Action Agenda Item 305
Date: June 17, 2014

GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2014-2015

TENTATIVE BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Thursday, June 12, 2014. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 17, 2014, at 6:30 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

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

Edwin Hiel, Vice President

Debbie Justeson, Clerk

Mary Kay Rosinski

Greg Barr

Zack Gianino, Grossmont College Student Trustee

Jocelyn Estrada, Cuyamaca College Student Trustee

Chancellor's Cabinet

Cindy L. Miles, Chancellor

Sunita V. Cooke, President Grossmont College

Mark J. Zacovic, President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

Tim Corcoran, Interim Vice Chancellor-Human Resources

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

Funds Available

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

General Fund:	***Tentative***
Unrestricted	$105,365,075
Restricted	16,499,132
Total General Fund	$121,864,207
Other Funds:	
Bookstore Special Revenue	$564,293
Grossmont Child Development Center	75,426
Cuyamaca Child Development Center	335,958
Cuyamaca Ornamental Horticulture	155,960
Associated Students of Cuyamaca College	234,190
Grossmont College Student Center	0
Cuyamaca College Student Center	136,500
Capital Outlay Projects Sub-Fund 41	11,148,529
Proposition R Construction Sub-Fund 42	1,695,702
Proposition V Construction Sub-Fund 45	75,804,576
Direct Health Self-Insurance	0
Other Post-Employment Benefits (OPEB)	3,994,558
Grossmont College Student Representation Fee	243,992
Cuyamaca College Student Representation Fee	97,976
Total Other Funds	$94,487,660
Total Funds Available	$216,351,867

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
RESIDENT FTES:					
Grossmont College					
Credit	13,181	12,453	11,565	12,251	12,478
Non Credit	22	21	27	27	27
Summer Pullback	0	0	154	0	0
Total	13,203	12,474	11,745	12,277	12,505
Cuyamaca College					
Credit	5,855	5,221	5,009	5,412	5,453
Non Credit	232	44	65	85	77
Summer Pullback	0	0	113	0	0
Total	6,087	5,265	5,187	5,497	5,530
Total Resident FTES	**19,290**	**17,739**	**16,932**	**17,774**	**18,035**
	19,384 after state factoring	17,819 after state factoring	17,021 after state factoring	17,860 after state factoring	
State FTES Data					
Funded Resident FTES	***18,268***	***16,804***	***17,021***	***17,510***	***18,035***
Unfunded FTES over CAP	*1,116*	*1,015*	*0*	*350*	*0*
Workload Restoration/(Reduction)	*2.14%* *Partial Restoration*	*(7.65%)* *WLR*	*1.29%* *Partial Restoration*	*2.87%* *Partial Restoration*	*3.00%* *Partial Restoration*
NON RESIDENT FTES:					
Grossmont College	909	758	670	700	700
Cuyamaca College	141	84	86	57	57
Total Non Resident FTES	**1,050**	**842**	**756**	**757**	**757**
TOTAL RESIDENT & NON RESIDENT FTES:					
Grossmont College	14,112	13,232	12,416	12,977	13,205
Cuyamaca College	6,228	5,349	5,273	5,554	5,587
Total FTES	**20,340**	**18,581**	**17,688**	**18,531**	**18,792**

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
SUMMARY OF OPERATIONS:					
Beginning Balance	$16,004,928	$19,375,611	$15,718,844	$15,695,074	$7,538,375
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	$16,004,928	$19,375,611	$15,718,844	$15,695,074	$7,538,375
Income	$117,362,115	$106,315,713	$108,037,677	$111,764,585	$114,325,832
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	$117,362,115	$106,315,713	$108,037,677	$111,764,585	$114,325,832
Total Funds Available for Distribution	$133,367,043	$125,691,324	$123,756,521	$127,459,659	$121,864,207
Less Expenditures	113,991,432	109,972,480	108,061,447	119,921,284	116,371,241
Total Ending Balance	$19,375,611	$15,718,844	$15,695,074	$7,538,375	$5,492,966
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	$5,027,882	$5,811,182	$7,535,856	$2,174,774	$0
Budget Dedication to Following Year	8,222,029	3,965,115	2,306,619	0	0
Categorical Commitments	455,015	59,647	438,015	36,606	0
Health Services	0	0	0	0	0
Parking Fund	913,647	1,065,537	728,787	144,043	0
Contingency Reserve	4,757,038	4,817,363	4,685,797	5,182,952	5,492,966
Total Ending Balance	$19,375,611	$15,718,844	$15,695,074	$7,538,375	$5,492,966

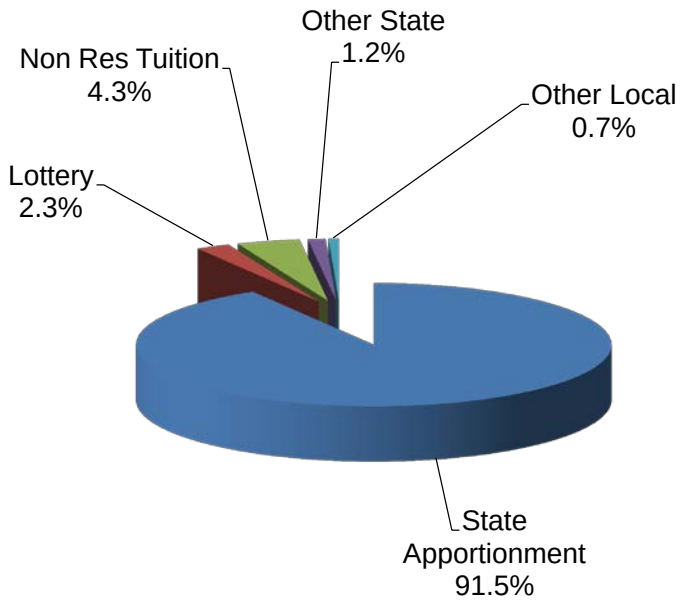
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
SUMMARY OF OPERATIONS:					
Beginning Balance	$10,688,390	$9,784,920	$10,628,545	$12,221,653	$7,357,726
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	$10,688,390	$9,784,920	$10,628,545	$12,221,653	$7,357,726
Income	$99,312,994	$90,064,589	$92,139,520	$94,313,715	$98,007,349
Transfers Between Restricted & Unrestricted	(3,869,201)	4,494,977	1,340,608	2,306,619	0
Total Income	$95,443,793	$94,559,566	$93,480,128	$96,620,334	$98,007,349
Total Funds Available for Distribution	$106,132,183	$104,344,486	$104,108,673	$108,841,987	$105,365,075
Less Expenditures	96,347,263	93,715,941	91,887,020	101,484,261	99,872,109
Total Ending Balance	$9,784,920	$10,628,545	$12,221,653	$7,357,726	$5,492,966
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	$5,027,882	$5,811,182	$7,535,856	$2,174,774	$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	4,757,038	4,817,363	4,685,797	5,182,952	5,492,966
Total Ending Balance	$9,784,920	$10,628,545	$12,221,653	$7,357,726	$5,492,966

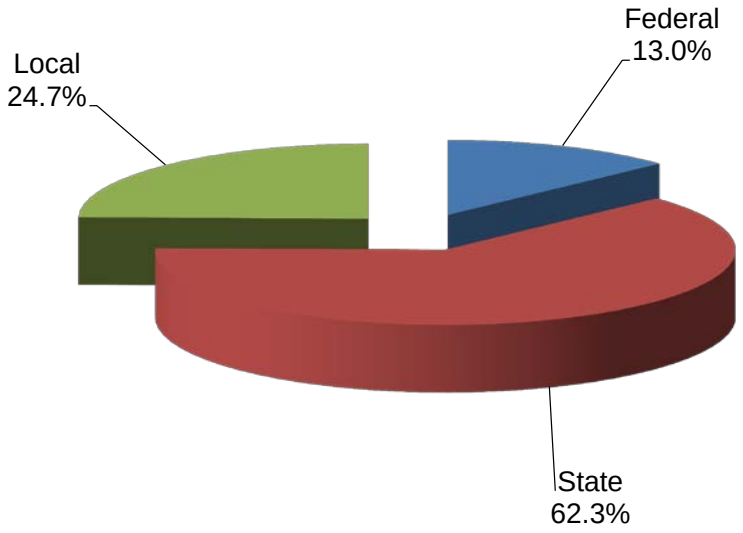
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
SUMMARY OF OPERATIONS:					
Beginning Balance	$5,316,538	$9,590,691	$5,090,299	$3,473,421	$180,649
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	$5,316,538	$9,590,691	$5,090,299	$3,473,421	$180,649
Income	$18,049,121	$16,251,124	$15,898,157	$17,450,870	$16,318,483
Transfers Between Restricted & Unrestricted	3,869,201	(4,494,977)	(1,340,608)	(2,306,619)	0
Total Income	$21,918,322	$11,756,147	$14,557,549	$15,144,251	$16,318,483
Total Funds Available for Distribution	$27,234,860	$21,346,838	$19,647,848	$18,617,672	$16,499,132
Less Expenditures	17,644,169	16,256,539	16,174,427	18,437,023	16,499,132
Total Ending Balance	$9,590,691	$5,090,299	$3,473,421	$180,649	$0
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	$0	$0	$0	$0	$0
Budget Dedication to Following Year	8,222,029	3,965,115	2,306,619	0	0
Categorical Commitments	455,015	59,647	438,015	36,606	0
Health Services	0	0	0	0	0
Parking Fund	913,647	1,065,537	728,787	144,043	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	$9,590,691	$5,090,299	$3,473,421	$180,649	$0

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



Graphs represent the % of each budgeted expenditure category to total budgeted expenditures.

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

INCOME:	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
Federal:					
Categorical Funds	$2,699,938	$2,467,846	$2,359,455	$2,149,230	$2,117,231
Other Federal	0	0	0	0	0
Total Federal	$2,699,938	$2,467,846	$2,359,455	$2,149,230	$2,117,231
State Apportionment:					
Base	$88,000,665	$83,784,326	$83,784,326	$84,727,106	$88,302,378
C.O.L.A.	0	0	0	1,330,216	759,400
Growth/Restoration	2,135,299	0	926,153	2,245,056	2,455,093
State Deficit Factor (mid-year)	(478,077)	(1,968,463)	(1,694,210)	(3,512,881)	(1,830,337)
Prior Year Adjustment	98,843	175,235	344,488	1,520,708	0
Total State General Revenue	$89,756,730	$81,991,098	$83,360,757	$86,310,205	$89,686,534
State Other:					
Categorical Funds	$4,476,184	$4,254,162	$3,955,291	$4,463,757	$5,377,235
Grants	4,700,571	4,375,918	4,221,104	4,089,078	2,674,580
Cal-PASS Project	1,136,453	1,138,999	189,833	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	3,017,239	2,884,162	2,624,803	2,778,178	2,778,178
Mandated Cost	372,267	0	0	0	0
State Block Grants	30,715	0	470,757	907,285	892,267
Student Financial Aid Admin	801,258	882,645	1,208,333	1,157,248	1,124,103
Other State	2,548	0	939,314	781,910	302,450
Total State Other	$14,928,094	$13,926,745	$14,000,294	$14,568,315	$13,539,672
Local:					
Community Service Fees	$108,040	$158,584	$190,714	$486,778	$404,898
Contract Education	234,846	358,726	354,524	437,631	581,049
Enrollment Fees (2%)	121,164	131,986	145,921	120,000	135,360
Health Fees	622,215	475,677	605,013	746,011	858,545
Interest	85,567	72,266	42,700	50,000	50,000
Parking Fees & Fines	987,078	834,917	704,272	970,488	897,000
Tuition - Out of State	1,291,936	969,742	694,487	638,719	800,410
Tuition - Foreign Student	3,816,089	3,343,416	3,763,061	3,344,897	3,407,299
Other Student Fees	125,311	116,695	105,228	106,836	104,307
Other Local	2,383,277	1,457,260	1,742,324	2,028,249	1,844,422
Stdt Fees Accrual	81,830	(16,911)	(42,718)	0	0
Revenue Shortfall	0	0	0	(192,774)	(100,895)
Total Local	$9,857,353	$7,902,358	$8,305,526	$8,736,835	$8,982,395
Other:					
Interfund Transfer	$120,000	$0	$0	$0	$0
Sale of Equipment	0	27,666	11,645	0	0
Total Other Sources	$120,000	$27,666	$11,645	$0	$0
TOTAL INCOME	$117,362,115	$106,315,713	$108,037,677	$111,764,585	$114,325,832

