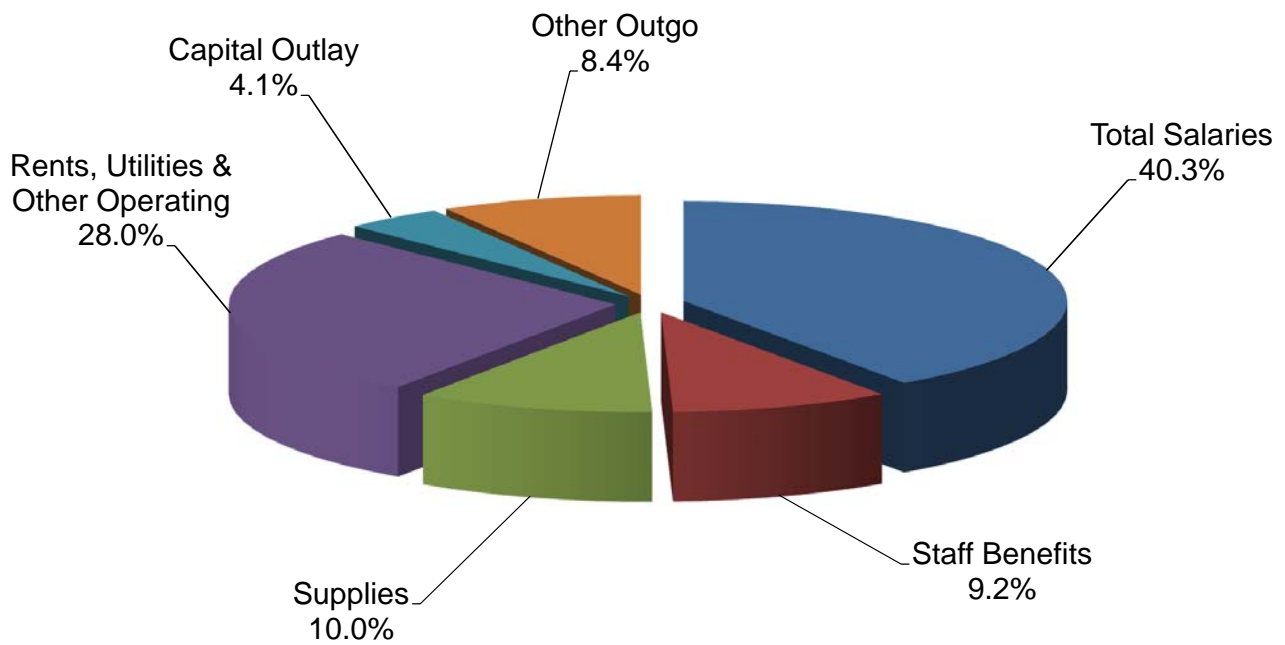
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$185,816	\$183,052	\$170,783	\$185,666	\$257,766
12 Contract Adm, Counselors, Librarians	1,136,439	1,240,436	1,328,464	1,244,270	1,565,427
13 Hourly Teachers	234,643	105,275	114,976	151,429	331,707
14 Hourly Adm, Counselors, Librarians	439,172	391,150	781,796	858,034	2,090,939
Object Group 1000 Total	<u>\$1,996,070</u>	<u>\$1,919,913</u>	<u>\$2,396,019</u>	<u>\$2,439,399</u>	<u>\$4,245,839</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,920,306	\$1,984,755	\$2,408,301	\$2,420,034	\$2,720,839
22 Contract Instructional Aides	129,880	202,689	198,861	191,292	241,072
23 Hourly Non-Instructional	2,205,911	1,864,546	1,085,921	1,500,138	1,505,823
24 Hourly Instructional Aides	154,322	127,327	642,459	220,880	610,095
Object Group 2000 Total	<u>\$4,410,419</u>	<u>\$4,179,317</u>	<u>\$4,335,542</u>	<u>\$4,332,344</u>	<u>\$5,077,829</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,321,100	\$1,459,165	\$1,724,683	\$1,747,316	\$2,120,967
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,321,100</u>	<u>\$1,459,165</u>	<u>\$1,724,683</u>	<u>\$1,747,316</u>	<u>\$2,120,967</u>
SUPPLIES:					
43 Supplies	\$1,130,173	\$1,180,978	\$1,321,917	\$1,644,782	\$2,305,974
Object Group 4000 Total	<u>\$1,130,173</u>	<u>\$1,180,978</u>	<u>\$1,321,917</u>	<u>\$1,644,782</u>	<u>\$2,305,974</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$5,720,505	\$5,768,788	\$5,946,080	\$3,853,666	\$4,727,030
52 Travel and Mileage	108,180	121,711	150,607	305,070	328,874
53 Fees, Software, Memberships, Dues	89,950	76,924	76,884	78,029	160,001
54 Insurance	77,442	115,159	101,947	102,473	103,683
55 Utilities and Operations	374,532	223,683	283,129	251,455	314,480
56 Rents, Repairs & Maintenance	150,615	134,033	127,828	271,627	331,739
57 Audits, Interest, and Legals	68,670	63,093	63,441	63,100	63,100
58 Advertising, Postage & Other Operating	51,900	103,592	38,491	59,866	112,534
59 Other Holding	0	0	0	66,448	319,723
Object Group 5000 Total	<u>\$6,641,794</u>	<u>\$6,606,983</u>	<u>\$6,788,407</u>	<u>\$5,051,734</u>	<u>\$6,461,164</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$14,989	\$0	\$0	\$0
62 Building Alterations	0	0	0	17,675	17,675
63 Books	0	0	19,000	19,869	45,369
64 Equipment	290,651	236,547	379,408	541,081	894,875
Object Group 6000 Total	<u>\$290,651</u>	<u>\$251,536</u>	<u>\$398,408</u>	<u>\$578,625</u>	<u>\$957,919</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	0	0	565,434	100,000	1,279,065
75/76 Stdt Financial Aid & Othr Pymts to Stdts	341,332	446,535	710,416	454,932	515,818
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$466,332</u>	<u>\$576,535</u>	<u>\$1,415,850</u>	<u>\$704,932</u>	<u>\$1,944,883</u>
Total Expenditures	<u><u>\$16,256,539</u></u>	<u><u>\$16,174,427</u></u>	<u><u>\$18,380,826</u></u>	<u><u>\$16,499,132</u></u>	<u><u>\$23,114,575</u></u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,593,423	\$13,188,092	\$13,633,368	\$14,077,768	\$14,481,513
12 Contract Adm, Counselors, Librarians	4,679,430	3,902,734	4,218,750	4,304,547	4,632,831
13 Hourly Teachers	9,333,424	9,459,451	10,713,788	11,260,646	11,549,716
14 Hourly Adm, Counselors, Librarians	611,744	786,334	1,004,659	1,025,483	2,154,653
Object Group 1000 Total	<u>\$29,218,021</u>	<u>\$27,336,611</u>	<u>\$29,570,565</u>	<u>\$30,668,444</u>	<u>\$32,818,713</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,528,499	\$7,703,243	\$8,090,237	\$8,505,007	\$9,134,807
22 Contract Instructional Aides	1,217,362	1,196,380	1,243,125	1,342,065	1,428,265
23 Hourly Non-Instructional	2,210,172	1,643,926	1,155,299	1,316,008	1,405,602
24 Hourly Instructional Aides	798,721	791,783	1,349,477	702,027	1,271,783
Object Group 2000 Total	<u>\$12,754,754</u>	<u>\$11,335,332</u>	<u>\$11,838,138</u>	<u>\$11,865,107</u>	<u>\$13,240,457</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,508,475	\$11,613,974	\$11,793,889	\$12,745,129	\$13,010,411
3x Early Retirement & Retiree Benefits	332,799	578,744	568,184	496,684	496,684
Object Group 3000 Total	<u>\$12,841,274</u>	<u>\$12,192,718</u>	<u>\$12,362,073</u>	<u>\$13,241,813</u>	<u>\$13,507,095</u>
SUPPLIES:					
43 Supplies	\$1,311,909	\$2,143,439	\$1,970,101	\$2,093,526	\$3,215,409
Object Group 4000 Total	<u>\$1,311,909</u>	<u>\$2,143,439</u>	<u>\$1,970,101</u>	<u>\$2,093,526</u>	<u>\$3,215,409</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,558,593	\$2,986,324	\$3,436,602	\$3,113,301	\$3,453,475
52 Travel and Mileage	179,449	219,190	323,450	376,835	437,799
53 Fees, Software, Memberships, Dues	164,185	167,946	221,487	211,227	316,681
54 Insurance	130,886	150,954	137,580	143,790	145,000
55 Utilities and Operations	1,971,546	1,540,215	2,085,159	2,100,488	2,381,501
56 Rents, Repairs & Maintenance	724,341	673,871	737,810	855,682	1,093,295
57 Audits, Interest, and Legals	0	0	60	0	0
58 Advertising, Postage & Other Operating	61,854	52,689	73,145	132,389	142,627
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,790,854</u>	<u>\$5,791,189</u>	<u>\$7,015,293</u>	<u>\$6,933,712</u>	<u>\$7,970,378</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$0	\$9,470	\$10,044	\$52,037
62 Building Alterations	13,236	19,079	36,456	37,675	65,831
63 Books	46,308	72,795	76,173	63,834	74,599
64 Equipment	366,541	440,829	589,762	517,241	1,509,253
Object Group 6000 Total	<u>\$438,260</u>	<u>\$532,703</u>	<u>\$711,861</u>	<u>\$628,794</u>	<u>\$1,701,720</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	738,840	2,313,512	1,059,459	63,940	203,940
75/76 Std Financial Aid & Othr Pymts to Stdts	321,563	402,153	621,242	465,157	507,712
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,060,403</u>	<u>\$2,715,665</u>	<u>\$1,680,701</u>	<u>\$529,097</u>	<u>\$711,652</u>
Total Expenditures	<u>\$63,415,475</u>	<u>\$62,047,657</u>	<u>\$65,148,732</u>	<u>\$65,960,493</u>	<u>\$73,165,424</u>

