



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2015-2016

TENTATIVE BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Thursday, June 11, 2015. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 16, 2015, 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

Mary Kay Rosinski, Vice President

Greg Barr, Clerk

Debbie Justeson

Edwin Hiel

Rafael Navarrete, Grossmont College Student Trustee

Evan Esparza, Cuyamaca College Student Trustee

Chancellor's Cabinet

Cindy L. Miles, Chancellor

Tim Flood, Interim President Grossmont College

Wei Zhou, Interim President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

Tim Corcoran, Vice Chancellor-Human Resources

Grossmont-Cuyamaca Community College District
Tentative Budget
Table of Contents

Summary of Funds Available I
Summary of FTES II

General Fund:

Summary of Operations and Ending Balances
 Combined..... 1
 Unrestricted..... 2
 Restricted..... 3
Income Graphs 4
Income Statement
 Combined..... 5
 Unrestricted..... 6
 Restricted..... 7
 Detail of Restricted Income..... 8
Expenditure Statement
 Total All Sites
 Combined..... 9
 Unrestricted..... 10
 Restricted..... 11
 Graphs 12
 Grossmont College
 Combined..... 13
 Unrestricted..... 14
 Restricted..... 15
 Graphs 16
 Cuyamaca College
 Combined..... 17
 Unrestricted..... 18
 Restricted..... 19
 Graphs 20
 District Services
 Combined..... 21
 Unrestricted..... 22
 Restricted..... 23
 Graphs 24
 Districtwide Commitments
 Combined..... 25
 Unrestricted..... 26
 Restricted..... 27
 Graphs 28

Supplemental Funds:

College Bookstores
 Revenue & Transfers Provided by College Bookstore Operations..... 30
 College Bookstores Special Revenue 31
Grossmont College Child Development Center 32
Cuyamaca College Child Development Center 33
Cuyamaca Ornamental Horticulture 34
Associated Students of Cuyamaca College 35
Grossmont College Student Center 36
Cuyamaca College Student Center 37
Capital Outlay Projects Fund Summary 38
 Capital Outlay Projects Sub-Fund 41 Summary and Detail of Expenditures 39 – 41
 Proposition R Construction Sub-Fund 42 Summary and Detail of Expenditures 43 – 45
 Proposition V Construction Sub-Fund 45 Summary and Detail Expenditures 47 – 49
Direct Health Self-Insurance..... 50
Other Post-Employment Benefits (OPEB)..... 51
Grossmont College Student Representation Fee 52
Grossmont College Student Representation Fee 53

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2015/2016

Funds Available

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

General Fund:

Unrestricted
 Restricted

Tentative

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

Total General Fund

\$141,684,829

Other Funds:

Bookstore Special Revenue
 Grossmont Child Development Center
 Cuyamaca Child Development Center
 Cuyamaca Ornamental Horticulture
 Associated Students of Cuyamaca College
 Grossmont College Student Center
 Cuyamaca College Student Center
 Capital Outlay Projects Sub-Fund 41
 Proposition R Construction Sub-Fund 42
 Proposition V Construction Sub-Fund 45
 Direct Health Self-Insurance
 Other Post-Employment Benefits (OPEB)
 Grossmont College Student Representation Fee
 Cuyamaca College Student Representation Fee

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

Total Other Funds

\$85,664,607

Total Funds Available

\$227,349,436

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

	Actual 11/12	Actual 12/13	Actual 13/14 <i>Recalc</i>	Projected Actual 14/15	Tentative Budget 15/16
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	12,453	11,565	12,371	12,541	12,972
Non Credit	21	27	26	22	22
Summer Pullback	0	154	0	0	0
Total	<u>12,474</u>	<u>11,745</u>	<u>12,397</u>	<u>12,563</u>	<u>12,994</u>
Cuyamaca College					
Credit	5,221	5,009	5,489	5,505	5,705
Non Credit	44	65	83	40	40
Summer Pullback	0	113	0	0	0
Total	<u>5,265</u>	<u>5,187</u>	<u>5,572</u>	<u>5,545</u>	<u>5,745</u>
Total Resident FTES	<u><u>17,739</u></u>	<u><u>16,932</u></u>	<u><u>17,969</u></u>	<u><u>18,108</u></u>	<u><u>18,739</u></u>
	17,819 after state factoring	17,021 after state factoring	18,060 after state factoring	18,197 after state factoring	

State FTES Data					
Funded Resident FTES	16,804	17,021	17,474	18,193	18,739
Unfunded FTES over CAP	1,015	0	586	4	0
Workload Restoration/(Reduction)	(7.65%) WLR	1.29% Partial Restoration	2.87% Partial Restoration	4.00% Partial Restoration	3.00% Partial Growth/ Restoration

NON RESIDENT FTES:

Grossmont College	761	673	727	711	738
Cuyamaca College	84	86	101	72	73
Total Non Resident FTES (Factored)	<u><u>845</u></u>	<u><u>759</u></u>	<u><u>828</u></u>	<u><u>783</u></u>	<u><u>811</u></u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,282	12,476	13,178	13,328	13,732
Cuyamaca College	5,381	5,304	5,709	5,652	5,818
Total FTES (Factored)	<u><u>18,663</u></u>	<u><u>17,780</u></u>	<u><u>18,887</u></u>	<u><u>18,980</u></u>	<u><u>19,550</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
SUMMARY OF OPERATIONS:					
Beginning Balance	\$19,375,611	\$15,718,844	\$15,695,074	\$13,050,069	\$8,766,907
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$19,375,611</u>	<u>\$15,718,844</u>	<u>\$15,695,074</u>	<u>\$13,050,069</u>	<u>\$8,766,907</u>
Income	\$106,315,713	\$108,037,677	\$114,169,627	\$126,965,481	\$132,917,922
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$106,315,713</u>	<u>\$108,037,677</u>	<u>\$114,169,627</u>	<u>\$126,965,481</u>	<u>\$132,917,922</u>
Total Funds Available for Distribution	<u>\$125,691,324</u>	<u>\$123,756,521</u>	<u>\$129,864,701</u>	<u>\$140,015,550</u>	<u>\$141,684,829</u>
Less Expenditures	109,972,480	108,061,447	116,814,632	131,248,643	135,393,064
Total Ending Balance	<u><u>\$15,718,844</u></u>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$8,766,907</u></u>	<u><u>\$6,291,765</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,811,182	\$7,535,856	\$6,015,686	\$2,688,306	\$0
Budget Dedication to Following Year	3,965,115	2,306,619	1,547,091	0	0
Categorical Commitments	59,647	438,015	69,260	33,431	0
Health Services	0	0	0	0	0
Parking Fund	1,065,537	728,787	212,796	110,000	0
Contingency Reserve	<u>4,817,363</u>	<u>4,685,797</u>	<u>5,205,236</u>	<u>5,935,170</u>	<u>6,291,765</u>
Total Ending Balance	<u><u>\$15,718,844</u></u>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$8,766,907</u></u>	<u><u>\$6,291,765</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
SUMMARY OF OPERATIONS:					
Beginning Balance	\$9,784,920	\$10,628,545	\$12,221,653	\$11,220,922	\$8,623,476
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$9,784,920</u>	<u>\$10,628,545</u>	<u>\$12,221,653</u>	<u>\$11,220,922</u>	<u>\$8,623,476</u>
Income	\$90,064,589	\$92,139,520	\$96,673,547	\$102,626,437	\$107,090,287
Transfers Between Restricted & Unrestricted	4,494,977	1,340,608	759,528	0	0
Total Income	<u>\$94,559,566</u>	<u>\$93,480,128</u>	<u>\$97,433,075</u>	<u>\$102,626,437</u>	<u>\$107,090,287</u>
Total Funds Available for Distribution	<u>\$104,344,486</u>	<u>\$104,108,673</u>	<u>\$109,654,728</u>	<u>\$113,847,359</u>	<u>\$115,713,763</u>
Less Expenditures	93,715,941	91,887,020	98,433,806	105,223,883	109,421,998
Total Ending Balance	<u><u>\$10,628,545</u></u>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$8,623,476</u></u>	<u><u>\$6,291,765</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,811,182	\$7,535,856	\$6,015,686	\$2,688,306	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	4,817,363	4,685,797	5,205,236	5,935,170	6,291,765
Total Ending Balance	<u><u>\$10,628,545</u></u>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$8,623,476</u></u>	<u><u>\$6,291,765</u></u>

