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# GROSSMONT-CUYAMACA

## COMMUNITY COLLEGE DISTRICT

# 2015-2016

# ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 4, 2015. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 8, 2015, at 6:30 p.m. at 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*

**Bill Garrett, President**

**Mary Kay Rosinski, Vice President**

**Greg Barr, Clerk**

**Debbie Justeson**

**Edwin Hiel**

**Rafael Navarrete, Grossmont College Student Trustee**

**Evan Esparza, Cuyamaca College Student Trustee**

## *Chancellor's Cabinet*

**Cindy L. Miles, Chancellor**

**Nabil Abu-Ghazaleh, President Grossmont College**

**Wei Zhou, Interim President Cuyamaca College**

**Sue Rearic, Vice Chancellor-Business Services**

**Tim Corcoran, 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 2015/2016**

**Funds Available**

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

**General Fund:**

Unrestricted  
Restricted

**Tentative**

\$115,713,763  
25,971,066

**Adoption**

\$120,677,518  
33,183,035

Total General Fund

\$141,684,829

\$153,860,553

**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  
Cuyamaca College Student Center  
Capital Outlay Projects Sub-Fund 41  
Proposition R Construction Sub-Fund 42  
Proposition V Construction Sub-Fund 45  
Direct Health Self-Insurance  
Other Post-Employment Benefits (OPEB)  
Grossmont College Student Representation Fee  
Cuyamaca College Student Representation Fee

\$694,335  
117,322  
424,233  
144,456  
186,220  
0  
84,140  
8,409,858  
499,963  
68,997,685  
0  
5,742,115  
255,671  
108,609

\$710,055  
105,399  
294,524  
140,156  
156,308  
0  
158,133  
11,812,257  
500,773  
70,093,768  
0  
5,840,411  
250,021  
104,648

Total Other Funds

\$85,664,607

\$90,166,453

**Total Funds Available**

\$227,349,436

\$244,027,006

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

	Actual 12/13	Actual 13/14 <i>Recalc</i>	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	11,565	12,371	12,431	12,972	12,974
Non Credit	27	26	23	22	22
Summer Pullback	154	0	107	0	0
<b>Total</b>	<u>11,745</u>	<u>12,397</u>	<u>12,562</u>	<u>12,994</u>	<u>12,996</u>
<b>Cuyamaca College</b>					
Credit	5,009	5,489	5,459	5,705	5,747
Non Credit	65	83	39	40	0
Summer Pullback	113	0	46	0	0
<b>Total</b>	<u>5,187</u>	<u>5,572</u>	<u>5,543</u>	<u>5,745</u>	<u>5,747</u>
<b>Total Resident FTES</b>	<u><u>16,932</u></u>	<u><u>17,969</u></u>	<u><u>18,105</u></u>	<u><u>18,739</u></u>	<u><u>18,743</u></u>
	17,021 after state factoring	18,060 after state factoring	18,197 after state factoring		

<b>State FTES Data</b>					
<b>Funded Resident FTES</b>	<b>17,021</b>	<b>17,474</b>	<b>18,197</b>	<b>18,739</b>	<b>18,743</b>
<b>Unfunded FTES over CAP</b>	0	586	0	0	0
<b>Workload Restoration/(Reduction)</b>	1.29% <i>Partial Restoration</i>	2.87% <i>Partial Restoration</i>	4.12% <i>Partial Restoration</i>	3.00% <i>Partial Growth/ Restoration</i>	3.00% <i>Partial Growth/ Restoration</i>

**NON RESIDENT FTES:**

Grossmont College	673	727	708	738	543
Cuyamaca College	86	101	72	73	48
<b>Total Non Resident FTES (Factored)</b>	<u><u>759</u></u>	<u><u>828</u></u>	<u><u>780</u></u>	<u><u>811</u></u>	<u><u>591</u></u>

**TOTAL RESIDENT & NON RESIDENT FTES:**

Grossmont College	12,476	13,178	13,326	13,732	13,539
Cuyamaca College	5,304	5,709	5,651	5,818	5,795
<b>Total FTES (Factored)</b>	<u><u>17,780</u></u>	<u><u>18,887</u></u>	<u><u>18,977</u></u>	<u><u>19,550</u></u>	<u><u>19,334</u></u>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$15,718,844	\$15,695,074	\$13,050,069	\$8,766,907	\$13,800,739
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$15,718,844</u>	<u>\$15,695,074</u>	<u>\$13,050,069</u>	<u>\$8,766,907</u>	<u>\$13,800,739</u>
Income	\$108,037,677	\$114,169,627	\$125,919,944	\$132,917,922	\$140,059,814
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	<u>\$108,037,677</u>	<u>\$114,169,627</u>	<u>\$125,919,944</u>	<u>\$132,917,922</u>	<u>\$140,059,814</u>
<b>Total Funds Available for Distribution</b>	<u>\$123,756,521</u>	<u>\$129,864,701</u>	<u>\$138,970,013</u>	<u>\$141,684,829</u>	<u>\$153,860,553</u>
Less Expenditures	108,061,447	116,814,632	125,169,274	135,393,064	147,298,891
<b>Total Ending Balance</b>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$6,291,765</u></u>	<u><u>\$6,561,662</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$7,535,856	\$6,015,686	\$5,047,886	\$0	\$0
Budget Dedication to Following Year	2,306,619	1,547,091	2,784,101	0	0
Categorical Commitments	438,015	69,260	33,582	0	0
Health Services	0	0	0	0	0
Parking Fund	728,787	212,796	0	0	0
<b>Contingency Reserve</b>	<u>4,685,797</u>	<u>5,205,236</u>	<u>5,935,170</u>	<u>6,291,765</u>	<u>6,561,662</u>
<b>Total Ending Balance</b>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$6,291,765</u></u>	<u><u>\$6,561,662</u></u>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$10,628,545	\$12,221,653	\$11,220,922	\$8,623,476	\$10,983,056
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$10,628,545</u>	<u>\$12,221,653</u>	<u>\$11,220,922</u>	<u>\$8,623,476</u>	<u>\$10,983,056</u>
Income	\$92,139,520	\$96,673,547	\$102,519,434	\$107,090,287	\$108,254,374
Transfers Between Restricted & Unrestricted	1,340,608	759,528	(1,237,010)	0	1,440,088
<b>Total Income</b>	<u>\$93,480,128</u>	<u>\$97,433,075</u>	<u>\$101,282,424</u>	<u>\$107,090,287</u>	<u>\$109,694,462</u>
<b>Total Funds Available for Distribution</b>	<u>\$104,108,673</u>	<u>\$109,654,728</u>	<u>\$112,503,346</u>	<u>\$115,713,763</u>	<u>\$120,677,518</u>
Less Expenditures	91,887,020	98,433,806	101,520,290	109,421,998	114,115,856
<b>Total Ending Balance</b>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$6,291,765</u></u>	<u><u>\$6,561,662</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$7,535,856	\$6,015,686	\$5,047,886	\$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
<b>Contingency Reserve</b>	4,685,797	5,205,236	5,935,170	6,291,765	6,561,662
<b>Total Ending Balance</b>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$6,291,765</u></u>	<u><u>\$6,561,662</u></u>



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

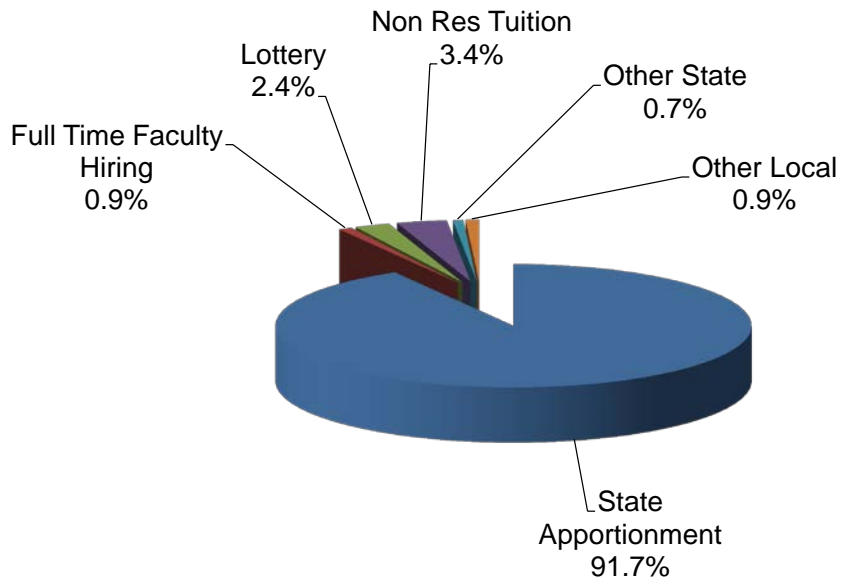
	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$5,090,299	\$3,473,421	\$1,829,147	\$143,431	\$2,817,683
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$5,090,299</u>	<u>\$3,473,421</u>	<u>\$1,829,147</u>	<u>\$143,431</u>	<u>\$2,817,683</u>
Income	\$15,898,157	\$17,496,080	\$23,400,510	\$25,827,635	\$31,805,440
Transfers Between Restricted & Unrestricted	(1,340,608)	(759,528)	1,237,010	0	(1,440,088)
<b>Total Income</b>	<u>\$14,557,549</u>	<u>\$16,736,552</u>	<u>\$24,637,520</u>	<u>\$25,827,635</u>	<u>\$30,365,352</u>
<b>Total Funds Available for Distribution</b>	<u>\$19,647,848</u>	<u>\$20,209,973</u>	<u>\$26,466,667</u>	<u>\$25,971,066</u>	<u>\$33,183,035</u>
Less Expenditures	16,174,427	18,380,826	23,648,984	25,971,066	33,183,035
<b>Total Ending Balance</b>	<u><u>\$3,473,421</u></u>	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**ANALYSIS OF ENDING BALANCE:**

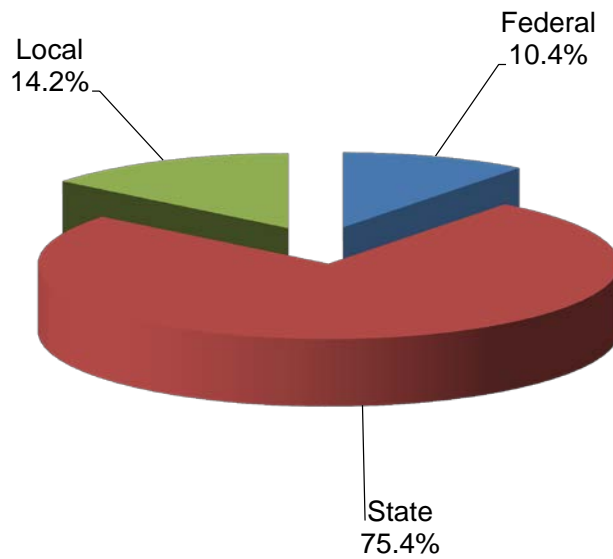
**Committed Reserves:**

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	2,306,619	1,547,091	2,784,101	0	0
Categorical Commitments	438,015	69,260	33,582	0	0
Health Services	0	0	0	0	0
Parking Fund	728,787	212,796	0	0	0
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u><u>\$3,473,421</u></u>	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</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**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$2,359,455	\$1,963,232	\$2,349,115	\$2,921,125	\$3,325,692
Total Federal	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,349,115</u>	<u>\$2,921,125</u>	<u>\$3,325,692</u>
State Apportionment:					
Base	\$83,784,326	\$84,727,106	\$88,135,019	\$92,283,594	\$92,342,400
C.O.L.A.	0	1,330,216	749,148	941,292	941,892
Growth/Restoration	926,153	2,193,195	3,458,233	6,913,915	6,912,416
Full-Time Faculty Hiring	0	0	0	0	988,119
State Deficit Factor	(1,694,210)	(1,516,286)	(293,561)	(1,001,388)	(1,011,848)
Prior Year Adjustment	344,488	1,547,208	1,256,988	0	0
Total State General Revenue	<u>\$83,360,757</u>	<u>\$88,281,439</u>	<u>\$93,305,827</u>	<u>\$99,137,413</u>	<u>\$100,172,979</u>
State Other:					
Categorical Funds	\$3,955,291	\$5,320,278	\$7,567,613	\$8,478,867	\$12,041,537
Grants	4,221,104	4,313,826	6,326,123	5,724,407	6,261,716
Cal-PASS Project	189,833	0	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,624,803	2,800,676	3,302,086	2,802,514	3,176,140
Mandated Cost	0	0	788,699	0	0
State Block Grants	470,757	836,793	2,839,267	2,275,096	3,134,550
Student Financial Aid Admin	1,208,333	1,055,153	1,098,822	1,120,085	1,180,037
Other State	939,314	781,910	670,530	998,002	1,631,273
Revenue Shortfall	0	0	0	(34,159)	(37,393)
Total State Other	<u>\$14,000,294</u>	<u>\$15,499,495</u>	<u>\$22,983,999</u>	<u>\$21,755,671</u>	<u>\$27,778,719</u>
Local:					
Community Service Fees	\$190,714	\$297,471	\$197,362	\$420,248	\$277,717
Contract Education	354,524	359,040	275,864	623,536	422,177
Enrollment Fees (2%)	145,921	151,036	141,270	150,000	150,000
Health Fees	605,013	648,984	713,185	1,224,028	1,357,764
Interest	42,700	56,651	66,441	50,000	50,000
Parking Fees & Fines	704,272	1,007,375	992,571	1,057,000	1,174,150
Tuition - Out of State	694,487	907,094	923,855	911,280	785,000
Tuition - Foreign Student	3,763,061	3,032,114	2,813,824	2,825,104	2,780,000
Other Student Fees	62,510	237,439	95,504	100,101	95,000
Other Local	1,742,324	1,674,217	1,056,914	1,788,585	1,734,854
Revenue Shortfall	0	0	0	(46,169)	(44,238)
Total Local	<u>\$8,305,526</u>	<u>\$8,371,421</u>	<u>\$7,276,790</u>	<u>\$9,103,713</u>	<u>\$8,782,424</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	11,645	54,040	4,213	0	0
Total Other Sources	<u>\$11,645</u>	<u>\$54,040</u>	<u>\$4,213</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$108,037,677</u></u>	<u><u>\$114,169,627</u></u>	<u><u>\$125,919,944</u></u>	<u><u>\$132,917,922</u></u>	<u><u>\$140,059,814</u></u>