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

INCOME:	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
Federal:					
Categorical Funds	$0	$0	$0	$0	$0
Other Federal	0	0	0	0	0
Total Federal	$0	$0	$0	$0	$0
State Apportionment:					
Base	$88,000,665	$83,784,326	$83,784,326	$84,727,106	$88,302,378
C.O.L.A.	0	0	0	1,330,216	759,400
Growth/Restoration	2,135,299	0	926,153	2,245,056	2,455,093
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	(478,077)	(1,968,463)	(1,694,210)	(3,512,881)	(1,830,337)
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	98,843	175,235	344,488	1,520,708	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	$89,756,730	$81,991,098	$83,360,757	$86,310,205	$89,686,534
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	2,601,442	2,324,056	2,154,729	2,240,280	2,240,280
Mandated Cost	372,267	0	0	0	0
State Block Grants	0	0	470,757	476,420	476,420
Student Financial Aid Admin	100,162	123,627	299,978	269,384	269,384
Other State	0	0	0	0	0
Total State Other	$3,464,730	$2,838,542	$3,316,323	$3,376,943	$3,376,943
Local:					
Community Service Fees	$0	$0	$0	$0	$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	121,164	131,986	145,921	120,000	135,360
Health Fees	0	0	0	0	0
Interest	85,567	72,266	42,700	50,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,291,936	969,742	694,487	638,719	800,410
Tuition - Foreign Student	3,816,089	3,343,416	3,763,061	3,344,897	3,407,299
Other Student Fees	125,311	116,695	105,228	106,836	104,307
Other Local	569,637	590,089	742,116	558,889	547,391
Stdt Fees Accrual	81,830	(16,911)	(42,718)	0	0
Revenue Shortfall	0	0	0	(192,774)	(100,895)
Total Local	$6,091,534	$5,207,283	$5,450,795	$4,626,567	$4,943,872
Other:					
Interfund Transfer	$0	$0	$0	$0	$0
Sale of Equipment	0	27,666	11,645	0	0
Total Other Sources	$0	$27,666	$11,645	$0	$0
TOTAL INCOME	$99,312,994	$90,064,589	$92,139,520	$94,313,715	$98,007,349

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

INCOME:	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
Federal:					
Categorical Funds	$2,699,938	$2,467,846	$2,359,455	$2,149,230	$2,117,231
Other Federal	0	0	0	0	0
Total Federal	$2,699,938	$2,467,846	$2,359,455	$2,149,230	$2,117,231
State Apportionment:					
Base	$0	$0	$0	$0	$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration	0	0	0	0	0
State Deficit Factor (mid-year)	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	$0	$0	$0	$0	$0
State Other:					
Categorical Funds	$4,476,184	$4,254,162	$3,955,291	$4,463,757	$5,377,235
Grants	4,700,571	4,375,918	4,221,104	4,089,078	2,674,580
Cal-PASS Project	1,136,453	1,138,999	189,833	0	0
Parity Allocation	0	0	0	0	0
Lottery	415,797	560,106	470,074	537,898	537,898
Mandated Cost	0	0	0	0	0
State Block Grants	30,715	0	0	430,865	415,847
Student Financial Aid Admin	701,096	759,018	908,355	887,864	854,719
Other State	2,548	0	939,314	781,910	302,450
Total State Other	$11,463,364	$11,088,203	$10,683,971	$11,191,372	$10,162,729
Local:					
Community Service Fees	$108,040	$158,584	$190,714	$486,778	$404,898
Contract Education	234,846	358,726	354,524	437,631	581,049
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	622,215	475,677	605,013	746,011	858,545
Interest	0	0	0	0	0
Parking Fees & Fines	987,078	834,917	704,272	970,488	897,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,813,640	867,171	1,000,208	1,469,360	1,297,031
Stdt Fees Accrual	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total Local	$3,765,819	$2,695,075	$2,854,731	$4,110,268	$4,038,523
Other:					
Interfund Transfer	$120,000	$0	$0	$0	$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	$120,000	$0	$0	$0	$0
TOTAL INCOME	$18,049,121	$16,251,124	$15,898,157	$17,450,870	$16,318,483

Grossmont-Cuyamaca Community College District
Detail of Restricted Income

	Tentative Budget 14/15	
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	$56,300	
Financial Aid Administrative Allowance	115,055	
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	94,514	
Veterans Education	47,540	
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,348,114	
Workstudy	450,708	
Other Federal Revenue	5,000	
TOTAL FEDERAL		**$2,117,231**
State		
Categoricals		
Basic Skills	$484,882	
California Work Opportunities and Responsibility to Kids (CalWORKs)	937,658	
Cooperative Agencies Resources for Education (CARE)	205,084	
Disabled Students Programs & Services (DSPS)	1,164,521	
Extended Opportunities, Programs & Services (EOPS)	1,077,783	
Staff Development & Staff Diversity	94,314	
Student Success and Support Program	1,318,479	
Temporary Assistance for Needy Families (TANF - 50% State portion)	94,514	
Total State Categoricals		$5,377,235
Grants		
Economic Development	$720,394	
Funds for Student Success-Middle College High School	99,000	
Foster & Kinship Care Education	845,727	
Career Technical Education Grants (CTE)	351,940	
Enrollment Growth & Retention	143,954	
Child Development & Related Grants	513,565	
Total State Grants		$2,674,580
Other State Restricted Funds		
Proposition 20-Restriced Lottery Funds	$537,898	
State Block Grants	415,847	
Student Financial Aid Administration	854,719	
Bi National Border Health Grants	279,950	
Youth Empowerment Strategies for Success	22,500	
Total Other		$2,110,914
TOTAL STATE		**$10,162,729**
Local		
Community Services		$404,898
Contract Education		581,049
Health Fees		858,545
Parking Fees & Fines		897,000
Other Local Income:		
Child Development Training Consortium	10,000	
County Foster Care Training	395,589	
Emp Training Panel - Office of Professional Training (ETP-OPT)	80,000	
Food Service Agreement	190,325	
Miscellaneous Grants	621,117	
Total Other Local		$1,297,031
TOTAL LOCAL		**$4,038,523**
TOTAL RESTRICTED INCOME		**$16,318,483**

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$20,092,049	$19,794,130	$17,882,437	$18,442,010	$18,986,812
12 Contract Adm, Counselors, Librarians	7,987,236	8,341,791	7,581,811	8,075,580	8,453,391
13 Hourly Teachers	15,121,034	13,682,814	13,997,950	15,757,359	15,888,411
14 Hourly Adm, Counselors, Librarians	1,038,250	1,016,333	1,270,755	1,497,709	1,672,247
Object Group 1000 Total	$44,238,569	$42,835,068	$40,732,953	$43,772,658	$45,000,861
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$18,506,636	$18,277,539	$17,217,342	$18,477,306	$19,655,702
22 Contract Instructional Aides	1,923,829	1,843,645	1,827,676	1,975,669	2,074,062
23 Hourly Non-Instructional	4,200,035	3,829,205	3,197,317	2,069,758	2,311,442
24 Hourly Instructional Aides	753,276	983,998	944,417	1,855,284	869,428
Object Group 2000 Total	$25,383,776	$24,934,387	$23,186,752	$24,378,017	$24,910,634
STAFF BENEFITS:					
31-39 Active Employee Benefits	$20,445,061	$20,579,690	$19,578,104	$21,129,798	$21,996,508
3x Early Retirement & Retiree Benefits	1,905,778	2,015,683	2,603,025	2,136,789	2,133,710
Object Group 3000 Total	$22,350,839	$22,595,373	$22,181,129	$23,266,587	$24,130,218
SUPPLIES:					
43 Supplies Object Group 4000 Total	$3,457,825	$2,215,629	$3,120,261	$3,982,743	$3,440,244
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$7,502,218	$7,330,743	$7,284,868	$9,897,849	$7,503,992
52 Travel and Mileage	398,096	391,326	477,984	669,796	749,993
53 Fees, Software, Memberships, Dues	1,016,278	1,008,379	1,003,739	1,138,238	1,168,907
54 Insurance	654,824	671,035	713,306	663,959	673,384
55 Utilities and Operations	2,955,494	3,225,532	2,648,134	3,363,726	3,152,246
56 Rents, Repairs & Maintenance	2,141,327	2,084,309	2,031,249	2,614,942	2,805,953
57 Audits, Interest, and Legals	304,891	250,522	485,887	462,588	352,957
58 Advertising, Postage & Other Operating	350,145	194,847	225,143	286,184	311,418
59 Other Holding	0	0	0	0	66,448
Object Group 5000 Total	$15,323,273	$15,156,693	$14,870,310	$19,097,282	$16,785,298
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$33,396	$12,175	$17,707	$14,663	$10,044
62 Building Alterations	30,043	13,236	19,079	45,820	37,675
63 Books	67,148	63,610	81,786	100,748	89,334
64 Equipment	930,563	532,237	566,388	1,546,462	780,704
Object Group 6000 Total	$1,061,150	$621,258	$684,960	$1,707,693	$917,757
OTHER OUTGO:					
71 Debt Service	$84,689	$125,000	$130,000	$140,000	$150,000
73 Interfund Transfers	1,375,796	1,009,697	2,584,369	2,672,266	434,797
75/76 Stdt Financial Aid & Othr Pymts to Stdts	715,515	479,375	570,713	904,038	601,432
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$2,176,000	$1,614,072	$3,285,082	$3,716,304	$1,186,229
Total Expenditures	$113,991,431	$109,972,480	$108,061,447	$119,921,284	$116,371,241

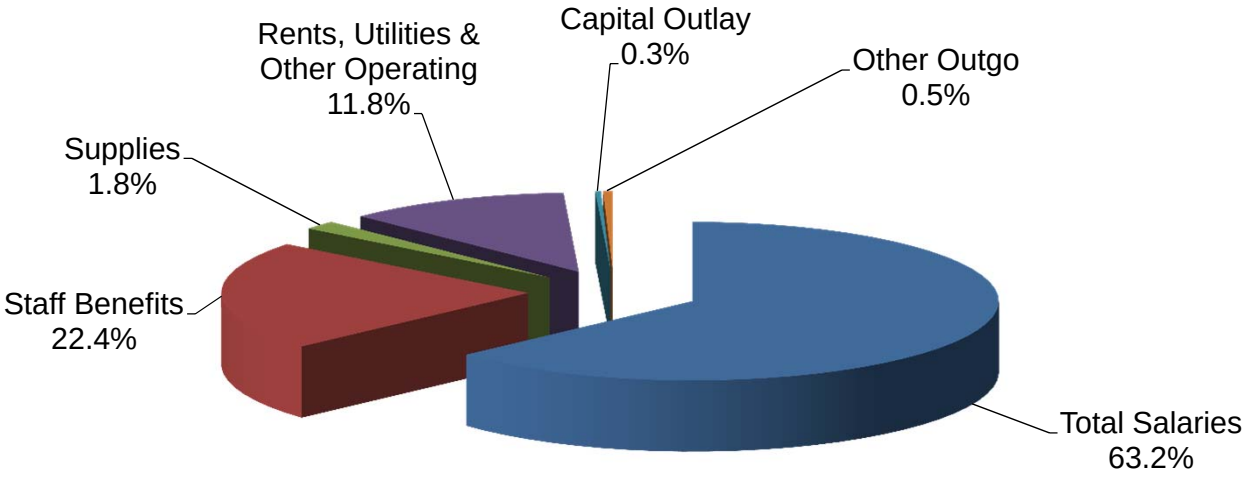
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$19,902,825	$19,608,314	$17,699,384	$18,277,575	$18,801,146
12 Contract Adm, Counselors, Librarians	6,769,252	7,205,352	6,341,375	6,805,528	7,209,121
13 Hourly Teachers	14,702,202	13,448,171	13,892,675	15,674,942	15,736,982
14 Hourly Adm, Counselors, Librarians	594,318	577,161	879,605	900,617	814,213
Object Group 1000 Total	$41,968,596	$40,838,998	$38,813,039	$41,658,662	$42,561,462
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$16,593,094	$16,357,233	$15,232,587	$16,323,514	$17,235,668
22 Contract Instructional Aides	1,680,791	1,713,765	1,624,987	1,733,979	1,882,770
23 Hourly Non-Instructional	1,719,856	1,623,294	1,332,771	970,480	811,304
24 Hourly Instructional Aides	656,865	829,676	817,089	1,241,391	648,548
Object Group 2000 Total	$20,650,606	$20,523,968	$19,007,434	$20,269,364	$20,578,290
STAFF BENEFITS:					
31-39 Active Employee Benefits	$19,127,482	$19,258,590	$18,118,939	$19,528,728	$20,249,192
3x Early Retirement & Retiree Benefits	1,905,778	2,015,683	2,603,025	2,136,789	2,133,710
Object Group 3000 Total	$21,033,260	$21,274,273	$20,721,964	$21,665,517	$22,382,902
SUPPLIES:					
43 Supplies Object Group 4000 Total	$2,250,783	$1,085,456	$1,939,283	$2,746,126	$1,795,462
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$1,545,425	$1,610,238	$1,516,080	$3,308,025	$3,650,326
52 Travel and Mileage	264,158	283,146	356,273	509,749	444,923
53 Fees, Software, Memberships, Dues	885,886	918,429	926,815	1,054,393	1,090,878
54 Insurance	606,115	593,593	598,147	562,012	570,911
55 Utilities and Operations	2,624,426	2,851,000	2,424,451	3,103,143	2,900,791
56 Rents, Repairs & Maintenance	1,985,029	1,933,694	1,897,217	2,353,734	2,534,326
57 Audits, Interest, and Legals	225,546	181,852	422,794	399,147	289,857
58 Advertising, Postage & Other Operating	311,017	142,947	121,552	233,812	251,552
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$8,447,602	$8,514,899	$8,263,329	$11,524,015	$11,733,564
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$22,380	$12,175	$2,718	$14,663	$10,044
62 Building Alterations	29,172	13,236	19,079	45,820	20,000
63 Books	67,154	63,610	81,786	81,748	69,465
64 Equipment	375,549	241,586	329,841	968,087	239,623
Object Group 6000 Total	$494,255	$330,607	$433,424	$1,110,318	$339,132
OTHER OUTGO:					
71 Debt Service	($24,144)	$0	$0	$0	$0
73 Interfund Transfers	1,375,796	1,009,697	2,584,369	2,322,266	334,797
75/76 Stdt Financial Aid & Othr Pymts to Stdts	150,507	138,043	124,178	187,993	146,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$1,502,159	$1,147,740	$2,708,547	$2,510,259	$481,297
Total Expenditures	$96,347,263	$93,715,941	$91,887,020	$101,484,261	$99,872,109