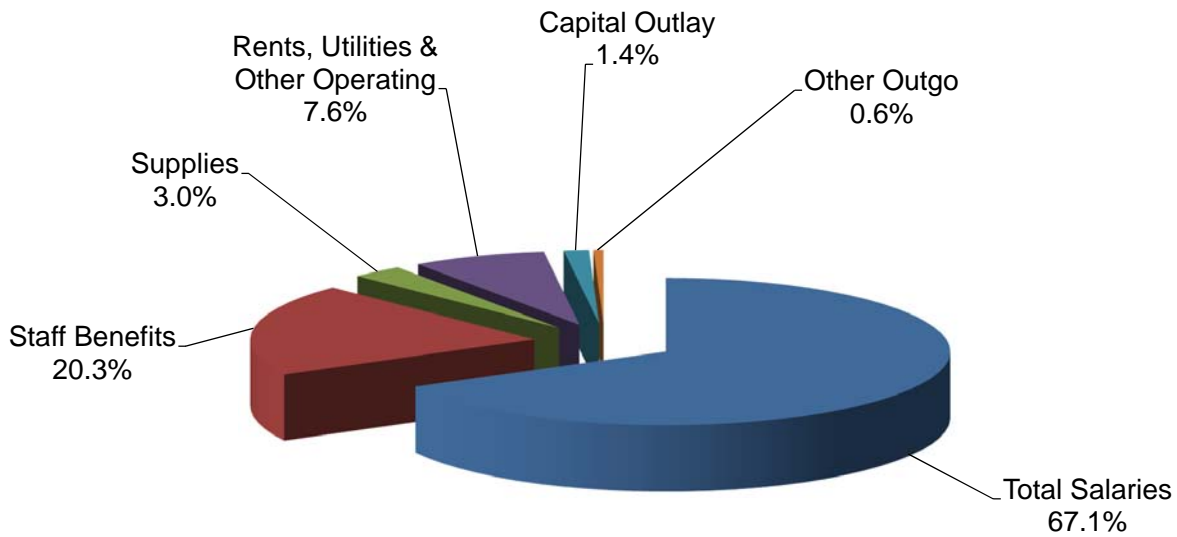
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,407,607	\$13,005,040	\$13,468,865	\$13,892,102	\$14,285,307
12 Contract Adm, Counselors, Librarians	3,903,859	3,073,763	3,361,822	3,513,028	3,767,605
13 Hourly Teachers	9,112,735	9,359,578	10,626,779	11,113,657	11,388,757
14 Hourly Adm, Counselors, Librarians	408,912	612,430	601,782	586,953	685,953
Object Group 1000 Total	<u>\$27,833,113</u>	<u>\$26,050,811</u>	<u>\$28,059,248</u>	<u>\$29,105,740</u>	<u>\$30,127,622</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,343,221	\$6,618,828	\$6,819,864	\$7,401,549	\$7,780,825
22 Contract Instructional Aides	1,132,114	1,077,643	1,100,413	1,184,864	1,261,064
23 Hourly Non-Instructional	942,877	784,381	606,484	586,332	650,332
24 Hourly Instructional Aides	681,341	700,425	1,009,044	585,577	1,004,277
Object Group 2000 Total	<u>\$10,099,553</u>	<u>\$9,181,277</u>	<u>\$9,535,805</u>	<u>\$9,758,322</u>	<u>\$10,696,498</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,631,659	\$10,709,249	\$10,771,991	\$11,788,750	\$11,838,543
3x Early Retirement & Retiree Benefits	332,799	578,744	568,184	496,684	496,684
Object Group 3000 Total	<u>\$11,964,458</u>	<u>\$11,287,993</u>	<u>\$11,340,175</u>	<u>\$12,285,434</u>	<u>\$12,335,227</u>
SUPPLIES:					
43 Supplies	\$660,020	\$1,439,289	\$1,286,473	\$1,253,865	\$1,796,302
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$539,970	\$450,909	\$623,871	\$458,603	\$705,315
52 Travel and Mileage	132,523	168,949	260,676	241,769	287,733
53 Fees, Software, Memberships, Dues	125,847	138,492	190,225	173,893	222,464
54 Insurance	65,443	75,477	68,790	75,000	75,000
55 Utilities and Operations	1,833,511	1,388,597	1,922,310	1,927,982	2,198,033
56 Rents, Repairs & Maintenance	672,036	633,081	716,767	813,515	1,046,973
57 Audits, Interest, and Legals	0	0	60	0	0
58 Advertising, Postage & Other Operating	40,302	28,813	52,710	97,074	104,293
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,409,632</u>	<u>\$2,884,318</u>	<u>\$3,835,409</u>	<u>\$3,787,836</u>	<u>\$4,639,811</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$0	\$9,470	\$10,044	\$52,037
62 Building Alterations	13,236	19,079	36,456	20,000	48,156
63 Books	46,308	72,795	57,173	43,965	54,730
64 Equipment	157,825	263,130	324,966	112,733	715,810
Object Group 6000 Total	<u>\$229,544</u>	<u>\$355,004</u>	<u>\$428,065</u>	<u>\$186,742</u>	<u>\$870,733</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	738,840	2,313,512	1,059,459	63,940	203,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	89,330	83,571	82,996	140,000	140,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$828,170</u>	<u>\$2,397,083</u>	<u>\$1,142,455</u>	<u>\$203,940</u>	<u>\$343,940</u>
Total Expenditures	<u><u>\$55,024,490</u></u>	<u><u>\$53,595,775</u></u>	<u><u>\$55,627,630</u></u>	<u><u>\$56,581,879</u></u>	<u><u>\$60,810,133</u></u>

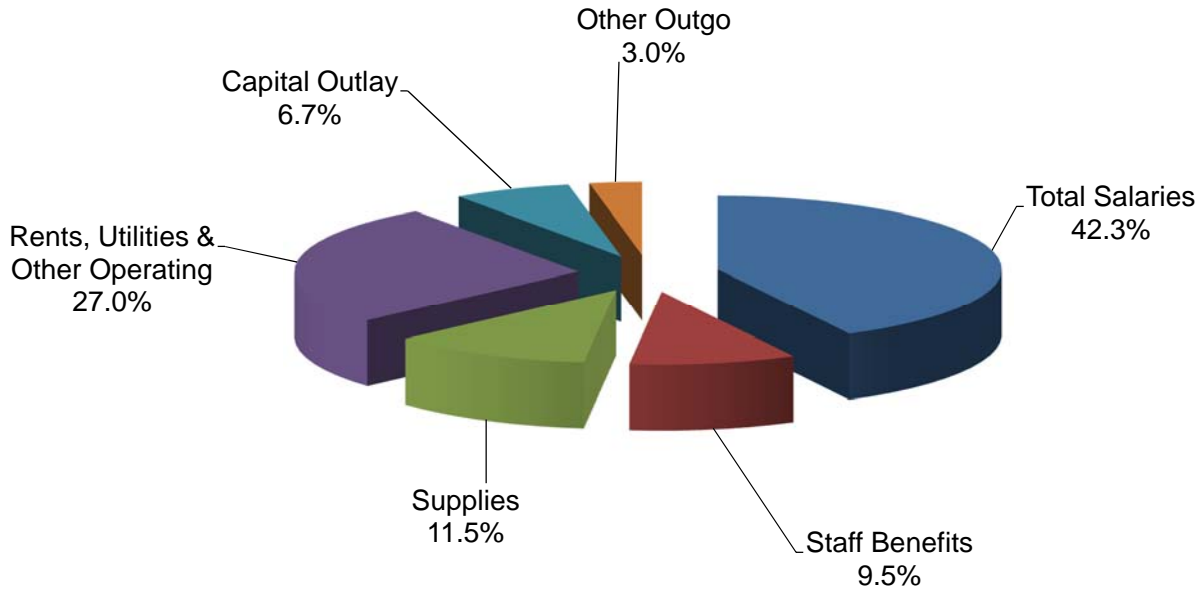
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$185,816	\$183,052	\$164,502	\$185,666	\$196,206
12 Contract Adm, Counselors, Librarians	775,571	828,971	856,928	791,519	865,226
13 Hourly Teachers	220,689	99,873	87,009	146,989	160,959
14 Hourly Adm, Counselors, Librarians	202,832	173,904	402,878	438,530	1,468,700
Object Group 1000 Total	\$1,384,908	\$1,285,800	\$1,511,317	\$1,562,704	\$2,691,091
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,185,278	\$1,084,416	\$1,270,373	\$1,103,458	\$1,353,982
22 Contract Instructional Aides	85,248	118,737	142,712	157,201	167,201
23 Hourly Non-Instructional	1,267,295	859,544	548,815	729,676	755,270
24 Hourly Instructional Aides	117,381	91,358	340,433	116,450	267,506
Object Group 2000 Total	\$2,655,202	\$2,154,055	\$2,302,333	\$2,106,785	\$2,543,959
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$876,816	\$904,726	\$1,021,898	\$956,379	\$1,171,868
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$876,816	\$904,726	\$1,021,898	\$956,379	\$1,171,868
SUPPLIES:					
43 Supplies	\$651,889	\$704,150	\$683,628	\$839,661	\$1,419,107
Object Group 4000 Total	\$651,889	\$704,150	\$683,628	\$839,661	\$1,419,107
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,018,623	\$2,535,415	\$2,812,731	\$2,654,698	\$2,748,160
52 Travel and Mileage	46,926	50,240	62,774	135,066	150,066
53 Fees, Software, Memberships, Dues	38,338	29,454	31,262	37,334	94,217
54 Insurance	65,443	75,477	68,790	68,790	70,000
55 Utilities and Operations	138,035	151,618	162,849	172,506	183,468
56 Rents, Repairs & Maintenance	52,305	40,789	21,043	42,167	46,322
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	21,552	23,876	20,435	35,315	38,334
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$2,381,222	\$2,906,869	\$3,179,884	\$3,145,876	\$3,330,567
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	17,675	17,675
63 Books	0	0	19,000	19,869	19,869
64 Equipment	208,716	177,700	264,796	404,508	793,443
Object Group 6000 Total	\$208,716	\$177,700	\$283,796	\$442,052	\$830,987
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	232,234	318,581	538,246	325,157	367,712
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$232,234	\$318,581	\$538,246	\$325,157	\$367,712
Total Expenditures	\$8,390,987	\$8,451,881	\$9,521,102	\$9,378,614	\$12,355,291

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,200,707	\$4,694,344	\$4,748,580	\$4,909,044	\$5,135,440
12 Contract Adm, Counselors, Librarians	2,935,179	2,858,494	3,016,424	3,073,729	3,230,103
13 Hourly Teachers	4,349,220	4,538,498	5,331,885	4,627,765	5,226,667
14 Hourly Adm, Counselors, Librarians	404,590	483,375	610,136	646,764	742,397
Object Group 1000 Total	<u>\$12,889,696</u>	<u>\$12,574,711</u>	<u>\$13,707,025</u>	<u>\$13,257,302</u>	<u>\$14,334,607</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,726,883	\$4,535,635	\$5,167,053	\$5,446,680	\$5,438,506
22 Contract Instructional Aides	626,282	631,296	674,460	731,997	893,914
23 Hourly Non-Instructional	1,418,409	1,474,392	854,245	964,434	940,420
24 Hourly Instructional Aides	177,980	146,670	502,417	159,401	435,071
Object Group 2000 Total	<u>\$6,949,554</u>	<u>\$6,787,993</u>	<u>\$7,198,175</u>	<u>\$7,302,512</u>	<u>\$7,707,911</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,844,551	\$5,695,830	\$5,901,581	\$6,273,145	\$6,459,388
3x Early Retirement & Retiree Benefits	333,309	162,657	154,799	146,799	146,799
Object Group 3000 Total	<u>\$6,177,860</u>	<u>\$5,858,487</u>	<u>\$6,056,380</u>	<u>\$6,419,944</u>	<u>\$6,606,187</u>
SUPPLIES:					
43 Supplies	\$665,797	\$803,325	\$913,069	\$973,706	\$1,021,601
Object Group 4000 Total	<u>\$665,797</u>	<u>\$803,325</u>	<u>\$913,069</u>	<u>\$973,706</u>	<u>\$1,021,601</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,472,800	\$1,990,257	\$1,775,985	\$1,007,429	\$1,700,627
52 Travel and Mileage	141,519	162,572	193,267	183,691	189,931
53 Fees, Software, Memberships, Dues	133,586	105,446	107,614	90,314	128,670
54 Insurance	68,219	79,365	33,157	63,366	73,366
55 Utilities and Operations	1,021,518	1,064,212	1,021,752	818,165	510,731
56 Rents, Repairs & Maintenance	317,261	323,740	282,388	416,851	468,606
57 Audits, Interest, and Legals	202	0	0	0	0
58 Advertising, Postage & Other Operating	45,960	37,711	50,359	40,998	114,791
59 Other Holding	0	0	0	66,448	319,723
Object Group 5000 Total	<u>\$3,201,065</u>	<u>\$3,763,303</u>	<u>\$3,464,522</u>	<u>\$2,687,262</u>	<u>\$3,506,445</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$14,989	\$3,200	\$0	\$0
62 Building Alterations	0	0	131	0	0
63 Books	17,302	8,991	2,394	25,500	25,500
64 Equipment	98,802	83,374	128,867	147,063	112,891
Object Group 6000 Total	<u>\$116,104</u>	<u>\$107,354</u>	<u>\$134,592</u>	<u>\$172,563</u>	<u>\$138,391</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	63,840	69,177	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	144,863	163,447	220,173	129,775	148,106
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$208,703</u>	<u>\$227,287</u>	<u>\$289,350</u>	<u>\$193,615</u>	<u>\$211,946</u>
Total Expenditures	<u><u>\$30,208,779</u></u>	<u><u>\$30,122,460</u></u>	<u><u>\$31,763,113</u></u>	<u><u>\$31,006,904</u></u>	<u><u>\$33,527,088</u></u>