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

**UNRESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Total Federal	\$0	\$0	\$0	\$0	\$0
State Apportionment:					
Base	\$83,784,326	\$84,727,106	\$88,135,019	\$92,283,594	\$92,342,400
C.O.L.A.	0	1,330,216	749,148	941,292	941,892
Growth/Restoration	926,153	2,193,195	3,458,233	6,913,915	6,912,416
Full-Time Faculty Hiring	0	0	0	0	988,119
State Deficit	(1,694,210)	(1,516,286)	(293,561)	(1,001,388)	(1,011,848)
Prior Year Adjustment	344,488	1,547,208	1,256,988	0	0
Total State General Revenue	\$83,360,757	\$88,281,439	\$93,305,827	\$99,137,413	\$100,172,979
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	2,154,729	2,193,139	2,568,294	2,240,280	2,561,062
Mandated Cost	0	0	788,699	0	0
State Block Grants	470,757	476,420	490,087	506,875	509,512
Student Financial Aid Admin	299,978	269,384	277,838	277,838	277,838
Other State	0	0	0	0	0
Revenue Shortfall	0	0	0	(34,159)	(37,393)
Total State Other	\$3,316,323	\$3,329,802	\$4,515,777	\$3,381,693	\$3,701,878
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	145,921	151,036	141,270	150,000	150,000
Health Fees	0	0	0	0	0
Interest	42,700	56,651	66,441	50,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	694,487	907,094	923,855	911,280	785,000
Tuition - Foreign Student	3,763,061	3,032,114	2,813,824	2,825,104	2,780,000
Other Student Fees	62,510	237,439	95,504	100,101	95,000
Other Local	742,116	623,932	652,723	580,865	563,755
Revenue Shortfall	0	0	0	(46,169)	(44,238)
Total Local	\$5,450,795	\$5,008,266	\$4,693,617	\$4,571,181	\$4,379,517
Other:					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	11,645	54,040	4,213	0	0
Total Other Sources	\$11,645	\$54,040	\$4,213	\$0	\$0
<b>TOTAL INCOME</b>	<b>\$92,139,520</b>	<b>\$96,673,547</b>	<b>\$102,519,434</b>	<b>\$107,090,287</b>	<b>\$108,254,374</b>

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

<b>INCOME:</b>	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
Federal:					
Categorical Funds	\$2,359,455	\$1,963,232	\$2,349,115	\$2,921,125	\$3,325,692
Total Federal	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,349,115</u>	<u>\$2,921,125</u>	<u>\$3,325,692</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
Full-Time Faculty Hiring	0	0	0	0	0
State Deficit	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	\$3,955,291	\$5,320,278	\$7,567,613	\$8,478,867	\$12,041,537
Grants	4,221,104	4,313,826	6,326,123	5,724,407	6,261,716
Cal-PASS Project	189,833	0	0	0	0
Parity Allocation	0	0	0	0	0
Lottery	470,074	607,537	733,792	562,234	615,078
Mandated Cost	0	0	0	0	0
State Block Grants	0	360,373	2,349,180	1,768,221	2,625,038
Student Financial Aid Admin	908,355	785,769	820,984	842,247	902,199
Other State	939,314	781,910	670,530	998,002	1,631,273
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$10,683,971</u>	<u>\$12,169,693</u>	<u>\$18,468,222</u>	<u>\$18,373,978</u>	<u>\$24,076,841</u>
Local:					
Community Service Fees	\$190,714	\$297,471	\$197,362	\$420,248	\$277,717
Contract Education	354,524	359,040	275,864	623,536	422,177
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	605,013	648,984	713,185	1,224,028	1,357,764
Interest	0	0	0	0	0
Parking Fees & Fines	704,272	1,007,375	992,571	1,057,000	1,174,150
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	1,000,208	1,050,285	404,191	1,207,720	1,171,099
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,854,731</u>	<u>\$3,363,155</u>	<u>\$2,583,173</u>	<u>\$4,532,532</u>	<u>\$4,402,907</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>
<b>TOTAL INCOME</b>	<u><u>\$15,898,157</u></u>	<u><u>\$17,496,080</u></u>	<u><u>\$23,400,510</u></u>	<u><u>\$25,827,635</u></u>	<u><u>\$31,805,440</u></u>

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

	<b>Tentative Budget 15/16</b>	<b>Adoption Budget 15/16</b>
<b><u>Federal</u></b>		
<b>Categoricals</b>		
Child Development Center-(Childcare Food Program)	\$61,230	\$65,392
Financial Aid Administrative Allowance	170,336	255,789
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	123,158	147,245
Veterans Education	43,199	55,006
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,393,817	1,453,354
Workstudy	443,184	443,184
Workforce Investment Act (WIA) Title II	682,471	699,913
Other Federal Revenue	3,730	205,809
	<b>TOTAL FEDERAL</b>	<b>\$3,325,692</b>
	<b>\$2,921,125</b>	<b>\$3,325,692</b>
<b><u>State</u></b>		
<b>Categoricals</b>		
Basic Skills	\$349,948	\$324,084
California Work Opportunities and Responsibility to Kids (CalWORKs)	1,188,084	1,155,586
Cooperative Agencies Resources for Education (CARE)	212,128	359,354
Disabled Students Programs & Services (DSPS)	1,798,535	2,011,922
Extended Opportunities, Programs & Services (EOPS)	1,230,914	1,737,254
Staff Development & Staff Diversity	72,312	87,731
Student Success and Support Program	2,257,034	4,313,779
Student Equity Program	1,246,755	1,904,580
Temporary Assistance for Needy Families (TANF - 50% State portion)	123,157	147,247
	<b>Total State Categoricals</b>	<b>\$12,041,537</b>
	<b>\$8,478,867</b>	<b>\$12,041,537</b>
<b>Grants</b>		
Economic Development	\$1,467,288	\$1,677,069
Funds for Student Success-Middle College High School	99,000	125,872
Foster & Kinship Care Education	801,650	801,650
Career Technical Education Grants (CTE)	2,657,514	2,884,626
Enrollment Growth & Retention	203,687	285,966
Child Development & Related Grants	495,268	486,533
	<b>Total State Grants</b>	<b>\$6,261,716</b>
	<b>\$5,724,407</b>	<b>\$6,261,716</b>
<b>Other State Restricted Funds</b>		
Proposition 20-Restricted Lottery Funds	\$562,234	\$615,078
State Block Grants	1,768,221	2,625,038
Student Financial Aid Administration	842,247	902,199
Bi National Border Health Grants	975,502	1,606,795
Youth Empowerment Strategies for Success	22,500	24,478
	<b>Total Other</b>	<b>\$5,773,588</b>
	<b>\$4,170,704</b>	<b>\$5,773,588</b>
	<b>TOTAL STATE</b>	<b>\$18,076,841</b>
	<b>\$18,373,978</b>	<b>\$24,076,841</b>
<b><u>Local</u></b>		
<b>Community Services</b>	\$420,248	\$277,717
<b>Contract Education</b>	623,536	422,177
<b>Health Fees</b>	1,224,028	1,357,764
<b>Parking Fees &amp; Fines</b>	1,057,000	1,174,150
<b>Other Local Income:</b>		
Child Development Training Consortium	\$17,500	\$18,557
County Foster Care Training	253,982	253,982
Emp Training Panel - Office of Professional Training (ETP-OPT)	10,015	51,232
Food Service Agreement	218,325	244,741
Miscellaneous Grants	707,898	602,587
	<b>Total Other Local</b>	<b>\$1,171,099</b>
	<b>\$1,207,720</b>	<b>\$1,171,099</b>
	<b>TOTAL LOCAL</b>	<b>\$4,402,907</b>
	<b>\$4,532,532</b>	<b>\$4,402,907</b>
	<b>TOTAL RESTRICTED INCOME</b>	<b>\$31,805,440</b>
	<b>\$25,827,635</b>	<b>\$31,805,440</b>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$17,882,437	\$18,381,948	\$19,432,832	\$19,771,244	\$20,785,714
12 Contract Adm, Counselors, Librarians	7,581,811	8,275,061	9,014,569	9,432,721	9,955,279
13 Hourly Teachers	13,997,950	16,045,673	16,593,234	18,127,004	18,568,165
14 Hourly Adm, Counselors, Librarians	1,270,755	1,614,945	2,100,745	2,573,309	3,322,828
Object Group 1000 Total	<u>\$40,732,953</u>	<u>\$44,317,627</u>	<u>\$47,141,380</u>	<u>\$49,904,278</u>	<u>\$52,631,986</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$17,217,342	\$18,376,502	\$18,976,136	\$20,981,453	\$21,850,815
22 Contract Instructional Aides	1,827,676	1,917,585	1,824,711	2,303,550	2,413,276
23 Hourly Non-Instructional	3,197,317	2,097,866	2,104,185	2,559,973	2,540,799
24 Hourly Instructional Aides	944,417	1,856,645	2,047,604	1,683,292	1,975,569
Object Group 2000 Total	<u>\$23,186,752</u>	<u>\$24,248,598</u>	<u>\$24,952,636</u>	<u>\$27,528,268</u>	<u>\$28,780,459</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$19,578,104	\$20,043,616	\$22,187,248	\$25,354,579	\$25,679,214
3x Early Retirement & Retiree Benefits	2,603,025	2,226,501	2,180,538	2,008,106	2,694,474
Object Group 3000 Total	<u>\$22,181,129</u>	<u>\$22,270,117</u>	<u>\$24,367,786</u>	<u>\$27,362,685</u>	<u>\$28,373,688</u>
<b>SUPPLIES:</b>					
43 Supplies	\$3,120,261	\$3,190,389	\$3,435,881	\$4,277,441	\$5,851,683
Object Group 4000 Total	<u>\$3,120,261</u>	<u>\$3,190,389</u>	<u>\$3,435,881</u>	<u>\$4,277,441</u>	<u>\$5,851,683</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$7,284,868	\$9,168,901	\$10,715,271	\$10,602,984	\$12,462,968
52 Travel and Mileage	477,984	635,425	680,479	835,701	1,048,935
53 Fees, Software, Memberships, Dues	1,003,739	1,037,895	1,280,818	1,298,599	1,508,625
54 Insurance	713,306	657,459	620,608	686,959	688,670
55 Utilities and Operations	2,648,134	3,252,718	3,565,304	4,066,767	4,210,983
56 Rents, Repairs & Maintenance	2,031,249	2,078,554	2,671,426	3,125,359	3,355,099
57 Audits, Interest, and Legals	485,887	451,752	575,832	385,613	433,336
58 Advertising, Postage & Other Operating	225,143	224,050	229,003	563,988	522,217
59 Other Holding	0	0	0	1,077,980	1,955,818
Object Group 5000 Total	<u>\$14,870,310</u>	<u>\$17,506,754</u>	<u>\$20,338,741</u>	<u>\$22,643,950</u>	<u>\$26,186,651</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$17,707	\$12,670	\$4,988	\$10,044	\$37,694
62 Building Alterations	19,079	36,587	60,386	29,681	59,681
63 Books	81,786	78,567	50,609	89,969	171,422
64 Equipment	566,388	826,580	1,354,076	866,360	1,826,765
Object Group 6000 Total	<u>\$684,960</u>	<u>\$954,404</u>	<u>\$1,470,059</u>	<u>\$996,054</u>	<u>\$2,095,562</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000
73 Interfund Transfers	2,584,369	3,342,520	2,416,122	1,652,339	1,827,421
75/76 Stdt Financial Aid & Othr Pymts to Stdts	570,713	844,225	896,670	878,049	1,401,441
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,285,082</u>	<u>\$4,326,745</u>	<u>\$3,462,792</u>	<u>\$2,680,388</u>	<u>\$3,378,862</u>
Total Expenditures	<u>\$108,061,447</u>	<u>\$116,814,634</u>	<u>\$125,169,275</u>	<u>\$135,393,064</u>	<u>\$147,298,891</u>

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

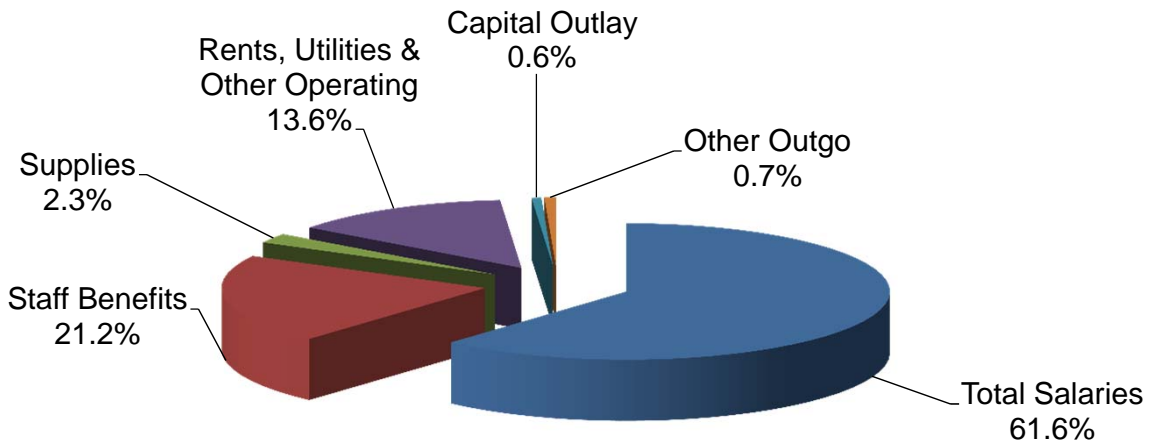
	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$17,699,384	\$18,211,164	\$19,239,954	\$19,571,753	\$20,586,223
12 Contract Adm, Counselors, Librarians	6,341,375	6,946,597	7,317,578	7,412,784	7,676,584
13 Hourly Teachers	13,892,675	15,930,697	16,539,495	17,822,920	17,995,435
14 Hourly Adm, Counselors, Librarians	879,605	833,149	727,499	927,211	1,063,165
Object Group 1000 Total	<u>\$38,813,039</u>	<u>\$41,921,607</u>	<u>\$43,824,526</u>	<u>\$45,734,668</u>	<u>\$47,321,407</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$15,232,587	\$15,968,202	\$16,355,624	\$18,159,294	\$18,558,467
22 Contract Instructional Aides	1,624,987	1,718,724	1,681,563	2,082,401	2,143,784
23 Hourly Non-Instructional	1,332,771	1,011,945	867,333	807,170	930,780
24 Hourly Instructional Aides	817,089	1,214,186	1,183,974	959,007	1,175,892
Object Group 2000 Total	<u>\$19,007,434</u>	<u>\$19,913,057</u>	<u>\$20,088,494</u>	<u>\$22,007,872</u>	<u>\$22,808,923</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$18,118,939	\$18,318,933	\$20,173,059	\$22,971,274	\$22,870,278
3x Early Retirement & Retiree Benefits	2,603,025	2,226,501	2,180,538	2,008,106	1,350,461
Object Group 3000 Total	<u>\$20,721,964</u>	<u>\$20,545,434</u>	<u>\$22,353,597</u>	<u>\$24,979,380</u>	<u>\$24,220,739</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,939,283	\$1,868,472	\$1,371,560	\$2,365,823	\$2,660,229
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,516,080	\$3,222,820	\$3,147,267	\$3,255,025	\$3,691,377
52 Travel and Mileage	356,273	484,818	430,566	497,518	542,804
53 Fees, Software, Memberships, Dues	926,815	961,011	1,105,331	1,169,545	1,216,208
54 Insurance	598,147	555,512	550,322	573,276	574,987
55 Utilities and Operations	2,424,451	2,969,588	3,382,850	3,731,137	3,826,630
56 Rents, Repairs & Maintenance	1,897,217	1,950,726	2,563,205	2,825,323	3,077,479
57 Audits, Interest, and Legals	422,794	388,311	442,801	322,513	370,236
58 Advertising, Postage & Other Operating	121,552	185,559	194,937	275,726	363,554
59 Other Holding	0	0	0	795,046	1,905,360
Object Group 5000 Total	<u>\$8,263,329</u>	<u>\$10,718,345</u>	<u>\$11,817,279</u>	<u>\$13,445,109</u>	<u>\$15,568,635</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$2,718	\$12,670	\$2,156	\$10,044	\$30,044
62 Building Alterations	19,079	36,587	32,102	28,681	58,681
63 Books	81,786	59,567	9,742	44,600	101,392
64 Equipment	329,841	447,171	559,371	159,564	520,549
Object Group 6000 Total	<u>\$433,424</u>	<u>\$555,995</u>	<u>\$603,371</u>	<u>\$242,889</u>	<u>\$710,666</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,584,369	2,777,086	1,227,057	416,082	591,082
75/76 Std Financial Aid & Othr Pymts to Stdts	124,178	133,810	234,406	230,175	234,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,708,547</u>	<u>\$2,910,896</u>	<u>\$1,461,463</u>	<u>\$646,257</u>	<u>\$825,257</u>
Total Expenditures	<u>\$91,887,020</u>	<u>\$98,433,806</u>	<u>\$101,520,290</u>	<u>\$109,421,998</u>	<u>\$114,115,856</u>