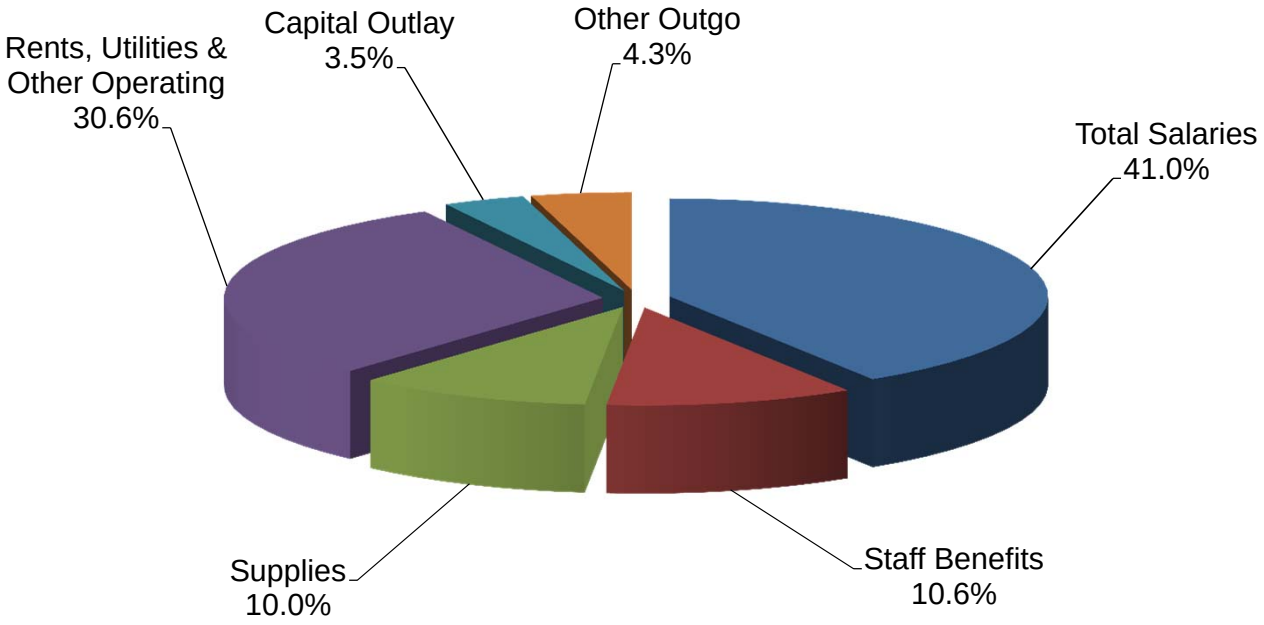
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$189,224	$185,816	$183,052	$164,435	$185,666
12 Contract Adm, Counselors, Librarians	1,217,985	1,136,439	1,240,436	1,270,052	1,244,270
13 Hourly Teachers	418,832	234,643	105,275	82,417	151,429
14 Hourly Adm, Counselors, Librarians	443,932	439,172	391,150	597,092	858,034
Object Group 1000 Total	$2,269,973	$1,996,070	$1,919,913	$2,113,996	$2,439,399
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$1,913,542	$1,920,306	$1,984,755	$2,153,792	$2,420,034
22 Contract Instructional Aides	243,038	129,880	202,689	241,690	191,292
23 Hourly Non-Instructional	2,480,179	2,205,911	1,864,546	1,099,278	1,500,138
24 Hourly Instructional Aides	96,411	154,322	127,327	613,893	220,880
Object Group 2000 Total	$4,733,170	$4,410,419	$4,179,317	$4,108,653	$4,332,344
STAFF BENEFITS:					
31-39 Active Employee Benefits	$1,317,578	$1,321,100	$1,459,165	$1,601,070	$1,747,316
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	$1,317,578	$1,321,100	$1,459,165	$1,601,070	$1,747,316
SUPPLIES:					
43 Supplies Object Group 4000 Total	$1,207,042	$1,130,173	$1,180,978	$1,236,617	$1,644,782
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$5,956,793	$5,720,505	$5,768,788	$6,589,824	$3,853,666
52 Travel and Mileage	133,937	108,180	121,711	160,047	305,070
53 Fees, Software, Memberships, Dues	130,392	89,950	76,924	83,845	78,029
54 Insurance	48,709	77,442	115,159	101,947	102,473
55 Utilities and Operations	331,068	374,532	223,683	260,583	251,455
56 Rents, Repairs & Maintenance	156,298	150,615	134,033	261,208	271,627
57 Audits, Interest, and Legals	79,345	68,670	63,093	63,441	63,100
58 Advertising, Postage & Other Operating	39,128	51,900	103,592	52,372	59,866
59 Other Holding	0	0	0	0	66,448
Object Group 5000 Total	$6,875,670	$6,641,794	$6,606,983	$7,573,267	$5,051,734
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$11,016	$0	$14,989	$0	$0
62 Building Alterations	871	0	0	0	17,675
63 Books	(5)	0	0	19,000	19,869
64 Equipment	555,014	290,651	236,547	578,375	541,081
Object Group 6000 Total	$566,895	$290,651	$251,536	$597,375	$578,625
OTHER OUTGO:					
71 Debt Service	$108,833	$125,000	$130,000	$140,000	$150,000
73 Interfund Transfers	0	0	0	350,000	100,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	565,008	341,332	446,535	716,045	454,932
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$673,841	$466,332	$576,535	$1,206,045	$704,932
Total Expenditures	$17,644,169	$16,256,539	$16,174,427	$18,437,023	$16,499,132

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



Graphs represent the % of each budgeted expenditure category to total budgeted expenditures.

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$14,906,476	$14,593,423	$13,188,092	$13,727,033	$14,077,768
12 Contract Adm, Counselors, Librarians	4,628,751	4,679,430	3,902,734	4,129,656	4,304,547
13 Hourly Teachers	10,321,680	9,333,424	9,459,451	10,868,246	11,260,646
14 Hourly Adm, Counselors, Librarians	703,811	611,744	786,334	973,388	1,025,483
Object Group 1000 Total	$30,560,718	$29,218,021	$27,336,611	$29,698,323	$30,668,444
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$8,424,347	$8,528,499	$7,703,243	$8,291,211	$8,505,007
22 Contract Instructional Aides	1,267,437	1,217,362	1,196,380	1,260,512	1,342,065
23 Hourly Non-Instructional	2,634,878	2,210,172	1,643,926	1,249,880	1,316,008
24 Hourly Instructional Aides	569,971	798,721	791,783	1,423,837	702,027
Object Group 2000 Total	$12,896,633	$12,754,754	$11,335,332	$12,225,440	$11,865,107
STAFF BENEFITS:					
31-39 Active Employee Benefits	$12,460,463	$12,508,475	$11,613,974	$12,654,316	$12,745,129
3x Early Retirement & Retiree Benefits	295,791	332,799	578,744	496,472	496,684
Object Group 3000 Total	$12,756,255	$12,841,274	$12,192,718	$13,150,788	$13,241,813
SUPPLIES:					
43 Supplies Object Group 4000 Total	$2,353,464	$1,311,909	$2,143,439	$2,727,264	$2,093,526
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$2,709,966	$2,558,593	$2,986,324	$3,955,293	$3,113,301
52 Travel and Mileage	189,838	179,449	219,190	358,029	376,835
53 Fees, Software, Memberships, Dues	206,306	164,185	167,946	244,452	211,227
54 Insurance	77,924	130,886	150,954	137,580	143,790
55 Utilities and Operations	1,721,247	1,971,546	1,540,215	2,192,677	2,100,488
56 Rents, Repairs & Maintenance	895,607	724,341	673,871	1,046,406	855,682
57 Audits, Interest, and Legals	0	0	0	60	0
58 Advertising, Postage & Other Operating	174,101	61,854	52,689	144,007	132,389
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$5,974,988	$5,790,854	$5,791,189	$8,078,504	$6,933,712
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$7,705	$12,175	$0	$11,463	$10,044
62 Building Alterations	30,043	13,236	19,079	45,689	37,675
63 Books	37,705	46,308	72,795	87,477	63,834
64 Equipment	617,725	366,541	440,829	1,244,151	517,241
Object Group 6000 Total	$693,178	$438,260	$532,703	$1,388,780	$628,794
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	1,275,796	738,840	2,313,512	638,940	63,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	533,273	321,563	402,153	695,361	465,157
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$1,809,069	$1,060,403	$2,715,665	$1,334,301	$529,097
Total Expenditures	$67,044,304	$63,415,475	$62,047,657	$68,603,400	$65,960,493

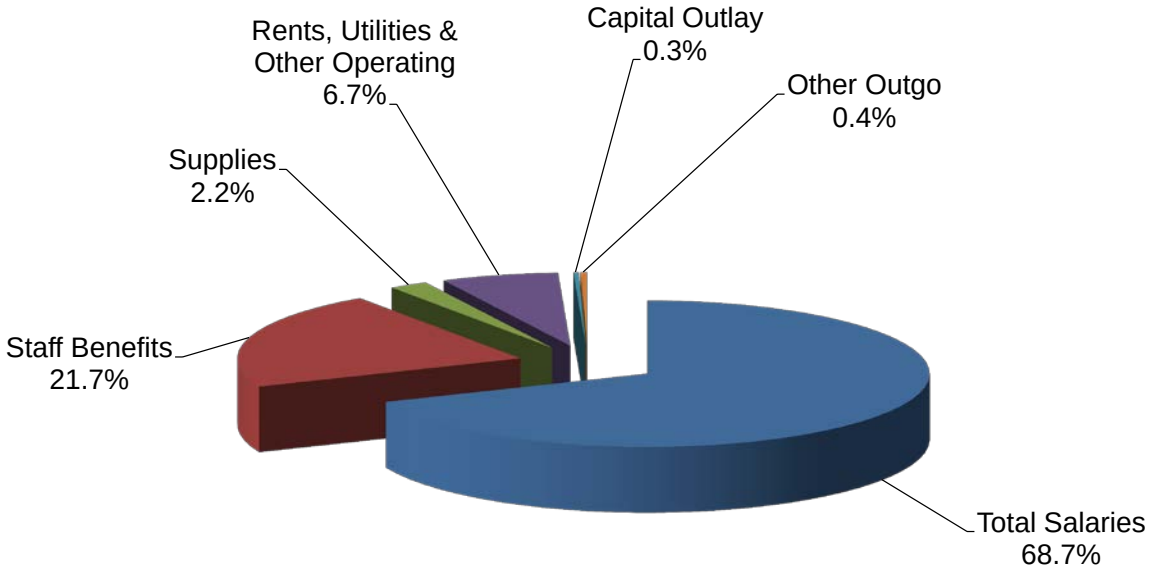
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$14,717,253	$14,407,607	$13,005,040	$13,562,598	$13,892,102
12 Contract Adm, Counselors, Librarians	3,777,324	3,903,859	3,073,763	3,359,097	3,513,028
13 Hourly Teachers	9,983,453	9,112,735	9,359,578	10,800,829	11,113,657
14 Hourly Adm, Counselors, Librarians	403,676	408,912	612,430	647,503	586,953
Object Group 1000 Total	$28,881,705	$27,833,113	$26,050,811	$28,370,027	$29,105,740
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$7,282,601	$7,343,221	$6,618,828	$7,182,528	$7,401,549
22 Contract Instructional Aides	1,078,436	1,132,114	1,077,643	1,128,771	1,184,864
23 Hourly Non-Instructional	996,445	942,877	784,381	613,322	586,332
24 Hourly Instructional Aides	489,171	681,341	700,425	1,090,136	585,577
Object Group 2000 Total	$9,846,652	$10,099,553	$9,181,277	$10,014,757	$9,758,322
STAFF BENEFITS:					
31-39 Active Employee Benefits	$11,558,076	$11,631,659	$10,709,249	$11,746,620	$11,788,750
3x Early Retirement & Retiree Benefits	295,791	332,799	578,744	496,472	496,684
Object Group 3000 Total	$11,853,868	$11,964,458	$11,287,993	$12,243,092	$12,285,434
SUPPLIES:					
43 Supplies Object Group 4000 Total	$1,592,149	$660,020	$1,439,289	$2,086,544	$1,253,865
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$420,102	$539,970	$450,909	$847,054	$458,603
52 Travel and Mileage	122,285	132,523	168,949	282,475	241,769
53 Fees, Software, Memberships, Dues	167,604	125,847	138,492	202,957	173,893
54 Insurance	41,276	65,443	75,477	68,790	75,000
55 Utilities and Operations	1,574,635	1,833,511	1,388,597	2,031,241	1,927,982
56 Rents, Repairs & Maintenance	819,148	672,036	633,081	1,014,662	813,515
57 Audits, Interest, and Legals	0	0	0	60	0
58 Advertising, Postage & Other Operating	157,523	40,302	28,813	114,770	97,074
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$3,302,574	$3,409,632	$2,884,318	$4,562,009	$3,787,836
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$7,705	$12,175	$0	$11,463	$10,044
62 Building Alterations	29,172	13,236	19,079	45,689	20,000
63 Books	37,710	46,308	72,795	68,477	43,965
64 Equipment	238,960	157,825	263,130	863,436	112,733
Object Group 6000 Total	$313,547	$229,544	$355,004	$989,065	$186,742
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	1,275,796	738,840	2,313,512	638,940	63,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	98,061	89,330	83,571	140,518	140,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$1,373,857	$828,170	$2,397,083	$779,458	$203,940
Total Expenditures	$57,164,352	$55,024,490	$53,595,775	$59,044,952	$56,581,879