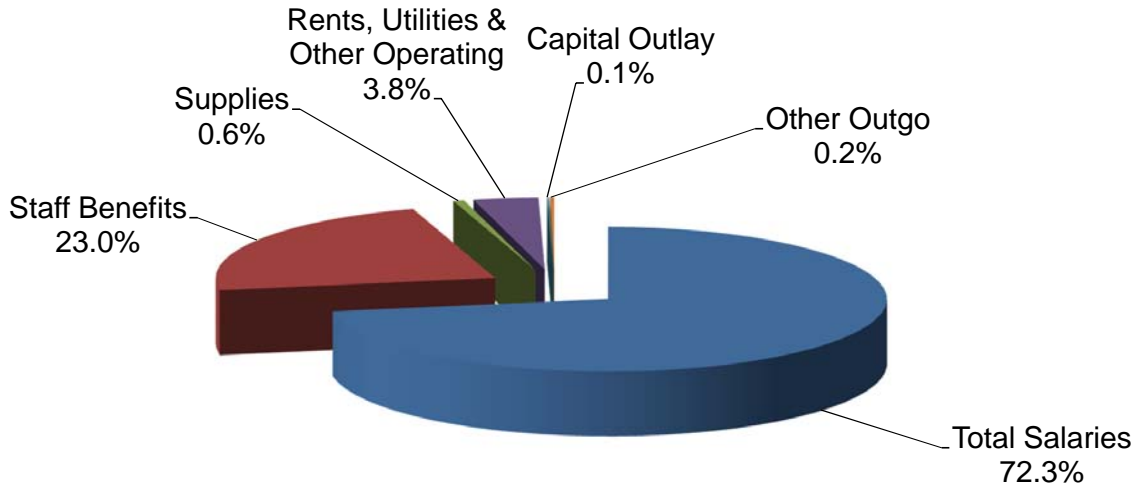
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,200,707	\$4,694,344	\$4,742,299	\$4,909,044	\$5,073,880
12 Contract Adm, Counselors, Librarians	2,574,311	2,447,030	2,544,888	2,620,978	2,529,902
13 Hourly Teachers	4,335,266	4,533,096	5,303,918	4,623,325	5,055,919
14 Hourly Adm, Counselors, Librarians	168,250	266,129	231,217	227,260	120,158
Object Group 1000 Total	<u>\$12,278,534</u>	<u>\$11,940,599</u>	<u>\$12,822,322</u>	<u>\$12,380,607</u>	<u>\$12,779,859</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,082,846	\$3,926,577	\$4,395,589	\$4,597,640	\$4,571,094
22 Contract Instructional Aides	581,651	547,344	618,311	697,906	820,043
23 Hourly Non-Instructional	573,786	521,062	376,002	213,972	204,867
24 Hourly Instructional Aides	141,038	110,700	200,391	54,971	92,482
Object Group 2000 Total	<u>\$5,379,321</u>	<u>\$5,105,683</u>	<u>\$5,590,293</u>	<u>\$5,564,489</u>	<u>\$5,688,486</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,434,398	\$5,239,892	\$5,334,500	\$5,670,478	\$5,710,023
3x Early Retirement & Retiree Benefits	333,309	162,657	154,799	146,799	146,799
Object Group 3000 Total	<u>\$5,767,707</u>	<u>\$5,402,549</u>	<u>\$5,489,299</u>	<u>\$5,817,277</u>	<u>\$5,856,822</u>
SUPPLIES:					
43 Supplies	\$240,913	\$358,894	\$294,085	\$184,232	\$161,283
Object Group 4000 Total	<u>\$240,913</u>	<u>\$358,894</u>	<u>\$294,085</u>	<u>\$184,232</u>	<u>\$161,283</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$87,557	\$114,319	\$69,082	\$99,216	\$87,484
52 Travel and Mileage	80,265	92,541	105,434	54,844	52,280
53 Fees, Software, Memberships, Dues	90,336	70,573	75,946	57,619	70,886
54 Insurance	56,220	39,682	0	29,683	39,683
55 Utilities and Operations	936,525	947,974	939,667	769,666	445,999
56 Rents, Repairs & Maintenance	272,830	272,693	227,463	202,391	211,781
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	21,062	21,052	38,680	26,710	52,820
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,544,795</u>	<u>\$1,558,834</u>	<u>\$1,456,272</u>	<u>\$1,240,129</u>	<u>\$960,933</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$3,200	\$0	\$0
62 Building Alterations	0	0	131	0	0
63 Books	17,302	8,991	2,394	25,500	0
64 Equipment	16,867	24,526	14,254	10,490	28,299
Object Group 6000 Total	<u>\$34,169</u>	<u>\$33,517</u>	<u>\$19,979</u>	<u>\$35,990</u>	<u>\$28,299</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	63,840	69,177	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	35,765	35,493	48,004	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$99,605</u>	<u>\$99,333</u>	<u>\$117,181</u>	<u>\$63,840</u>	<u>\$63,840</u>
Total Expenditures	<u>\$25,345,044</u>	<u>\$24,499,409</u>	<u>\$25,789,431</u>	<u>\$25,286,564</u>	<u>\$25,539,522</u>

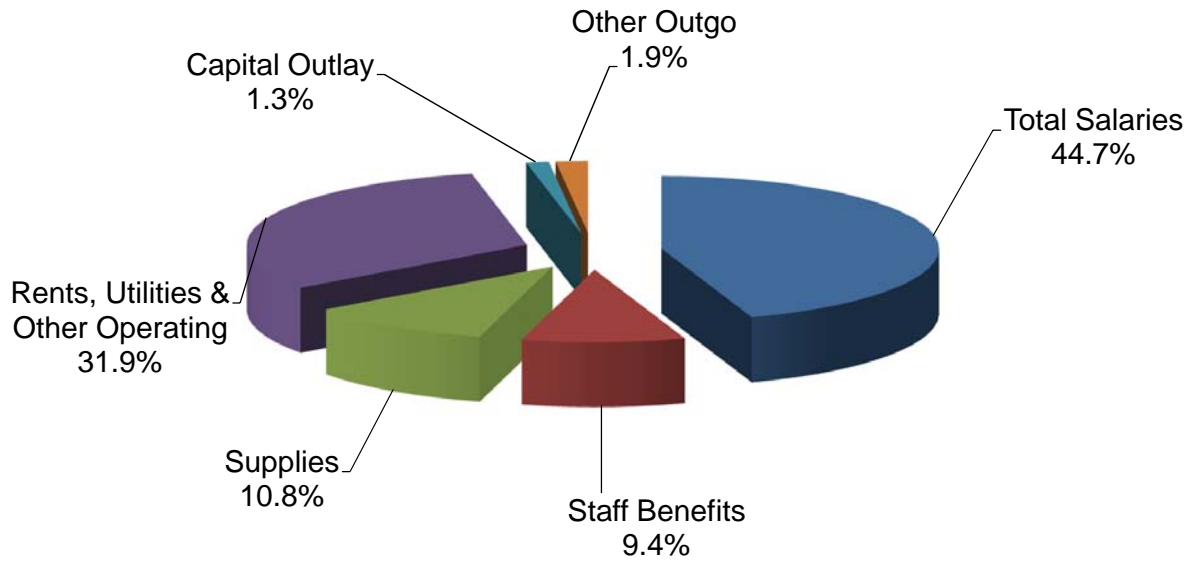
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$6,281	\$0	\$61,560
12 Contract Adm, Counselors, Librarians	360,868	411,465	471,536	452,751	700,201
13 Hourly Teachers	13,954	5,402	27,967	4,440	170,748
14 Hourly Adm, Counselors, Librarians	236,340	217,246	378,919	419,504	622,239
Object Group 1000 Total	<u>\$611,162</u>	<u>\$634,113</u>	<u>\$884,703</u>	<u>\$876,695</u>	<u>\$1,554,748</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$644,038	\$609,058	\$771,465	\$849,040	\$867,412
22 Contract Instructional Aides	44,632	83,952	56,149	34,091	73,871
23 Hourly Non-Instructional	844,623	953,330	478,243	750,462	735,553
24 Hourly Instructional Aides	36,942	35,970	302,026	104,430	342,589
Object Group 2000 Total	<u>\$1,570,235</u>	<u>\$1,682,310</u>	<u>\$1,607,883</u>	<u>\$1,738,023</u>	<u>\$2,019,425</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$410,154	\$455,938	\$567,081	\$602,667	\$749,365
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$410,154</u>	<u>\$455,938</u>	<u>\$567,081</u>	<u>\$602,667</u>	<u>\$749,365</u>
SUPPLIES:					
43 Supplies	\$424,884	\$444,431	\$618,984	\$789,474	\$860,318
Object Group 4000 Total	<u>\$424,884</u>	<u>\$444,431</u>	<u>\$618,984</u>	<u>\$789,474</u>	<u>\$860,318</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,385,243	\$1,875,939	\$1,706,903	\$908,213	\$1,613,143
52 Travel and Mileage	61,254	70,031	87,833	128,847	137,651
53 Fees, Software, Memberships, Dues	43,250	34,874	31,668	32,695	57,784
54 Insurance	11,999	39,682	33,157	33,683	33,683
55 Utilities and Operations	84,993	116,238	82,085	48,499	64,732
56 Rents, Repairs & Maintenance	44,431	51,047	54,926	214,460	256,825
57 Audits, Interest, and Legals	202	0	0	0	0
58 Advertising, Postage & Other Operating	24,899	16,659	11,679	14,288	61,971
59 Other Holding	0	0	0	66,448	319,723
Object Group 5000 Total	<u>\$1,656,271</u>	<u>\$2,204,470</u>	<u>\$2,008,251</u>	<u>\$1,447,133</u>	<u>\$2,545,512</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$14,989	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	25,500
64 Equipment	81,935	58,847	114,613	136,573	84,592
Object Group 6000 Total	<u>\$81,935</u>	<u>\$73,836</u>	<u>\$114,613</u>	<u>\$136,573</u>	<u>\$110,092</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	109,098	127,954	172,170	129,775	148,106
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$109,098</u>	<u>\$127,954</u>	<u>\$172,170</u>	<u>\$129,775</u>	<u>\$148,106</u>
Total Expenditures	<u><u>\$4,863,739</u></u>	<u><u>\$5,623,052</u></u>	<u><u>\$5,973,685</u></u>	<u><u>\$5,720,340</u></u>	<u><u>\$7,987,566</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	727,182	820,582	1,039,887	1,075,115	1,095,050
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	870	0	0	0
Object Group 1000 Total	<u>\$727,182</u>	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$1,075,115</u>	<u>\$1,095,050</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,022,156	\$4,978,463	\$5,119,212	\$5,704,015	\$5,919,871
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	200,624	78,999	88,322	31,000	26,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,222,780</u>	<u>\$5,057,462</u>	<u>\$5,207,534</u>	<u>\$5,735,015</u>	<u>\$5,945,871</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,225,132	\$2,266,272	\$2,347,035	\$2,962,594	\$3,030,563
3x Early Retirement & Retiree Benefits	90,093	39,021	40,522	28,522	28,522
Object Group 3000 Total	<u>\$2,315,225</u>	<u>\$2,305,293</u>	<u>\$2,387,557</u>	<u>\$2,991,116</u>	<u>\$3,059,085</u>
SUPPLIES:					
43 Supplies	\$158,944	\$152,949	\$246,533	\$269,745	\$286,233
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,077,290	\$2,223,145	\$2,015,248	\$1,109,016	\$1,250,221
52 Travel and Mileage	65,892	93,045	118,460	162,467	162,273
53 Fees, Software, Memberships, Dues	25,224	56,722	18,548	85,575	54,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	162,631	102,639	84,758	114,593	117,666
56 Rents, Repairs & Maintenance	179,695	157,226	163,450	184,520	218,246
57 Audits, Interest, and Legals	166,695	206,244	202,134	232,957	249,688
58 Advertising, Postage & Other Operating	57,228	52,280	71,654	110,002	125,167
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,734,655</u>	<u>\$2,891,302</u>	<u>\$2,674,252</u>	<u>\$1,999,130</u>	<u>\$2,177,919</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	6,404	35,115	57,300	74,140
Object Group 6000 Total	<u>\$0</u>	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$57,300</u>	<u>\$74,140</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	0	0	378,964	100,000	100,000
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$125,000</u>	<u>\$130,000</u>	<u>\$518,964</u>	<u>\$250,000</u>	<u>\$250,000</u>
Total Expenditures	<u><u>\$12,283,786</u></u>	<u><u>\$11,364,862</u></u>	<u><u>\$12,109,842</u></u>	<u><u>\$12,377,421</u></u>	<u><u>\$12,888,298</u></u>