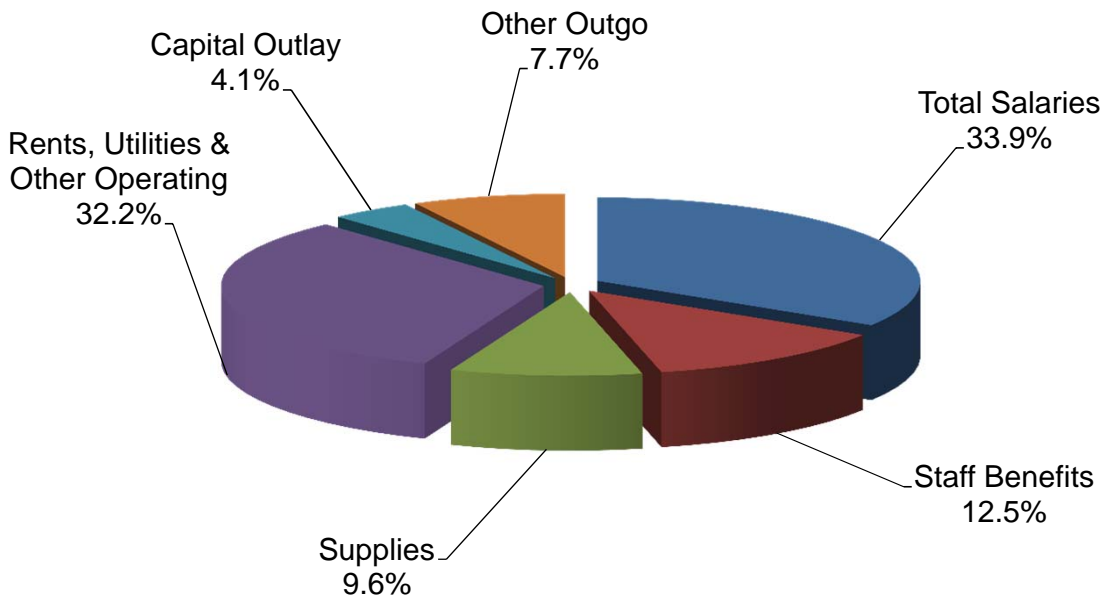
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$183,052	\$170,783	\$192,878	\$199,491	\$199,491
12 Contract Adm, Counselors, Librarians	1,240,436	1,328,464	1,696,991	2,019,937	2,278,695
13 Hourly Teachers	105,275	114,976	53,739	304,084	572,730
14 Hourly Adm, Counselors, Librarians	391,150	781,796	1,373,246	1,646,098	2,259,663
Object Group 1000 Total	<u>\$1,919,913</u>	<u>\$2,396,019</u>	<u>\$3,316,854</u>	<u>\$4,169,610</u>	<u>\$5,310,579</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,984,755	\$2,408,301	\$2,620,511	\$2,822,159	\$3,292,348
22 Contract Instructional Aides	202,689	198,861	143,149	221,149	269,492
23 Hourly Non-Instructional	1,864,546	1,085,921	1,236,852	1,752,803	1,610,019
24 Hourly Instructional Aides	127,327	642,459	863,630	724,285	799,677
Object Group 2000 Total	<u>\$4,179,317</u>	<u>\$4,335,542</u>	<u>\$4,864,142</u>	<u>\$5,520,396</u>	<u>\$5,971,536</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,459,165	\$1,724,683	\$2,014,189	\$2,383,305	\$2,808,936
3x Early Retirement & Retiree Benefits	0	0	0	0	1,344,013
Object Group 3000 Total	<u>\$1,459,165</u>	<u>\$1,724,683</u>	<u>\$2,014,189</u>	<u>\$2,383,305</u>	<u>\$4,152,949</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,180,978	\$1,321,917	\$2,064,321	\$1,911,618	\$3,191,454
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$5,768,788	\$5,946,080	\$7,568,004	\$7,347,959	\$8,771,591
52 Travel and Mileage	121,711	150,607	249,913	338,183	506,131
53 Fees, Software, Memberships, Dues	76,924	76,884	175,486	129,054	292,417
54 Insurance	115,159	101,947	70,286	113,683	113,683
55 Utilities and Operations	223,683	283,129	182,454	335,630	384,353
56 Rents, Repairs & Maintenance	134,033	127,828	108,221	300,036	277,620
57 Audits, Interest, and Legals	63,093	63,441	133,030	63,100	63,100
58 Advertising, Postage & Other Operating	103,592	38,491	34,066	288,262	158,663
59 Other Holding	0	0	0	282,934	50,458
Object Group 5000 Total	<u>\$6,606,983</u>	<u>\$6,788,407</u>	<u>\$8,521,460</u>	<u>\$9,198,841</u>	<u>\$10,618,016</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,989	\$0	\$2,832	\$0	\$7,650
62 Building Alterations	0	0	28,284	1,000	1,000
63 Books	0	19,000	40,867	45,369	70,030
64 Equipment	236,547	379,408	794,706	706,796	1,306,216
Object Group 6000 Total	<u>\$251,536</u>	<u>\$398,408</u>	<u>\$866,689</u>	<u>\$753,165</u>	<u>\$1,384,896</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000
73 Interfund Transfers	0	565,434	1,189,065	1,236,257	1,236,339
75/76 Stdt Financial Aid & Othr Pymts to Stdts	446,535	710,416	662,264	647,874	1,167,266
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$576,535</u>	<u>\$1,415,850</u>	<u>\$2,001,329</u>	<u>\$2,034,131</u>	<u>\$2,553,605</u>
Total Expenditures	<u>\$16,174,427</u>	<u>\$18,380,826</u>	<u>\$23,648,984</u>	<u>\$25,971,066</u>	<u>\$33,183,035</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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$13,188,092	\$13,633,368	\$14,352,186	\$14,793,758	\$15,338,978
12 Contract Adm, Counselors, Librarians	3,902,734	4,218,750	4,705,098	5,065,033	5,506,092
13 Hourly Teachers	9,459,451	10,713,788	11,336,149	12,372,277	13,068,491
14 Hourly Adm, Counselors, Librarians	786,334	1,004,659	1,249,614	1,604,563	2,319,809
Object Group 1000 Total	<u>\$27,336,611</u>	<u>\$29,570,565</u>	<u>\$31,643,047</u>	<u>\$33,835,631</u>	<u>\$36,233,370</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,703,243	\$8,090,237	\$8,160,355	\$9,346,829	\$10,077,127
22 Contract Instructional Aides	1,196,380	1,243,125	1,227,394	1,420,482	1,446,755
23 Hourly Non-Instructional	1,643,926	1,155,299	1,256,973	1,424,149	1,654,149
24 Hourly Instructional Aides	791,783	1,349,477	1,418,262	1,126,598	1,397,669
Object Group 2000 Total	<u>\$11,335,332</u>	<u>\$11,838,138</u>	<u>\$12,062,984</u>	<u>\$13,318,058</u>	<u>\$14,575,700</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$11,613,974	\$11,793,889	\$13,059,603	\$14,857,068	\$15,104,917
3x Early Retirement & Retiree Benefits	578,744	568,184	513,589	496,684	1,023,368
Object Group 3000 Total	<u>\$12,192,718</u>	<u>\$12,362,073</u>	<u>\$13,573,192</u>	<u>\$15,353,752</u>	<u>\$16,128,285</u>
<b>SUPPLIES:</b>					
43 Supplies	\$2,143,439	\$1,970,101	\$2,242,123	\$2,658,464	\$3,480,842
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,986,324	\$3,436,602	\$3,301,924	\$3,892,752	\$4,456,809
52 Travel and Mileage	219,190	323,450	368,745	440,815	465,226
53 Fees, Software, Memberships, Dues	167,946	221,487	330,525	276,821	323,179
54 Insurance	150,954	137,580	135,077	150,000	150,000
55 Utilities and Operations	1,540,215	2,085,159	2,126,503	2,483,171	2,495,686
56 Rents, Repairs & Maintenance	673,871	737,810	807,018	952,817	1,056,544
57 Audits, Interest, and Legals	0	60	0	0	0
58 Advertising, Postage & Other Operating	52,689	73,145	83,606	189,747	250,920
59 Other Holding	0	0	0	555,046	1,665,360
Object Group 5000 Total	<u>\$5,791,189</u>	<u>\$7,015,293</u>	<u>\$7,153,398</u>	<u>\$8,941,169</u>	<u>\$10,863,724</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$9,470	\$4,988	\$10,044	\$30,044
62 Building Alterations	19,079	36,456	60,386	29,681	59,681
63 Books	72,795	76,173	25,157	64,469	121,272
64 Equipment	440,829	589,762	1,157,218	735,447	1,617,934
Object Group 6000 Total	<u>\$532,703</u>	<u>\$711,861</u>	<u>\$1,247,749</u>	<u>\$839,641</u>	<u>\$1,828,931</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,313,512	1,059,459	837,446	63,940	238,940
75/76 Std Financial Aid & Othr Pymts to Stdts	402,153	621,242	699,352	692,153	1,026,155
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,715,665</u>	<u>\$1,680,701</u>	<u>\$1,536,798</u>	<u>\$756,093</u>	<u>\$1,265,095</u>
Total Expenditures	<u>\$62,047,657</u>	<u>\$65,148,732</u>	<u>\$69,459,291</u>	<u>\$75,702,808</u>	<u>\$84,375,947</u>

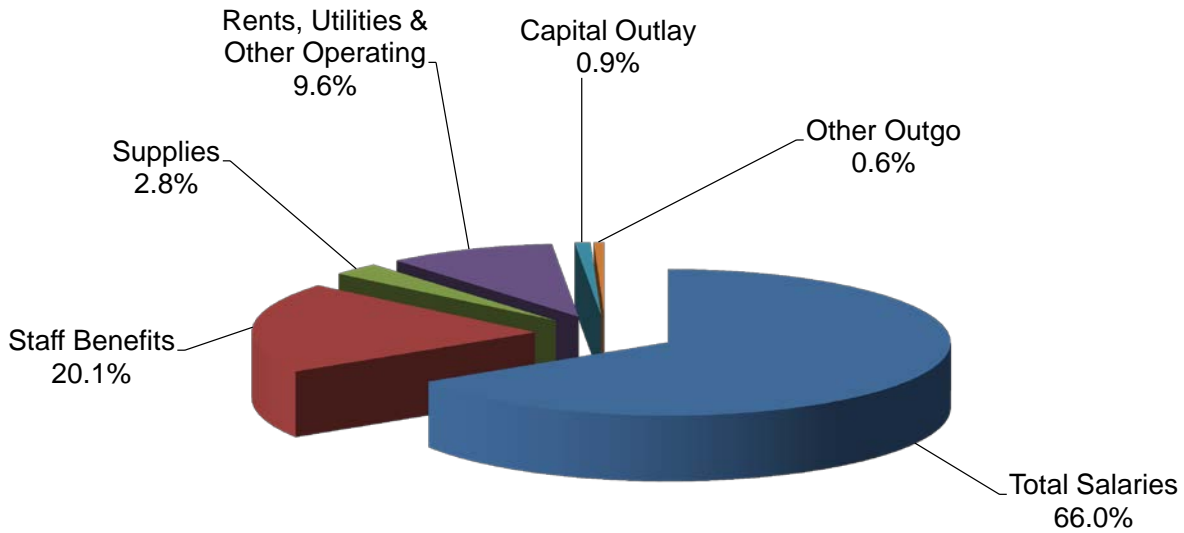
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - UNRESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$13,005,040	\$13,468,865	\$14,159,308	\$14,594,267	\$15,139,487
12 Contract Adm, Counselors, Librarians	3,073,763	3,361,822	3,821,975	4,036,011	4,126,199
13 Hourly Teachers	9,359,578	10,626,779	11,283,060	12,222,178	12,515,921
14 Hourly Adm, Counselors, Librarians	612,430	601,782	580,562	777,451	881,357
Object Group 1000 Total	<u>\$26,050,811</u>	<u>\$28,059,248</u>	<u>\$29,844,905</u>	<u>\$31,629,907</u>	<u>\$32,662,964</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,618,828	\$6,819,864	\$6,951,634	\$7,980,742	\$8,355,966
22 Contract Instructional Aides	1,077,643	1,100,413	1,090,114	1,271,050	1,283,955
23 Hourly Non-Instructional	784,381	606,484	621,252	538,661	688,661
24 Hourly Instructional Aides	700,425	1,009,044	955,436	831,711	1,011,711
Object Group 2000 Total	<u>\$9,181,277</u>	<u>\$9,535,805</u>	<u>\$9,618,436</u>	<u>\$10,622,164</u>	<u>\$11,340,293</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$10,709,249	\$10,771,991	\$12,006,229	\$13,600,380	\$13,366,759
3x Early Retirement & Retiree Benefits	578,744	568,184	513,589	496,684	30,000
Object Group 3000 Total	<u>\$11,287,993</u>	<u>\$11,340,175</u>	<u>\$12,519,818</u>	<u>\$14,097,064</u>	<u>\$13,396,759</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,439,289	\$1,286,473	\$943,621	\$1,640,788	\$1,892,869
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$450,909	\$623,871	\$552,906	\$629,730	\$743,310
52 Travel and Mileage	168,949	260,676	232,194	267,436	280,831
53 Fees, Software, Memberships, Dues	138,492	190,225	207,059	214,280	255,314
54 Insurance	75,477	68,790	67,539	70,000	70,000
55 Utilities and Operations	1,388,597	1,922,310	1,988,831	2,298,850	2,309,826
56 Rents, Repairs & Maintenance	633,081	716,767	784,620	910,643	1,010,218
57 Audits, Interest, and Legals	0	60	0	0	0
58 Advertising, Postage & Other Operating	28,813	52,710	65,803	84,497	108,081
59 Other Holding	0	0	0	555,046	1,665,360
Object Group 5000 Total	<u>\$2,884,318</u>	<u>\$3,835,409</u>	<u>\$3,898,952</u>	<u>\$5,030,482</u>	<u>\$6,442,940</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$9,470	\$2,156	\$10,044	\$30,044
62 Building Alterations	19,079	36,456	32,102	28,681	58,681
63 Books	72,795	57,173	9,742	44,600	101,392
64 Equipment	263,130	324,966	502,092	95,464	399,317
Object Group 6000 Total	<u>\$355,004</u>	<u>\$428,065</u>	<u>\$546,092</u>	<u>\$178,789</u>	<u>\$589,434</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,313,512	1,059,459	837,446	63,940	238,940
75/76 Std Financial Aid & Othr Pymts to Stdts	83,571	82,996	182,968	179,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,397,083</u>	<u>\$1,142,455</u>	<u>\$1,020,414</u>	<u>\$243,115</u>	<u>\$422,115</u>
Total Expenditures	<u>\$53,595,775</u>	<u>\$55,627,630</u>	<u>\$58,392,238</u>	<u>\$63,442,309</u>	<u>\$66,747,374</u>