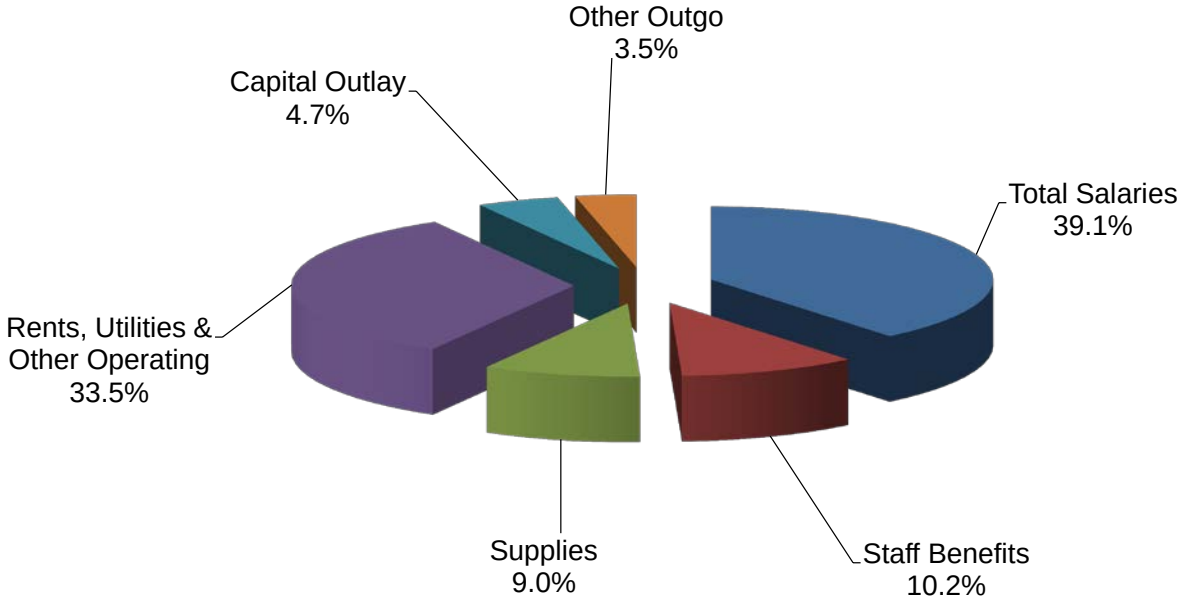
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$189,224	$185,816	$183,052	$164,435	$185,666
12 Contract Adm, Counselors, Librarians	851,427	775,571	828,971	770,559	791,519
13 Hourly Teachers	338,228	220,689	99,873	67,417	146,989
14 Hourly Adm, Counselors, Librarians	300,134	202,832	173,904	325,885	438,530
Object Group 1000 Total	$1,679,013	$1,384,908	$1,285,800	$1,328,296	$1,562,704
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$1,141,746	$1,185,278	$1,084,416	$1,108,683	$1,103,458
22 Contract Instructional Aides	189,001	85,248	118,737	131,741	157,201
23 Hourly Non-Instructional	1,638,434	1,267,295	859,544	636,558	729,676
24 Hourly Instructional Aides	80,800	117,381	91,358	333,701	116,450
Object Group 2000 Total	$3,049,981	$2,655,202	$2,154,055	$2,210,683	$2,106,785
STAFF BENEFITS:					
31-39 Active Employee Benefits	$902,387	$876,816	$904,726	$907,696	$956,379
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	$902,387	$876,816	$904,726	$907,696	$956,379
SUPPLIES:					
43 Supplies Object Group 4000 Total	$761,315	$651,889	$704,150	$640,720	$839,661
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$2,289,863	$2,018,623	$2,535,415	$3,108,239	$2,654,698
52 Travel and Mileage	67,553	46,926	50,240	75,554	135,066
53 Fees, Software, Memberships, Dues	38,702	38,338	29,454	41,495	37,334
54 Insurance	36,649	65,443	75,477	68,790	68,790
55 Utilities and Operations	146,612	138,035	151,618	161,436	172,506
56 Rents, Repairs & Maintenance	76,458	52,305	40,789	31,744	42,167
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,578	21,552	23,876	29,237	35,315
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$2,672,414	$2,381,222	$2,906,869	$3,516,495	$3,145,876
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$0	$0	$0	$0	$0
62 Building Alterations	871	0	0	0	17,675
63 Books	(5)	0	0	19,000	19,869
64 Equipment	378,765	208,716	177,700	380,715	404,508
Object Group 6000 Total	$379,631	$208,716	$177,700	$399,715	$442,052
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	435,212	232,234	318,581	554,843	325,157
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$435,212	$232,234	$318,581	$554,843	$325,157
Total Expenditures	$9,879,952	$8,390,987	$8,451,881	$9,558,448	$9,378,614

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



Graphs represent the % of each budgeted expenditure category to total budgeted expenditures.

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$5,185,573	$5,200,707	$4,694,344	$4,714,977	$4,909,044
12 Contract Adm, Counselors, Librarians	2,800,989	2,935,179	2,858,494	2,925,792	3,073,729
13 Hourly Teachers	4,799,042	4,349,220	4,538,498	4,889,113	4,627,765
14 Hourly Adm, Counselors, Librarians	333,439	404,590	483,375	524,171	646,764
Object Group 1000 Total	$13,119,043	$12,889,696	$12,574,711	$13,054,053	$13,257,302
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$4,690,655	$4,726,883	$4,535,635	$5,139,892	$5,446,680
22 Contract Instructional Aides	656,392	626,282	631,296	715,157	731,997
23 Hourly Non-Instructional	1,324,325	1,418,409	1,474,392	766,894	964,434
24 Hourly Instructional Aides	176,360	177,980	146,670	427,176	159,401
Object Group 2000 Total	$6,847,733	$6,949,554	$6,787,993	$7,049,119	$7,302,512
STAFF BENEFITS:					
31-39 Active Employee Benefits	$5,698,573	$5,844,551	$5,695,830	$6,044,170	$6,273,145
3x Early Retirement & Retiree Benefits	338,977	333,309	162,657	146,799	146,799
Object Group 3000 Total	$6,037,550	$6,177,860	$5,858,487	$6,190,969	$6,419,944
SUPPLIES:					
43 Supplies Object Group 4000 Total	$785,599	$665,797	$803,325	$932,661	$973,706
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$2,113,010	$1,472,800	$1,990,257	$1,891,366	$1,007,429
52 Travel and Mileage	126,838	141,519	162,572	209,683	183,691
53 Fees, Software, Memberships, Dues	178,294	133,586	105,446	115,674	90,314
54 Insurance	41,275	68,219	79,365	66,314	63,366
55 Utilities and Operations	1,030,833	1,021,518	1,064,212	994,903	818,165
56 Rents, Repairs & Maintenance	330,513	317,261	323,740	498,144	416,851
57 Audits, Interest, and Legals	0	202	0	0	0
58 Advertising, Postage & Other Operating	97,555	45,960	37,711	47,373	40,998
59 Other Holding	0	0	0	0	66,448
Object Group 5000 Total	$3,918,318	$3,201,065	$3,763,303	$3,823,457	$2,687,262
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$25,691	$0	$14,989	$3,200	$0
62 Building Alterations	0	0	0	131	0
63 Books	29,443	17,302	8,991	13,271	25,500
64 Equipment	230,523	98,802	83,374	175,820	147,063
Object Group 6000 Total	$285,657	$116,104	$107,354	$192,422	$172,563
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	100,000	63,840	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	178,086	144,863	163,447	205,867	129,775
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$278,086	$208,703	$227,287	$269,707	$193,615
Total Expenditures	$31,271,984	$30,208,779	$30,122,460	$31,512,388	$31,006,904

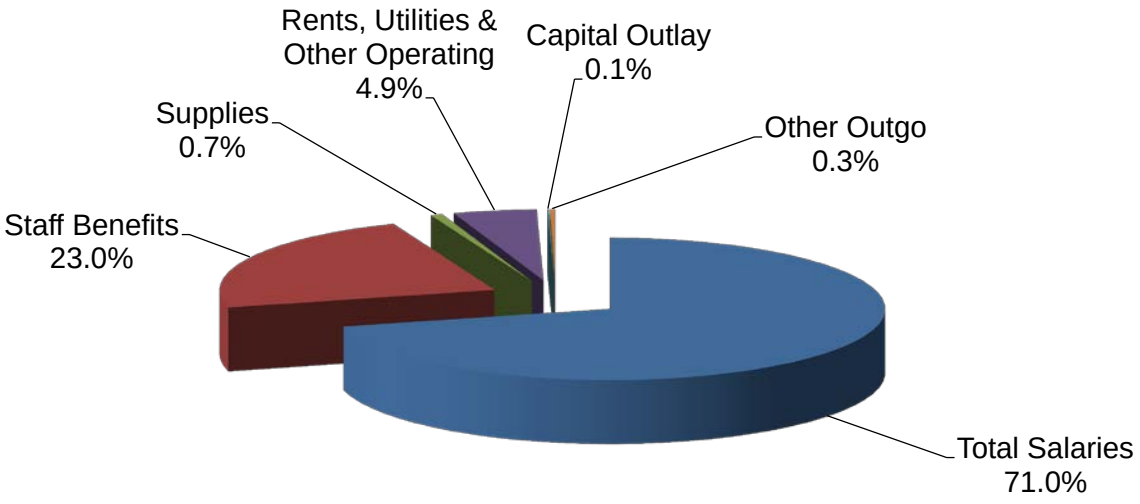
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$5,185,573	$5,200,707	$4,694,344	$4,714,977	$4,909,044
12 Contract Adm, Counselors, Librarians	2,434,432	2,574,311	2,447,030	2,426,299	2,620,978
13 Hourly Teachers	4,718,438	4,335,266	4,533,096	4,874,113	4,623,325
14 Hourly Adm, Counselors, Librarians	189,641	168,250	266,129	252,964	227,260
Object Group 1000 Total	$12,528,083	$12,278,534	$11,940,599	$12,268,353	$12,380,607
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$3,992,793	$4,082,846	$3,926,577	$4,387,126	$4,597,640
22 Contract Instructional Aides	602,355	581,651	547,344	605,208	697,906
23 Hourly Non-Instructional	646,826	573,786	521,062	347,126	213,972
24 Hourly Instructional Aides	160,749	141,038	110,700	146,984	54,971
Object Group 2000 Total	$5,402,724	$5,379,321	$5,105,683	$5,486,444	$5,564,489
STAFF BENEFITS:					
31-39 Active Employee Benefits	$5,314,292	$5,434,398	$5,239,892	$5,459,884	$5,670,478
3x Early Retirement & Retiree Benefits	338,977	333,309	162,657	146,799	146,799
Object Group 3000 Total	$5,653,269	$5,767,707	$5,402,549	$5,606,683	$5,817,277
SUPPLIES:					
43 Supplies Object Group 4000 Total	$411,338	$240,913	$358,894	$365,154	$184,232
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$73,789	$87,557	$114,319	$122,597	$99,216
52 Travel and Mileage	60,778	80,265	92,541	125,190	54,844
53 Fees, Software, Memberships, Dues	98,865	90,336	70,573	81,926	57,619
54 Insurance	29,215	56,220	39,682	33,157	29,683
55 Utilities and Operations	978,985	936,525	947,974	937,041	769,666
56 Rents, Repairs & Maintenance	293,296	272,830	272,693	332,664	202,391
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	81,812	21,062	21,052	35,897	26,710
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$1,616,741	$1,544,795	$1,558,834	$1,668,472	$1,240,129
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$14,675	$0	$0	$3,200	$0
62 Building Alterations	0	0	0	131	0
63 Books	29,443	17,302	8,991	13,271	25,500
64 Equipment	54,274	16,867	24,526	20,786	10,490
Object Group 6000 Total	$98,393	$34,169	$33,517	$37,388	$35,990
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	100,000	63,840	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	48,290	35,765	35,493	44,665	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$148,290	$99,605	$99,333	$108,505	$63,840
Total Expenditures	$25,858,839	$25,345,044	$24,499,409	$25,540,999	$25,286,564