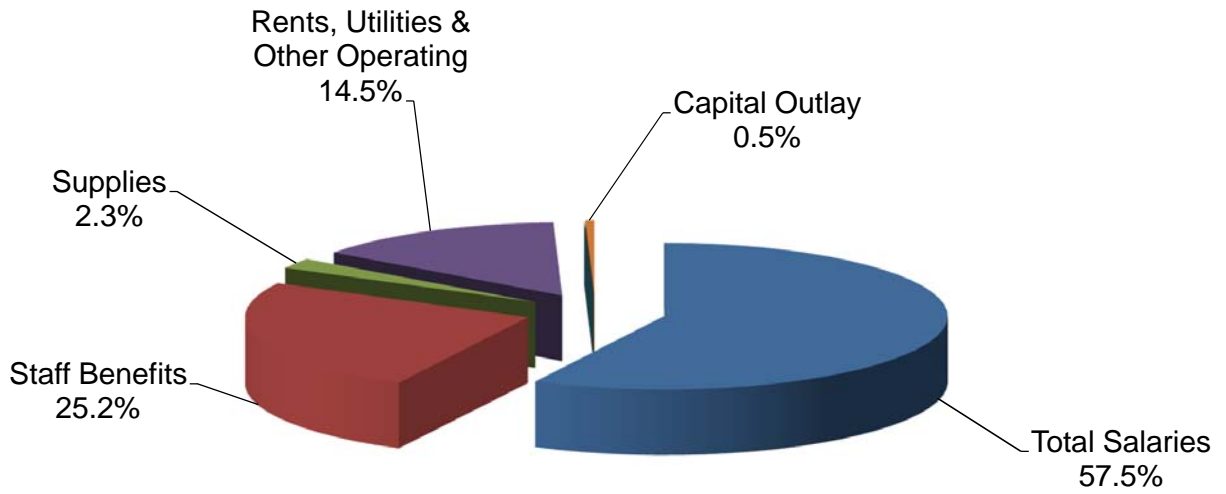
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	727,182	820,582	1,039,887	1,075,115	1,095,050
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	870	0	0	0
Object Group 1000 Total	<u>\$727,182</u>	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$1,075,115</u>	<u>\$1,095,050</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,931,166	\$4,687,183	\$4,752,749	\$5,236,479	\$5,420,426
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	106,631	27,328	29,459	11,000	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,037,797</u>	<u>\$4,714,511</u>	<u>\$4,782,208</u>	<u>\$5,247,479</u>	<u>\$5,431,426</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,191,001	\$2,167,771	\$2,211,331	\$2,774,324	\$2,830,829
3x Early Retirement & Retiree Benefits	90,093	39,021	40,522	28,522	28,522
Object Group 3000 Total	<u>\$2,281,094</u>	<u>\$2,206,792</u>	<u>\$2,251,853</u>	<u>\$2,802,846</u>	<u>\$2,859,351</u>
SUPPLIES:					
43 Supplies	\$105,544	\$120,552	\$227,228	\$254,098	\$259,684
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$760,652	\$865,711	\$989,422	\$818,261	\$884,494
52 Travel and Mileage	65,892	91,605	118,460	135,310	135,116
53 Fees, Software, Memberships, Dues	16,861	44,126	4,594	77,575	46,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	11,126	10,687	10,732	84,143	87,216
56 Rents, Repairs & Maintenance	125,816	115,030	111,590	169,520	189,654
57 Audits, Interest, and Legals	98,226	143,151	138,693	169,857	186,588
58 Advertising, Postage & Other Operating	51,780	42,616	65,277	99,739	112,938
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,130,353</u>	<u>\$1,312,926</u>	<u>\$1,438,769</u>	<u>\$1,554,405</u>	<u>\$1,642,664</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	6,404	35,115	57,300	57,300
Object Group 6000 Total	<u>\$0</u>	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$57,300</u>	<u>\$57,300</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	28,964	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$28,964</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$9,281,970</u>	<u>\$9,182,637</u>	<u>\$9,804,024</u>	<u>\$10,991,243</u>	<u>\$11,345,475</u>

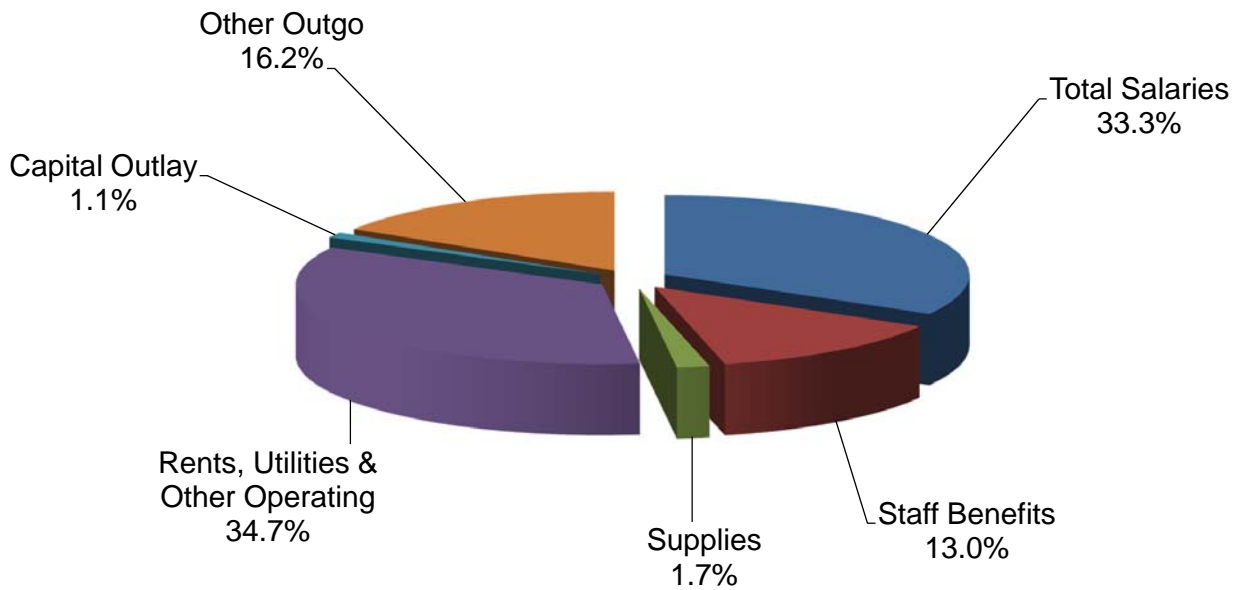
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$90,991	\$291,281	\$366,463	\$467,536	\$499,445
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	93,993	51,671	58,863	20,000	15,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$184,984</u>	<u>\$342,952</u>	<u>\$425,326</u>	<u>\$487,536</u>	<u>\$514,445</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$34,131	\$98,502	\$135,704	\$188,270	\$199,734
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$34,131</u>	<u>\$98,502</u>	<u>\$135,704</u>	<u>\$188,270</u>	<u>\$199,734</u>
SUPPLIES:					
43 Supplies	\$53,400	\$32,397	\$19,305	\$15,647	\$26,549
Object Group 4000 Total	<u>\$53,400</u>	<u>\$32,397</u>	<u>\$19,305</u>	<u>\$15,647</u>	<u>\$26,549</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,316,638	\$1,357,434	\$1,025,826	\$290,755	\$365,727
52 Travel and Mileage	0	1,440	0	27,157	27,157
53 Fees, Software, Memberships, Dues	8,362	12,597	13,954	8,000	8,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	151,505	91,952	74,026	30,450	30,450
56 Rents, Repairs & Maintenance	53,879	42,196	51,860	15,000	28,592
57 Audits, Interest, and Legals	68,468	63,093	63,441	63,100	63,100
58 Advertising, Postage & Other Operating	5,449	9,664	6,377	10,263	12,229
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,604,301</u>	<u>\$1,578,376</u>	<u>\$1,235,483</u>	<u>\$444,725</u>	<u>\$535,255</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	0	0	0	16,840
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,840</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	0	0	350,000	100,000	100,000
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$125,000</u>	<u>\$130,000</u>	<u>\$490,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
Total Expenditures	<u><u>\$3,001,816</u></u>	<u><u>\$2,182,227</u></u>	<u><u>\$2,305,818</u></u>	<u><u>\$1,386,178</u></u>	<u><u>\$1,542,823</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 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	170	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	175	150	0	0
Object Group 1000 Total	<u>\$170</u>	<u>\$175</u>	<u>\$150</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	7,297	5,964	4,751	8,000	6,000
Object Group 2000 Total	<u>\$7,297</u>	<u>\$5,964</u>	<u>\$4,751</u>	<u>\$8,000</u>	<u>\$6,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,532	\$2,028	\$1,111	\$15,640	\$15,640
3x Early Retirement & Retiree Benefits	1,259,481	1,822,603	1,462,996	1,461,705	1,465,238
Object Group 3000 Total	<u>\$1,261,013</u>	<u>\$1,824,631</u>	<u>\$1,464,107</u>	<u>\$1,477,345</u>	<u>\$1,480,878</u>
SUPPLIES:					
43 Supplies	\$78,979	\$20,548	\$60,686	\$103,267	\$101,151
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$222,059	\$85,142	\$1,941,065	\$2,274,246	\$2,351,935
52 Travel and Mileage	4,466	3,177	248	27,000	24,500
53 Fees, Software, Memberships, Dues	685,384	673,624	690,246	781,791	789,854
54 Insurance	471,930	482,988	486,722	466,228	470,528
55 Utilities and Operations	69,838	(58,931)	61,049	119,000	179,132
56 Rents, Repairs & Maintenance	863,012	876,412	894,906	1,348,900	1,379,506
57 Audits, Interest, and Legals	83,626	279,643	249,558	120,000	136,627
58 Advertising, Postage & Other Operating	29,804	82,463	28,892	28,029	29,585
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,430,119</u>	<u>\$2,424,518</u>	<u>\$4,352,686</u>	<u>\$5,165,194</u>	<u>\$5,361,667</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,718	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	66,894	35,781	72,836	59,100	59,100
Object Group 6000 Total	<u>\$66,894</u>	<u>\$38,499</u>	<u>\$72,836</u>	<u>\$59,100</u>	<u>\$59,100</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	207,017	1,834,920	207,017	1,386,082
75/76 Stdt Financial Aid & Othr Pymts to Stdts	12,949	5,114	2,810	6,500	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$1,837,730</u>	<u>\$213,517</u>	<u>\$1,392,082</u>
Total Expenditures	<u>\$4,064,438</u>	<u>\$4,526,466</u>	<u>\$7,792,946</u>	<u>\$7,026,423</u>	<u>\$8,400,878</u>