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

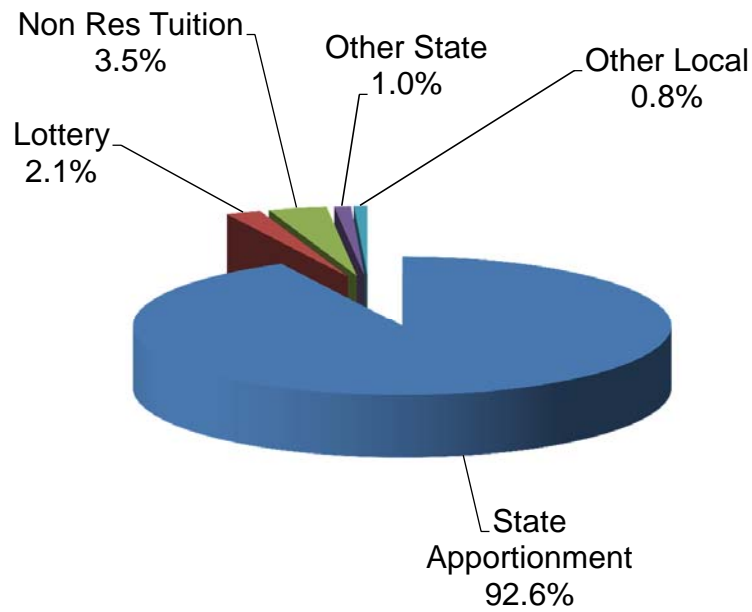
	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
SUMMARY OF OPERATIONS:					
Beginning Balance	\$9,590,691	\$5,090,299	\$3,473,421	\$1,829,147	\$143,431
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$9,590,691	\$5,090,299	\$3,473,421	\$1,829,147	\$143,431
Income	\$16,251,124	\$15,898,157	\$17,496,080	\$24,339,044	\$25,827,635
Transfers Between Restricted & Unrestricted	(4,494,977)	(1,340,608)	(759,528)	0	0
Total Income	\$11,756,147	\$14,557,549	\$16,736,552	\$24,339,044	\$25,827,635
Total Funds Available for Distribution	\$21,346,838	\$19,647,848	\$20,209,973	\$26,168,191	\$25,971,066
Less Expenditures	16,256,539	16,174,427	18,380,826	26,024,760	25,971,066
Total Ending Balance	\$5,090,299	\$3,473,421	\$1,829,147	\$143,431	\$0

ANALYSIS OF ENDING BALANCE:

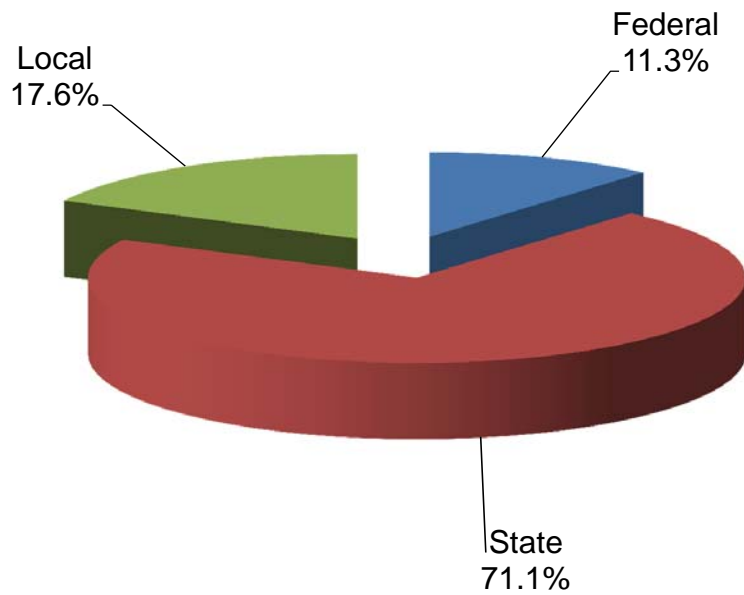
Committed Reserves:

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	3,965,115	2,306,619	1,547,091	0	0
Categorical Commitments	59,647	438,015	69,260	33,431	0
Health Services	0	0	0	0	0
Parking Fund	1,065,537	728,787	212,796	110,000	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	\$5,090,299	\$3,473,421	\$1,829,147	\$143,431	\$0

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
Federal:					
Categorical Funds	\$2,467,846	\$2,359,455	\$1,963,232	\$2,491,403	\$2,921,125
Total Federal	<u>\$2,467,846</u>	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,491,403</u>	<u>\$2,921,125</u>
State Apportionment:					
Base	\$83,784,326	\$83,784,326	\$84,727,106	\$88,123,594	\$92,283,594
C.O.L.A.	0	0	1,330,216	749,051	941,292
Growth/Restoration	0	926,153	2,193,195	3,410,949	6,913,915
State Deficit Factor	(1,968,463)	(1,694,210)	(1,516,286)	(918,022)	(1,001,388)
Prior Year Adjustment	175,235	344,488	1,547,208	964,693	0
Total State General Revenue	<u>\$81,991,098</u>	<u>\$83,360,757</u>	<u>\$88,281,439</u>	<u>\$92,330,265</u>	<u>\$99,137,413</u>
State Other:					
Categorical Funds	\$4,254,162	\$3,955,291	\$5,320,278	\$8,299,010	\$8,478,867
Grants	4,375,918	4,221,104	4,313,826	5,056,366	5,724,407
Cal-PASS Project	1,138,999	189,833	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,884,162	2,624,803	2,800,676	2,802,514	2,802,514
Mandated Cost	0	0	0	788,699	0
State Block Grants	0	470,757	836,793	2,848,218	2,275,096
Student Financial Aid Admin	882,645	1,208,333	1,055,153	1,148,690	1,120,085
Other State	0	939,314	781,910	302,450	998,002
Revenue Shortfall	0	0	0	0	(34,159)
Total State Other	<u>\$13,926,745</u>	<u>\$14,000,294</u>	<u>\$15,499,495</u>	<u>\$21,636,806</u>	<u>\$21,755,671</u>
Local:					
Community Service Fees	\$158,584	\$190,714	\$297,471	\$404,898	\$420,248
Contract Education	358,726	354,524	359,040	573,012	623,536
Enrollment Fees (2%)	131,986	145,921	151,036	150,240	150,000
Health Fees	475,677	605,013	648,984	1,217,619	1,224,028
Interest	72,266	42,700	56,651	50,000	50,000
Parking Fees & Fines	834,917	704,272	1,007,375	1,006,038	1,057,000
Tuition - Out of State	969,742	694,487	907,094	900,576	911,280
Tuition - Foreign Student	3,343,416	3,763,061	3,032,114	2,813,427	2,825,104
Other Student Fees	99,784	62,510	237,439	105,985	100,101
Other Local	1,457,260	1,742,324	1,674,217	1,784,195	1,788,585
Revenue Shortfall	0	0	0	(46,074)	(46,169)
Total Local	<u>\$7,902,358</u>	<u>\$8,305,526</u>	<u>\$8,371,421</u>	<u>\$8,959,916</u>	<u>\$9,103,713</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$1,547,091	\$0
Sale of Equipment	27,666	11,645	54,040	0	0
Total Other Sources	<u>\$27,666</u>	<u>\$11,645</u>	<u>\$54,040</u>	<u>\$1,547,091</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$106,315,713</u></u>	<u><u>\$108,037,677</u></u>	<u><u>\$114,169,627</u></u>	<u><u>\$126,965,481</u></u>	<u><u>\$132,917,922</u></u>