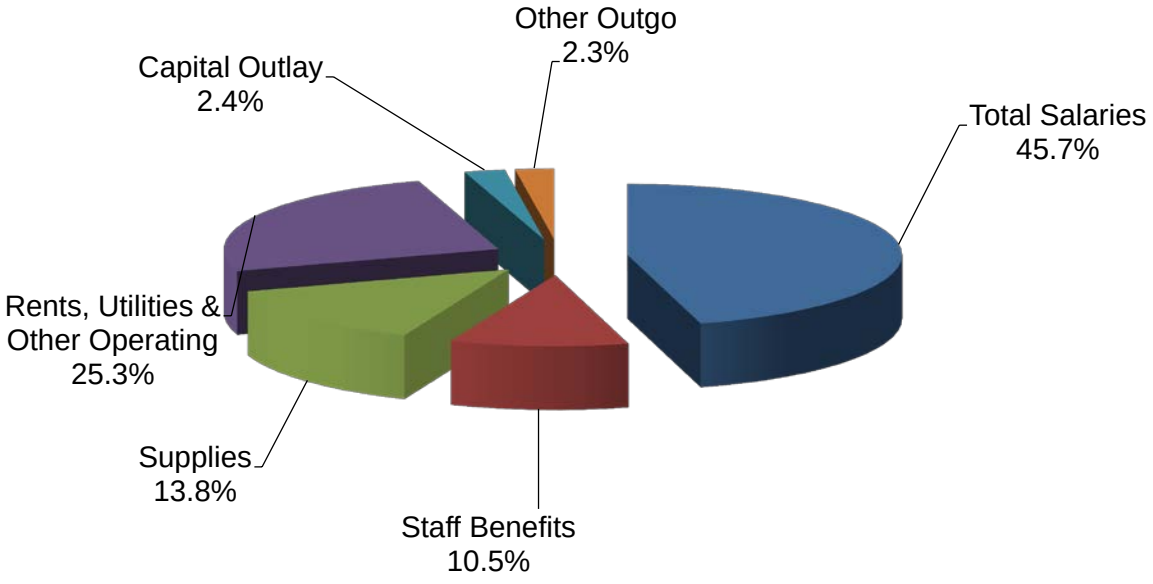
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$0	$0	$0	$0	$0
12 Contract Adm, Counselors, Librarians	366,558	360,868	411,465	499,493	452,751
13 Hourly Teachers	80,604	13,954	5,402	15,000	4,440
14 Hourly Adm, Counselors, Librarians	143,798	236,340	217,246	271,207	419,504
Object Group 1000 Total	$590,959	$611,162	$634,113	$785,700	$876,695
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$697,862	$644,038	$609,058	$752,766	$849,040
22 Contract Instructional Aides	54,037	44,632	83,952	109,949	34,091
23 Hourly Non-Instructional	677,499	844,623	953,330	419,768	750,462
24 Hourly Instructional Aides	15,611	36,942	35,970	280,192	104,430
Object Group 2000 Total	$1,445,008	$1,570,235	$1,682,310	$1,562,675	$1,738,023
STAFF BENEFITS:					
31-39 Active Employee Benefits	$384,280	$410,154	$455,938	$584,286	$602,667
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	$384,280	$410,154	$455,938	$584,286	$602,667
SUPPLIES:					
43 Supplies Object Group 4000 Total	$374,261	$424,884	$444,431	$567,507	$789,474
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$2,039,221	$1,385,243	$1,875,939	$1,768,769	$908,213
52 Travel and Mileage	66,060	61,254	70,031	84,493	128,847
53 Fees, Software, Memberships, Dues	79,429	43,250	34,874	33,748	32,695
54 Insurance	12,060	11,999	39,682	33,157	33,683
55 Utilities and Operations	51,848	84,993	116,238	57,862	48,499
56 Rents, Repairs & Maintenance	37,217	44,431	51,047	165,480	214,460
57 Audits, Interest, and Legals	0	202	0	0	0
58 Advertising, Postage & Other Operating	15,743	24,899	16,659	11,476	14,288
59 Other Holding	0	0	0	0	66,448
Object Group 5000 Total	$2,301,577	$1,656,271	$2,204,470	$2,154,985	$1,447,133
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$11,016	$0	$14,989	$0	$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	176,248	81,935	58,847	155,034	136,573
Object Group 6000 Total	$187,264	$81,935	$73,836	$155,034	$136,573
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	129,796	109,098	127,954	161,202	129,775
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$129,796	$109,098	$127,954	$161,202	$129,775
Total Expenditures	$5,413,146	$4,863,739	$5,623,052	$5,971,389	$5,720,340

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



Graphs represent the % of each budgeted expenditure category to total budgeted expenditures.

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$0	$0	$0	$0	$0
12 Contract Adm, Counselors, Librarians	557,496	727,182	820,582	1,020,132	1,075,115
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,000	0	870	0	0
Object Group 1000 Total	$558,497	$727,182	$821,452	$1,020,132	$1,075,115
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$5,391,634	$5,022,156	$4,978,463	$5,046,203	$5,704,015
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	240,832	200,624	78,999	52,984	31,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	$5,632,466	$5,222,780	$5,057,462	$5,099,187	$5,735,015
STAFF BENEFITS:					
31-39 Active Employee Benefits	$2,229,694	$2,225,132	$2,266,272	$2,367,934	$2,962,594
3x Early Retirement & Retiree Benefits	177,473	90,093	39,021	30,522	28,522
Object Group 3000 Total	$2,407,168	$2,315,225	$2,305,293	$2,398,456	$2,991,116
SUPPLIES:					
43 Supplies Object Group 4000 Total	$270,268	$158,944	$152,949	$239,757	$269,745
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$2,501,606	$3,077,290	$2,223,145	$2,228,900	$1,109,016
52 Travel and Mileage	77,125	65,892	93,045	97,084	162,467
53 Fees, Software, Memberships, Dues	21,699	25,224	56,722	59,211	85,575
54 Insurance	0	0	0	0	0
55 Utilities and Operations	144,606	162,631	102,639	56,672	114,593
56 Rents, Repairs & Maintenance	94,646	179,695	157,226	200,487	184,520
57 Audits, Interest, and Legals	197,745	166,695	206,244	213,259	232,957
58 Advertising, Postage & Other Operating	53,769	57,228	52,280	76,331	110,002
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$3,091,197	$3,734,655	$2,891,302	$2,931,944	$1,999,130
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$0	$0	$0	$0	$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	14,234	0	6,404	51,955	57,300
Object Group 6000 Total	$14,234	$0	$6,404	$51,955	$57,300
OTHER OUTGO:					
71 Debt Service	$108,833	$125,000	$130,000	$140,000	$150,000
73 Interfund Transfers	0	0	0	350,000	100,000
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	$108,833	$125,000	$130,000	$490,000	$250,000
Total Expenditures	$12,082,662	$12,283,786	$11,364,862	$12,231,431	$12,377,421

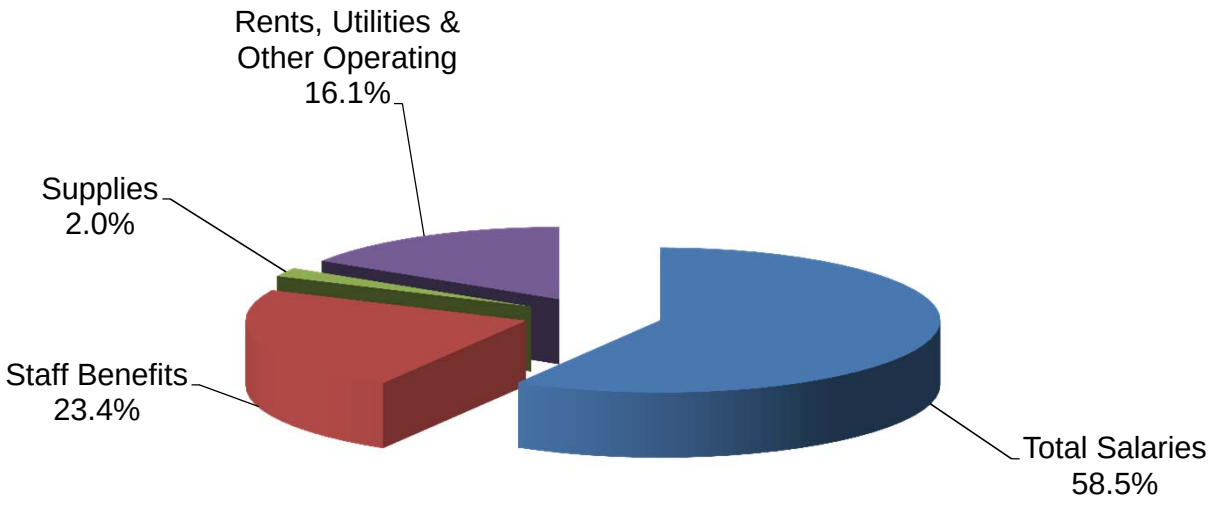
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$0	$0	$0	$0	$0
12 Contract Adm, Counselors, Librarians	557,496	727,182	820,582	1,020,132	1,075,115
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,000	0	870	0	0
Object Group 1000 Total	$558,497	$727,182	$821,452	$1,020,132	$1,075,115
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$5,317,699	$4,931,166	$4,687,183	$4,753,860	$5,236,479
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	76,585	106,631	27,328	10,032	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	$5,394,285	$5,037,797	$4,714,511	$4,763,892	$5,247,479
STAFF BENEFITS:					
31-39 Active Employee Benefits	$2,198,783	$2,191,001	$2,167,771	$2,258,846	$2,774,324
3x Early Retirement & Retiree Benefits	177,473	90,093	39,021	30,522	28,522
Object Group 3000 Total	$2,376,257	$2,281,094	$2,206,792	$2,289,368	$2,802,846
SUPPLIES:					
43 Supplies Object Group 4000 Total	$198,802	$105,544	$120,552	$211,367	$254,098
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$873,897	$760,652	$865,711	$916,705	$818,261
52 Travel and Mileage	76,800	65,892	91,605	97,084	135,310
53 Fees, Software, Memberships, Dues	9,438	16,861	44,126	50,609	77,575
54 Insurance	0	0	0	0	0
55 Utilities and Operations	11,998	11,126	10,687	15,387	84,143
56 Rents, Repairs & Maintenance	52,024	125,816	115,030	136,503	169,520
57 Audits, Interest, and Legals	118,400	98,226	143,151	149,818	169,857
58 Advertising, Postage & Other Operating	46,962	51,780	42,616	64,672	99,739
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$1,189,519	$1,130,353	$1,312,926	$1,430,778	$1,554,405
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$0	$0	$0	$0	$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	14,234	0	6,404	9,329	57,300
Object Group 6000 Total	$14,234	$0	$6,404	$9,329	$57,300
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	$0	$0	$0	$0	$0
Total Expenditures	$9,731,592	$9,281,970	$9,182,637	$9,724,866	$10,991,243

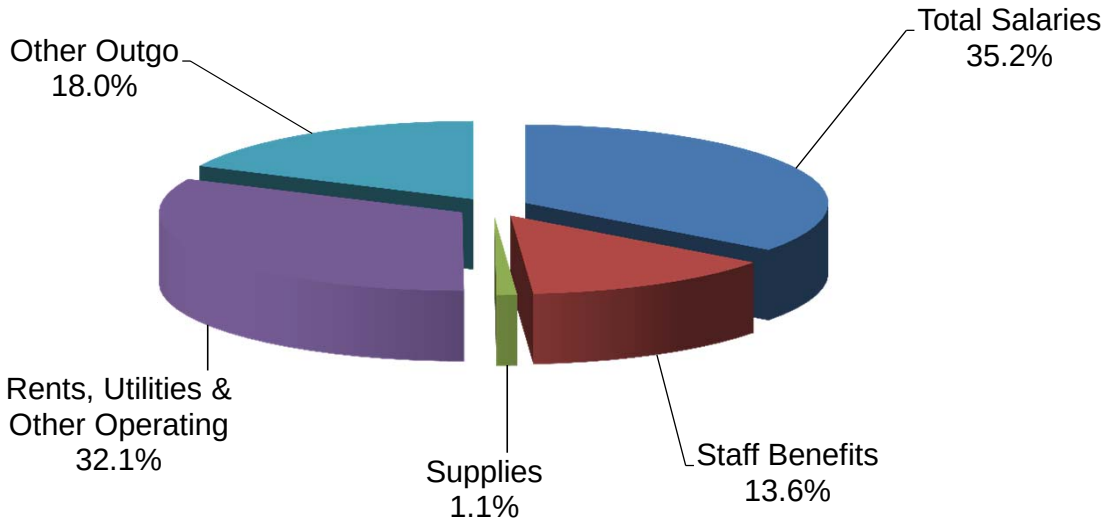
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$0	$0	$0	$0	$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	$0	$0	$0	$0	$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$73,935	$90,991	$291,281	$292,343	$467,536
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	164,247	93,993	51,671	42,952	20,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	$238,181	$184,984	$342,952	$335,295	$487,536
STAFF BENEFITS:					
31-39 Active Employee Benefits	$30,911	$34,131	$98,502	$109,088	$188,270
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	$30,911	$34,131	$98,502	$109,088	$188,270
SUPPLIES:					
43 Supplies Object Group 4000 Total	$71,466	$53,400	$32,397	$28,390	$15,647
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$1,627,709	$2,316,638	$1,357,434	$1,312,195	$290,755
52 Travel and Mileage	325	0	1,440	0	27,157
53 Fees, Software, Memberships, Dues	12,261	8,362	12,597	8,602	8,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	132,608	151,505	91,952	41,285	30,450
56 Rents, Repairs & Maintenance	42,623	53,879	42,196	63,984	15,000
57 Audits, Interest, and Legals	79,345	68,468	63,093	63,441	63,100
58 Advertising, Postage & Other Operating	6,808	5,449	9,664	11,659	10,263
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$1,901,679	$2,604,301	$1,578,376	$1,501,166	$444,725
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$0	$0	$0	$0	$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	42,626	0
Object Group 6000 Total	$0	$0	$0	$42,626	$0
OTHER OUTGO:					
71 Debt Service	$108,833	$125,000	$130,000	$140,000	$150,000
73 Interfund Transfers	0	0	0	350,000	100,000
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	$108,833	$125,000	$130,000	$490,000	$250,000
Total Expenditures	$2,351,070	$3,001,816	$2,182,227	$2,506,565	$1,386,178

District Services - Unrestricted General Fund



District Services - Restricted General Fund



Graphs represent the % of each budgeted expenditure category to total budgeted expenditures.