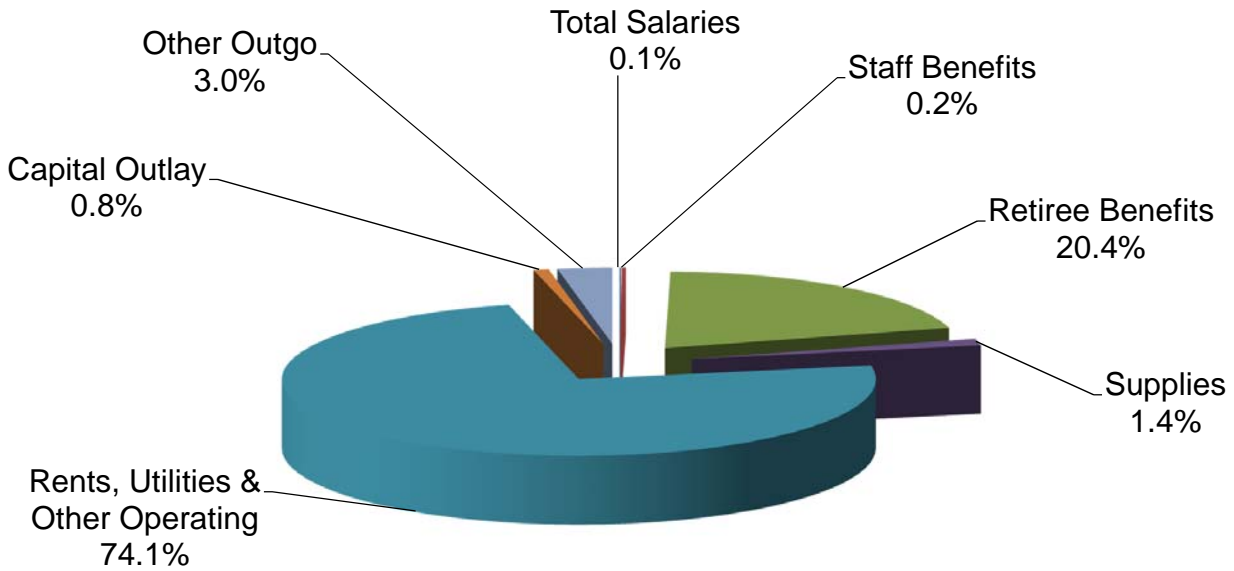
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	170	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	175	150	0	0
Object Group 1000 Total	<u>\$170</u>	<u>\$175</u>	<u>\$150</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	7,297	5,964	4,751	8,000	6,000
Object Group 2000 Total	<u>\$7,297</u>	<u>\$5,964</u>	<u>\$4,751</u>	<u>\$8,000</u>	<u>\$6,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,532	\$2,028	\$1,111	\$15,640	\$15,640
3x Early Retirement & Retiree Benefits	1,259,481	1,822,603	1,462,996	1,461,705	1,465,238
Object Group 3000 Total	<u>\$1,261,013</u>	<u>\$1,824,631</u>	<u>\$1,464,107</u>	<u>\$1,477,345</u>	<u>\$1,480,878</u>
SUPPLIES:					
43 Supplies	\$78,979	\$20,548	\$60,686	\$103,267	\$101,151
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$222,059	\$85,142	\$1,540,444	\$2,274,246	\$2,351,935
52 Travel and Mileage	4,466	3,177	248	13,000	10,500
53 Fees, Software, Memberships, Dues	685,384	673,624	690,246	781,791	789,854
54 Insurance	471,930	482,988	486,722	466,228	470,528
55 Utilities and Operations	69,838	77,194	96,879	119,000	143,302
56 Rents, Repairs & Maintenance	863,012	876,412	894,906	1,348,900	1,379,506
57 Audits, Interest, and Legals	83,626	279,643	249,558	120,000	136,627
58 Advertising, Postage & Other Operating	29,804	29,071	28,892	28,029	29,585
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,430,119</u>	<u>\$2,507,251</u>	<u>\$3,987,895</u>	<u>\$5,151,194</u>	<u>\$5,311,837</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,718	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	66,894	35,781	72,836	59,100	59,100
Object Group 6000 Total	<u>\$66,894</u>	<u>\$38,499</u>	<u>\$72,836</u>	<u>\$59,100</u>	<u>\$59,100</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	207,017	1,619,486	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	12,949	5,114	2,810	6,500	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$1,622,296</u>	<u>\$213,517</u>	<u>\$213,017</u>
Total Expenditures	<u><u>\$4,064,438</u></u>	<u><u>\$4,609,199</u></u>	<u><u>\$7,212,721</u></u>	<u><u>\$7,012,423</u></u>	<u><u>\$7,171,983</u></u>

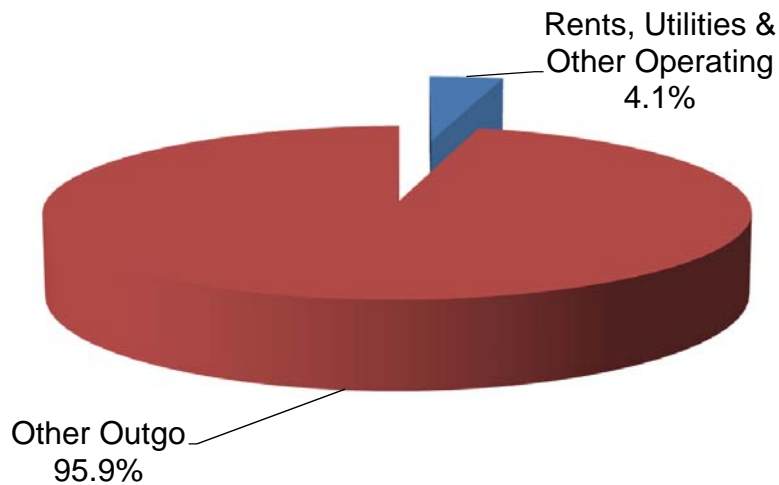
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$0	\$0	\$0	\$0
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	\$0	\$0	\$0	\$0	\$0
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$400,621	\$0	\$0
52 Travel and Mileage	0	0	0	14,000	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	(136,124)	(35,830)	0	35,830
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	53,392	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$0	(\$82,732)	\$364,791	\$14,000	\$49,830
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	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	215,434	0	1,179,065
75/76 Std Financial Aid & Oth Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$0	\$0	\$215,434	\$0	\$1,179,065
Total Expenditures	\$0	(\$82,732)	\$580,225	\$14,000	\$1,228,895

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
Grossmont College							
Commission Distributions	\$270,140	\$217,511	\$209,496	\$227,222	\$220,934	\$220,000	\$220,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	12,414	9,720	3,920	1,090	950	200	300
Total	\$282,554	\$227,231	\$213,416	\$228,312	\$221,884	\$220,200	\$220,300
Cuyamaca College							
Commission Distributions	\$134,322	\$108,467	\$94,871	\$91,775	\$88,064	\$95,000	\$95,000
Other Local Revenue	50	0	0	0	141	0	0
Interest Income	2,524	1,716	1,364	215	83	150	50
Total	\$136,896	\$110,183	\$96,235	\$91,990	\$88,288	\$95,150	\$95,050
Other Commission Distributions							
District Services Allocation	\$35,171	\$28,346	\$26,467	\$27,739	\$26,869	\$28,000	\$28,000
Total	\$35,171	\$28,346	\$26,467	\$27,739	\$26,869	\$28,000	\$28,000
 Total Sources	 <u>\$454,620</u>	 <u>\$365,760</u>	 <u>\$336,118</u>	 <u>\$348,041</u>	 <u>\$337,041</u>	 <u>\$343,350</u>	 <u>\$343,350</u>
 Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000 (1)	\$0	\$0	\$0	\$0
Distributions to ASCC	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Distributions	<u>\$74,000</u>	<u>\$74,000</u>	<u>\$74,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>

Notes:

(1) MOU between Grossmont College & ASGC ended 6/30/2012

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
COLLEGE BOOKSTORES ⁽¹⁾
SPECIAL REVENUE FUND

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
Bookstore Commissions					
Beginning Balance	\$804,382	\$696,944	\$917,715	\$167,856	\$230,359
Commissions Revenue	330,834	346,736	335,867	343,000	343,000
Other Local Revenue	0	0	141	0	0
Funds Available	<u>\$1,135,216</u>	<u>\$1,043,680</u>	<u>\$1,253,723</u>	<u>\$510,856</u>	<u>\$573,359 ⁽²⁾</u>
Expenditures					
Grossmont College	\$333,524	\$3,959	\$804,219	\$220,000	\$220,000
Cuyamaca College	104,748	122,006	198,145	161,188	106,722
District Services	0	0	21,000	28,000	28,000
Total	<u>\$438,272</u>	<u>\$125,965</u>	<u>\$1,023,364</u>	<u>\$409,188</u>	<u>\$354,722</u>
Ending Balance	<u>\$696,944</u>	<u>\$917,715</u>	<u>\$230,359</u>	<u>\$101,668</u>	<u>\$218,637 ⁽³⁾</u>
Dissolution of Enterprise Funds					
Beginning Balance	\$45,588	\$50,872	\$52,177	\$53,087	\$33,106
Revenue & Transfers:					
Interest	\$5,284	\$1,305	\$1,033	\$350	\$350
Total Revenue & Transfers	<u>\$5,284</u>	<u>\$1,305</u>	<u>\$1,033</u>	<u>\$350</u>	<u>\$350</u>
Funds Available	<u>\$50,872</u>	<u>\$52,177</u>	<u>\$53,210</u>	<u>\$53,437</u>	<u>\$33,456 ⁽²⁾</u>
Expenditures					
Grossmont College	\$0	\$0	\$0	\$0	\$0
Cuyamaca College	0	0	20,104	0	0
Total	<u>\$0</u>	<u>\$0</u>	<u>\$20,104</u>	<u>\$0</u>	<u>\$0</u>
Ending Balance	<u>\$50,872</u>	<u>\$52,177</u>	<u>\$33,106</u>	<u>\$53,437</u>	<u>\$33,456 ⁽³⁾</u>
Combined Ending Balance	<u>\$747,816</u>	<u>\$969,892</u>	<u>\$263,465</u>	<u>\$155,105</u>	<u>\$252,093 ⁽³⁾</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. The College distribution includes the distribution to the Associated Students.