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

UNRESTRICTED

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
INCOME:					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Total Federal	\$0	\$0	\$0	\$0	\$0
State Apportionment:					
Base	\$83,784,326	\$83,784,326	\$84,727,106	\$88,123,594	\$92,283,594
C.O.L.A.	0	0	1,330,216	749,051	941,292
Growth/Restoration	0	926,153	2,193,195	3,410,949	6,913,915
State Deficit	(1,968,463)	(1,694,210)	(1,516,286)	(918,022)	(1,001,388)
Prior Year Adjustment	175,235	344,488	1,547,208	964,693	0
Total State General Revenue	\$81,991,098	\$83,360,757	\$88,281,439	\$92,330,265	\$99,137,413
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,324,056	2,154,729	2,193,139	2,240,280	2,240,280
Mandated Cost	0	0	0	788,699	0
State Block Grants	0	470,757	476,420	490,087	506,875
Student Financial Aid Admin	123,627	299,978	269,384	277,838	277,838
Other State	0	0	0	0	0
Revenue Shortfall	0	0	0	0	(34,159)
Total State Other	\$2,838,542	\$3,316,323	\$3,329,802	\$4,187,763	\$3,381,693
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	131,986	145,921	151,036	150,240	150,000
Health Fees	0	0	0	0	0
Interest	72,266	42,700	56,651	50,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	969,742	694,487	907,094	900,576	911,280
Tuition - Foreign Student	3,343,416	3,763,061	3,032,114	2,813,427	2,825,104
Other Student Fees	99,784	62,510	237,439	105,985	100,101
Other Local	590,089	742,116	623,932	587,164	580,865
Revenue Shortfall	0	0	0	(46,074)	(46,169)
Total Local	\$5,207,283	\$5,450,795	\$5,008,266	\$4,561,318	\$4,571,181
Other:					
Interfund Transfer	\$0	\$0	\$0	\$1,547,091	\$0
Sale of Equipment	27,666	11,645	54,040	0	0
Total Other Sources	\$27,666	\$11,645	\$54,040	\$1,547,091	\$0
TOTAL INCOME	\$90,064,589	\$92,139,520	\$96,673,547	\$102,626,437	\$107,090,287

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
INCOME:					
Federal:					
Categorical Funds	\$2,467,846	\$2,359,455	\$1,963,232	\$2,491,403	\$2,921,125
Total Federal	<u>\$2,467,846</u>	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,491,403</u>	<u>\$2,921,125</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration	0	0	0	0	0
State Deficit	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Grants	4,375,918	4,221,104	4,313,826	5,056,366	5,724,407
Cal-PASS Project	1,138,999	189,833	0	0	0
Parity Allocation	0	0	0	0	0
Lottery	560,106	470,074	607,537	562,234	562,234
Mandated Cost	0	0	0	0	0
State Block Grants	0	0	360,373	2,358,131	1,768,221
Student Financial Aid Admin	759,018	908,355	785,769	870,852	842,247
Other State	0	939,314	781,910	302,450	998,002
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$11,088,203</u>	<u>\$10,683,971</u>	<u>\$12,169,693</u>	<u>\$17,449,043</u>	<u>\$18,373,978</u>
Local:					
Community Service Fees	\$158,584	\$190,714	\$297,471	\$404,898	\$420,248
Contract Education	358,726	354,524	359,040	573,012	623,536
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	475,677	605,013	648,984	1,217,619	1,224,028
Interest	0	0	0	0	0
Parking Fees & Fines	834,917	704,272	1,007,375	1,006,038	1,057,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	867,171	1,000,208	1,050,285	1,197,031	1,207,720
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,695,075</u>	<u>\$2,854,731</u>	<u>\$3,363,155</u>	<u>\$4,398,598</u>	<u>\$4,532,532</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$16,251,124</u></u>	<u><u>\$15,898,157</u></u>	<u><u>\$17,496,080</u></u>	<u><u>\$24,339,044</u></u>	<u><u>\$25,827,635</u></u>

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

	Tentative Budget 15/16	
<u>Federal</u>		
Categoricals		
Child Development Center-(Childcare Food Program)	\$61,230	
Financial Aid Administrative Allowance	170,336	
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	123,158	
Veterans Education	43,199	
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,393,817	
Workstudy	443,184	
Workforce Investment Act (WIA) Title II	682,471	
Other Federal Revenue	3,730	
	<hr/>	
TOTAL FEDERAL		\$2,921,125
<u>State</u>		
Categoricals		
Basic Skills	\$349,948	
California Work Opportunities and Responsibility to Kids (CalWORKs)	1,188,084	
Cooperative Agencies Resources for Education (CARE)	212,128	
Disabled Students Programs & Services (DSPS)	1,798,535	
Extended Opportunities, Programs & Services (EOPS)	1,230,914	
Staff Development & Staff Diversity	72,312	
Student Success and Support Program	2,257,034	
Student Equity Program	1,246,755	
Temporary Assistance for Needy Families (TANF - 50% State portion)	123,157	
	<hr/>	
Total State Categoricals		\$8,478,867
Grants		
Economic Development	\$1,467,288	
Funds for Student Success-Middle College High School	99,000	
Foster & Kinship Care Education	801,650	
Career Technical Education Grants (CTE)	2,657,514	
Enrollment Growth & Retention	203,687	
Child Development & Related Grants	495,268	
	<hr/>	
Total State Grants		\$5,724,407
Other State Restricted Funds		
Proposition 20-Restricted Lottery Funds	\$562,234	
State Block Grants	1,768,221	
Student Financial Aid Administration	842,247	
Transfer & Articulation	975,502	
Youth Empowerment Strategies for Success	22,500	
	<hr/>	
Total Other		\$4,170,704
TOTAL STATE		\$18,373,978
<u>Local</u>		
Community Services		\$420,248
Contract Education		623,536
Health Fees		1,224,028
Parking Fees & Fines		1,057,000
Other Local Income:		
Child Development Training Consortium	\$17,500	
County Foster Care Training	253,982	
Emp Training Panel - Office of Professional Training (ETP-OPT)	10,015	
Food Service Agreement	218,325	
Miscellaneous Grants	707,898	
	<hr/>	
Total Other Local		\$1,207,720
TOTAL LOCAL		\$4,532,532
TOTAL RESTRICTED INCOME		\$25,827,635