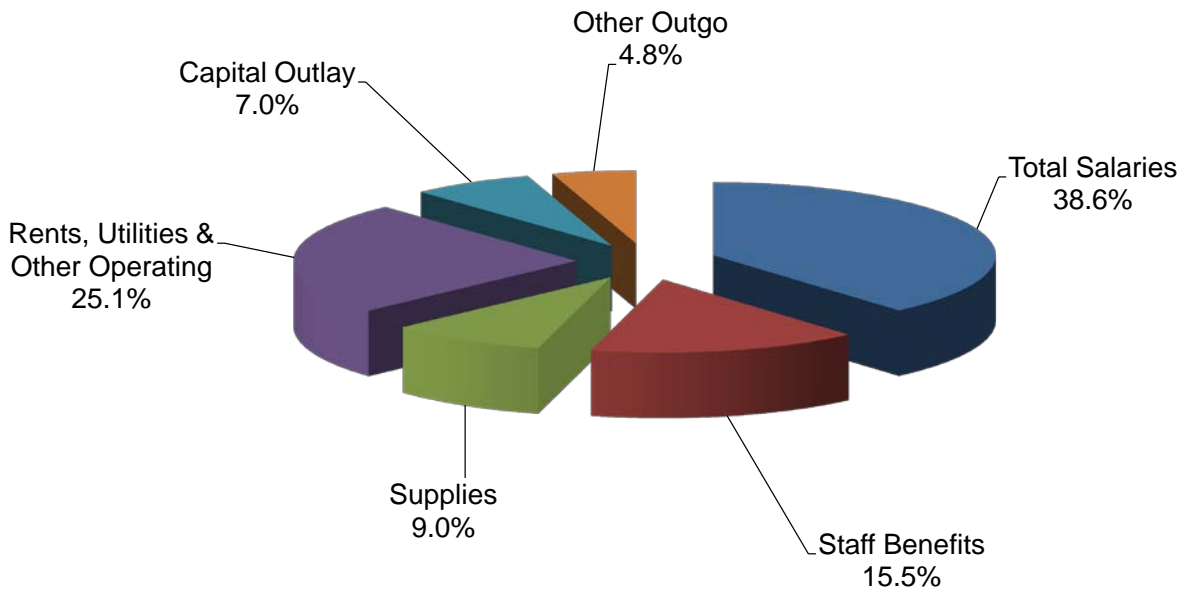
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$183,052	\$164,502	\$192,878	\$199,491	\$199,491
12 Contract Adm, Counselors, Librarians	828,971	856,928	883,123	1,029,022	1,379,893
13 Hourly Teachers	99,873	87,009	53,089	150,099	552,570
14 Hourly Adm, Counselors, Librarians	173,904	402,878	669,052	827,112	1,438,452
Object Group 1000 Total	\$1,285,800	\$1,511,317	\$1,798,142	\$2,205,724	\$3,570,406
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,084,416	\$1,270,373	\$1,208,722	\$1,366,087	\$1,721,161
22 Contract Instructional Aides	118,737	142,712	137,280	149,432	162,800
23 Hourly Non-Instructional	859,544	548,815	635,721	885,488	965,488
24 Hourly Instructional Aides	91,358	340,433	462,826	294,887	385,958
Object Group 2000 Total	\$2,154,055	\$2,302,333	\$2,444,549	\$2,695,894	\$3,235,407
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$904,726	\$1,021,898	\$1,053,374	\$1,256,688	\$1,738,158
3x Early Retirement & Retiree Benefits	0	0	0	0	993,368
Object Group 3000 Total	\$904,726	\$1,021,898	\$1,053,374	\$1,256,688	\$2,731,526
<b>SUPPLIES:</b>					
43 Supplies	\$704,150	\$683,628	\$1,298,502	\$1,017,676	\$1,587,973
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,535,415	\$2,812,731	\$2,749,018	\$3,263,022	\$3,713,499
52 Travel and Mileage	50,240	62,774	136,551	173,379	184,395
53 Fees, Software, Memberships, Dues	29,454	31,262	123,465	62,541	67,865
54 Insurance	75,477	68,790	67,539	80,000	80,000
55 Utilities and Operations	151,618	162,849	137,672	184,321	185,860
56 Rents, Repairs & Maintenance	40,789	21,043	22,398	42,174	46,326
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	23,876	20,435	17,803	105,250	142,839
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$2,906,869	\$3,179,884	\$3,254,446	\$3,910,687	\$4,420,784
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$2,832	\$0	\$0
62 Building Alterations	0	0	28,284	1,000	1,000
63 Books	0	19,000	15,415	19,869	19,880
64 Equipment	177,700	264,796	655,126	639,983	1,218,617
Object Group 6000 Total	\$177,700	\$283,796	\$701,657	\$660,852	\$1,239,497
<b>OTHER OUTGO:</b>					
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	318,581	538,246	516,385	512,978	842,980
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$318,581	\$538,246	\$516,385	\$512,978	\$842,980
Total Expenditures	\$8,451,881	\$9,521,102	\$11,067,055	\$12,260,499	\$17,628,573

### Grossmont - Unrestricted General Fund



### Grossmont - Restricted General Fund



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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,694,344	\$4,748,580	\$5,080,646	\$4,977,486	\$5,446,736
12 Contract Adm, Counselors, Librarians	2,858,494	3,016,424	3,422,269	3,532,825	3,466,113
13 Hourly Teachers	4,538,498	5,331,885	5,256,835	5,754,727	5,499,674
14 Hourly Adm, Counselors, Librarians	483,375	610,136	851,081	968,746	1,003,019
Object Group 1000 Total	\$12,574,711	\$13,707,025	\$14,610,831	\$15,233,784	\$15,415,542
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,535,635	\$5,167,053	\$5,228,027	\$5,524,758	\$5,633,290
22 Contract Instructional Aides	631,296	674,460	597,318	883,068	966,521
23 Hourly Non-Instructional	1,474,392	854,245	815,898	1,109,824	860,650
24 Hourly Instructional Aides	146,670	502,417	627,502	550,694	571,900
Object Group 2000 Total	\$6,787,993	\$7,198,175	\$7,268,745	\$8,068,344	\$8,032,361
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,695,830	\$5,901,581	\$6,560,757	\$7,103,187	\$7,150,229
3x Early Retirement & Retiree Benefits	162,657	154,799	146,799	146,799	293,602
Object Group 3000 Total	\$5,858,487	\$6,056,380	\$6,707,556	\$7,249,986	\$7,443,831
<b>SUPPLIES:</b>					
43 Supplies	\$803,325	\$913,069	\$971,187	\$1,196,797	\$1,908,307
Object Group 4000 Total	\$803,325	\$913,069	\$971,187	\$1,196,797	\$1,908,307
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,990,257	\$1,775,985	\$1,633,501	\$1,785,799	\$2,092,809
52 Travel and Mileage	162,572	193,267	191,458	214,050	384,454
53 Fees, Software, Memberships, Dues	105,446	107,614	113,395	148,266	311,887
54 Insurance	79,365	33,157	35,495	66,431	68,142
55 Utilities and Operations	1,064,212	1,021,752	1,279,928	1,250,907	1,336,358
56 Rents, Repairs & Maintenance	323,740	282,388	322,788	551,248	542,474
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	37,711	50,359	52,037	216,567	49,379
59 Other Holding	0	0	0	522,934	290,458
Object Group 5000 Total	\$3,763,303	\$3,464,522	\$3,628,602	\$4,756,202	\$5,075,961
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,989	\$3,200	\$0	\$0	\$7,650
62 Building Alterations	0	131	0	0	0
63 Books	8,991	2,394	25,452	25,500	50,150
64 Equipment	83,374	128,867	121,207	66,813	136,597
Object Group 6000 Total	\$107,354	\$134,592	\$146,659	\$92,313	\$194,397
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	69,177	66,186	63,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	163,447	220,173	192,613	179,896	369,286
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$227,287	\$289,350	\$258,799	\$243,736	\$433,126
Total Expenditures	\$30,122,460	\$31,763,113	\$33,592,379	\$36,841,162	\$38,503,525

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

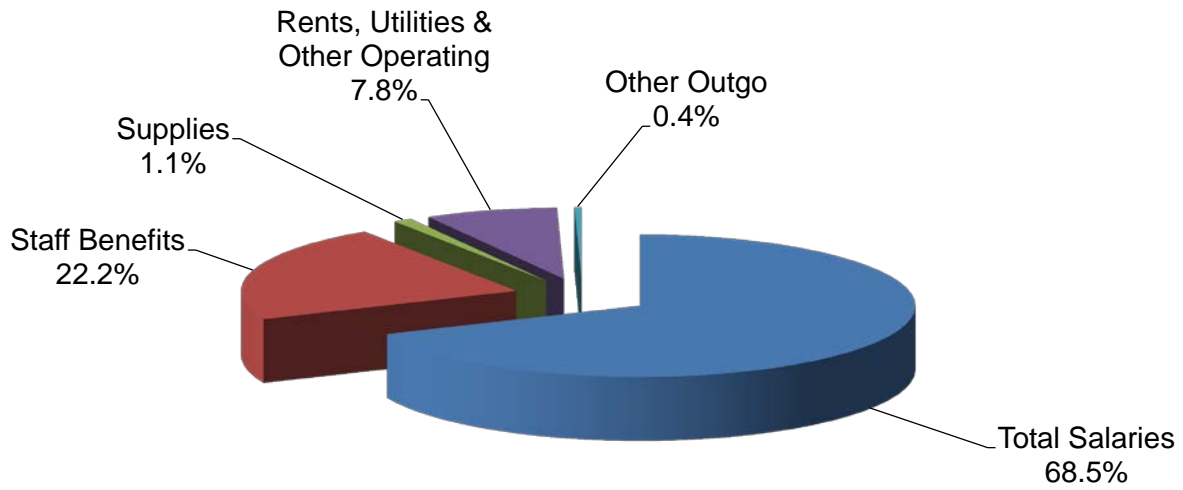
	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,694,344	\$4,742,299	\$5,080,646	\$4,977,486	\$5,446,736
12 Contract Adm, Counselors, Librarians	2,447,030	2,544,888	2,608,401	2,541,910	2,567,311
13 Hourly Teachers	4,533,096	5,303,918	5,256,185	5,600,742	5,479,514
14 Hourly Adm, Counselors, Librarians	266,129	231,217	146,888	149,760	181,808
Object Group 1000 Total	<u>\$11,940,599</u>	<u>\$12,822,322</u>	<u>\$13,092,120</u>	<u>\$13,269,898</u>	<u>\$13,675,369</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$3,926,577	\$4,395,589	\$4,397,969	\$4,622,613	\$4,623,180
22 Contract Instructional Aides	547,344	618,311	591,449	811,351	859,829
23 Hourly Non-Instructional	521,062	376,002	231,253	257,509	231,119
24 Hourly Instructional Aides	110,700	200,391	226,698	121,296	158,181
Object Group 2000 Total	<u>\$5,105,683</u>	<u>\$5,590,293</u>	<u>\$5,447,369</u>	<u>\$5,812,769</u>	<u>\$5,872,309</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,239,892	\$5,334,500	\$5,828,808	\$6,220,298	\$6,323,179
3x Early Retirement & Retiree Benefits	162,657	154,799	146,799	146,799	0
Object Group 3000 Total	<u>\$5,402,549</u>	<u>\$5,489,299</u>	<u>\$5,975,607</u>	<u>\$6,367,097</u>	<u>\$6,323,179</u>
<b>SUPPLIES:</b>					
43 Supplies	\$358,894	\$294,085	\$235,248	\$318,418	\$320,418
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$114,319	\$69,082	\$67,298	\$87,928	\$98,115
52 Travel and Mileage	92,541	105,434	81,803	71,110	100,001
53 Fees, Software, Memberships, Dues	70,573	75,946	76,914	89,753	95,335
54 Insurance	39,682	0	32,747	32,748	34,459
55 Utilities and Operations	947,974	939,667	1,210,821	1,189,280	1,272,517
56 Rents, Repairs & Maintenance	272,693	227,463	261,275	321,978	339,772
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	21,052	38,680	38,182	42,205	42,205
59 Other Holding	0	0	0	240,000	240,000
Object Group 5000 Total	<u>\$1,558,834</u>	<u>\$1,456,272</u>	<u>\$1,769,040</u>	<u>\$2,075,002</u>	<u>\$2,222,404</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$3,200	\$0	\$0	\$0
62 Building Alterations	0	131	0	0	0
63 Books	8,991	2,394	0	0	0
64 Equipment	24,526	14,254	6,292	0	48,998
Object Group 6000 Total	<u>\$33,517</u>	<u>\$19,979</u>	<u>\$6,292</u>	<u>\$0</u>	<u>\$48,998</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	69,177	66,186	63,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	35,493	48,004	46,733	45,000	45,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$99,333</u>	<u>\$117,181</u>	<u>\$112,919</u>	<u>\$108,840</u>	<u>\$108,840</u>
Total Expenditures	<u>\$24,499,409</u>	<u>\$25,789,431</u>	<u>\$26,638,595</u>	<u>\$27,952,024</u>	<u>\$28,571,517</u>