(2) Funds Available by Fund:	Grossmont	Cuyamaca	District Services	Total
Bookstore Commissions	\$322,766	106,722	143,871	\$573,359
Dissolution of Enterprise Funds	33,323	133	0	33,456
Total Funds Available	<u>\$356,089</u>	<u>\$106,855</u>	<u>\$143,871</u>	<u>\$606,815</u>
Less: Expenditures	(220,000)	(106,722)	(28,000)	(354,722)
Ending Balance	<u>\$136,089</u>	<u>\$133</u>	<u>\$115,871</u>	<u>\$252,093</u>

(3) Ending Balances by Site:				Total
Bookstore Commissions	\$102,766	\$0	\$115,871	\$218,637
Dissolution of Enterprise Funds	33,323	133	0	33,456
Combined Subfunds	<u>\$136,089</u>	<u>\$133</u>	<u>\$115,871</u>	<u>\$252,093</u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$64,521	\$98,974	\$108,768	\$35,426	\$63,341
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$64,521</u>	<u>\$98,974</u>	<u>\$108,768</u>	<u>\$35,426</u>	<u>\$63,341</u>
 Plus Current Year Income					
Tuition Fees	\$23,850	\$44,128	\$67,517	\$40,000	\$67,000
Other Sources	10,603	427	33	0	0
Total Revenues	<u>\$34,453</u>	<u>\$44,555</u>	<u>\$67,550</u>	<u>\$40,000</u>	<u>\$67,000</u>
 Total Funds Available	<u>\$98,974</u>	<u>\$143,529</u>	<u>\$176,318</u>	<u>\$75,426</u>	<u>\$130,341</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$16,652	\$98,000	\$66,426	\$102,134
Supplies & Materials	0	3,556	250	0	6,000
Other Operating	0	14,553	14,727	9,000	22,207
Total Expenditures	<u>\$0</u>	<u>\$34,761</u>	<u>\$112,977</u>	<u>\$75,426</u>	<u>\$130,341</u>
 Total Ending Balance	<u><u>\$98,974</u></u>	<u><u>\$108,768</u></u>	<u><u>\$63,341</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 activity 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 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$4,309	\$25,938	\$104,141	\$75,958	\$112,835
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$4,309</u>	<u>\$25,938</u>	<u>\$104,141</u>	<u>\$75,958</u>	<u>\$112,835</u>
 Plus Current Year Income					
Tuition Fees	\$252,528	\$263,858	\$269,415	\$260,000	\$260,000
Other Sources	37	46	58	0	0
Total Revenues	<u>\$252,565</u>	<u>\$263,904</u>	<u>\$269,473</u>	<u>\$260,000</u>	<u>\$260,000</u>
 Total Funds Available	<u>\$256,874</u>	<u>\$289,842</u>	<u>\$373,614</u>	<u>\$335,958</u>	<u>\$372,835</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$190,000	\$155,000	\$230,078	\$305,958	\$342,835
Supplies & Materials	285	0	0	0	0
Other Operating	40,651	30,701	30,701	30,000	30,000
Total Expenditures	<u>\$230,936</u>	<u>\$185,701</u>	<u>\$260,779</u>	<u>\$335,958</u>	<u>\$372,835</u>
 Total Ending Balance	<u><u>\$25,938</u></u>	<u><u>\$104,141</u></u>	<u><u>\$112,835</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 activity in the Child Development Center other than those supported by Restricted General Fund grants.

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CUYAMACA ORNAMENTAL HORTICULTURE (1)
ENTERPRISE FUND

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$72,149	\$70,184	\$86,549	\$74,325	\$71,999
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$72,149</u>	<u>\$70,184</u>	<u>\$86,549</u>	<u>\$74,325</u>	<u>\$71,999</u>
Plus Current Year Income					
Sales	\$100,071	\$94,940	\$85,177	\$81,475	\$81,475
Interest	203	143	141	160	160
Other	0	540	1,056	0	0
Total Revenue	<u>\$100,274</u>	<u>\$95,623</u>	<u>\$86,374</u>	<u>\$81,635</u>	<u>\$81,635</u>
Total Funds Available	<u>\$172,423</u>	<u>\$165,807</u>	<u>\$172,923</u>	<u>\$155,960</u>	<u>\$153,634</u>
Less Current Year Expenditures					
Salaries & Benefits	\$7,097	\$14,696	\$12,498	\$11,550	\$11,550
Supplies & Materials	66,673	43,780	70,643	62,112	59,792
Other Operating Expenses	20,757	20,570	17,337	33,636	33,636
Capital Outlay	0	0	0	11,000	11,000
Inter-Fund Transfers Out	533	212	0	0	0
Tfr to ASCC	7,179	0	446	0	0
Total Expenditures	<u>\$102,239</u>	<u>\$79,258</u>	<u>\$100,924</u>	<u>\$118,298</u>	<u>\$115,978</u>
Total Ending Balance	<u><u>\$70,184</u></u>	<u><u>\$86,549</u></u>	<u><u>\$71,999</u></u> (2)	<u><u>\$37,662</u></u>	<u><u>\$37,656</u></u>

Notes:

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

(2) Fund Balance:	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,570	\$11	\$0	\$4,581
OH Greenhouse Trust	32,862	103	0	32,965
OH Operational	49,117	86,260	100,924	34,453
Total	<u><u>\$86,549</u></u>	<u><u>\$86,374</u></u>	<u><u>\$100,924</u></u>	<u><u>\$71,999</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE					
ASCC	\$40,594	\$40,109	\$40,693	\$40,693	\$35,259
Clubs & Organizations (1)	57,420	39,393	49,838	68,497	52,116
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$98,014	\$79,502	\$90,531	\$109,190	\$87,375
 Plus Current year Income					
Sales	\$235	\$1,049	\$346	\$3,500	\$2,000
Student Activities Card Sales	3,505	3,502	2,973	9,900	4,000
Operating Allocation	10,000	10,000	10,000	10,000	10,000
Contribution	0	0	0	0	0
Interest	197	120	114	50	100
Other	1,934	2,000	2,633	1,550	2,500
Club Deposits	127,733	84,279	47,480	100,000	40,000
Total Revenues (2)	\$143,604	\$100,950	\$63,546	\$125,000	\$58,600
 Total Funds Available	\$241,618	\$180,452	\$154,077	\$234,190	\$145,975
 Less Current Year Expenditures					
Hourly	\$3,720	\$3,565	\$3,200	\$6,000	\$3,200
Benefits	74	71	64	360	64
Activities	9,669	8,369	15,452	10,000	10,000
Commencement	0	730	0	0	0
Supplies	1,276	1,213	2,714	6,000	4,796
Other	1,617	1,789	70	2,640	540
Club Expenses	145,760	73,834	45,202	168,497	92,116
Intra-Fund Transfers Out	0	350	0	0	0
Total Expenditures	\$162,116	\$89,921	\$66,702	\$193,497	\$110,716
 Total Ending Balance	\$79,502	\$90,531	\$87,375	\$40,693	\$35,259

Notes:

- (1) Beginning with the 2000/2001 Adoption Budget, the accounting for Cuyamaca Student Clubs and Campus Organizations are included in this presentation.
- (2) This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Cuyamaca College.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
GROSSMONT COLLEGE STUDENT CENTER
CONSTRUCTION AGENCY FUND**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note: In April, 2002, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a fee for the purpose of financing, construction, enlarging, refurbishing, and operating of a student center. The fund began collections in the fall semester of 2002. In Spring 2006, the district discontinued charging this fee when it was clarified that the 2002 election wording was incomplete.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
 CUYAMACA COLLEGE STUDENT CENTER
 CONSTRUCTION AGENCY FUND**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$182,789	\$134,861	\$102,183	\$66,000	\$65,565
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$182,789	\$134,861	\$102,183	\$66,000	\$65,565
Plus Current Year Income					
Mandatory Construction Fee	\$72,031	\$69,963	\$71,402	\$70,000	\$70,000
Interest	1,011	360	297	500	300
Total Revenues	\$73,042	\$70,323	\$71,699	\$70,500	\$70,300
Total Funds Available	\$255,831	\$205,184	\$173,882	\$136,500	\$135,865
Less Current Year Expenditures					
Supplies & Materials	\$6,569	\$897	\$5,048	\$7,946	\$7,311
Contract Services	0	0	0	1,061	1,061
Rental & Leases	0	0	0	10,000	10,000
Repair by Outside Vendor	3,505	0	0	8,993	8,993
Capital Outlay	10,896	2,104	3,269	8,500	8,500
Transfer To Capital Project Fund	100,000	100,000	100,000	100,000	100,000
Total Expenditures	\$120,970	\$103,001	\$108,317	\$136,500	\$135,865
Total Ending Balance	\$134,861	\$102,183	\$65,565	\$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
CAPITAL OUTLAY PROJECTS FUND 40
SUMMARY OF FUND BALANCE**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15 (Multiyear)	Adoption Budget 14/15 (Multiyear)
Beginning Balance	\$40,442,181	\$17,564,848	\$12,932,033	\$88,197,307	\$89,732,200
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$40,442,181</u>	<u>\$17,564,848</u>	<u>\$12,932,033</u>	<u>\$88,197,307</u>	<u>\$89,732,200</u>
 Plus Current Year Revenues					
State	\$57,333	\$0	\$614,858	\$0	\$503,413
Local	144,276	58,155	359,754	251,500	361,000
Inter-Fund Transfers In	1,108,118	2,420,000	3,502,903	200,000	1,519,065
Proceeds - Sale of Series A Prop V Bond	0	0	80,000,000	0	0
Total Revenues	<u>\$1,309,727</u>	<u>\$2,478,155</u>	<u>\$84,477,515</u>	<u>\$451,500</u>	<u>\$2,383,478</u>
 Total Funds Available	<u>\$41,751,908</u>	<u>\$20,043,003</u>	<u>\$97,409,548</u>	<u>\$88,648,807</u>	<u>\$92,115,678</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$2,558,734	\$998,654	\$364,919	\$355,338	\$229,549
Other Operating Expenses	4,576,800	2,869,513	4,233,714	18,673,802	20,616,735
Capital Outlay	17,051,526	3,242,803	3,078,714	69,619,667	71,269,394
Total Expenditures	<u>\$24,187,060</u>	<u>\$7,110,970</u>	<u>\$7,677,347</u>	<u>\$88,648,807</u>	<u>\$92,115,678</u>
 Total Ending Balance	<u><u>\$17,564,848</u></u>	<u><u>\$12,932,033</u></u>	<u><u>\$89,732,201</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital projects and scheduled maintenance. This fund must be established and maintained in the County Treasury and used for capital outlay purposes only, including scheduled maintenance.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS SUBFUND 41
SUMMARY OF SUBFUND BALANCE**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15 (Multiyear)	Adoption Budget 14/15 (Multiyear)
Beginning Balance	\$11,605,195	\$7,517,633	\$9,327,973	\$10,922,029	\$11,261,834
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$11,605,195</u>	<u>\$7,517,633</u>	<u>\$9,327,973</u>	<u>\$10,922,029</u>	<u>\$11,261,834</u>
 Plus Current Year Revenues					
State	\$57,333	\$0	\$614,858	\$0	\$503,413
Local	44,738	28,153	116,324	26,500	106,000
Inter-Fund Transfers In	1,108,118	2,420,000	3,502,903	200,000	1,519,065
Total Revenues	<u>\$1,210,189</u>	<u>\$2,448,153</u>	<u>\$4,234,085</u>	<u>\$226,500</u>	<u>\$2,128,478</u>
 Total Funds Available	<u>\$12,815,384</u>	<u>\$9,965,786</u>	<u>\$13,562,058</u>	<u>\$11,148,529</u>	<u>\$13,390,312</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$231,996	\$47,554	\$97,784	\$143,147	\$123,976
Other Operating Expenses	1,271,803	692,534	704,905	1,555,212	2,157,644
Capital Outlay	3,793,952	(102,275)	1,497,535	9,450,170	11,108,692
Total Expenditures	<u>\$5,297,751</u>	<u>\$637,813</u>	<u>\$2,300,224</u>	<u>\$11,148,529</u>	<u>\$13,390,312</u>
 Total Ending Balance	<u><u>\$7,517,633</u></u>	<u><u>\$9,327,973</u></u>	<u><u>\$11,261,834</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital projects and scheduled maintenance. This fund must be established and maintained in the County Treasury and used for capital outlay purposes only, including scheduled maintenance. The Governing Board may by resolution add to this fund over a period of years for specific capital purposes through interfund transfers from other sources.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS SUBFUND 41
DETAIL OF EXPENDITURES BY PROJECT**