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,794,130	\$17,882,437	\$18,381,948	\$19,271,787	\$19,771,244
12 Contract Adm, Counselors, Librarians	8,341,791	7,581,811	8,275,061	9,181,617	9,432,721
13 Hourly Teachers	13,682,814	13,997,950	16,045,673	16,712,357	18,127,004
14 Hourly Adm, Counselors, Librarians	1,016,333	1,270,755	1,614,945	1,719,622	2,573,309
Object Group 1000 Total	<u>\$42,835,068</u>	<u>\$40,732,953</u>	<u>\$44,317,627</u>	<u>\$46,885,383</u>	<u>\$49,904,278</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,277,539	\$17,217,342	\$18,376,502	\$19,391,111	\$20,981,453
22 Contract Instructional Aides	1,843,645	1,827,676	1,917,585	1,891,869	2,303,550
23 Hourly Non-Instructional	3,829,205	3,197,317	2,097,866	2,093,184	2,559,973
24 Hourly Instructional Aides	983,998	944,417	1,856,645	1,691,389	1,683,292
Object Group 2000 Total	<u>\$24,934,387</u>	<u>\$23,186,752</u>	<u>\$24,248,598</u>	<u>\$25,067,553</u>	<u>\$27,528,268</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,579,690	\$19,578,104	\$20,043,616	\$22,960,963	\$25,354,579
3x Early Retirement & Retiree Benefits	2,015,683	2,603,025	2,226,501	2,163,633	2,008,106
Object Group 3000 Total	<u>\$22,595,373</u>	<u>\$22,181,129</u>	<u>\$22,270,117</u>	<u>\$25,124,596</u>	<u>\$27,362,685</u>
SUPPLIES:					
43 Supplies	\$2,215,629	\$3,120,261	\$3,190,389	\$3,574,583	\$4,277,441
Object Group 4000 Total	<u>\$2,215,629</u>	<u>\$3,120,261</u>	<u>\$3,190,389</u>	<u>\$3,574,583</u>	<u>\$4,277,441</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$7,330,743	\$7,284,868	\$9,168,901	\$14,857,856	\$10,602,984
52 Travel and Mileage	391,326	477,984	635,425	653,777	835,701
53 Fees, Software, Memberships, Dues	1,008,379	1,003,739	1,037,895	1,406,109	1,298,599
54 Insurance	671,035	713,306	657,459	710,759	686,959
55 Utilities and Operations	3,225,532	2,648,134	3,252,718	3,771,941	4,066,767
56 Rents, Repairs & Maintenance	2,084,309	2,031,249	2,078,554	2,544,731	3,125,359
57 Audits, Interest, and Legals	250,522	485,887	451,752	400,286	385,613
58 Advertising, Postage & Other Operating	194,847	225,143	224,050	323,338	563,988
59 Other Holding	0	0	0	0	1,077,980
Object Group 5000 Total	<u>\$15,156,693</u>	<u>\$14,870,310</u>	<u>\$17,506,754</u>	<u>\$24,668,797</u>	<u>\$22,643,950</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$17,707	\$12,670	\$6,995	\$10,044
62 Building Alterations	13,236	19,079	36,587	60,953	29,681
63 Books	63,610	81,786	78,567	87,388	89,969
64 Equipment	532,237	566,388	826,580	1,675,072	866,360
Object Group 6000 Total	<u>\$621,258</u>	<u>\$684,960</u>	<u>\$954,404</u>	<u>\$1,830,408</u>	<u>\$996,054</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	1,009,697	2,584,369	3,342,520	3,003,176	1,652,339
75/76 Std Financial Aid & Othr Pymts to Stdts	479,375	570,713	844,225	944,147	878,049
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,614,072</u>	<u>\$3,285,082</u>	<u>\$4,326,745</u>	<u>\$4,097,323</u>	<u>\$2,680,388</u>
Total Expenditures	<u>\$109,972,480</u>	<u>\$108,061,447</u>	<u>\$116,814,634</u>	<u>\$131,248,643</u>	<u>\$135,393,064</u>

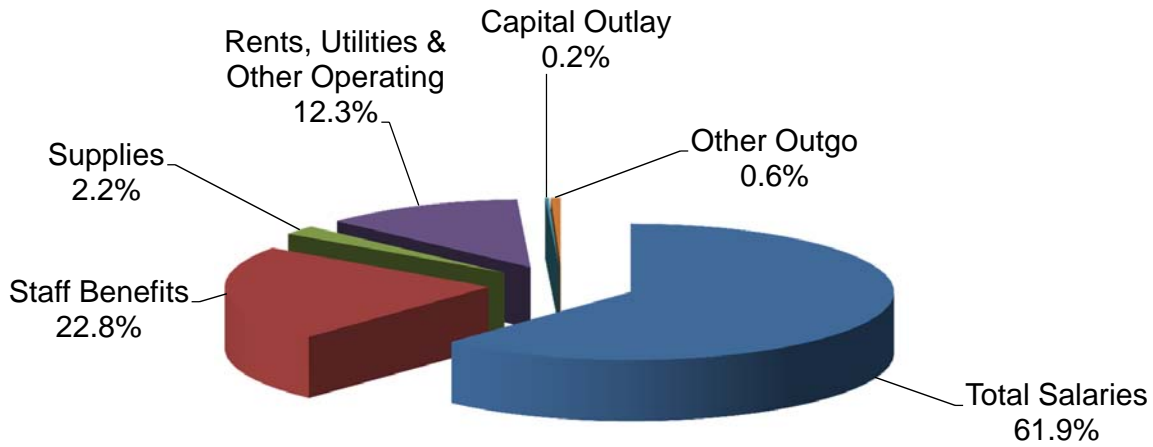
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,608,314	\$17,699,384	\$18,211,164	\$19,084,399	\$19,571,753
12 Contract Adm, Counselors, Librarians	7,205,352	6,341,375	6,946,597	7,413,480	7,412,784
13 Hourly Teachers	13,448,171	13,892,675	15,930,697	16,676,753	17,822,920
14 Hourly Adm, Counselors, Librarians	577,161	879,605	833,149	716,269	927,211
Object Group 1000 Total	<u>\$40,838,998</u>	<u>\$38,813,039</u>	<u>\$41,921,607</u>	<u>\$43,890,901</u>	<u>\$45,734,668</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,357,233	\$15,232,587	\$15,968,202	\$16,801,775	\$18,159,294
22 Contract Instructional Aides	1,713,765	1,624,987	1,718,724	1,714,045	2,082,401
23 Hourly Non-Instructional	1,623,294	1,332,771	1,011,945	867,233	807,170
24 Hourly Instructional Aides	829,676	817,089	1,214,186	997,597	959,007
Object Group 2000 Total	<u>\$20,523,968</u>	<u>\$19,007,434</u>	<u>\$19,913,057</u>	<u>\$20,380,650</u>	<u>\$22,007,872</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$19,258,590	\$18,118,939	\$18,318,933	\$20,128,477	\$22,971,274
3x Early Retirement & Retiree Benefits	2,015,683	2,603,025	2,226,501	2,163,633	2,008,106
Object Group 3000 Total	<u>\$21,274,273</u>	<u>\$20,721,964</u>	<u>\$20,545,434</u>	<u>\$22,292,110</u>	<u>\$24,979,380</u>
SUPPLIES:					
43 Supplies	\$1,085,456	\$1,939,283	\$1,868,472	\$2,299,448	\$2,365,823
Object Group 4000 Total	<u>\$1,085,456</u>	<u>\$1,939,283</u>	<u>\$1,868,472</u>	<u>\$2,299,448</u>	<u>\$2,365,823</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,610,238	\$1,516,080	\$3,222,820	\$4,567,864	\$3,255,025
52 Travel and Mileage	283,146	356,273	484,818	467,838	497,518
53 Fees, Software, Memberships, Dues	918,429	926,815	961,011	1,191,856	1,169,545
54 Insurance	593,593	598,147	555,512	610,472	573,276
55 Utilities and Operations	2,851,000	2,424,451	2,969,588	3,523,013	3,731,137
56 Rents, Repairs & Maintenance	1,933,694	1,897,217	1,950,726	2,436,055	2,825,323
57 Audits, Interest, and Legals	181,852	422,794	388,311	349,452	322,513
58 Advertising, Postage & Other Operating	142,947	121,552	185,559	275,834	275,726
59 Other Holding	0	0	0	0	795,046
Object Group 5000 Total	<u>\$8,514,899</u>	<u>\$8,263,329</u>	<u>\$10,718,345</u>	<u>\$13,422,384</u>	<u>\$13,445,109</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$2,718	\$12,670	\$2,156	\$10,044
62 Building Alterations	13,236	19,079	36,587	32,602	28,681
63 Books	63,610	81,786	59,567	64,851	44,600
64 Equipment	241,586	329,841	447,171	742,551	159,564
Object Group 6000 Total	<u>\$330,607</u>	<u>\$433,424</u>	<u>\$555,995</u>	<u>\$842,160</u>	<u>\$242,889</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,009,697	2,584,369	2,777,086	1,864,822	416,082
75/76 Stdt Financial Aid & Othr Pymts to Stdts	138,043	124,178	133,810	231,408	230,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,147,740</u>	<u>\$2,708,547</u>	<u>\$2,910,896</u>	<u>\$2,096,230</u>	<u>\$646,257</u>
Total Expenditures	<u><u>\$93,715,941</u></u>	<u><u>\$91,887,020</u></u>	<u><u>\$98,433,806</u></u>	<u><u>\$105,223,883</u></u>	<u><u>\$109,421,998</u></u>