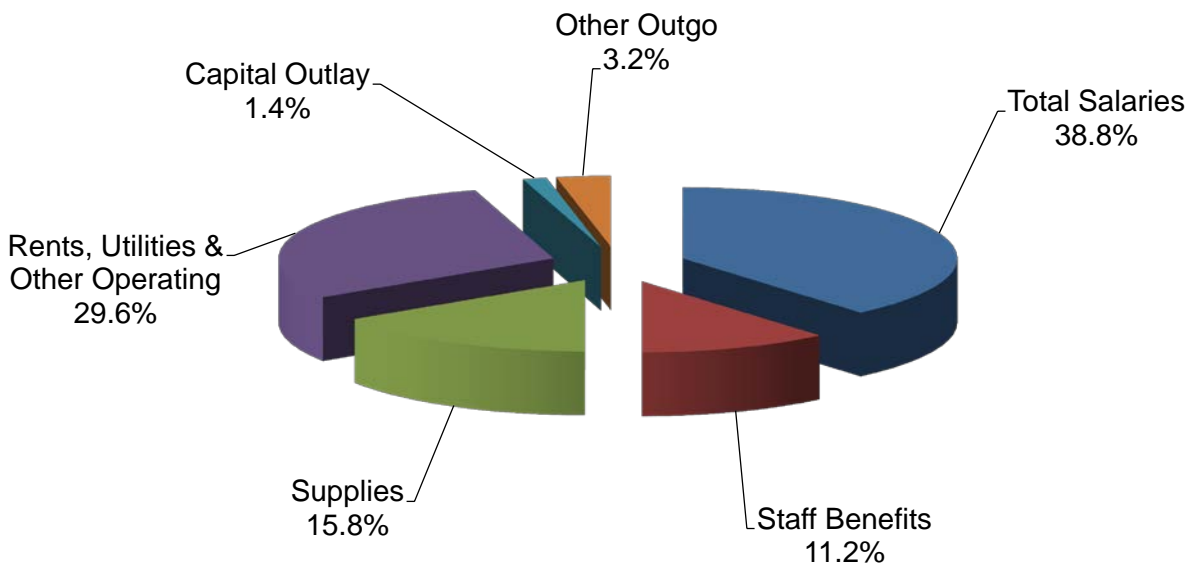
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Cuyamaca College - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$6,281	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	411,465	471,536	813,868	990,915	898,802
13 Hourly Teachers	5,402	27,967	650	153,985	20,160
14 Hourly Adm, Counselors, Librarians	217,246	378,919	704,194	818,986	821,211
Object Group 1000 Total	<u>\$634,113</u>	<u>\$884,703</u>	<u>\$1,518,712</u>	<u>\$1,963,886</u>	<u>\$1,740,173</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$609,058	\$771,465	\$830,058	\$902,145	\$1,010,110
22 Contract Instructional Aides	83,952	56,149	5,869	71,717	106,692
23 Hourly Non-Instructional	953,330	478,243	584,645	852,315	629,531
24 Hourly Instructional Aides	35,970	302,026	400,804	429,398	413,719
Object Group 2000 Total	<u>\$1,682,310</u>	<u>\$1,607,883</u>	<u>\$1,821,376</u>	<u>\$2,255,575</u>	<u>\$2,160,052</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$455,938	\$567,081	\$731,949	\$882,889	\$827,050
3x Early Retirement & Retiree Benefits	0	0	0	0	293,602
Object Group 3000 Total	<u>\$455,938</u>	<u>\$567,081</u>	<u>\$731,949</u>	<u>\$882,889</u>	<u>\$1,120,652</u>
<b>SUPPLIES:</b>					
43 Supplies	\$444,431	\$618,984	\$735,938	\$878,379	\$1,587,889
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,875,939	\$1,706,903	\$1,566,203	\$1,697,871	\$1,994,694
52 Travel and Mileage	70,031	87,833	109,655	142,940	284,453
53 Fees, Software, Memberships, Dues	34,874	31,668	36,481	58,513	216,552
54 Insurance	39,682	33,157	2,748	33,683	33,683
55 Utilities and Operations	116,238	82,085	69,107	61,627	63,841
56 Rents, Repairs & Maintenance	51,047	54,926	61,513	229,270	202,702
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,659	11,679	13,855	174,362	7,174
59 Other Holding	0	0	0	282,934	50,458
Object Group 5000 Total	<u>\$2,204,470</u>	<u>\$2,008,251</u>	<u>\$1,859,562</u>	<u>\$2,681,200</u>	<u>\$2,853,557</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,989	\$0	\$0	\$0	\$7,650
62 Building Alterations	0	0	0	0	0
63 Books	0	0	25,452	25,500	50,150
64 Equipment	58,847	114,613	114,914	66,813	87,599
Object Group 6000 Total	<u>\$73,836</u>	<u>\$114,613</u>	<u>\$140,366</u>	<u>\$92,313</u>	<u>\$145,399</u>
<b>OTHER OUTGO:</b>					
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	127,954	172,170	145,879	134,896	324,286
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$127,954</u>	<u>\$172,170</u>	<u>\$145,879</u>	<u>\$134,896</u>	<u>\$324,286</u>
Total Expenditures	<u>\$5,623,052</u>	<u>\$5,973,685</u>	<u>\$6,953,782</u>	<u>\$8,889,138</u>	<u>\$9,932,008</u>

### Cuyamaca - Unrestricted General Fund



### Cuyamaca - Restricted General Fund



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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	820,582	1,039,887	887,201	834,863	983,074
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	870	0	0	0	0
Object Group 1000 Total	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$887,201</u>	<u>\$834,863</u>	<u>\$983,074</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,978,463	\$5,119,212	\$5,587,753	\$6,109,866	\$6,140,398
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	78,999	88,322	31,314	26,000	26,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,057,462</u>	<u>\$5,207,534</u>	<u>\$5,619,067</u>	<u>\$6,135,866</u>	<u>\$6,166,398</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,266,272	\$2,347,035	\$2,539,213	\$3,394,324	\$3,408,428
3x Early Retirement & Retiree Benefits	39,021	40,522	54,912	28,522	57,043
Object Group 3000 Total	<u>\$2,305,293</u>	<u>\$2,387,557</u>	<u>\$2,594,125</u>	<u>\$3,422,846</u>	<u>\$3,465,471</u>
<b>SUPPLIES:</b>					
43 Supplies	\$152,949	\$246,533	\$224,137	\$292,094	\$333,920
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,223,145	\$2,015,248	\$3,946,068	\$3,243,151	\$4,007,565
52 Travel and Mileage	93,045	118,460	95,108	158,336	177,462
53 Fees, Software, Memberships, Dues	56,722	18,548	22,677	57,658	57,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	102,639	84,758	151,164	189,387	235,623
56 Rents, Repairs & Maintenance	157,226	163,450	173,576	213,668	242,744
57 Audits, Interest, and Legals	206,244	202,134	201,137	248,986	266,498
58 Advertising, Postage & Other Operating	52,280	71,654	70,433	128,089	138,083
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,891,302</u>	<u>\$2,674,252</u>	<u>\$4,660,162</u>	<u>\$4,239,275</u>	<u>\$5,125,633</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	6,404	35,115	73,872	0	58,134
Object Group 6000 Total	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$73,872</u>	<u>\$0</u>	<u>\$58,134</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000
73 Interfund Transfers	0	378,964	35,123	57,192	57,192
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$130,000</u>	<u>\$518,964</u>	<u>\$185,123</u>	<u>\$207,192</u>	<u>\$207,192</u>
Total Expenditures	<u>\$11,364,862</u>	<u>\$12,109,842</u>	<u>\$14,243,687</u>	<u>\$15,132,136</u>	<u>\$16,339,822</u>

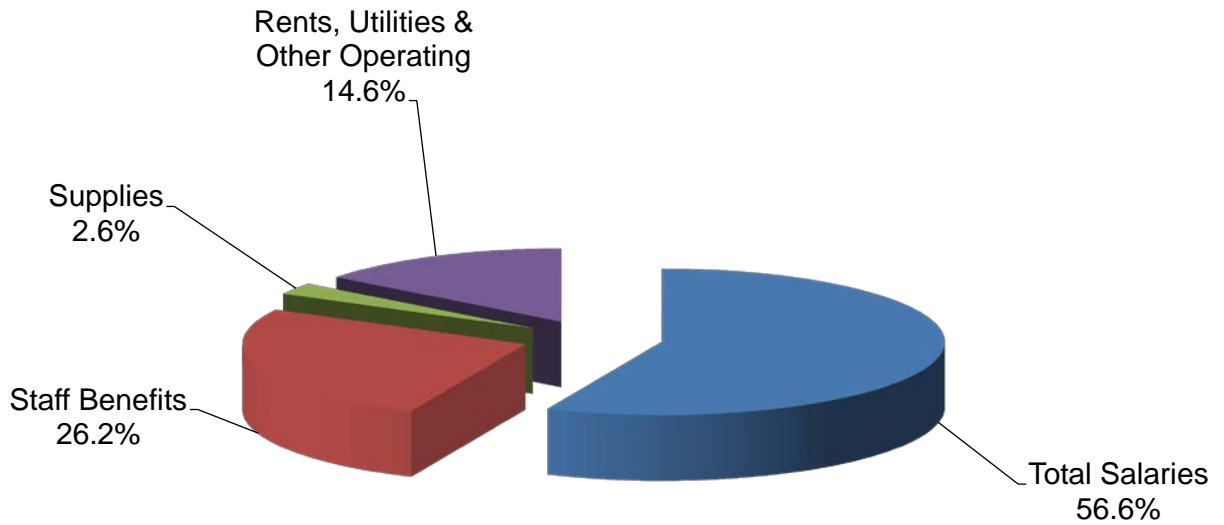
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	820,582	1,039,887	887,201	834,863	983,074
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	870	0	0	0	0
Object Group 1000 Total	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$887,201</u>	<u>\$834,863</u>	<u>\$983,074</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,687,183	\$4,752,749	\$5,006,022	\$5,555,939	\$5,579,321
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	27,328	29,459	14,828	11,000	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,714,511</u>	<u>\$4,782,208</u>	<u>\$5,020,850</u>	<u>\$5,566,939</u>	<u>\$5,590,321</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,167,771	\$2,211,331	\$2,337,860	\$3,150,596	\$3,164,700
3x Early Retirement & Retiree Benefits	39,021	40,522	54,912	28,522	0
Object Group 3000 Total	<u>\$2,206,792</u>	<u>\$2,251,853</u>	<u>\$2,392,772</u>	<u>\$3,179,118</u>	<u>\$3,164,700</u>
<b>SUPPLIES:</b>					
43 Supplies	\$120,552	\$227,228	\$194,257	\$276,531	\$318,328
Object Group 4000 Total	<u>\$120,552</u>	<u>\$227,228</u>	<u>\$194,257</u>	<u>\$276,531</u>	<u>\$318,328</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$865,711	\$989,422	\$693,284	\$856,085	\$944,167
52 Travel and Mileage	91,605	118,460	95,108	150,472	150,472
53 Fees, Software, Memberships, Dues	44,126	4,594	7,136	49,658	49,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	10,687	10,732	91,610	99,705	100,971
56 Rents, Repairs & Maintenance	115,030	111,590	149,266	185,076	214,152
57 Audits, Interest, and Legals	143,151	138,693	150,303	185,886	203,398
58 Advertising, Postage & Other Operating	42,616	65,277	68,024	119,439	129,433
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,312,926</u>	<u>\$1,438,769</u>	<u>\$1,254,731</u>	<u>\$1,646,321</u>	<u>\$1,792,251</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	6,404	35,115	49,206	0	58,134
Object Group 6000 Total	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$49,206</u>	<u>\$0</u>	<u>\$58,134</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	28,964	35,123	0	0
75/76 Stdt 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>\$28,964</u>	<u>\$35,123</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$9,182,637</u>	<u>\$9,804,024</u>	<u>\$9,834,140</u>	<u>\$11,503,772</u>	<u>\$11,906,808</u>

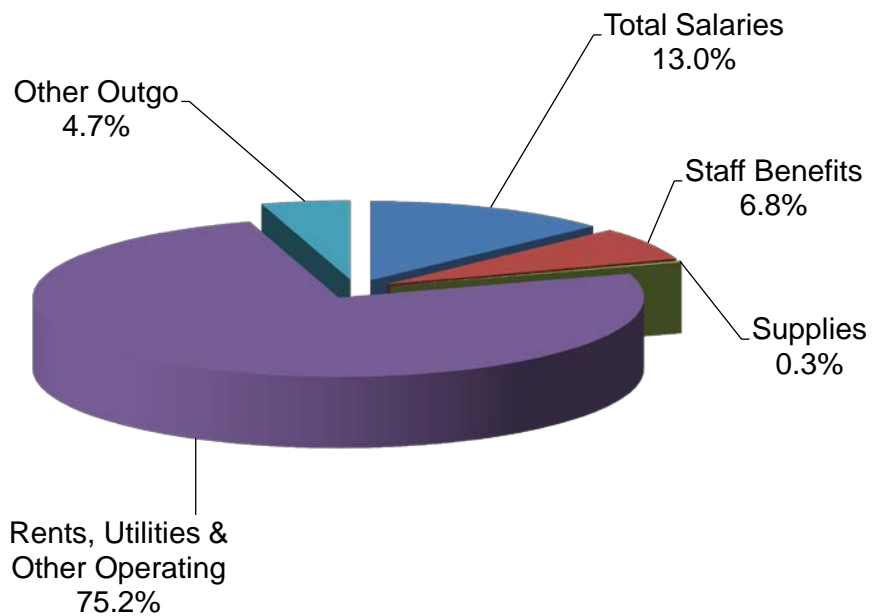
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
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
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$291,281	\$366,463	\$581,731	\$553,927	\$561,077
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	51,671	58,863	16,486	15,000	15,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$342,952	\$425,326	\$598,217	\$568,927	\$576,077
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$98,502	\$135,704	\$201,353	\$243,728	\$243,728
3x Early Retirement & Retiree Benefits	0	0	0	0	57,043
Object Group 3000 Total	\$98,502	\$135,704	\$201,353	\$243,728	\$300,771
<b>SUPPLIES:</b>					
43 Supplies	\$32,397	\$19,305	\$29,881	\$15,563	\$15,592
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,357,434	\$1,025,826	\$3,252,783	\$2,387,066	\$3,063,398
52 Travel and Mileage	1,440	0	0	7,864	26,990
53 Fees, Software, Memberships, Dues	12,597	13,954	15,541	8,000	8,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	91,952	74,026	59,554	89,682	134,652
56 Rents, Repairs & Maintenance	42,196	51,860	24,310	28,592	28,592
57 Audits, Interest, and Legals	63,093	63,441	50,834	63,100	63,100
58 Advertising, Postage & Other Operating	9,664	6,377	2,409	8,650	8,650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$1,578,376	\$1,235,483	\$3,405,430	\$2,592,954	\$3,333,382
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	24,665	0	0
Object Group 6000 Total	\$0	\$0	\$24,665	\$0	\$0
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000
73 Interfund Transfers	0	350,000	0	57,192	57,192
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$130,000	\$490,000	\$150,000	\$207,192	\$207,192
Total Expenditures	\$2,182,227	\$2,305,818	\$4,409,546	\$3,628,364	\$4,433,014

### District Services - Unrestricted General Fund



### District Services - Restricted General Fund



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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	250	0	0
14 Hourly Adm, Counselors, Librarians	175	150	50	0	0
Object Group 1000 Total	\$175	\$150	\$300	\$0	\$0
<b>CLASSIFIED SALARIES:</b>					
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	5,964	4,751	1,840	6,000	6,000
Object Group 2000 Total	\$5,964	\$4,751	\$1,840	\$6,000	\$6,000
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,028	\$1,111	\$27,675	\$0	\$15,640
3x Early Retirement & Retiree Benefits	1,822,603	1,462,996	1,465,238	1,336,101	1,320,461
Object Group 3000 Total	\$1,824,631	\$1,464,107	\$1,492,913	\$1,336,101	\$1,336,101
<b>SUPPLIES:</b>					
43 Supplies	\$20,548	\$60,686	(\$1,566)	\$130,086	\$128,614
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$85,142	\$1,941,065	\$1,833,778	\$1,681,282	\$1,905,785
52 Travel and Mileage	3,177	248	25,169	22,500	21,793
53 Fees, Software, Memberships, Dues	673,624	690,246	814,222	815,854	815,901
54 Insurance	482,988	486,722	450,036	470,528	470,528
55 Utilities and Operations	(58,931)	61,049	7,709	143,302	143,316
56 Rents, Repairs & Maintenance	876,412	894,906	1,368,044	1,407,626	1,513,337
57 Audits, Interest, and Legals	279,643	249,558	374,695	136,627	166,838
58 Advertising, Postage & Other Operating	82,463	28,892	22,928	29,585	83,835
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$2,424,518	\$4,352,686	\$4,896,581	\$4,707,304	\$5,121,333
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$2,718	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	35,781	72,836	1,779	64,100	14,100
Object Group 6000 Total	\$38,499	\$72,836	\$1,779	\$64,100	\$14,100
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	1,834,920	1,477,367	1,467,367	1,467,449
75/76 Stdt Financial Aid & Othr Pymts to Stdts	5,114	2,810	4,705	6,000	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$212,131	\$1,837,730	\$1,482,072	\$1,473,367	\$1,473,449
Total Expenditures	\$4,526,466	\$7,792,946	\$7,873,919	\$7,716,958	\$8,079,597