	Actual 13/14	Tentative Budget 14/15 (Multiyear)	Adoption Budget 14/15 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$1,710	\$71,081	\$71,133
DW Prop "R" Oversight Committee	26,119	16,591	24,203
CC Science & Technology Center Equipment	500	829	829
CC Business & Technology (Matching Funds)	0	6,130	6,130
CC Business & Technology Equipment (Matching Funds)	0	0	0
Capital Building Projects Total	\$28,329	\$94,631	\$102,295
Grossmont			
04/05 SM R/R Boilers 300/500	\$50	\$1,397	\$8,201
06/07 SM Sewer & Underground Electrical	0	293,837	293,837
07/08 SM Replace Roof Bldg 400B	40,999	0	0
07/08 SM Replace Overhang Roof TM	135,598	0	0
13/14 SM Bldg 300N HVAC	0	298,764	298,764
14/15 SM Pool Equip Replacement	0	0	408,782
14/15 SM Water Tower Replacement	0	0	408,782
Subtotal	\$176,647	\$593,998	\$1,418,366
Cuyamaca			
05/06 SM Electrical Panels/Transformer	\$0	\$0	\$0
06/07 SM Emergency Power Phase 2	0	0	0
07/08 SM Replace Signage Phase 2	0	21,132	22,380
08/09 SM Water Shut-Off Valve Replacement	0	16,539	16,539
13/14 SM Bldg H Exhaust	0	132,104	132,104
14/15 SM Science Math HVAC	0	0	171,697
14/15 SM One Stop Ctr. Heat Upgrade	0	0	35,797
14/15 SM Other Projects - Pending	0	0	24,499
14/15 SM Classroom Relocation	0	0	30,471
14/15 SM ADA Doors	0	0	99,037
Subtotal	\$0	\$169,775	\$532,524
Sched. Maint. and Haz. Subst. Projects Total	\$176,647	\$763,773	\$1,950,890
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DS Theater 2nd-Elect Maint Relocation	\$0	\$44,010	\$44,010
DW HR Technology Upgrade	0	157,441	157,441
DW Facilities Issues	11,364	45,132	49,721
DW Parking Improvements & Circ R&R	1,637	2,394,371	2,461,008
DW Fire Barriers	0	34,743	34,743
DW Energy Conservation Project	0	76,281	76,281
DW Post Project	8,066	4,852	10,267
DW Capital Project/Def. Maint./Misc. Income	67,500	120,942	131,466
DW Facilities Issues	18,157	0	579
DW Information Systems-Tech Improvements	19,353	0	22,426
D HR Improvement	21,062	4,604	6,155
Subtotal	\$147,139	\$2,882,376	\$2,994,097

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS SUBFUND 41
DETAIL OF EXPENDITURES BY PROJECT**

	Actual 13/14	Tentative Budget 14/15 (Multiyear)	Adoption Budget 14/15 (Multiyear)
Grossmont			
Football/Soccer Field	\$0	\$146,653	\$146,653
Griffin Center/Student & Admin Serv. Renovation	216,469	0	22,103
Secondary Effects	26,095	22,994	3,694
State Energy Project	0	0	0
Track Repair	0	0	125,000
Parking & Circ R&R	0	162,935	162,935
Facilities Issues	74,830	751,006	859,774
Lighting & Controls Upgrade	384,811	0	0
Lighting Controls HVAC Upgrade	0	0	230,330
Bldg 36 Secondary Effects	8,601	876,780	943,693
Football Field Turf Replace	0	300,000	350,000
Roofing Renovation & Repair	(176,597)	667,859	629,859
Health/Physical Science	0	0	0
Health Occupations Training Center	0	515,318	515,318
Resurface Tennis Courts	176,722	2,002,057	2,085,383
Interior Classroom Painting	0	25,000	25,000
Water Reduction / Drought Tolerant	497,011	1,640	175,108
HVAC Energy Mgmt Controls	95,568	0	0
Classroom Door Code Comp	76	0	0
Bldg 43 Gym Paint	0	0	0
Hyde Gallery Storage	(2,992)	1,492	2,992
Digital Marquee Signage	0	1,125,000	1,000,000
Student Award Display	0	97,200	160,000
Pool Equipment Repair	1,360	86,040	98,640
Subtotal	<u>\$1,301,954</u>	<u>\$6,781,974</u>	<u>\$7,536,482</u>
Cuyamaca			
Facilities Repairs	\$9,961	\$5,344	\$213,764
Parking & Circulation Issues	2,188	9,120	6,932
Student Center - Tfr from Student Center Fees	158,840	246,600	172,711
Bookstore - Tfr from Bookstore SRF	122,395	123,406	30,471
Child Development Center	3,071	617	587
Lighting & Controls Upgrade	314,846	0	0
Lighting Controls HVAC Upgrade	0	0	347,083
Automotive Smog Equipment	0	35,000	35,000
Science & Math Hood Exhaust	0	0	0
One Stop Center Heat & AC Upgrade	16,203	29,140	0
Science & Math HVAC Exhaust	18,651	176,548	0
Subtotal	<u>\$646,155</u>	<u>\$625,775</u>	<u>\$806,548</u>
Local and Lease Revenue Bond Projects Total	<u>\$2,095,248</u>	<u>\$10,290,125</u>	<u>\$11,337,127</u>
Total Projects	<u><u>\$2,300,224</u></u>	<u><u>\$11,148,529</u></u>	<u><u>\$13,390,312</u></u>

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**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION R SUBFUND 42
SUMMARY OF SUBFUND BALANCE**

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15 (Multiyear)	Adoption Budget 14/15 (Multiyear)
Beginning Balance	\$28,836,986	\$10,047,215	\$3,604,060	\$1,690,702	\$1,892,430
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$28,836,986	\$10,047,215	\$3,604,060	\$1,690,702	\$1,892,430
Funding Sources					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Interest	\$99,538	\$30,002	\$9,769	\$5,000	\$5,000
Total Funding Sources	\$99,538	\$30,002	\$9,769	\$5,000	\$5,000
Total Funds Available	\$28,936,524	\$10,077,217	\$3,613,829	\$1,695,702	\$1,897,430
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$2,326,738	\$951,100	\$157,618	\$212,191	\$96,640
Other Operating Expenses	3,304,997	2,176,979	776,752	706,448	933,170
Capital Outlay	13,257,574	3,345,078	787,029	777,063	867,620
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
Total Expenditures	\$18,889,309	\$6,473,157	\$1,721,399	\$1,695,702	\$1,897,430
Total Ending Balance	\$10,047,215	\$3,604,060	\$1,892,430	\$0	\$0

Note:

Within the Capital Outlay Projects Fund is Subfund 42, which is used to account for the proceeds from the sale of Proposition R Bonds approved by the voters in November, 2002. Expenditures within this Subfund may only be for purposes stated in the bond measure.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION R SUBFUND 42
DETAIL OF PROJECT BALANCE**

	Funding Plan	Expenditures Prior to 13/14	Actual Expenditures 13/14	Adoption Budget 14/15 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$468,096	\$451,771	\$8,632	\$7,693
Post Project Coordination	392,000	369,853	17,884	4,264
Program Management	9,225,198	9,029,860	77,143	118,195
Project Management	1,006,888	1,001,212	0	5,676
Legal Services	137,500	130,353	0	7,147
Total Program Management	\$11,229,682	\$10,983,049	\$103,659	\$142,975
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Standby Power	241,230	241,230	0	0
Technology Infrastructure	6,312,606	6,171,761	140,356	489
2nd Effects - Road Repairs	439,149	0	0	439,149
IPP/FPP Development	136,359	136,359	0	0
Info System - Tech Improvements	502,500	389,241	62,809	50,450
Prop R Program Services	12,781	12,781	0	0
Total Districtwide	\$19,324,852	\$18,384,966	\$306,824	\$633,063
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	258,071	0	0
Scheduled Maintenance	2,166,901	2,121,927	41,075	3,900
Total GC Scheduled Maintenance	\$2,879,588	\$2,834,614	\$41,075	\$3,900
Bldg 500 Classroom Upgrades	\$1,181,029	\$1,111,774	\$19,762	\$49,493
Campuswide Signage-Phase 2	284,897	54,702	192,822	37,373
Ceramics Yard Improvements	526,097	107,661	372,400	46,036
Meditation Garden/Cart Storage	229,166	137,210	64,627	27,329
Parking Lot Light Retrofit	92,951	32,752	41,775	18,424
Campus DDC Controls	42,500	22,873	17,328	2,299
Chiller Plant Upgrade Close-Out	10,197	10,197	0	0
Resurface Tennis Courts	511,881	0	0	511,881
Bldg 36 Renovations	39,290	0	0	39,290
Standby Power	962,750	946,862	15,888	0
Science Building Fume Hood	492,285	301,491	139,376	51,418
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,790,506	3,790,506	0	0
Exercise Sci & Wellness Complex Reno	8,977,609	8,977,609	0	0
Infrastructure	1,183,457	1,183,457	0	0
Secondary Effects & Swing	4,329,105	4,300,486	18,832	9,787
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,347,755	2,347,755	0	0
Griffin Center/Student & Admin Janitorial	25,160	0	0	25,160
Griffin Center/Student & Admin IT	106,844	106,844	0	0
Secondary Effects - Tech Mall	253,060	253,060	0	0

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION R SUBFUND 42
DETAIL OF PROJECT BALANCE

	Funding Plan	Expenditures Prior to 13/14	Actual Expenditures 13/14	Adoption Budget 14/15 (Multiyear)
Grossmont Continued				
Griffin Center/Student & Admin Serv. Renovation	34,832,207	34,501,858	129,042	201,307
Campus Signage	282,003	282,003	0	0
Science Lab Building	6,497,895	6,497,895	0	0
Digital Arts/Sculpture	13,284,056	13,284,056	0	0
Digital Arts/Sculpture - FF&E	531,888	527,570	4,318	0
Health & Sciences Complex	14,913,624	14,898,773	5,850	9,001
Health & Sciences - FF&E	624,420	371,277	230,506	22,637
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,661,511	19,661,511	0	0
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Fine Arts Complex	82,010	82,010	0	0
Total Grossmont	\$122,135,186	\$119,790,426	\$1,293,601	\$1,055,335
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	430,160	0	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,361	177,361	0	0
Total CC Scheduled Maintenance	\$851,737	\$851,737	\$0	\$0
Interior Design Guidelines	\$66,546	\$70,720	\$0	\$0
Renovation and Repair	3,695,657	3,670,029	25,628	0
Secondary Effects & Swing	1,199,301	1,199,301	0	0
Infrastructure	2,042,326	2,042,325	0	0
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,104,356	18,104,356	0	0
Student Center - FF&E	875,000	848,555	26,445	0
Science & Technology Center	5,541,323	5,541,323	0	0
Communication Arts	27,725,086	27,725,086	0	0
Communication Arts - FF&E	2,171,418	2,130,579	0	40,839
Business & Technology	13,973,719	13,961,809	0	11,910
Business & Technology - FF&E	96,775	35,980	10,459	50,336
Remodel B, D, E, F, G Buildings	345,658	345,360	0	298
LRC Expansion/Remodel	2,028,662	2,028,662	0	0
LRC Expansion/Remodel - FF&E	54,338	49,015	0	5,323
Parking Construction 2nd Effects	184,100	122,266	51,600	10,234
Parking Expansion Ph 2a	834,444	834,444	0	0
Parking Expansion Ph 2b	433,529	433,529	0	0
Parking Expansion-Grading & Prep	453,145	453,145	0	0
Biology Exhaust Hood	96,434	0	6,842	89,592
Chiller Plant Upgrade Close-Out	1,000	500	0	500
Total Cuyamaca	\$85,807,706	\$85,481,873	\$120,974	\$209,032
Total Proposition R Budget	\$227,267,744	\$223,657,264	\$1,721,399	\$1,897,430