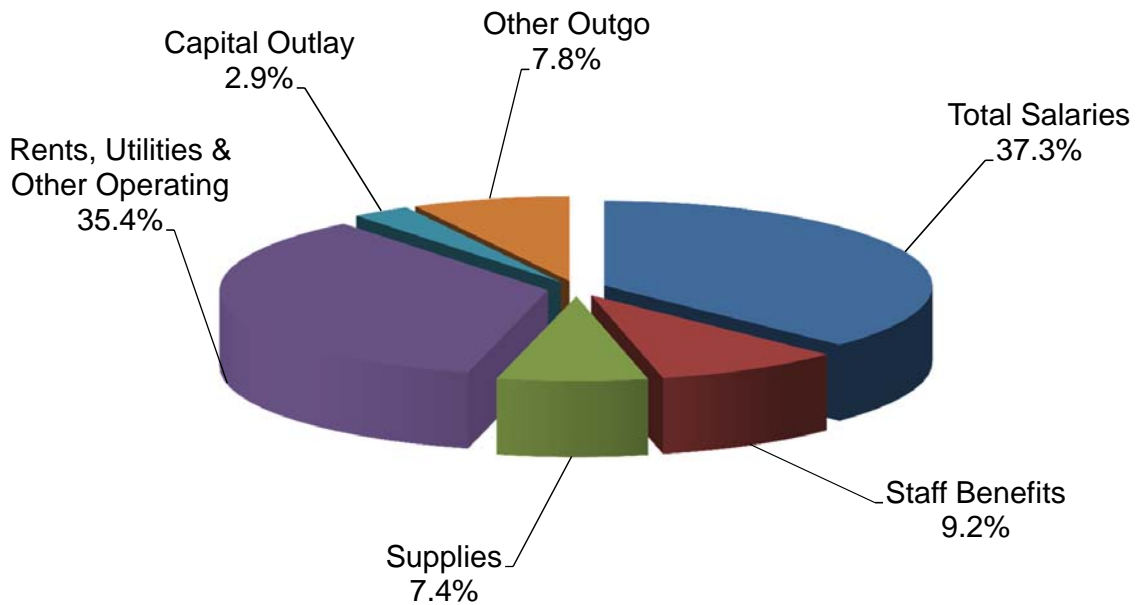
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$185,816	\$183,052	\$170,783	\$187,388	\$199,491
12 Contract Adm, Counselors, Librarians	1,136,439	1,240,436	1,328,464	1,768,137	2,019,937
13 Hourly Teachers	234,643	105,275	114,976	35,604	304,084
14 Hourly Adm, Counselors, Librarians	439,172	391,150	781,796	1,003,353	1,646,098
Object Group 1000 Total	<u>\$1,996,070</u>	<u>\$1,919,913</u>	<u>\$2,396,019</u>	<u>\$2,994,482</u>	<u>\$4,169,610</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,920,306	\$1,984,755	\$2,408,301	\$2,589,336	\$2,822,159
22 Contract Instructional Aides	129,880	202,689	198,861	177,824	221,149
23 Hourly Non-Instructional	2,205,911	1,864,546	1,085,921	1,225,951	1,752,803
24 Hourly Instructional Aides	154,322	127,327	642,459	693,792	724,285
Object Group 2000 Total	<u>\$4,410,419</u>	<u>\$4,179,317</u>	<u>\$4,335,542</u>	<u>\$4,686,903</u>	<u>\$5,520,396</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,321,100	\$1,459,165	\$1,724,683	\$2,832,486	\$2,383,305
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,321,100</u>	<u>\$1,459,165</u>	<u>\$1,724,683</u>	<u>\$2,832,486</u>	<u>\$2,383,305</u>
SUPPLIES:					
43 Supplies	\$1,130,173	\$1,180,978	\$1,321,917	\$1,275,135	\$1,911,618
Object Group 4000 Total	<u>\$1,130,173</u>	<u>\$1,180,978</u>	<u>\$1,321,917</u>	<u>\$1,275,135</u>	<u>\$1,911,618</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$5,720,505	\$5,768,788	\$5,946,080	\$10,289,992	\$7,347,959
52 Travel and Mileage	108,180	121,711	150,607	185,939	338,183
53 Fees, Software, Memberships, Dues	89,950	76,924	76,884	214,253	129,054
54 Insurance	77,442	115,159	101,947	100,287	113,683
55 Utilities and Operations	374,532	223,683	283,129	248,928	335,630
56 Rents, Repairs & Maintenance	150,615	134,033	127,828	108,676	300,036
57 Audits, Interest, and Legals	68,670	63,093	63,441	50,834	63,100
58 Advertising, Postage & Other Operating	51,900	103,592	38,491	47,504	288,262
59 Other Holding	0	0	0	0	282,934
Object Group 5000 Total	<u>\$6,641,794</u>	<u>\$6,606,983</u>	<u>\$6,788,407</u>	<u>\$11,246,413</u>	<u>\$9,198,841</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$14,989	\$0	\$4,839	\$0
62 Building Alterations	0	0	0	28,351	1,000
63 Books	0	0	19,000	22,537	45,369
64 Equipment	290,651	236,547	379,408	932,521	706,796
Object Group 6000 Total	<u>\$290,651</u>	<u>\$251,536</u>	<u>\$398,408</u>	<u>\$988,248</u>	<u>\$753,165</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	0	0	565,434	1,138,354	1,236,257
75/76 Stdt Financial Aid & Othr Pymts to Stdts	341,332	446,535	710,416	712,739	647,874
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$466,332</u>	<u>\$576,535</u>	<u>\$1,415,850</u>	<u>\$2,001,093</u>	<u>\$2,034,131</u>
Total Expenditures	<u>\$16,256,539</u>	<u>\$16,174,427</u>	<u>\$18,380,826</u>	<u>\$26,024,760</u>	<u>\$25,971,066</u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,593,423	\$13,188,092	\$13,633,368	\$14,339,801	\$14,793,758
12 Contract Adm, Counselors, Librarians	4,679,430	3,902,734	4,218,750	4,776,863	5,065,033
13 Hourly Teachers	9,333,424	9,459,451	10,713,788	11,410,992	12,372,277
14 Hourly Adm, Counselors, Librarians	611,744	786,334	1,004,659	920,050	1,604,563
Object Group 1000 Total	<u>\$29,218,021</u>	<u>\$27,336,611</u>	<u>\$29,570,565</u>	<u>\$31,447,706</u>	<u>\$33,835,631</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,528,499	\$7,703,243	\$8,090,237	\$8,458,443	\$9,346,829
22 Contract Instructional Aides	1,217,362	1,196,380	1,243,125	1,253,978	1,420,482
23 Hourly Non-Instructional	2,210,172	1,643,926	1,155,299	1,164,303	1,424,149
24 Hourly Instructional Aides	798,721	791,783	1,349,477	1,209,974	1,126,598
Object Group 2000 Total	<u>\$12,754,754</u>	<u>\$11,335,332</u>	<u>\$11,838,138</u>	<u>\$12,086,698</u>	<u>\$13,318,058</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,508,475	\$11,613,974	\$11,793,889	\$13,828,670	\$14,857,068
3x Early Retirement & Retiree Benefits	332,799	578,744	568,184	496,684	496,684
Object Group 3000 Total	<u>\$12,841,274</u>	<u>\$12,192,718</u>	<u>\$12,362,073</u>	<u>\$14,325,354</u>	<u>\$15,353,752</u>
SUPPLIES:					
43 Supplies	\$1,311,909	\$2,143,439	\$1,970,101	\$2,368,323	\$2,658,464
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,558,593	\$2,986,324	\$3,436,602	\$3,476,123	\$3,892,752
52 Travel and Mileage	179,449	219,190	323,450	344,502	440,815
53 Fees, Software, Memberships, Dues	164,185	167,946	221,487	344,321	276,821
54 Insurance	130,886	150,954	137,580	135,078	150,000
55 Utilities and Operations	1,971,546	1,540,215	2,085,159	2,310,490	2,483,171
56 Rents, Repairs & Maintenance	724,341	673,871	737,810	942,627	952,817
57 Audits, Interest, and Legals	0	0	60	0	0
58 Advertising, Postage & Other Operating	61,854	52,689	73,145	108,058	189,747
59 Other Holding	0	0	0	0	555,046
Object Group 5000 Total	<u>\$5,790,854</u>	<u>\$5,791,189</u>	<u>\$7,015,293</u>	<u>\$7,661,199</u>	<u>\$8,941,169</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$0	\$9,470	\$4,988	\$10,044
62 Building Alterations	13,236	19,079	36,456	60,953	29,681
63 Books	46,308	72,795	76,173	64,851	64,469
64 Equipment	366,541	440,829	589,762	1,399,541	735,447
Object Group 6000 Total	<u>\$438,260</u>	<u>\$532,703</u>	<u>\$711,861</u>	<u>\$1,530,333</u>	<u>\$839,641</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	738,840	2,313,512	1,059,459	1,503,940	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	321,563	402,153	621,242	750,295	692,153
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,060,403</u>	<u>\$2,715,665</u>	<u>\$1,680,701</u>	<u>\$2,254,235</u>	<u>\$756,093</u>
Total Expenditures	<u><u>\$63,415,475</u></u>	<u><u>\$62,047,657</u></u>	<u><u>\$65,148,732</u></u>	<u><u>\$71,673,848</u></u>	<u><u>\$75,702,808</u></u>