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

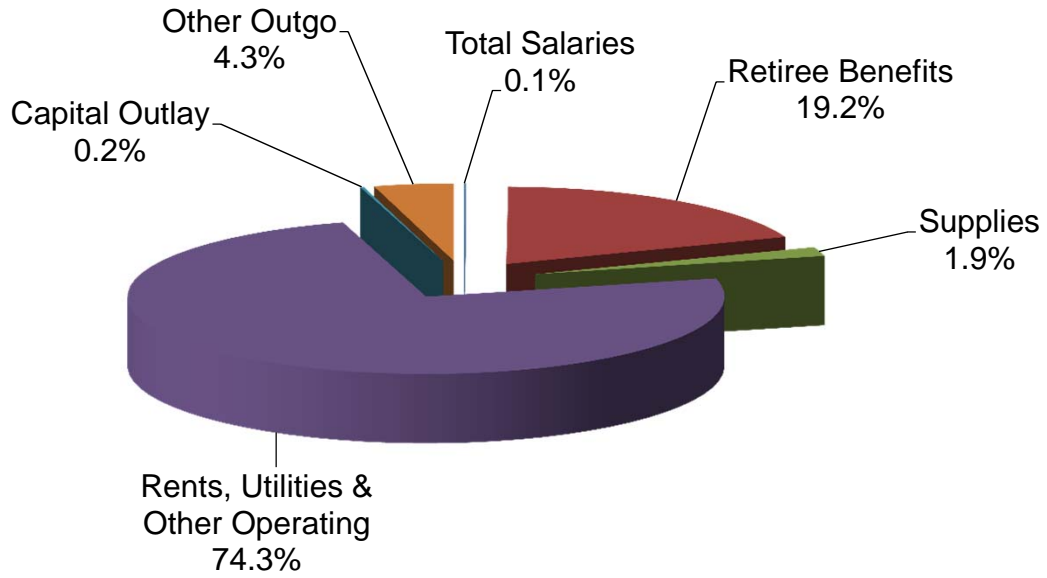
	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	250	0	0
14 Hourly Adm, Counselors, Librarians	175	150	50	0	0
Object Group 1000 Total	<u>\$175</u>	<u>\$150</u>	<u>\$300</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
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	5,964	4,751	1,840	6,000	6,000
Object Group 2000 Total	<u>\$5,964</u>	<u>\$4,751</u>	<u>\$1,840</u>	<u>\$6,000</u>	<u>\$6,000</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,028	\$1,111	\$162	\$0	\$15,640
3x Early Retirement & Retiree Benefits	1,822,603	1,462,996	1,465,238	1,336,101	1,320,461
Object Group 3000 Total	<u>\$1,824,631</u>	<u>\$1,464,107</u>	<u>\$1,465,400</u>	<u>\$1,336,101</u>	<u>\$1,336,101</u>
<b>SUPPLIES:</b>					
43 Supplies	\$20,548	\$60,686	(\$1,566)	\$130,086	\$128,614
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$85,142	\$1,540,444	\$1,833,778	\$1,681,282	\$1,905,785
52 Travel and Mileage	3,177	248	21,462	8,500	11,500
53 Fees, Software, Memberships, Dues	673,624	690,246	814,222	815,854	815,901
54 Insurance	482,988	486,722	450,036	470,528	470,528
55 Utilities and Operations	77,194	96,879	91,589	143,302	143,316
56 Rents, Repairs & Maintenance	876,412	894,906	1,368,044	1,407,626	1,513,337
57 Audits, Interest, and Legals	279,643	249,558	292,499	136,627	166,838
58 Advertising, Postage & Other Operating	29,071	28,892	22,928	29,585	83,835
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,507,251</u>	<u>\$3,987,895</u>	<u>\$4,894,556</u>	<u>\$4,693,304</u>	<u>\$5,111,040</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$2,718	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	35,781	72,836	1,779	64,100	14,100
Object Group 6000 Total	<u>\$38,499</u>	<u>\$72,836</u>	<u>\$1,779</u>	<u>\$64,100</u>	<u>\$14,100</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	1,619,486	288,302	288,302	288,302
75/76 Std Financial Aid & Othr Pymts to Stdts	5,114	2,810	4,705	6,000	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$212,131</u>	<u>\$1,622,296</u>	<u>\$293,007</u>	<u>\$294,302</u>	<u>\$294,302</u>
Total Expenditures	<u>\$4,609,199</u>	<u>\$7,212,721</u>	<u>\$6,655,316</u>	<u>\$6,523,893</u>	<u>\$6,890,157</u>



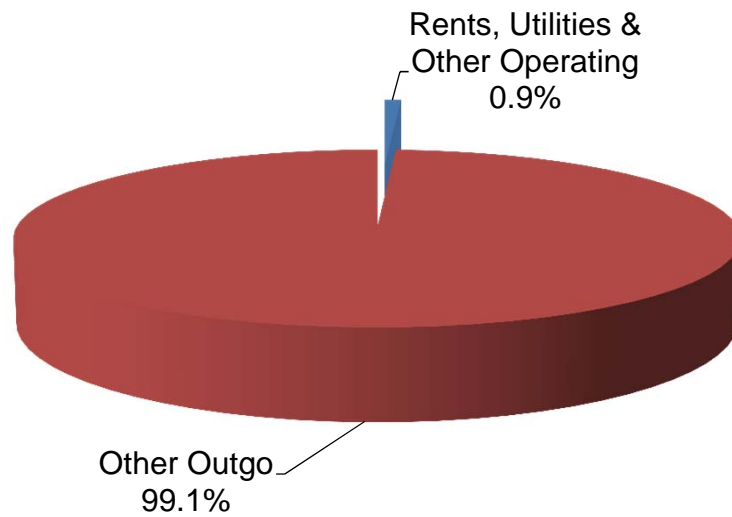
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>ACADEMIC SALARIES:</b>					
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
<b>CLASSIFIED SALARIES:</b>					
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
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$0	\$27,513	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$0	\$27,513	\$0	\$0
<b>SUPPLIES:</b>					
43 Supplies	\$0	\$0	\$0	\$0	\$0
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$0	\$400,621	\$0	\$0	\$0
52 Travel and Mileage	0	0	3,707	14,000	10,293
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(136,124)	(35,830)	(83,879)	0	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	82,196	0	0
58 Advertising, Postage & Other Operating	53,392	0	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	(\$82,732)	\$364,791	\$2,024	\$14,000	\$10,293
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	215,434	1,189,065	1,179,065	1,179,147
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	\$0	\$215,434	\$1,189,065	\$1,179,065	\$1,179,147
Total Expenditures	(\$82,732)	\$580,225	\$1,218,602	\$1,193,065	\$1,189,440

## 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 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>Grossmont College</b>							
Commission Distributions	\$217,511	\$209,496	\$227,222	\$220,934	\$223,115	\$220,000	\$220,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	9,720	3,920	1,090	950	0	300	300
<b>Total</b>	<b>\$227,231</b>	<b>\$213,416</b>	<b>\$228,312</b>	<b>\$221,884</b>	<b>\$223,115</b>	<b>\$220,300</b>	<b>\$220,300</b>
<b>Cuyamaca College</b>							
Commission Distributions	\$108,467	\$94,871	\$91,775	\$88,064	\$88,194	\$95,000	\$95,000
Other Local Revenue	0	0	0	141	0	0	0
Interest Income	1,716	1,364	215	83	195	50	50
<b>Total</b>	<b>\$110,183</b>	<b>\$96,235</b>	<b>\$91,990</b>	<b>\$88,288</b>	<b>\$88,389</b>	<b>\$95,050</b>	<b>\$95,050</b>
<b>Other Commission Distributions</b>							
District Services Allocation	\$28,346	\$26,467	\$27,739	\$26,869	\$27,070	\$28,000	\$28,000
<b>Total</b>	<b>\$28,346</b>	<b>\$26,467</b>	<b>\$27,739</b>	<b>\$26,869</b>	<b>\$27,070</b>	<b>\$28,000</b>	<b>\$28,000</b>
<b>Total Sources</b>	<b>\$365,760</b>	<b>\$336,118</b>	<b>\$348,041</b>	<b>\$337,041</b>	<b>\$338,574</b>	<b>\$343,350</b>	<b>\$343,350</b>

**Revenue & Transfers to Associated Students:**

Distributions to ASGC	\$64,000	\$64,000 (1)	\$0	\$0	\$0	\$20,000	\$36,000
Distributions to ASCC	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Distributions</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$30,000</b>	<b>\$46,000</b>

**Notes:**

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**  
**COLLEGE BOOKSTORES <sup>(1)</sup>**  
**SPECIAL REVENUE FUND**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>Bookstore Commissions</b>					
<b>Beginning Balance</b>	<b>\$696,944</b>	<b>\$917,715</b>	<b>\$230,359</b>	<b>\$317,879</b>	<b>\$333,599</b>
Commissions Revenue	346,736	335,867	338,379	343,000	343,000
Other Local Revenue	0	141	195	0	0
Funds Available	<u>\$1,043,680</u>	<u>\$1,253,723</u>	<u>\$568,933</u>	<u>\$660,879</u>	<u>\$676,599</u>
Expenditures					
Grossmont College	\$3,959	\$804,219	\$16,652	\$240,000	\$256,000
Cuyamaca College	122,006	198,145	96,682	106,722	98,429
District Services	0	21,000	122,000	28,000	28,000
Total	<u>\$125,965</u>	<u>\$1,023,364</u>	<u>\$235,334</u>	<u>\$374,722</u>	<u>\$382,429</u>
<b>Ending Balance</b>	<b><u>\$917,715</u></b>	<b><u>\$230,359</u></b>	<b><u>\$333,599</u></b>	<b><u>\$286,157</u></b>	<b><u>\$294,170</u></b>
<b>Dissolution of Enterprise Funds</b>					
<b>Beginning Balance</b>	<b>\$50,872</b>	<b>\$52,177</b>	<b>\$33,106</b>	<b>\$33,106</b>	<b>\$33,106</b>
Revenue & Transfers:					
Interest	\$1,305	\$1,033	\$0	\$350	\$350
Total Revenue & Transfers	<u>\$1,305</u>	<u>\$1,033</u>	<u>\$0</u>	<u>\$350</u>	<u>\$350</u>
Funds Available	<u>\$52,177</u>	<u>\$53,210</u>	<u>\$33,106</u>	<u>\$33,456</u>	<u>\$33,456</u>
Expenditures					
Grossmont College	\$0	\$0	\$0	\$0	\$0
Cuyamaca College	0	20,104	0	0	0
Total	<u>\$0</u>	<u>\$20,104</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Ending Balance</b>	<b><u>\$52,177</u></b>	<b><u>\$33,106</u></b>	<b><u>\$33,106</u></b>	<b><u>\$33,456</u></b>	<b><u>\$33,456</u></b>
<b>Combined Ending Balance</b>	<b><u>\$969,892</u></b>	<b><u>\$263,465</u></b>	<b><u>\$366,705</u></b>	<b><u>\$319,613</u></b>	<b><u>\$327,626</u></b>

**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.

	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
(2) Funds Available by Fund:				
Bookstore Commissions	\$529,229	98,429	48,941	<b>\$676,599</b>
Dissolution of Enterprise Funds	33,323	133	0	<b>33,456</b>
Total Funds Available	<u>\$562,552</u>	<u>\$98,562</u>	<u>\$48,941</u>	<b><u>\$710,055</u></b>
Less: Expenditures	(256,000)	(98,429)	(28,000)	<b>(382,429)</b>
Ending Balance	<b><u>\$306,552</u></b>	<b><u>\$133</u></b>	<b><u>\$20,941</u></b>	<b><u>\$327,626</u></b>

				Total
(3) Ending Balances by Site:				
Bookstore Commissions	\$273,229	\$0	\$20,941	<b>\$294,170</b>
Dissolution of Enterprise Funds	33,323	133	0	<b>33,456</b>
Combined Subfunds	<b><u>\$306,552</u></b>	<b><u>\$133</u></b>	<b><u>\$20,941</u></b>	<b><u>\$327,626</u></b>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$98,974	\$108,768	\$63,341	\$49,787	\$37,864
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$98,974</u>	<u>\$108,768</u>	<u>\$63,341</u>	<u>\$49,787</u>	<u>\$37,864</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$44,128	\$67,517	\$71,735	\$67,500	\$67,500
Other Sources	427	33	0	35	35
<b>Total Revenues</b>	<u>\$44,555</u>	<u>\$67,550</u>	<u>\$71,735</u>	<u>\$67,535</u>	<u>\$67,535</u>
 <b>Total Funds Available</b>	<u>\$143,529</u>	<u>\$176,318</u>	<u>\$135,076</u>	<u>\$117,322</u>	<u>\$105,399</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$16,652	\$98,000	\$86,589	\$74,309	\$89,399
Supplies & Materials	3,556	250	0	0	0
Other Operating	14,553	14,727	10,623	12,000	16,000
<b>Total Expenditures</b>	<u>\$34,761</u>	<u>\$112,977</u>	<u>\$97,212</u>	<u>\$86,309</u>	<u>\$105,399</u>
 <b>Total Ending Balance</b>	<u><u>\$108,768</u></u>	<u><u>\$63,341</u></u>	<u><u>\$37,864</u></u>	<u><u>\$31,013</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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$25,938	\$104,141	\$112,835	\$154,173	\$24,524
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$25,938</u>	<u>\$104,141</u>	<u>\$112,835</u>	<u>\$154,173</u>	<u>\$24,524</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$263,858	\$269,415	\$243,803	\$270,000	\$270,000
Interest	46	58	0	60	0
<b>Total Revenues</b>	<u>\$263,904</u>	<u>\$269,473</u>	<u>\$243,803</u>	<u>\$270,060</u>	<u>\$270,000</u>
 <b>Total Funds Available</b>	<u>\$289,842</u>	<u>\$373,614</u>	<u>\$356,638</u>	<u>\$424,233</u>	<u>\$294,524</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$155,000	\$230,078	\$276,933	\$342,835	\$264,524
Supplies & Materials	0	0	0	0	0
Other Operating	30,701	30,701	55,181	30,000	30,000
<b>Total Expenditures</b>	<u>\$185,701</u>	<u>\$260,779</u>	<u>\$332,114</u>	<u>\$372,835</u>	<u>\$294,524</u>
 <b>Total Ending Balance</b>	<u><u>\$104,141</u></u>	<u><u>\$112,835</u></u>	<u><u>\$24,524</u></u>	<u><u>\$51,398</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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$70,184	\$86,549	\$71,999	\$62,821	\$59,196
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$70,184</u>	<u>\$86,549</u>	<u>\$71,999</u>	<u>\$62,821</u>	<u>\$59,196</u>
<b>Plus Current Year Income</b>					
Sales	\$94,940	\$85,177	\$73,220	\$80,925	\$80,300
Interest	143	141	129	160	160
Other	540	1,056	0	550	500
<b>Total Revenue</b>	<u>\$95,623</u>	<u>\$86,374</u>	<u>\$73,349</u>	<u>\$81,635</u>	<u>\$80,960</u>
<b>Total Funds Available</b>	<u>\$165,807</u>	<u>\$172,923</u>	<u>\$145,348</u>	<u>\$144,456</u>	<u>\$140,156</u>
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$14,696	\$12,498	\$14,223	\$11,550	\$16,570
Supplies & Materials	43,780	70,643	57,769	59,792	55,000
Other Operating Expenses	20,570	17,337	13,312	33,636	30,800
Capital Outlay	0	0	0	11,000	0
Inter-Fund Transfers Out	212	0	848	0	0
Tfr to ASCC	0	446	0	0	0
<b>Total Expenditures</b>	<u>\$79,258</u>	<u>\$100,924</u>	<u>\$86,153</u>	<u>\$115,978</u>	<u>\$102,370</u>
<b>Total Ending Balance</b>	<u><u>\$86,549</u></u>	<u><u>\$71,999</u></u> (2)	<u><u>\$59,196</u></u>	<u><u>\$28,478</u></u>	<u><u>\$37,786</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	\$4,593	\$10	\$0	\$4,603
OH Greenhouse Trust	33,083	100	0	33,183
OH Operational	21,520	80,850	102,370	0
<b>Total</b>	<u><u>\$59,196</u></u>	<u><u>\$80,960</u></u>	<u><u>\$102,370</u></u>	<u><u>\$37,786</u></u>