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$0	$0	$0	$0	$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	311	170	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	175	150	0
Object Group 1000 Total	$311	$170	$175	$150	$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$0	$0	$0	$0	$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	6,945	7,297	5,964	4,271	8,000
Object Group 2000 Total	$6,945	$7,297	$5,964	$4,271	$8,000
STAFF BENEFITS:					
31-39 Active Employee Benefits	$56,330	$1,532	$2,028	$63,378	$15,640
3x Early Retirement & Retiree Benefits	1,093,536	1,259,481	1,822,603	1,462,996	1,461,705
Object Group 3000 Total	$1,149,866	$1,261,013	$1,824,631	$1,526,374	$1,477,345
SUPPLIES:					
43 Supplies Object Group 4000 Total	$48,495	$78,979	$20,548	$83,061	$103,267
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$177,637	$222,059	$85,142	$1,822,290	$2,274,246
52 Travel and Mileage	4,295	4,466	3,177	5,000	27,000
53 Fees, Software, Memberships, Dues	609,979	685,384	673,624	718,901	781,791
54 Insurance	535,625	471,930	482,988	460,065	466,228
55 Utilities and Operations	58,808	69,838	(58,931)	119,474	119,000
56 Rents, Repairs & Maintenance	820,561	863,012	876,412	869,905	1,348,900
57 Audits, Interest, and Legals	107,146	83,626	279,643	249,269	120,000
58 Advertising, Postage & Other Operating	24,719	29,804	82,463	18,473	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$2,338,770	$2,430,119	$2,424,518	$4,263,377	$5,165,194
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$0	$0	$2,718	$0	$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	68,082	66,894	35,781	74,536	59,100
Object Group 6000 Total	$68,082	$66,894	$38,499	$74,536	$59,100
OTHER OUTGO:					
71 Debt Service	($24,144)	$0	$0	$0	$0
73 Interfund Transfers	0	207,017	207,017	1,619,486	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,156	12,949	5,114	2,810	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	($19,988)	$219,966	$212,131	$1,622,296	$213,517
Total Expenditures	$3,592,481	$4,064,438	$4,526,466	$7,574,065	$7,026,423

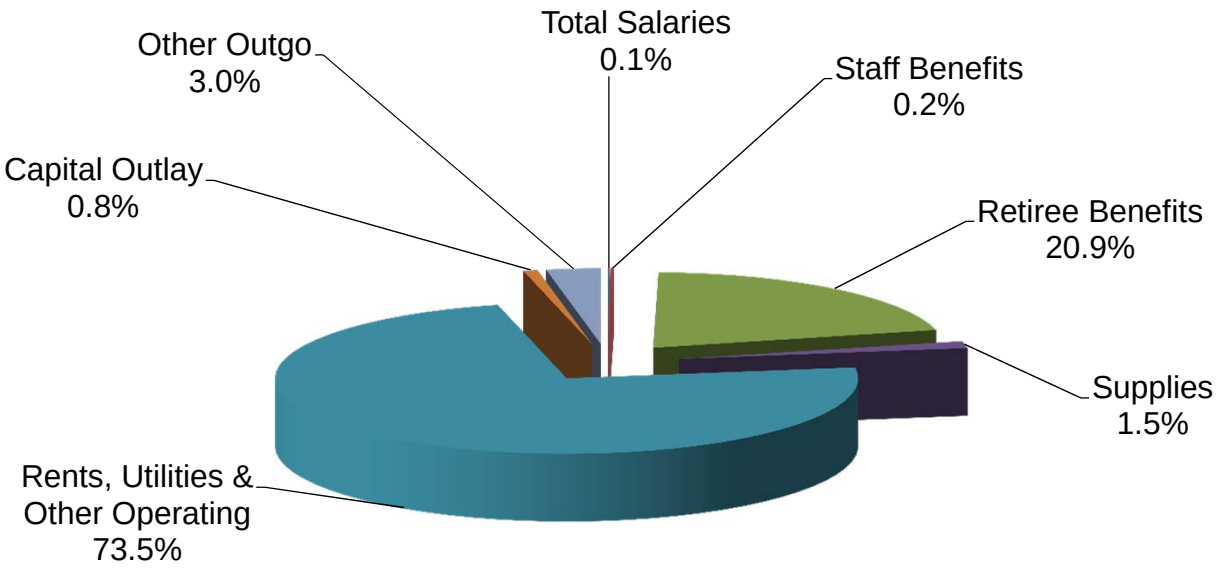
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$0	$0	$0	$0	$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	311	170	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	175	150	0
Object Group 1000 Total	$311	$170	$175	$150	$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$0	$0	$0	$0	$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	6,945	7,297	5,964	4,271	8,000
Object Group 2000 Total	$6,945	$7,297	$5,964	$4,271	$8,000
STAFF BENEFITS:					
31-39 Active Employee Benefits	$56,330	$1,532	$2,028	$63,378	$15,640
3x Early Retirement & Retiree Benefits	1,093,536	1,259,481	1,822,603	1,462,996	1,461,705
Object Group 3000 Total	$1,149,866	$1,261,013	$1,824,631	$1,526,374	$1,477,345
SUPPLIES:					
43 Supplies Object Group 4000 Total	$48,495	$78,979	$20,548	$83,061	$103,267
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$177,637	$222,059	$85,142	$1,421,669	$2,274,246
52 Travel and Mileage	4,295	4,466	3,177	5,000	13,000
53 Fees, Software, Memberships, Dues	609,979	685,384	673,624	718,901	781,791
54 Insurance	535,625	471,930	482,988	460,065	466,228
55 Utilities and Operations	58,808	69,838	77,194	119,474	119,000
56 Rents, Repairs & Maintenance	820,561	863,012	876,412	869,905	1,348,900
57 Audits, Interest, and Legals	107,146	83,626	279,643	249,269	120,000
58 Advertising, Postage & Other Operating	24,719	29,804	29,071	18,473	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$2,338,769	$2,430,119	$2,507,251	$3,862,756	$5,151,194
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$0	$0	$2,718	$0	$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	68,082	66,894	35,781	74,536	59,100
Object Group 6000 Total	$68,082	$66,894	$38,499	$74,536	$59,100
OTHER OUTGO:					
71 Debt Service	($24,144)	$0	$0	$0	$0
73 Interfund Transfers	0	207,017	207,017	1,619,486	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,156	12,949	5,114	2,810	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	($19,988)	$219,966	$212,131	$1,622,296	$213,517
Total Expenditures	$3,592,480	$4,064,438	$4,609,199	$7,173,444	$7,012,423

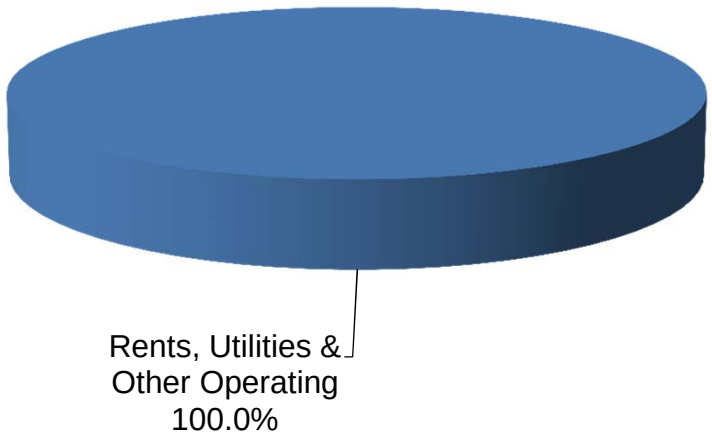
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
ACADEMIC SALARIES:					
11 Contract Teachers	$0	$0	$0	$0	$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	$0	$0	$0	$0	$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	$0	$0	$0	$0	$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	$0	$0	$0	$0	$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	$0	$0	$0	$0	$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	$0	$0	$0	$0	$0
SUPPLIES:					
43 Supplies Object Group 4000 Total	$0	$0	$0	$0	$0
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	$0	$0	$0	$400,621	$0
52 Travel and Mileage	0	0	0	0	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	1	0	(136,124)	0	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	0	53,392	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	$1	$0	($82,732)	$400,621	$14,000
CAPITAL OUTLAY:					
61 Sites and Site Improvements	$0	$0	$0	$0	$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	$0	$0	$0	$0	$0
OTHER OUTGO:					
71 Debt Service	$0	$0	$0	$0	$0
73 Interfund Transfers	0	0	0	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	$0	$0	$0	$0	$0
Total Expenditures	$1	$0	($82,732)	$400,621	$14,000

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund



Graphs represent the % of each budgeted expenditure category to total budgeted expenditures.

Tentative Budget

Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
Grossmont College							
Commission Distributions	$290,097	$270,140	$217,511	$209,496	$227,222	$219,525	$220,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	36,129	12,414	9,720	3,920	1,090	710	200
Total	**$326,226**	**$282,554**	**$227,231**	**$213,416**	**$228,312**	**$220,235**	**$220,200**
Cuyamaca College							
Commission Distributions	$157,997	$134,322	$108,467	$94,871	$91,775	$94,368	$95,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Other Local Revenue	100	50	0	0	0	141	0
Interest Income	687	2,524	1,716	1,364	215	200	150
Total	**$158,784**	**$136,896**	**$110,183**	**$96,235**	**$91,990**	**$94,709**	**$95,150**
Other Commission Distributions							
District Services Allocation	$38,965	$35,171	$28,346	$26,467	$27,739	$27,512	$28,000
Total	**$38,965**	**$35,171**	**$28,346**	**$26,467**	**$27,739**	**$27,512**	**$28,000**
Total Sources	**$523,975**	**$454,620**	**$365,760**	**$336,118**	**$348,041**	**$342,456**	**$343,350**

Revenue & Transfers to Associated Students:

Distributions to ASGC	$64,000	$64,000	$64,000	$64,000 (1)	$0	$0	$0
Distributions to ASCC	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Distributions	**$74,000**	**$74,000**	**$74,000**	**$74,000**	**$10,000**	**$10,000**	**$10,000**

Notes:

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

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
Bookstore Commissions					
Beginning Balance	**$1,618,876**	**$804,382**	**$696,944**	**$917,715**	**$167,856**
Commissions Revenue	354,324	330,834	346,736	341,405	343,000
Other Local Revenue	0	0	0	141	0
Funds Available	$1,973,200	$1,135,216	$1,043,680	$1,259,261	$510,856 (2)
Expenditures					
Grossmont College	$864,512	$333,524	$3,959	$803,908	$220,000
Cuyamaca College	184,306	104,748	122,006	149,983	161,188
District Services	120,000	0	0	137,514	28,000
Total	$1,168,818	$438,272	$125,965	$1,091,405	$409,188
Ending Balance	**$804,382**	**$696,944**	**$917,715**	**$167,856**	**$101,668** (3)
Dissolution of Enterprise Funds					
Beginning Balance	**$34,152**	**$45,588**	**$50,872**	**$52,177**	**$53,087**
Revenue & Transfers:					
Interest	$11,436	$5,284	$1,305	$910	$350
Total Revenue & Transfers	$11,436	$5,284	$1,305	$910	$350
Funds Available	$45,588	$50,872	$52,177	$53,087	$53,437 (2)
Expenditures					
Grossmont College	$0	$0	$0	$0	$0
Cuyamaca College	0	0	0	0	0
Total	$0	$0	$0	$0	$0
Ending Balance	**$45,588**	**$50,872**	**$52,177**	**$53,087**	**$53,437** (3)
Combined Ending Balance	**$849,970**	**$747,816**	**$969,892**	**$220,943**	**$155,105** (3)

Notes:

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

(2) Funds Available by Fund:	Grossmont	Cuyamaca	District Services	Total
Bookstore Commissions	$321,668	161,188	28,000	**$510,856**
Dissolution of Enterprise Funds	32,983	20,454	0	**53,437**
Total Funds Abailable	$354,651	$181,642	$28,000	**$564,293**
Less: Expenditures	(220,000)	(161,188)	(28,000)	**(409,188)**
Ending Balance	**$134,651**	**$20,454**	**$0**	**$155,105**

(3) Ending Balances by Site:					Total
Bookstore Commissions	Subfund 38	$101,668	$0	$0	**$101,668**
Dissolution of Enterprise Funds	Subfund 36	32,983	20,454	0	**53,437**
Combined Subfunds		**$134,651**	**$20,454**	**$0**	**$155,105**

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$38,299	$64,521	$98,974	$108,768	$35,426
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$38,299	$64,521	$98,974	$108,768	$35,426
Plus Current Year Income					
Tuition Fees	$26,188	$23,850	$44,128	$54,795	$40,000
Other Sources	121	10,603	427	0	0
Total Revenues	$26,309	$34,453	$44,555	$54,795	$40,000
Total Funds Available	$64,608	$98,974	$143,529	$163,563	$75,426
Less Current Year Expenditures					
Salaries & Benefits	$0	$0	$16,652	$98,000	$66,426
Supplies & Materials	87	0	3,556	14,446	0
Other Operating	0	0	14,553	15,691	9,000
Total Expenditures	$87	$0	$34,761	$128,137	$75,426
Total Ending Balance	$64,521	$98,974	$108,768	$35,426	$0