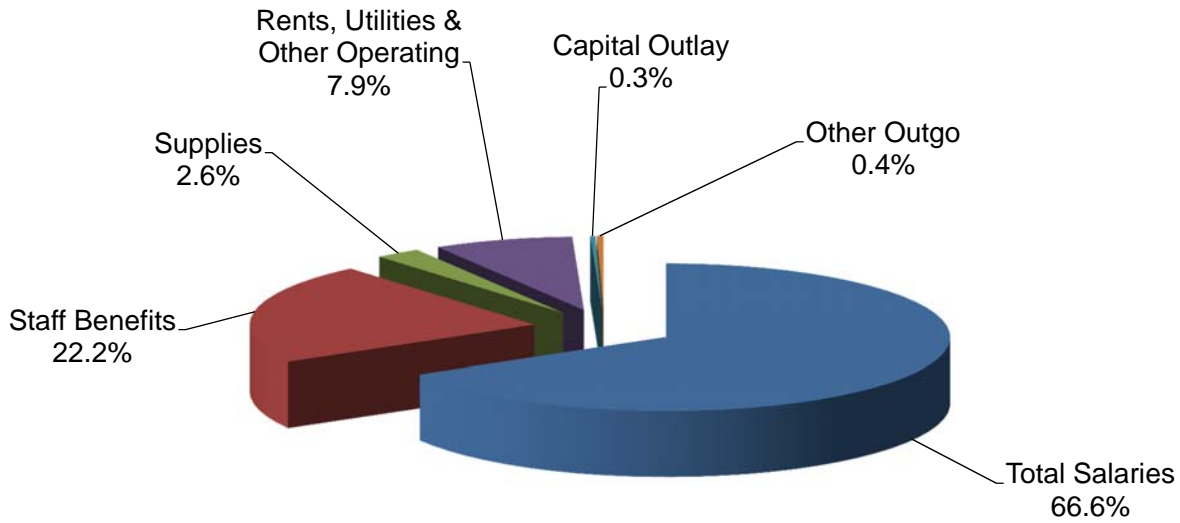
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,407,607	\$13,005,040	\$13,468,865	\$14,152,413	\$14,594,267
12 Contract Adm, Counselors, Librarians	3,903,859	3,073,763	3,361,822	3,905,416	4,036,011
13 Hourly Teachers	9,112,735	9,359,578	10,626,779	11,376,038	12,222,178
14 Hourly Adm, Counselors, Librarians	408,912	612,430	601,782	567,222	777,451
Object Group 1000 Total	<u>\$27,833,113</u>	<u>\$26,050,811</u>	<u>\$28,059,248</u>	<u>\$30,001,089</u>	<u>\$31,629,907</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,343,221	\$6,618,828	\$6,819,864	\$7,260,581	\$7,980,742
22 Contract Instructional Aides	1,132,114	1,077,643	1,100,413	1,124,800	1,271,050
23 Hourly Non-Instructional	942,877	784,381	606,484	596,581	538,661
24 Hourly Instructional Aides	681,341	700,425	1,009,044	844,493	831,711
Object Group 2000 Total	<u>\$10,099,553</u>	<u>\$9,181,277</u>	<u>\$9,535,805</u>	<u>\$9,826,455</u>	<u>\$10,622,164</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,631,659	\$10,709,249	\$10,771,991	\$11,839,044	\$13,600,380
3x Early Retirement & Retiree Benefits	332,799	578,744	568,184	496,684	496,684
Object Group 3000 Total	<u>\$11,964,458</u>	<u>\$11,287,993</u>	<u>\$11,340,175</u>	<u>\$12,335,728</u>	<u>\$14,097,064</u>
SUPPLIES:					
43 Supplies	\$660,020	\$1,439,289	\$1,286,473	\$1,676,574	\$1,640,788
Object Group 4000 Total	<u>\$660,020</u>	<u>\$1,439,289</u>	<u>\$1,286,473</u>	<u>\$1,676,574</u>	<u>\$1,640,788</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$539,970	\$450,909	\$623,871	\$606,800	\$629,730
52 Travel and Mileage	132,523	168,949	260,676	235,972	267,436
53 Fees, Software, Memberships, Dues	125,847	138,492	190,225	223,369	214,280
54 Insurance	65,443	75,477	68,790	67,539	70,000
55 Utilities and Operations	1,833,511	1,388,597	1,922,310	2,216,237	2,298,850
56 Rents, Repairs & Maintenance	672,036	633,081	716,767	918,455	910,643
57 Audits, Interest, and Legals	0	0	60	0	0
58 Advertising, Postage & Other Operating	40,302	28,813	52,710	86,627	84,497
59 Other Holding	0	0	0	0	555,046
Object Group 5000 Total	<u>\$3,409,632</u>	<u>\$2,884,318</u>	<u>\$3,835,409</u>	<u>\$4,354,999</u>	<u>\$5,030,482</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,175	\$0	\$9,470	\$2,156	\$10,044
62 Building Alterations	13,236	19,079	36,456	32,602	28,681
63 Books	46,308	72,795	57,173	64,851	44,600
64 Equipment	157,825	263,130	324,966	631,297	95,464
Object Group 6000 Total	<u>\$229,544</u>	<u>\$355,004</u>	<u>\$428,065</u>	<u>\$730,906</u>	<u>\$178,789</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	738,840	2,313,512	1,059,459	1,503,940	63,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	89,330	83,571	82,996	180,742	179,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$828,170</u>	<u>\$2,397,083</u>	<u>\$1,142,455</u>	<u>\$1,684,682</u>	<u>\$243,115</u>
Total Expenditures	<u>\$55,024,490</u>	<u>\$53,595,775</u>	<u>\$55,627,630</u>	<u>\$60,610,433</u>	<u>\$63,442,309</u>