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**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION V SUBFUND 45
SUMMARY OF SUBFUND BALANCE**

	Actual 13/14	Tentative Budget 14/15 (Multiyear)	Adoption Budget 14/15 (Multiyear)
Beginning Balance	\$0	\$75,584,576	\$76,577,936
Prior Year Adjustments	0	0	0
Adjusted Beg Balance	\$0	\$75,584,576	\$76,577,936
 Funding Sources			
Proceeds from Sale of Series A Bond	\$80,000,000	\$0	\$0
Net Proceeds from Sale of Bonds	\$80,000,000	\$0	\$0
Interest	\$233,661	\$220,000	\$250,000
Total Funding Sources	\$80,233,661	\$220,000	\$250,000
 Total Funds Available	 \$80,233,661	 \$75,804,576	 \$76,827,936
 Less Current Year Expenditures			
Supplies/Equip \$500-\$1,999	\$109,517	\$0	\$8,933
Other Operating Expenses	2,752,057	16,412,142	17,525,921
Capital Outlay	794,151	59,392,434	59,293,082
Total Expenditures	\$3,655,725	\$75,804,576	\$76,827,936
 Total Ending Balance	 \$76,577,936	 \$0	 \$0

Note:
(1) Within the Capital Outlay Projects Fund is Subfund 45, which is used to account for the proceeds from the sale of Proposition V Bonds approved by the voters in November, 2012. Expenditures within this Subfund may only be for purposes stated in the bond measure.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION V SUBFUND 45
DETAIL OF PROJECT BALANCE**

	Approved Funding Plan	Series A \$80 Million	Actual Expenditures 13/14	Adoption Budget 14/15 (Multiyear)
<u>Grossmont College</u>				
Prop V Start Up Projects	\$1,689,962	\$1,664,342	\$5,860	\$1,658,482
Lighting Fixtures & Controls Update	810,038	810,038	525,821	284,217
Arts & Communication Cmplx-Teaching & Performance Theater	28,350,725	23,108,731	5,738	23,102,993
Science, Math & Career Tech Cmplx - Phase 1 31S	12,899,694	7,308,808	0	7,308,808
Main Chiller Addition	3,449,407	3,449,407	0	3,449,407
Maintenance Facility (New Buildings)	9,906,557	494,200	0	494,200
Arts & Communication Cmplx-Comm./Drama/Art/Ceramics	23,043,888	117,000	0	117,000
Lib Arts & Bus Tech Cmplx (Includes Veterans Center)	58,128,390	0	0	0
Science, Math & Career Tech Cmplx - Phase 2 36N	38,364,212	0	0	0
Arts & Communication Cmplx-Stagehouse Thtr & Music Rmdl	29,440,165	145,000	0	145,000
Environmental Impact Report (EIR)	128,020	153,640	102,889	50,751
Infrastructure/Utilities Allocations	4,749,726	953,798	73,421	880,377
Scheduled Maintenance Allocations	2,672,000	0	0	0
Allocation of Tech/Tech Infrastructure	19,781,677	6,200,625	280,722	5,919,903
Allocation of Program Management	10,469,251	2,610,790	907,878	1,702,912
Allocation of Other Prop V Cost	6,745,627	470,268	415,676	54,592
Site Contingency Allocations	7,599,545	0	0	0
Unallocated	469,190	0	0	0
Total Grossmont College	\$258,698,074	\$47,486,647	\$2,318,005	\$45,168,642
<u>Cuyamaca College</u>				
Prop V Start Up Projects	\$1,840,229	\$1,821,239	\$16,574	\$1,804,665
Lighting Fixtures & Controls update	659,771	659,771	293,037	366,734
Student Services Bldg (Includes Veterans Center)	26,391,605	21,700,911	4,131	21,696,780
Cuyamaca College Drive East Roadwork	740,075	740,075	0	740,075
Instructional Building (F)	23,159,985	1,295,000	306	1,294,694
Ornamental Horticulture Complex/M Remodel	11,500,000	0	0	0
Chiller Expansion	5,005,224	0	0	0
Parking Lot/Roadway Improvements - Phase 1	2,700,000	0	0	0
Exercise Science Bldg D Renovation - Phase 1	8,000,000	0	0	0
Track and Field Improvements (Stadium) - Phase 1	8,214,341	0	0	0
Environmental Impact Report (EIR)	134,700	153,690	87,626	66,064
Infrastructure/Utilities Allocations	3,138,290	631,850	57,620	574,230
Scheduled Maintenance Allocations	2,900,000	0	0	0
Allocation of Tech/Tech Infrastructure	8,746,845	2,741,725	124,127	2,617,598
Allocation of Program Management	4,629,178	1,154,410	401,436	752,974
Allocation of Other Prop V Cost	2,982,708	207,938	183,799	24,139
Site Contingency Allocations	3,360,284	0	0	0
Unallocated	285,040	0	0	0
Total Cuyamaca College	\$114,388,275	\$31,106,609	\$1,168,656	\$29,937,953

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION V SUBFUND 45
DETAIL OF PROJECT BALANCE**

	Approved Funding Plan	Series A \$80 Million	Actual Expenditures 13/14	Adoption Budget 14/15 (Multiyear)
<u>District Services</u>				
Prop V Startup Projects	\$500,000	\$381,410	\$6,194	\$375,216
Warehouse	3,177,616	172,000	\$0	172,000
GCCCD District Office & Community Center - Phase 1	14,770,080	18,590	18,590	0
Allocation of Tech/Tech Infrastructure	2,648,272	557,650	25,247	532,403
Allocation of Program Management	1,401,571	234,800	81,649	153,151
Allocation of Other Prop V Cost	606,665	42,294	37,384	4,910
Site Contingency Allocations	1,017,389	0	0	0
Unallocated	792,058	0	0	0
Total District Services	<u>\$24,913,651</u>	<u>\$1,406,744</u>	<u>\$169,064</u>	<u>\$1,237,680</u>
Interest Income - Pending Allocations	\$0	\$0	\$0	\$483,661
Total Proposition V Budget	<u><u>\$398,000,000</u></u>	<u><u>\$80,000,000</u></u>	<u><u>\$3,655,725</u></u>	<u><u>\$76,827,936</u></u>

Grossmont-Cuyamaca Community College District
Direct Health Self-Insurance (1)
Internal Service Fund

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$78,611	\$73,183	\$75,247	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$78,611	\$73,183	\$75,247	\$0	\$0
 Plus Current Year Income					
Interest Income	\$2,140	\$218	\$0	\$0	\$0
Transfer From/To General Fund	7,150,126	3,950,000	(115,339)	0	0
Total Revenues	\$7,152,266	\$3,950,218	(\$115,339)	\$0	\$0
 Total Funds Available	\$7,230,877	\$4,023,401	(\$40,092)	\$0	\$0
 Less Current Year Expenditures					
Self-Insured Benefits	7,157,694	3,948,154	(40,092)	0	0
Total Expenditures	\$7,157,694	\$3,948,154	(\$40,092)	\$0	\$0
 Reserve For Contingencies	0	0	0	0	0
 Total Ending Balance	<u>\$73,183</u>	<u>\$75,247</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note:

This Internal Service Fund was established in 2002. It is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund was maintained in the County Treasury. As of 1/1/2013, the District no longer has a self-insured program. Processing of all medical claims have been completed and the fund is closed.

Grossmont-Cuyamaca Community College District
Other Post-Employment Benefits (OPEB)
Internal Service Fund

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$2,278,842	\$2,532,963	\$2,766,852	\$3,240,102	\$3,701,307
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$2,278,842	\$2,532,963	\$2,766,852	\$3,240,102	\$3,701,307
Plus Current Year Income					
Interest Income	\$10,643	\$10,019	\$10,145	\$10,000	\$10,000
Funding for Current Employees	243,478	223,870	469,490	744,456	747,071
Funding for Prior Liability	0	0	454,820	0	0
Total Revenues	\$254,121	\$233,889	\$934,455	\$754,456	\$757,071
Total Funds Available	\$2,532,963	\$2,766,852	\$3,701,307	\$3,994,558	\$4,458,378
Less Current Year Expenditures					
Other Post Employment Benefits	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Reserve For Contingencies	0	0	0	0	0
Total Ending Balance	<u>\$2,532,963</u>	<u>\$2,766,852</u>	<u>\$3,701,307</u>	<u>\$3,994,558</u>	<u>\$4,458,378</u>

Notes:

- (1) As of 11/1/2013 the estimated unfunded liability is \$16.5 million. The next actuarial study will be done in the Fall 2015.
- (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 45, implemented as required in 2008/2009, the district is required to report future obligations and any unfunded amounts related to future benefit cost.
- (3) This Fund accounts for funds transferred from the general operating fund to address the actuarial 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.
 - (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.

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

	Actual 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$160,100	\$166,137	\$179,513	\$203,937	\$192,316
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$160,100	\$166,137	\$179,513	\$203,937	\$192,316
 Plus Current Year Income					
Student Representation Fees	\$40,508	\$35,552	\$38,672	\$40,000	\$40,000
Interest	134	65	47	55	55
Total Revenues	\$40,642	\$35,617	\$38,719	\$40,055	\$40,055
 Total Funds Available	\$200,742	\$201,754	\$218,232	\$243,992	\$232,371
 Less Current Year Expenditures					
Travel & Conferences	\$34,605	\$20,391	\$25,916	\$40,055	\$40,055
Transportation	0	950	0	0	0
Rentals & Leases	0	900	0	0	0
Total Expenditures	\$34,605	\$22,241	\$25,916	\$40,055	\$40,055
 Total Ending Balance	\$166,137	\$179,513	\$192,316	\$203,937	\$192,316

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 11/12	Actual 12/13	Actual 13/14	Tentative Budget 14/15	Adoption Budget 14/15
BEGINNING BALANCE	\$47,026	\$61,166	\$70,157	\$77,951	\$75,508
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$47,026	\$61,166	\$70,157	\$77,951	\$75,508
 Plus Current Year Income					
Student Representation Fees	\$19,058	\$18,150	\$19,632	\$20,000	\$20,000
Interest	49	26	18	25	25
Total Revenues	\$19,107	\$18,176	\$19,650	\$20,025	\$20,025
 Total Funds Available	\$66,133	\$79,342	\$89,807	\$97,976	\$95,533
 Less Current Year Expenditures					
Supplies	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	4,967	9,185	14,299	20,000	20,000
Total Expenditures	\$4,967	\$9,185	\$14,299	\$20,000	\$20,000
 Total Ending Balance	<u>\$61,166</u>	<u>\$70,157</u>	<u>\$75,508</u>	<u>\$77,976</u>	<u>\$75,533</u>

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

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