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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>					
ASCC	\$40,109	\$40,693	\$35,259	\$77,620	\$36,896
Clubs & Organizations (1)	39,393	49,838	52,116	50,000	60,812
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>\$79,502</b>	<b>\$90,531</b>	<b>\$87,375</b>	<b>\$127,620</b>	<b>\$97,708</b>
<b>Plus Current year Income</b>					
Sales	\$1,049	\$346	\$360	\$2,000	\$2,000
Student Activities Card Sales	3,502	2,973	2,568	4,000	4,000
Operating Allocation	10,000	10,000	10,000	10,000	10,000
Contribution	0	0	0	0	0
Interest	120	114	89	100	100
Other	2,000	2,633	1,827	2,500	2,500
Club Deposits	84,279	47,480	72,100	40,000	40,000
<b>Total Revenues (2)</b>	<b>\$100,950</b>	<b>\$63,546</b>	<b>\$86,944</b>	<b>\$58,600</b>	<b>\$58,600</b>
<b>Total Funds Available</b>	<b>\$180,452</b>	<b>\$154,077</b>	<b>\$174,319</b>	<b>\$186,220</b>	<b>\$156,308</b>
<b>Less Current Year Expenditures</b>					
Hourly	\$3,565	\$3,200	\$2,350	\$3,200	\$3,200
Benefits	71	64	47	64	64
Activities	8,369	15,452	9,183	10,340	10,340
Commencement	730	0	0	0	0
Supplies	1,213	2,714	1,453	4,796	4,796
Other	1,789	70	(26)	200	1,837
Club Expenses	73,834	45,202	63,404	92,116	100,812
Intra-Fund Transfers Out	350	0	200	0	0
<b>Total Expenditures</b>	<b>\$89,921</b>	<b>\$66,702</b>	<b>\$76,611</b>	<b>\$110,716</b>	<b>\$121,049</b>
<b>Total Ending Balance</b>	<b>\$90,531</b>	<b>\$87,375</b>	<b>\$97,708</b>	<b>\$75,504</b>	<b>\$35,259</b>

**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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
<b>Total Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Funds Available</b>	\$0	\$0	\$0	\$0	\$0
<b>Less Current Year Expenditures</b>					
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
<b>Total Expenditures</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Ending Balance</b>	\$0	\$0	\$0	\$0	\$0

**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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$134,861	\$102,183	\$65,565	\$13,840	\$87,833
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$134,861</u>	<u>\$102,183</u>	<u>\$65,565</u>	<u>\$13,840</u>	<u>\$87,833</u>
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$69,963	\$71,402	\$72,128	\$70,000	\$70,000
Interest	360	297	328	300	300
<b>Total Revenues</b>	<u>\$70,323</u>	<u>\$71,699</u>	<u>\$72,456</u>	<u>\$70,300</u>	<u>\$70,300</u>
 <b>Total Funds Available</b>	<u>\$205,184</u>	<u>\$173,882</u>	<u>\$138,021</u>	<u>\$84,140</u>	<u>\$158,133</u>
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$897	\$5,048	\$188	\$10,000	\$16,466
Contract Services	0	0	0	0	0
Rental & Leases	0	0	0	10,000	10,000
Repair by Outside Vendor	0	0	0	10,000	20,000
Capital Outlay	2,104	3,269	0	54,140	71,667
Transfer To Capital Project Fund	100,000	100,000	50,000	0	40,000
<b>Total Expenditures</b>	<u>\$103,001</u>	<u>\$108,317</u>	<u>\$50,188</u>	<u>\$84,140</u>	<u>\$158,133</u>
 <b>Total Ending Balance</b>	<u><u>\$102,183</u></u>	<u><u>\$65,565</u></u>	<u><u>\$87,833</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS FUND 40  
SUMMARY OF FUND BALANCE**

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16 (Multiyear)	Adoption Budget 15/16 (Multiyear)
<b>Beginning Balance</b>	\$17,564,848	\$12,932,033	\$89,732,200	\$75,905,467	\$80,365,766
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$17,564,848</u>	<u>\$12,932,033</u>	<u>\$89,732,200</u>	<u>\$75,905,467</u>	<u>\$80,365,766</u>
<b>Plus Current Year Revenues</b>					
State	\$0	\$614,858	\$503,413	\$0	\$0
Local	58,155	359,754	425,553	232,000	821,884
Inter-Fund Transfers In	2,420,000	3,502,903	1,675,697	1,770,039	1,219,148
Proceeds - Sale of Series A Prop V Bond	0	80,000,000	0	0	0
<b>Total Revenues</b>	<u>\$2,478,155</u>	<u>\$84,477,515</u>	<u>\$2,604,663</u>	<u>\$2,002,039</u>	<u>\$2,041,032</u>
<b>Total Funds Available</b>	<u>\$20,043,003</u>	<u>\$97,409,548</u>	<u>\$92,336,863</u>	<u>\$77,907,506</u>	<u>\$82,406,798</u>
<b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$998,654	\$364,919	\$128,667	\$112,030	\$298,780
Other Operating Expenses	2,869,513	4,233,714	7,819,234	14,630,623	14,978,907
Capital Outlay	3,242,803	3,078,714	4,023,196	63,164,853	67,129,111
<b>Total Expenditures</b>	<u>\$7,110,970</u>	<u>\$7,677,347</u>	<u>\$11,971,097</u>	<u>\$77,907,506</u>	<u>\$82,406,798</u>
<b>Total Ending Balance</b>	<u><u>\$12,932,033</u></u>	<u><u>\$89,732,201</u></u>	<u><u>\$80,365,766</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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16 (Multiyear)	Adoption Budget 15/16 (Multiyear)
<b>Beginning Balance</b>	\$7,517,633	\$9,327,973	\$11,261,834	\$6,607,819	\$10,021,225
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$7,517,633</u>	<u>\$9,327,973</u>	<u>\$11,261,834</u>	<u>\$6,607,819</u>	<u>\$10,021,225</u>
 <b>Plus Current Year Revenues</b>					
State	\$0	\$614,858	\$503,413	\$0	\$0
Local	28,153	116,324	118,480	32,000	571,884
Inter-Fund Transfers In	2,420,000	3,502,903	1,675,697	1,770,039	1,219,148
<b>Total Revenues</b>	<u>\$2,448,153</u>	<u>\$4,234,085</u>	<u>\$2,297,590</u>	<u>\$1,802,039</u>	<u>\$1,791,032</u>
 <b>Total Funds Available</b>	<u>\$9,965,786</u>	<u>\$13,562,058</u>	<u>\$13,559,424</u>	<u>\$8,409,858</u>	<u>\$11,812,257</u>
 <b>Less Current Year Expenditures</b>					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies/Equip \$500-\$1,999	47,554	97,784	66,391	61,297	150,493
Other Operating Expenses	692,534	704,905	873,544	1,578,408	1,845,023
Capital Outlay	(102,275)	1,497,535	2,598,264	6,770,153	9,816,741
<b>Total Expenditures</b>	<u>\$637,813</u>	<u>\$2,300,224</u>	<u>\$3,538,199</u>	<u>\$8,409,858</u>	<u>\$11,812,257</u>
 <b>Total Ending Balance</b>	<u><u>\$9,327,973</u></u>	<u><u>\$11,261,834</u></u>	<u><u>\$10,021,225</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 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 14/15	Tentative Budget 15/16 (Multiyear)	Adoption Budget 15/16 (Multiyear)
<b><u>Capital Projects</u></b>			
DW Capital Program	\$33,278	\$25,168	\$37,855
DW Citizen Bond Oversight Committee	48,976	16,536	9,970
<b>Capital Building Projects Total</b>	<b>\$82,254</b>	<b>\$41,704</b>	<b>\$47,825</b>
<b>Grossmont</b>			
13/14 SM Bldg 300N HVAC	\$226,213	\$0	\$72,551
14/15 SM Pool Equip Replacement	349,277	0	59,505
14/15 SM Water Tower Replacement	0	408,782	408,782
15/16 SM GC Central Chiller	0	817,564	634,000
15/16 SM GC Water Tower	0	0	183,621
Subtotal	<b>\$575,490</b>	<b>\$1,226,346</b>	<b>\$1,358,459</b>
<b>Cuyamaca</b>			
13/14 SM Bldg H Exhaust	\$29,363	\$93,854	\$102,741
14/15 SM Science Math HVAC	1,563	162,583	163,437
14/15 SM One Stop Ctr. Heat Upgrade	0	196,501	196,501
15/16 SM Rep Roof AHU B1 C	0	361,501	180,000
15/16 SM Rep Roof B1 R-CDC	0	0	181,527
Subtotal	<b>\$30,926</b>	<b>\$814,439</b>	<b>\$824,206</b>
<b>Sched. Maint. and Haz. Subst. Projects Total</b>	<b>\$688,670</b>	<b>\$2,040,785</b>	<b>\$2,230,490</b>
<b><u>Local and Other State Projects</u></b>			
<b>District Services/Districtwide</b>			
DS Theater 2nd-Elect Maint Relocation	\$0	\$0	\$44,010
DW HR Technology Upgrade	0	157,441	157,441
DW Facilities Issues	3,773	49,721	45,948
DW Parking Improvements & Circ R&R	21,794	489,694	338,569
DW Energy Conservation Project	0	76,281	76,281
DW Post Project	1,500	0	8,767
DW Capital Project/Def. Maint./Misc. Income	0	131,466	153,024
DW Facilities Issues	0	49,247	27,663
DW CPF Pkg/Rds Site 1 & 3	477,064	46,197	910,183
DW CPF Pkg/Rds CC Site 4	109,929	238,398	503,469
Subtotal	<b>\$615,557</b>	<b>\$1,238,445</b>	<b>\$2,265,355</b>

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

	Actual 14/15	Tentative Budget 15/16 (Multiyear)	Adoption Budget 15/16 (Multiyear)
<b>Grossmont</b>			
Football/Soccer Field	\$0	\$146,653	\$146,653
Griffin Center/Student & Admin Serv. Renovation	0	22,103	22,103
Secondary Effects	2,600	1,094	1,094
Track Repair	0	125,000	125,000
Parking & Circ R&R	68,027	68,052	396,946
Facilities Issues	11,096	497,042	830,310
Prop 39 - Lighting & Controls Upgrade Y1	(13,721)	0	46,638
Prop 39 - Lighting & HVAC Upgrade Y2	517	204,099	180,712
Prop 39 - Energy Conserv Y3	0	0	329,329
Bldg 36 Secondary Effects	227,526	559,394	894,009
Football Field Turf Replace	0	350,000	400,000
Roofing Renovation & Repair	0	452,017	452,017
Health Occupations Training Center	826	425,257	514,492
Resurface Tennis Courts	1,408,301	483,740	677,082
Interior Classroom Painting	0	25,000	25,000
Water Reduction / Drought Tolerant	52,487	7,554	122,621
Hyde Gallery Storage	0	2,992	2,992
Digital Marquee Signage	0	1,000,000	1,000,000
Student Award Display	133,666	25,400	26,334
Pool Equipment Repair	46,473	127,797	352,167
Subtotal	<u>\$1,937,798</u>	<u>\$4,523,194</u>	<u>\$6,545,499</u>
<b>Cuyamaca</b>			
Facilities Repairs	\$5,518	\$69,348	\$47,217
Parking & Circulation Issues	0	6,932	6,932
Student Center - Tfr from Student Center Fees	94,403	78,308	68,308
Bookstore - Tfr from Bookstore SRF	5,060	12,911	25,411
Prop 39 - Lighting & Controls Upgrade Y1	(19,715)	0	38,160
Prop 39 - Lighting & HVAC Upgrade Y2	517	363,231	321,667
Prop 39 - Energy Conserv Y3	0	0	210,555
Automotive Smog Equipment	0	35,000	35,000
One Stop Center Heat & AC Upgrade	35,731	0	66
Science & Math HVAC Exhaust	154,491	0	17,206
Athletic Facilities	20,169	0	391
Subtotal	<u>\$296,174</u>	<u>\$565,730</u>	<u>\$770,913</u>
<b>Local and Other State Projects</b>	<u>\$2,849,529</u>	<u>\$6,327,369</u>	<u>\$9,581,767</u>
<b>Total Projects</b>	<u><u>\$3,538,199</u></u>	<u><u>\$8,409,858</u></u>	<u><u>\$11,812,257</u></u>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16 (Multiyear)	Adoption Budget 15/16 (Multiyear)
<b>Beginning Balance</b>	\$10,047,215	\$3,604,060	\$1,892,430	\$499,963	\$500,773
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	\$10,047,215	\$3,604,060	\$1,892,430	\$499,963	\$500,773
<b>Funding Sources</b>					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Interest	\$30,002	\$9,769	\$5,776	\$0	\$0
<b>Total Funding Sources</b>	\$30,002	\$9,769	\$5,776	\$0	\$0
<b>Total Funds Available</b>	\$10,077,217	\$3,613,829	\$1,898,206	\$499,963	\$500,773
<b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$951,100	\$157,618	\$23,131	\$43,908	\$40,479
Other Operating Expenses	2,176,979	776,752	311,544	441,538	324,373
Capital Outlay	3,345,078	787,029	1,062,758	14,517	135,921
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
<b>Total Expenditures</b>	\$6,473,157	\$1,721,399	\$1,397,433	\$499,963	\$500,773
<b>Total Ending Balance</b>	\$3,604,060	\$1,892,430	\$500,773	\$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 14/15	Actual 14/15	Adoption Budget 15/16 (Multiyear)
<b>Districtwide</b>				
Program Management				
Master Plans	\$468,096	\$460,403	\$0	\$7,693
Post Project Coordination	392,066	387,737	1,591	2,739
Program Management	9,225,198	9,107,003	3,365	114,830
Project Management	1,006,888	1,001,212	0	5,676
Legal Services	137,500	130,353	0	7,147
<b>Total Program Management</b>	<b>11,229,748</b>	<b>11,086,708</b>	<b>4,956</b>	<b>138,085</b>
Environment Impact Report (EIR) Preparation	\$450,545	450,545	\$0	\$0
Standby Power	241,230	241,230	0	0
Technology Infrastructure	6,312,606	6,312,117	(450)	939
2nd Effects - Road Repairs	45,400	0	12,450	32,950
IPP/FPP Development	136,359	136,359	0	0
Info System - Tech Improvements	502,500	452,050	37,148	13,302
Prop R Program Services	12,781	12,781	0	0
DW PRF Pkg/Rd Site 1 & 3	423,183	0	300,203	122,980
DW PRF Pkg/Rds Site 4	120,723	0	104,030	16,693
<b>Total Districtwide</b>	<b>\$19,475,075</b>	<b>\$18,691,790</b>	<b>\$458,337</b>	<b>\$324,949</b>
<b>Grossmont</b>				
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	2,163,001	2,163,002	0	0
<b>Total GC Scheduled Maintenance</b>	<b>\$2,875,688</b>	<b>\$2,875,689</b>	<b>\$0</b>	<b>\$0</b>
Bldg 500 Classroom Upgrades	\$1,170,556	\$1,131,536	\$35,362	\$3,658
Campuswide Signage-Phase 2	321,628	247,524	429	73,675
Ceramics Yard Improvements	486,218	480,061	6,158	0
Meditation Garden/Cart Storage	229,166	201,837	12,930	14,399
Parking Lot Light Retrofit	74,527	74,527	0	0
Campus DDC Controls	40,201	40,201	0	0
Chiller Plant Upgrade Close-Out	10,197	10,197	0	0
Resurface Tennis Courts	511,881	0	489,612	22,268
Bldg 36 Renovations	59,550	0	56,573	2,977
Standby Power	962,750	962,750	0	0
Science Building Fume Hood	441,907	440,867	1,040	0
Interior Design Guidelines	73,734	73,734	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	4,319,735	4,319,318	0	417
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	14,966	0	14,966	0
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 14/15	Actual 14/15	Adoption Budget 15/16 (Multiyear)
<b>Grossmont Continued</b>				
Griffin Center/Student & Admin Serv Renovation	\$34,792,280	\$34,630,900	\$159,777	\$1,603
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	531,888	0	0
Health & Sciences Complex	14,914,374	14,904,623	1,388	8,363
Health & Sciences - FF&E	601,783	601,783	0	0
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
Bid Contingency	0	0	0	0
<b>Total Grossmont</b>	<b>\$121,985,446</b>	<b>\$121,079,851</b>	<b>\$778,235</b>	<b>\$127,360</b>
<b>Cuyamaca</b>				
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	\$66,546	\$0	\$0
Renovation and Repair	3,695,657	3,695,657	0	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	875,000	0	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	2,161,007	2,130,579	14,189	16,239
Business & Technology	13,995,013	13,961,809	1,621	31,583
Business & Technology - FF&E	87,491	46,439	40,711	341
Remodel B, D, E, F, G Buildings	345,360	345,360	0	0
LRC Expansion/Remodel	2,028,662	2,028,662	0	0
LRC Expansion/Remodel - FF&E	53,354	49,015	4,331	8
Parking Construction 2nd Effects	180,705	173,866	6,546	293
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	100,305	6,842	93,463	0
Chiller Plant Upgrade Close-Out	500	500	0	0
<b>Total Cuyamaca</b>	<b>\$85,807,999</b>	<b>\$85,598,673</b>	<b>\$160,861</b>	<b>\$48,464</b>
<b>Total Proposition R Budget</b>	<b>\$227,268,520</b>	<b>\$225,370,314</b>	<b>\$1,397,433</b>	<b>\$500,773</b>