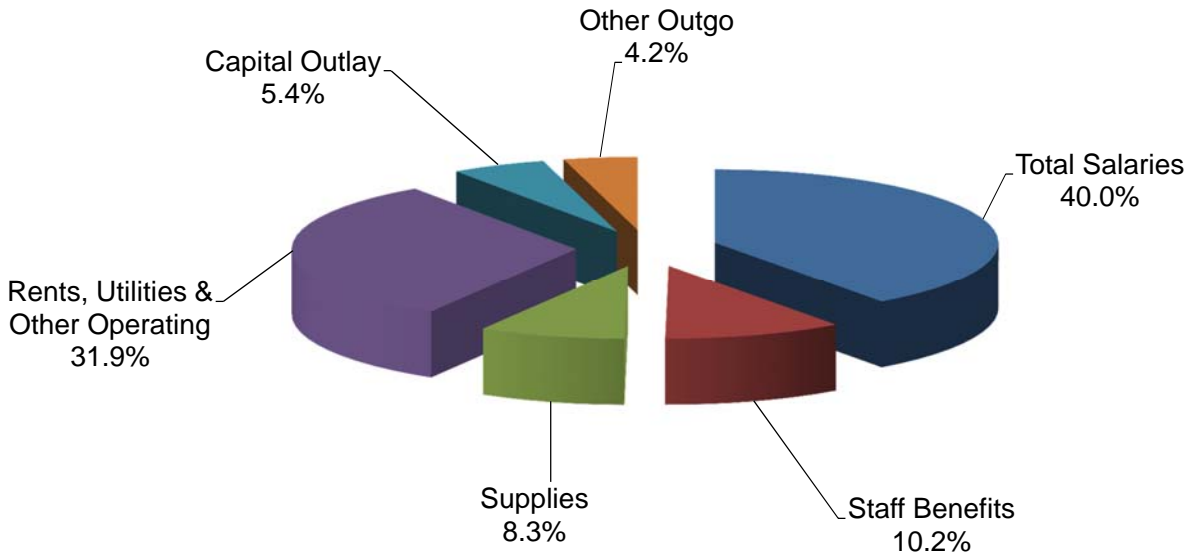
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$185,816	\$183,052	\$164,502	\$187,388	\$199,491
12 Contract Adm, Counselors, Librarians	775,571	828,971	856,928	871,447	1,029,022
13 Hourly Teachers	220,689	99,873	87,009	34,954	150,099
14 Hourly Adm, Counselors, Librarians	202,832	173,904	402,878	352,828	827,112
Object Group 1000 Total	<u>\$1,384,908</u>	<u>\$1,285,800</u>	<u>\$1,511,317</u>	<u>\$1,446,617</u>	<u>\$2,205,724</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,185,278	\$1,084,416	\$1,270,373	\$1,197,862	\$1,366,087
22 Contract Instructional Aides	85,248	118,737	142,712	129,178	149,432
23 Hourly Non-Instructional	1,267,295	859,544	548,815	567,722	885,488
24 Hourly Instructional Aides	117,381	91,358	340,433	365,481	294,887
Object Group 2000 Total	<u>\$2,655,202</u>	<u>\$2,154,055</u>	<u>\$2,302,333</u>	<u>\$2,260,243</u>	<u>\$2,695,894</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$876,816	\$904,726	\$1,021,898	\$1,989,626	\$1,256,688
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$876,816</u>	<u>\$904,726</u>	<u>\$1,021,898</u>	<u>\$1,989,626</u>	<u>\$1,256,688</u>
SUPPLIES:					
43 Supplies	\$651,889	\$704,150	\$683,628	\$691,749	\$1,017,676
Object Group 4000 Total	<u>\$651,889</u>	<u>\$704,150</u>	<u>\$683,628</u>	<u>\$691,749</u>	<u>\$1,017,676</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,018,623	\$2,535,415	\$2,812,731	\$2,869,323	\$3,263,022
52 Travel and Mileage	46,926	50,240	62,774	108,530	173,379
53 Fees, Software, Memberships, Dues	38,338	29,454	31,262	120,952	62,541
54 Insurance	65,443	75,477	68,790	67,539	80,000
55 Utilities and Operations	138,035	151,618	162,849	94,253	184,321
56 Rents, Repairs & Maintenance	52,305	40,789	21,043	24,172	42,174
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	21,552	23,876	20,435	21,431	105,250
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,381,222</u>	<u>\$2,906,869</u>	<u>\$3,179,884</u>	<u>\$3,306,200</u>	<u>\$3,910,687</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$2,832	\$0
62 Building Alterations	0	0	0	28,351	1,000
63 Books	0	0	19,000	0	19,869
64 Equipment	208,716	177,700	264,796	768,244	639,983
Object Group 6000 Total	<u>\$208,716</u>	<u>\$177,700</u>	<u>\$283,796</u>	<u>\$799,427</u>	<u>\$660,852</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	232,234	318,581	538,246	569,553	512,978
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$232,234</u>	<u>\$318,581</u>	<u>\$538,246</u>	<u>\$569,553</u>	<u>\$512,978</u>
Total Expenditures	<u><u>\$8,390,987</u></u>	<u><u>\$8,451,881</u></u>	<u><u>\$9,521,102</u></u>	<u><u>\$11,063,415</u></u>	<u><u>\$12,260,499</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,200,707	\$4,694,344	\$4,748,580	\$4,931,986	\$4,977,486
12 Contract Adm, Counselors, Librarians	2,935,179	2,858,494	3,016,424	3,406,838	3,532,825
13 Hourly Teachers	4,349,220	4,538,498	5,331,885	5,301,365	5,754,727
14 Hourly Adm, Counselors, Librarians	404,590	483,375	610,136	799,572	968,746
Object Group 1000 Total	<u>\$12,889,696</u>	<u>\$12,574,711</u>	<u>\$13,707,025</u>	<u>\$14,439,761</u>	<u>\$15,233,784</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,726,883	\$4,535,635	\$5,167,053	\$5,214,654	\$5,524,758
22 Contract Instructional Aides	626,282	631,296	674,460	637,891	883,068
23 Hourly Non-Instructional	1,418,409	1,474,392	854,245	906,600	1,109,824
24 Hourly Instructional Aides	177,980	146,670	502,417	479,995	550,694
Object Group 2000 Total	<u>\$6,949,554</u>	<u>\$6,787,993</u>	<u>\$7,198,175</u>	<u>\$7,239,140</u>	<u>\$8,068,344</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,844,551	\$5,695,830	\$5,901,581	\$6,281,395	\$7,103,187
3x Early Retirement & Retiree Benefits	333,309	162,657	154,799	146,799	146,799
Object Group 3000 Total	<u>\$6,177,860</u>	<u>\$5,858,487</u>	<u>\$6,056,380</u>	<u>\$6,428,194</u>	<u>\$7,249,986</u>
SUPPLIES:					
43 Supplies	\$665,797	\$803,325	\$913,069	\$870,278	\$1,196,797
Object Group 4000 Total	<u>\$665,797</u>	<u>\$803,325</u>	<u>\$913,069</u>	<u>\$870,278</u>	<u>\$1,196,797</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,472,800	\$1,990,257	\$1,775,985	\$2,214,612	\$1,785,799
52 Travel and Mileage	141,519	162,572	193,267	147,523	214,050
53 Fees, Software, Memberships, Dues	133,586	105,446	107,614	171,509	148,266
54 Insurance	68,219	79,365	33,157	65,496	66,431
55 Utilities and Operations	1,021,518	1,064,212	1,021,752	1,148,050	1,250,907
56 Rents, Repairs & Maintenance	317,261	323,740	282,388	375,507	551,248
57 Audits, Interest, and Legals	202	0	0	0	0
58 Advertising, Postage & Other Operating	45,960	37,711	50,359	55,757	216,567
59 Other Holding	0	0	0	0	522,934
Object Group 5000 Total	<u>\$3,201,065</u>	<u>\$3,763,303</u>	<u>\$3,464,522</u>	<u>\$4,178,454</u>	<u>\$4,756,202</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$14,989	\$3,200	\$2,007	\$0
62 Building Alterations	0	0	131	0	0
63 Books	17,302	8,991	2,394	22,537	25,500
64 Equipment	98,802	83,374	128,867	146,035	66,813
Object Group 6000 Total	<u>\$116,104</u>	<u>\$107,354</u>	<u>\$134,592</u>	<u>\$170,579</u>	<u>\$92,313</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	63,840	69,177	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	144,863	163,447	220,173	189,147	179,896
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$208,703</u>	<u>\$227,287</u>	<u>\$289,350</u>	<u>\$252,987</u>	<u>\$243,736</u>
Total Expenditures	<u>\$30,208,779</u>	<u>\$30,122,460</u>	<u>\$31,763,113</u>	<u>\$33,579,393</u>	<u>\$36,841,162</u>