Note: This Special Revenue Fund was established in accordance with The California Community College Budget and Accounting Manual guidelines. This Child Development Fund is used to account for 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 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$13,424	$4,309	$25,938	$104,141	$75,958
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$13,424	$4,309	$25,938	$104,141	$75,958
Plus Current Year Income					
Tuition Fees	$220,807	$252,528	$263,904	$232,596	$260,000
Other Sources	8	37	0	0	0
Total Revenues	$220,815	$252,565	$263,904	$232,596	$260,000
Total Funds Available	$234,239	$256,874	$289,842	$336,737	$335,958
Less Current Year Expenditures					
Salaries & Benefits	$209,500	$190,000	$155,000	$230,078	$305,958
Supplies & Materials	0	285	0	0	0
Other Operating	20,430	40,651	30,701	30,701	30,000
Total Expenditures	$229,930	$230,936	$185,701	$260,779	$335,958
Total Ending Balance	$4,309	$25,938	$104,141	$75,958	$0

Note: This Special Revenue Fund was established in accordance with The California Community College Budget and Accounting Manual guidelines. This Child Development Fund is used to account for 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 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$75,068	$72,149	$70,184	$86,549	$74,325
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	$75,068	$72,149	$70,184	$86,549	$74,325
Plus Current Year Income					
Sales	$80,561	$100,071	$94,940	$74,255	$81,475
Interest	314	203	143	140	160
Other	0	0	540	0	0
Total Revenue	$80,875	$100,274	$95,623	$74,395	$81,635
Total Funds Available	$155,943	$172,423	$165,807	$160,944	$155,960
Less Current Year Expenditures					
Salaries & Benefits	$0	$7,097	$14,696	$7,234	$11,550
Supplies & Materials	51,056	66,673	43,780	64,224	62,112
Other Operating Expenses	24,120	20,757	20,570	15,161	33,636
Capital Outlay	7,512	0	0	0	11,000
Inter-Fund Transfers Out	1,106	533	212	0	0
Tfr to FGCC	0	7,179	0	0	0
Total Expenditures	$83,794	$102,239	$79,258	$86,619	$118,298
Total Ending Balance	$72,149	$70,184	$86,549	$74,325 (2)	$37,662

Notes:

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

(2) Fund Balance:	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	$4,570	$10	$0	$4,580
OH Greenhouse Trust	32,862	110	0	32,972
OH Operational	49,117	74,275	86,619	36,773
Total	$86,549	$74,395	$86,619	$74,325

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

		Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE						
ASCC		$53,135	$40,594	$40,109	$40,693	$40,693
Clubs & Organizations	(1)	36,771	57,420	39,393	49,838	68,497
Prior Year Adjustments		0	0	0	0	0
Adjusted Beginning Balance		$89,906	$98,014	$79,502	$90,531	$109,190
Plus Current year Income						
Sales		$1,450	$235	$1,049	$242	$3,500
Student Activities Card Sales		4,904	3,505	3,502	2,013	9,900
Operating Allocation		10,200	10,000	10,000	10,000	10,000
Contribution		100	0	0	0	0
Interest		282	197	120	50	50
Other		1,100	1,934	2,000	2,433	1,550
Club Deposits		103,259	127,733	84,279	29,456	100,000
Total Revenues	(2)	$121,295	$143,604	$100,950	$44,194	$125,000
Total Funds Available		$211,201	$241,618	$180,452	$134,725	$234,190
Less Current Year Expenditures						
Hourly		$1,600	$3,720	$3,565	$1,800	$6,000
Benefits		112	74	71	36	360
Activities		7,426	9,669	8,369	9,592	10,000
Commencement		0	0	730	0	0
Hospitality		0	0	0	0	0
Supplies		1,605	1,276	1,213	1,618	6,000
Other		3,270	1,617	1,789	1,692	2,640
Club Expenses		98,974	145,760	73,834	10,797	168,497
Intra-Fund Transfers Out		200	0	350	0	0
Total Expenditures		$113,187	$162,116	$89,921	$25,535	$193,497
Total Ending Balance		$98,014	$79,502	$90,531	$109,190	$40,693

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 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$3,007	$0	$0	$0	$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$3,007	$0	$0	$0	$0
Plus Current Year Income					
Mandatory Construction Fee	$0	$0	$0	$0	$0
Interest	0	0	0	0	0
Total Revenues	$0	$0	$0	$0	$0
Total Funds Available	$3,007	$0	$0	$0	$0
Less Current Year Expenditures					
Salaries & Benefits	$0	$0	$0	$0	$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	3,007	0	0	0	0
Total Expenditures	$3,007	$0	$0	$0	$0
Total Ending Balance	$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 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$110,254	$182,789	$134,861	$102,183	$66,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$110,254	$182,789	$134,861	$102,183	$66,000
Plus Current Year Income					
Mandatory Construction Fee	$79,204	$72,031	$69,963	$72,794	$70,000
Interest	990	1,011	360	400	500
Total Revenues	$80,194	$73,042	$70,323	$73,194	$70,500
Total Funds Available	$190,448	$255,831	$205,184	$175,377	$136,500
Less Current Year Expenditures					
Supplies & Materials	$7,053	$6,569	$897	$6,107	$7,946
Contract Services	126	0	0	0	1,061
Rental & Leases	0	0	0	0	10,000
Repair by Outside Vendor	480	3,505	0	0	8,993
Capital Outlay	0	10,896	2,104	3,270	8,500
Transfer To Capital Project Fund	0	100,000	100,000	100,000	100,000
Total Expenditures	$7,659	$120,970	$103,001	$109,377	$136,500
Total Ending Balance	$182,789	$134,861	$102,183	$66,000	$0

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

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Beginning Balance	$57,319,605	$40,442,181	$17,564,848	$12,932,033	$88,197,307
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	$57,319,605	$40,442,181	$17,564,848	$12,932,033	$88,197,307
Plus Current Year Revenues					
State	$1,370,963	$57,333	$0	$614,858	$0
Local	342,829	144,276	58,155	120,999	251,500
Inter-Fund Transfers In	2,278,803	1,108,118	2,420,000	3,502,903	200,000
Proceeds - Sale of Series A Prop V Bond	0	0	0	80,000,000	0
Proceeds - Sale of Future Prop V Bond	0	0	0	0	0
Total Revenues	$3,992,595	$1,309,727	$2,478,155	$84,238,760	$451,500
Total Funds Available	$61,312,200	$41,751,908	$20,043,003	$97,170,793	$88,648,807
Less Current Year Expenditures					
Supplies/Equip $500-$1,999	$660,230	$2,558,734	$998,654	$137,687	$355,338
Other Operating Expenses	5,776,860	4,576,800	2,869,513	2,144,945	18,673,802
Capital Outlay	14,432,929	17,051,526	3,242,803	2,275,430	69,619,667
Inter-Fund Transfers Out	0	0	0	0	0
Total Expenditures	$20,870,019	$24,187,060	$7,110,970	$4,558,062	$88,648,807
Total Ending Balance	$40,442,181	$17,564,848	$12,932,033	$92,612,731	$0

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 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Beginning Balance	$12,037,779	$11,605,195	$7,517,633	$9,327,973	$10,922,029
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	$12,037,779	$11,605,195	$7,517,633	$9,327,973	$10,922,029
Plus Current Year Revenues					
State	$1,370,963	$57,333	$0	$614,858	$0
Local	63,702	44,738	28,153	111,299	26,500
Inter-Fund Transfers In	2,278,803	1,108,118	2,420,000	3,502,903	200,000
Total Revenues	$3,713,468	$1,210,189	$2,448,153	$4,229,060	$226,500
Total Funds Available	$15,751,247	$12,815,384	$9,965,786	$13,557,033	$11,148,529
Less Current Year Expenditures					
Supplies/Equip $500-$1,999	$570,590	$231,996	$47,554	$26,552	$143,147
Other Operating Expenses	866,999	1,271,803	692,534	1,022,567	1,555,212
Capital Outlay	2,708,463	3,793,952	(102,275)	1,585,885	9,450,170
Total Expenditures	$4,146,052	$5,297,751	$637,813	$2,635,004	$11,148,529
Total Ending Balance	$11,605,195	$7,517,633	$9,327,973	$10,922,029	$0

Note:

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

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

	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Capital Projects			
DW Capital Program	$45,966	$1,762	$71,081
DW Prop "R" Oversight Committee	34,415	33,731	16,591
CC Science & Technology Center Equipment	0	500	829
CC Business & Technology (Matching Funds)	4,612	0	6,130
CC Business & Technology Equipment (Matching Funds)	39,282	0	0
Capital Building Projects Total	$124,275	$35,993	$94,631
Grossmont			
04/05 SM R/R Boilers 300/500	$37,945	$6,854	$1,397
06/07 SM Sewer & Underground Electrical	0	0	293,837
07/08 SM Replace Roof Bldg 400B	0	40,999	0
07/08 SM Replace Overhang Roof TM	0	135,598	0
13/14 SM Projects	0	0	298,764
Subtotal	$37,945	$183,451	$593,998
Cuyamaca			
05/06 SM Electrical Panels/Transformer	$9,405	$0	$0
06/07 SM Emergency Power Phase 2	27,380	0	0
07/08 SM Replace Signage Phase 2	10,767	1,248	21,132
08/09 SM Water Shut-Off Valve Replacement	0	0	16,539
13/14 SM Projects	0	0	132,104
Subtotal	$47,552	$1,248	$169,775
Sched. Maint. and Haz. Subst. Projects Total	$85,497	$184,699	$763,773
Local and Lease Revenue Bond Projects			
District Services/Districtwide			
DS Theater 2nd-Elect Maint Relocation	$0	$0	$44,010
DW HR Technology Upgrade	0	0	157,441
DW Facilities Issues	0	15,953	45,132
DW Parking Improvements & Circ R&R	0	68,274	2,394,371
DW Fire Barriers	0	0	34,743
DW Energy Conservation Project	144,937	0	76,281
DW Post Project	3,274	13,481	4,852
DW Capital Project/Def. Maint./Misc. Income	40,500	67,500	120,942
DW Facilities Issues	9,396	18,736	0
DW Information Systems-Tech Improvements	31,990	41,778	0
D HR Improvement	0	22,613	4,604
Subtotal	$230,097	$248,335	$2,882,376

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

	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Grossmont			
Football/Soccer Field	$0	$0	$146,653
Griffin Center/Student & Admin Serv. Renovation	(938,291)	238,572	0
Secondary Effects	0	28,796	22,994
State Energy Project	0	0	0
Parking & Circ R&R	0	0	162,935
Facilities Issues	26,160	93,597	751,006
Lighting & Controls Up	0	384,811	0
Bldg 36 Secondary Effects	0	75,514	876,780
Football Field Turf Replace	0	0	300,000
Roofing Renovation & Repair	370,444	(176,597)	667,859
Health/Physical Science - General Fund	0	0	0
Health Occupations Training Center		0	515,318
Resurface Tennis Courts	75,134	260,048	2,002,057
Interior Classroom Painting	0	0	25,000
Water Reduction / Drought Tolerant	14,794	670,479	1,640
HVAC Energy Mgmt Controls	55,895	95,568	0
Classroom Door Code Comp	223,371	76	0
Bldg 43 Gym Paint	115,137	0	0
Hyde Gallery Storage	122,145	(1,492)	1,492
Digital Marquee Signage	0	0	1,125,000
Student Award Display	0	2,800	97,200
Pool Equipment Repair	0	13,960	86,040
Subtotal	$64,788	$1,686,132	$6,781,974
Cuyamaca			
Facilities Repairs	$19,398	$10,887	$5,344
Parking & Circulation Issues	0	0	9,120
Student Center - Tfr from Student Center Fees	63,244	84,951	246,600
Bookstore - Tfr from Bookstore SRF	16,914	29,460	123,406
Child Development Center	0	3,041	617
Lighting & Controls Up	0	314,846	0
Automotive Smog Equipment	0	0	35,000
Science & Math Hood Exhaust	33,600	0	0
One Stop Center Heat & AC Upgrade	0	22,860	29,140
Science & Math HVAC Exhaust	0	13,800	176,548
Subtotal	$133,156	$479,845	$625,775
Local and Lease Revenue Bond Projects Total	$428,041	$2,414,312	$10,290,125
Total Projects	$637,813	$2,635,004	$11,148,529

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Beginning Balance	$45,281,826	$28,836,986	$10,047,215	$3,604,060	$1,690,702
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	$45,281,826	$28,836,986	$10,047,215	$3,604,060	$1,690,702
Funding Sources					
Proceeds from Sale of Bonds	$0	$0	$0	$0	$0
Less Payment of Lease Revenue Bond	0	0	0	0	0
Net Proceeds from Sale of Bonds	$0	$0	$0	$0	$0
Interest	$279,127	$99,538	$30,002	$9,700	$5,000
Miscellaneous Income	0	0	0	0	0
Inter-Fund Transfers In	0	0	0	0	0
Total Funding Sources	$279,127	$99,538	$30,002	$9,700	$5,000
Total Funds Available	$45,560,953	$28,936,524	$10,077,217	$3,613,760	$1,695,702
Less Current Year Expenditures					
Supplies/Equip $500-$1,999	$89,640	$2,326,738	$951,100	$111,135	$212,191
Other Operating Expenses	4,909,861	3,304,997	2,176,979	1,122,378	706,448
Capital Outlay	11,724,466	13,257,574	3,345,078	689,545	777,063
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
Total Expenditures	$16,723,967	$18,889,309	$6,473,157	$1,923,058	$1,695,702
Total Ending Balance	$28,836,986	$10,047,215	$3,604,060	$1,690,702	$0

Note:

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

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

	Funding Plan	Expenditures Prior to 13/14	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Districtwide				
Program Management				
Master Plans	$468,096	$451,771	$8,703	$7,622
Post Project Coordination	391,994	369,853	20,518	1,624
Program Management	9,225,198	9,029,860	131,262	64,076
Project Management	1,010,000	1,001,212	0	8,788
Legal Services	137,500	130,353	249	6,898
Total Program Management	$11,232,788	$10,983,049	$160,732	$89,008
Environment Impact Report (EIR) Preparation	$450,545	$450,545	$0	$0
Standby Power	241,230	241,230	0	0
Technology Infrastructure	6,309,494	6,171,761	114,437	23,296
2nd Effects - Road Repairs	439,149	0	45,400	393,749
IPP/FPP Development	136,359	136,359	0	0
Info System - Tech Improvements	502,500	389,241	85,977	27,282
Prop R Program Services	12,781	12,781	0	0
Total Districtwide	$19,324,846	$18,384,966	$406,546	$533,335
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	$91,000	$91,000	$0	$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	258,071	0	0
Scheduled Maintenance	2,166,901	2,121,927	44,975	0
Total GC Scheduled Maintenance	$2,879,588	$2,834,614	$44,975	$0
Bldg 500 Classroom Upgrades	$1,181,029	$1,111,774	$39,255	$30,000
Marquis Sign	0	0	0	0
Campuswide Signage-Phase 2	315,460	54,702	193,802	66,956
Ceramics Yard Improvements	526,097	107,661	408,048	10,388
Meditation Garden/Cart Storage	291,850	137,210	91,957	62,683
Parking Lot Light Retrofit	92,951	32,752	60,199	0
Campus DDC Controls	42,500	22,873	19,627	0
Chiller Plant Upgrade Close-Out	10,197	10,197	0	0
Resurface Tennis Courts	461,641	0	0	461,641
Bldg 36 Renovations	39,290	0	0	39,290
Standby Power	962,750	946,862	15,888	0
Science Building Fume Hood	542,525	301,491	142,474	98,560
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,790,506	3,790,506	0	0
Exercise Sci & Wellness Complex Reno	8,977,609	8,977,609	0	0
Infrastructure	1,183,457	1,183,457	0	0
Secondary Effects & Swing	4,329,068	4,300,486	21,387	7,195
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,347,755	2,347,755	0	0
Griffin Center/Student & Admin Janitorial	25,160	0	15,400	9,760
Griffin Center/Student & Admin IT	106,844	106,844	0	0
Secondary Effects - Tech Mall	253,060	253,060	0	0

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

	Funding Plan	Expenditures Prior to 13/14	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Grossmont Continued				
Griffin Center/Student & Admin Serv. Renovation	34,738,960	34,501,858	225,562	11,540
Campus Signage	282,003	282,003	0	0
Science Lab Building	6,497,895	6,497,895	0	0
Digital Arts/Sculpture	13,284,056	13,284,056	0	0
Digital Arts/Sculpture - FF&E	531,888	527,570	4,318	0
Health & Sciences Complex	14,904,138	14,898,773	5,365	0
Health & Sciences - FF&E	633,906	371,277	128,904	133,725
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,661,511	19,661,511	0	0
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Fine Arts Complex	82,010	82,010	0	0
Total Grossmont	$122,135,149	$119,790,426	$1,417,161	$931,738
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	$144,216	$144,216	$0	$0
Non-State Funded Scheduled Maint	430,160	430,160	0	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,361	177,361	0	0
Total CC Scheduled Maintenance	$851,737	$851,737	$0	$0
Interior Design Guidelines	$66,546	$70,720	$0	$0
Renovation and Repair	3,761,462	3,670,029	2,430	89,003
Secondary Effects & Swing	1,199,301	1,199,301	0	0
Infrastructure	2,042,326	2,042,325	0	0
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,104,356	18,104,356	0	0
Student Center - FF&E	875,000	848,555	26,445	0
Science & Technology Center	5,541,323	5,541,323	0	0
Communication Arts	27,725,086	27,725,086	0	0
Communication Arts - FF&E	2,171,418	2,130,579	0	40,839
Business & Technology	13,973,719	13,961,809	11,910	0
Business & Technology - FF&E	96,775	35,980	123	60,672
Remodel B, D, E, F, G Buildings	345,658	345,360	298	0
LRC Expansion/Remodel	2,028,662	2,028,662	0	0
LRC Expansion/Remodel - FF&E	54,338	49,015	0	5,323
Parking Construction 2nd Effects	214,703	122,266	58,145	34,292
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
Chiller Plant Upgrade Close-Out	1,000	500	0	500
Total Cuyamaca	$85,807,680	$85,481,873	$99,351	$230,629
Total Proposition R Budget	$227,267,675	$223,657,264	$1,923,058	$1,695,702

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

	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Beginning Balance	$0	$75,584,576
Prior Year Adjustments	0	0
Adjusted Beg Balance	$0	$75,584,576
Funding Sources		
Proceeds from Sale of Series A Bond	$80,000,000	$0
Proceeds from Sale of Future Series Bonds	0	0
Net Proceeds from Sale of Bonds	$80,000,000	$0
Interest	$226,772	$220,000
Total Funding Sources	$80,226,772	$220,000
Total Funds Available	$80,226,772	$75,804,576
Less Current Year Expenditures		
Supplies/Equip $500-$1,999	$109,442	$0
Other Operating Expenses	3,601,629	16,412,142
Capital Outlay	931,125	59,392,434
Total Expenditures	$4,642,196	$75,804,576
Total Ending Balance	$75,584,576	$0

Notes:

(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	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
Grossmont College				
Prop V Start Up Projects	$1,689,962	$1,689,962	$43,200	$1,646,762
Lighting Fixtures & Controls Update	810,038	810,038	566,756	243,282
Arts & Communication Cmplx-Teaching & Performance Theater	28,350,725	23,108,731	0	23,108,731
Science, Math & Career Tech Cmplx - Phase 1 31S	12,899,694	7,308,808	0	7,308,808
Main Chiller Addition	3,449,407	3,449,407	0	3,449,407
Maintenance Facility (New Buildings)	9,906,557	494,200	0	494,200
Arts & Communication Cmplx-Comm./Drama/Art/Ceramics	23,043,888	117,000	0	117,000
Lib Arts & Bus Tech Cmplx (Includes Veterans Center)	58,128,390	0	0	0
Science, Math & Career Tech Cmplx - Phase 2 36N	38,364,212	0	0	0
Arts & Communication Cmplx-Stagehouse Thtr & Music Rmdl	29,440,165	145,000	0	145,000
Environmental Impact Report (EIR)	128,020	128,020	128,020	0
Infrastructure/Utilities Allocations	4,749,726	953,798	277,740	676,058
Scheduled Maintenance Allocations	2,672,000	0	0	0
Tech/Tech Infrastructure Allocations	19,781,677	6,080,000	513,654	5,566,346
Program Management Allocations	10,469,251	2,560,000	780,424	1,779,576
Site Contingency Allocations	7,599,545	0	0	0
Unallocated	469,190	0	0	0
Total Grossmont College	$251,952,447	$46,844,964	$2,309,794	$44,535,170
Cuyamaca College				
Prop V Start Up Projects	$1,840,229	$1,840,229	$32,800	$1,807,429
Lighting Fixtures & Controls update	659,771	659,771	470,343	189,428
Student Services Bldg (Includes Veterans Center)	26,391,605	21,700,911	0	21,700,911
Cuyamaca College Drive East Roadwork	740,075	740,075	0	740,075
Instructional Building (F)	23,159,985	1,295,000	0	1,295,000
Ornamental Horticulture Complex/M Remodel	11,500,000	0	0	0
Chiller Expansion	5,005,224	0	0	0
Parking Lot/Roadway Improvements - Phase 1	2,700,000	0	0	0
Exercise Science Bldg D Renovation - Phase 1	8,000,000	0	0	0
Track and Field Improvements (Stadium) - Phase 1	8,214,341	0	0	0
Environmental Impact Report (EIR)	134,700	134,700	134,700	0
Infrastructure/Utilities Allocations	3,138,290	631,850	240,940	390,910
Scheduled Maintenance Allocations	2,900,000	0	0	0
Tech/Tech Infrastructure Allocations	8,746,845	2,660,000	224,724	2,435,276
Program Management Allocations	4,629,178	1,120,000	341,436	778,564
Site Contingency Allocations	3,360,284	0	0	0
Unallocated	285,040	0	0	0
Total Cuyamaca College	$111,405,567	$30,782,536	$1,444,943	$29,337,593

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

	Approved Funding Plan	Series A $80 Million	Projected Actual 13/14	Tentative Budget 14/15 (Multiyear)
District Services				
Prop V Startup Projects	$500,000	$400,000	$12,153	$387,847
Warehouse	3,177,616	172,000	$0	172,000
GCCCD District Office & Community Center - Phase 1	14,770,080	0	0	0
Tech/Tech Infrastructure Allocations	2,648,272	760,000	64,753	695,247
Program Management Allocations	1,401,571	320,000	97,553	222,447
Site Contingency Allocations	1,017,389	0	0	0
Unallocated	792,058	0	0	0
Total District Services	$24,306,986	$1,652,000	$174,459	$1,477,541
Program Costs				
Design Management	$375,000	$0	$0	$0
Design Guidelines & Standards	350,000	350,000	350,000	0
Prop V Implementation & Operations	400,000	365,500	358,000	7,500
Legal & Other Professional Consultants	1,100,000	5,000	5,000	0
Ads and Printing	150,000	0	0	0
Program Risk Reserve	7,960,000	0	0	0
Total Program Costs	$10,335,000	$720,500	$713,000	$7,500
Interest Income - Pending Allocations	$0	$0	$0	$446,772
Total Proposition V Budget	$398,000,000	$80,000,000	$4,642,196	$75,804,576

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$0	$78,611	$73,183	$75,247	$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$0	$78,611	$73,183	$75,247	$0
Plus Current Year Income					
Interest Income	$4,400	$2,140	$218	$0	$0
Transfer From/To General Fund	6,959,120	7,150,126	3,950,000	(115,338)	0
Total Revenues	$6,963,520	$7,152,266	$3,950,218	($115,338)	$0
Total Funds Available	$6,963,520	$7,230,877	$4,023,401	($40,091)	$0
Less Current Year Expenditures					
Self-Insured Benefits	6,884,909	7,157,694	3,948,154	(40,091)	-
Total Expenditures	$6,884,909	$7,157,694	$3,948,154	($40,091)	$0
Reserve For Contingencies	0	0	0	0	0
Total Ending Balance	$78,611	$73,183	$75,247	$0	$0

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 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$2,265,877	$2,278,842	$2,532,963	$2,766,852	$3,240,102
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$2,265,877	$2,278,842	$2,532,963	$2,766,852	$3,240,102
Plus Current Year Income					
Interest Income	$12,965	$10,643	$10,019	$9,698	$10,000
Post Retirement Funding	0	243,478	223,870	463,552	744,456
Total Revenues	$12,965	$254,121	$233,889	$473,250	$754,456
Total Funds Available	$2,278,842	$2,532,963	$2,766,852	$3,240,102	$3,994,558
Less Current Year Expenditures					
Other Post Employment Benefits	0	0	0	0	0
Total Expenditures	$0	$0	$0	$0	$0
Reserve For Contingencies	0	0	0	0	0
Total Ending Balance	$2,278,842	$2,532,963	$2,766,852	$3,240,102	$3,994,558

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 required reporting only the amount paid in the current fiscal year for retiree benefits. This did not include future obligations. Under GASB 45, the district is required to report future obligations and any unfunded amounts. The process of determining how much should be set aside now to provide future benefits requires an actuarial analysis. An actuary's estimate or "valuation" is the product of many assumptions using historical experience to project future benefits and cost. This Internal Service Fund was established to account for funds transferred from the general operating fund to address the actuarial liability. The district implemented GASB 45 in the 08-09 fiscal year by updating the valuation and reporting the liability on the annual financial statements.

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

	Actual 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$134,964	$160,100	$166,137	$179,513	$203,937
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$134,964	$160,100	$166,137	$179,513	$203,937
Plus Current Year Income					
Student Representation Fees	$40,211	$40,508	$35,552	$39,555	$40,000
Interest	379	134	65	55	55
Total Revenues	$40,590	$40,642	$35,617	$39,610	$40,055
Total Funds Available	$175,554	$200,742	$201,754	$219,123	$243,992
Less Current Year Expenditures					
Travel & Conferences	$15,311	$34,605	$20,391	$15,186	$40,055
Transportation	143	0	950	0	0
Rentals & Leases	0	0	900	0	0
Total Expenditures	$15,454	$34,605	$22,241	$15,186	$40,055
Total Ending Balance	$160,100	$166,137	$179,513	$203,937	$203,937

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 10/11	Actual 11/12	Actual 12/13	Projected Actual 13/14	Tentative Budget 14/15
BEGINNING BALANCE	$37,188	$47,026	$61,166	$70,157	$77,951
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	$37,188	$47,026	$61,166	$70,157	$77,951
Plus Current Year Income					
Student Representation Fees	$19,885	$19,058	$18,150	$19,673	$20,000
Interest	111	49	26	25	25
Total Revenues	$19,996	$19,107	$18,176	$19,698	$20,025
Total Funds Available	$57,184	$66,133	$79,342	$89,855	$97,976
Less Current Year Expenditures					
Supplies	$0	$0	$0	$0	$0
Travel & Conferences	10,158	4,967	9,185	11,904	20,000
Total Expenditures	$10,158	$4,967	$9,185	$11,904	$20,000
Total Ending Balance	$47,026	$61,166	$70,157	$77,951	$77,976

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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