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

	Actual 13/14	Actual 14/15	Tentative Budget 15/16 (Multiyear)	Adoption Budget 15/16 (Multiyear)
<b>Beginning Balance</b>	\$0	\$76,577,936	\$68,797,685	\$69,843,768
Prior Year Adjustments	0	0	0	0
<b>Adjusted Beg Balance</b>	\$0	\$76,577,936	\$68,797,685	\$69,843,768
 <b>Funding Sources</b>				
Proceeds from Sale of Series A Bond	\$80,000,000	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$80,000,000	\$0	\$0	\$0
Interest	\$233,661	\$301,297	\$200,000	\$250,000
<b>Total Funding Sources</b>	\$80,233,661	\$301,297	\$200,000	\$250,000
 <b>Total Funds Available</b>	 \$80,233,661	 \$76,879,233	 \$68,997,685	 \$70,093,768
 <b>Less Current Year Expenditures</b>				
Supplies/Equip \$500-\$1,999	\$109,517	\$39,145	\$6,825	\$107,808
Other Operating Expenses	2,752,057	6,634,146	12,610,677	12,809,511
Capital Outlay	794,151	362,174	56,380,183	57,176,449
<b>Total Expenditures</b>	\$3,655,725	\$7,035,465	\$68,997,685	\$70,093,768
 <b>Total Ending Balance</b>	 \$76,577,936	 \$69,843,768	 \$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	Actual Expenditures 14-15	Adoption Budget 15/16 (Multiyear)
<b><u>Grossmont College</u></b>					
Prop V Start Up Projects	\$1,689,962	\$541,642	\$5,860	\$38,058	\$497,724
Prop 39 - Lighting Fixtures & Controls Y1	810,038	810,038	525,821	87,925	196,292
Prop 39 - Lighting Fixtures & HVAC Y2	0	215,032	0	42,551	172,481
Prop 39 - Energy Consv Y3	0	590,896	0	0	590,896
Parking Lot/Roadwar Repairs	0	316,772	0	0	316,772
Arts & Comm Cmplx-Teaching & Performance Theater	28,350,725	23,108,731	5,738	640,753	22,462,240
Science, Math & Career Tech Cmplx - Phase 1 31S	12,899,694	7,308,808	0	0	7,308,808
Main Chiller Addition	3,449,407	3,449,407	0	209,460	3,239,947
Maintenance Facility (New Buildings)	9,906,557	494,200	0	1,674	492,526
Arts & Communication Cmplx-Comm./Drama/Art/Ceramics	23,043,888	117,000	0	0	117,000
Lib Arts & Bus Tech Cmplx (Includes Veterans Center)	58,128,390	0	0	0	0
Science, Math & Career Tech Cmplx - Phase 2 36N	38,364,212	0	0	0	0
Arts & Communication Cmplx-Stagehouse Thtr & Music Rmdl	29,440,165	145,000	0	0	145,000
Environmental Impact Report (EIR)	128,020	153,640	102,889	10,129	40,622
Infrastructure/Utilities Allocations	4,749,726	953,798	73,421	484,075	396,302
Scheduled Maintenance Allocations	2,672,000	0	0	0	0
Allocation of Tech/Tech Infrastructure	19,781,677	6,200,625	280,722	0	5,919,903
Allocation of Program Management	10,469,251	2,521,789	907,878	0	1,613,911
Allocation of Other Prop V Cost	6,745,627	559,269	415,676	0	143,593
Site Contingency Allocations	7,599,545	0	0	0	0
Unallocated	469,190	0	0	0	0
<b>Total Grossmont College</b>	<b>\$258,698,074</b>	<b>\$47,486,647</b>	<b>\$2,318,005</b>	<b>\$1,514,625</b>	<b>\$43,654,017</b>
<b><u>Cuyamaca College</u></b>					
Prop V Start Up Projects	\$1,840,229	\$335,110	\$16,574	\$63,209	\$255,327
Prop 39 - Lighting Fixtures & Controls Y1	659,771	659,771	293,037	155,264	211,470
Prop 39 - Light & HVAC Y2	0	382,278	0	51,631	330,647
Prop 39 - Energy Consv Y3	0	377,786	0	0	377,786
Student Services Bldg (Includes Veterans Center)	26,391,605	21,700,911	4,131	294,386	21,402,394
Cuyamaca College Drive East Roadwork	740,075	740,075	0	0	740,075
Instructional Building (F)	23,159,985	1,295,000	306	1,733	1,292,961
Ornamental Horticulture Complex/M Remodel	11,500,000	0	0	0	0
Chiller Expansion	5,005,224	0	0	0	0
Parking Lot/Roadway Improvements - Phase 1	2,700,000	0	0	0	0
Exercise Science Bldg D Renovation - Phase 1	8,000,000	0	0	0	0
Track and Field Improvements (Stadium) - Phase 1	8,214,341	0	0	0	0
CC Weight Trng Classroom	0	393,981	0	274,993	118,988
Environmental Impact Report (EIR)	134,700	153,690	87,626	9,433	56,631
Infrastructure/Utilities Allocations	3,138,290	631,850	57,620	399,467	174,763
Scheduled Maintenance Allocations	2,900,000	0	0	0	0
CC Upgrade Elect Panel	0	332,084	0	26,093	305,991
Allocation of Tech/Tech Infrastructure	8,746,845	2,741,725	124,127	0	2,617,598
Allocation of Program Management	4,629,178	1,115,056	401,436	0	713,620
Allocation of Other Prop V Cost	2,982,708	247,292	183,799	0	63,493
Site Contingency Allocations	3,360,284	0	0	0	0
Unallocated	285,040	0	0	0	0
<b>Total Cuyamaca College</b>	<b>\$114,388,275</b>	<b>\$31,106,609</b>	<b>\$1,168,656</b>	<b>\$1,276,209</b>	<b>\$28,661,744</b>

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

	Approved Funding Plan	Series A \$80 Million	Actual Expenditures 13-14	Actual Expenditures 14-15	Adoption Budget 15/16 (Multiyear)
<b><u>District Services</u></b>					
Prop V Startup Projects	\$500,000	\$336,790	\$6,194	\$3,658	\$326,938
Warehouse	3,177,616	172,000	0	0	172,000
GCCCD District Office & Community Center - Phase 1	14,770,080	63,210	18,590	19,948	24,672
Allocation of Tech/Tech Infrastructure	2,648,272	557,650	25,247	0	532,403
Allocation of Program Management	1,401,571	226,796	81,649	0	145,147
Allocation of Other Prop V Cost	606,665	50,298	37,384	0	12,914
Site Contingency Allocations	1,017,389	0	0	0	0
Unallocated	792,058	0	0	0	0
<b>Total District Services</b>	<b>\$24,913,651</b>	<b>\$1,406,744</b>	<b>\$169,064</b>	<b>\$23,606</b>	<b>\$1,214,074</b>
<b><u>Districtwide</u></b>					
Interest Income - Pending Allocations	\$0	\$0	\$0	\$0	\$784,959
TTI ERP Current	0	0	0	178,183	0
TTI ERP New	0	0	0	2,365,674	0
TTI Tech Infrastructure	0	0	0	284,864	0
TTI Web	0	0	0	125,605	0
Program Management	0	0	0	1,097,794	0
Other Program Costs	0	0	0	168,905	0
Y/E Pending Alloc to Site	0	0	0	0	(4,221,025)
<b>Total District Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,221,025</b>	<b>(\$3,436,066)</b>
<b>Total Proposition V Budget</b>	<b>\$398,000,000</b>	<b>\$80,000,000</b>	<b>\$3,655,725</b>	<b>\$7,035,465</b>	<b>\$70,093,769</b>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16
<b>BEGINNING BALANCE</b>	\$73,183	\$75,247		
<b>Plus Current Year Income</b>				
Interest Income	\$218	\$0		
Transfer From/To General Fund	3,950,000	(115,339)		
<b>Total Revenues</b>	<u>\$3,950,218</u>	<u>(115,339)</u>		
<b>Total Funds Available</b>	<u>\$4,023,401</u>	<u>(\$40,092)</u>		
<b>Less Current Year Expenditures</b>				
Self-Insured Benefits	3,948,154	(40,092)		
<b>Total Expenditures</b>	<u>\$3,948,154</u>	<u>(\$40,092)</u>		
Reserve For Contingencies	0	0		
<b>Total Ending Balance</b>	<u><u>\$75,247</u></u>	<u><u>\$0</u></u>		

Fund Closed  
See Note below

**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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$2,532,963	\$2,766,852	\$3,701,307	\$4,719,953	\$4,817,481
<b>Plus Current Year Income</b>					
Interest Income	\$10,019	\$10,145	\$12,118	\$10,000	\$10,000
Funding for Current Employees (a)	223,870	469,490	739,613	1,012,162	1,012,930
Funding for Prior Liability (b)	0	454,820	364,443	0	0
<b>Total Revenues</b>	<u>\$233,889</u>	<u>\$934,455</u>	<u>\$1,116,174</u>	<u>\$1,022,162</u>	<u>\$1,022,930</u>
<b>Total Funds Available</b>	<u>\$2,766,852</u>	<u>\$3,701,307</u>	<u>\$4,817,481</u>	<u>\$5,742,115</u>	<u>\$5,840,411</u>
<b>Less Current Year Expenditures</b>					
Other Post Employment Benefits	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserve For Contingencies	0	0	0	0	0
<b>Total Ending Balance</b>	<u><u>\$2,766,852</u></u>	<u><u>\$3,701,307</u></u>	<u><u>\$4,817,481</u></u>	<u><u>\$5,742,115</u></u>	<u><u>\$5,840,411</u></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 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$166,137	\$179,513	\$192,316	\$215,616	\$209,966
<b>Plus Current Year Income</b>					
Student Representation Fees	\$35,552	\$38,672	\$38,899	\$40,000	\$40,000
Interest	65	47	37	55	55
<b>Total Revenues</b>	<u>\$35,617</u>	<u>\$38,719</u>	<u>\$38,936</u>	<u>\$40,055</u>	<u>\$40,055</u>
<b>Total Funds Available</b>	<u>\$201,754</u>	<u>\$218,232</u>	<u>\$231,252</u>	<u>\$255,671</u>	<u>\$250,021</u>
<b>Less Current Year Expenditures</b>					
Travel & Conferences	\$20,391	\$25,916	\$19,271	\$40,055	\$40,055
Transportation	950	0	2,015	3,000	3,000
Rentals & Leases	900	0	0	0	0
<b>Total Expenditures</b>	<u>\$22,241</u>	<u>\$25,916</u>	<u>\$21,286</u>	<u>\$43,055</u>	<u>\$43,055</u>
<b>Total Ending Balance</b>	<u><u>\$179,513</u></u>	<u><u>\$192,316</u></u>	<u><u>\$209,966</u></u>	<u><u>\$212,616</u></u>	<u><u>\$206,966</u></u>

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

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

	Actual 12/13	Actual 13/14	Actual 14/15	Tentative Budget 15/16	Adoption Budget 15/16
<b>BEGINNING BALANCE</b>	\$61,166	\$70,157	\$75,508	\$88,584	\$84,623
<b>Plus Current Year Income</b>					
Student Representation Fees	\$18,150	\$19,632	\$19,083	\$20,000	\$20,000
Interest	26	18	0	25	25
<b>Total Revenues</b>	<u>\$18,176</u>	<u>\$19,650</u>	<u>\$19,083</u>	<u>\$20,025</u>	<u>\$20,025</u>
 <b>Total Funds Available</b>	 <u>\$79,342</u>	 <u>\$89,807</u>	 <u>\$94,591</u>	 <u>\$108,609</u>	 <u>\$104,648</u>
 <b>Less Current Year Expenditures</b>					
Supplies	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	9,185	14,299	9,968	20,000	20,000
<b>Total Expenditures</b>	<u>\$9,185</u>	<u>\$14,299</u>	<u>\$9,968</u>	<u>\$20,000</u>	<u>\$20,000</u>
 <b>Total Ending Balance</b>	 <u><u>\$70,157</u></u>	 <u><u>\$75,508</u></u>	 <u><u>\$84,623</u></u>	 <u><u>\$88,609</u></u>	 <u><u>\$84,648</u></u>

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

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