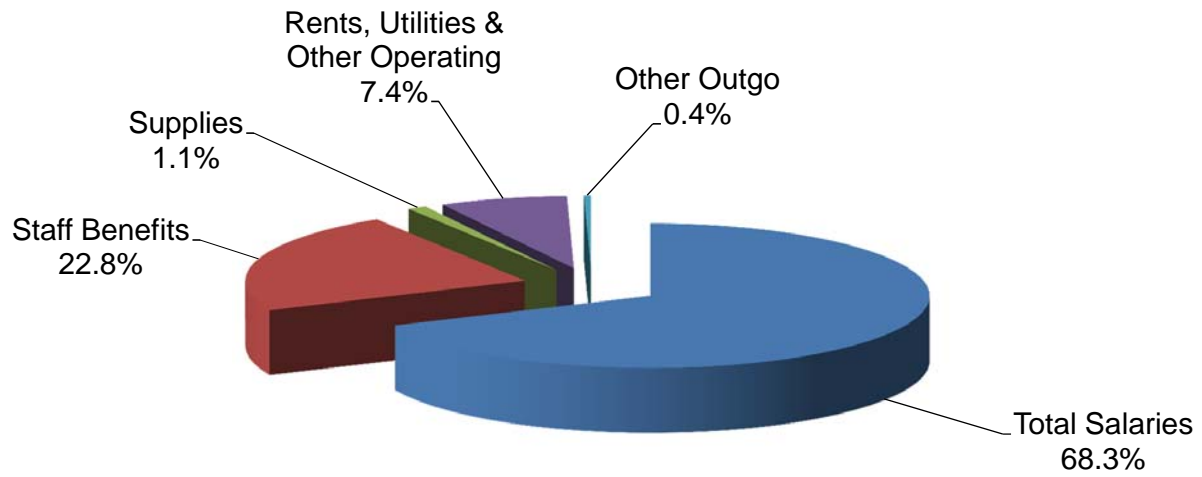
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,200,707	\$4,694,344	\$4,742,299	\$4,931,986	\$4,977,486
12 Contract Adm, Counselors, Librarians	2,574,311	2,447,030	2,544,888	2,510,148	2,541,910
13 Hourly Teachers	4,335,266	4,533,096	5,303,918	5,300,715	5,600,742
14 Hourly Adm, Counselors, Librarians	168,250	266,129	231,217	149,047	149,760
Object Group 1000 Total	<u>\$12,278,534</u>	<u>\$11,940,599</u>	<u>\$12,822,322</u>	<u>\$12,891,896</u>	<u>\$13,269,898</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,082,846	\$3,926,577	\$4,395,589	\$4,400,209	\$4,622,613
22 Contract Instructional Aides	581,651	547,344	618,311	589,245	811,351
23 Hourly Non-Instructional	573,786	521,062	376,002	255,942	257,509
24 Hourly Instructional Aides	141,038	110,700	200,391	151,684	121,296
Object Group 2000 Total	<u>\$5,379,321</u>	<u>\$5,105,683</u>	<u>\$5,590,293</u>	<u>\$5,397,080</u>	<u>\$5,812,769</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,434,398	\$5,239,892	\$5,334,500	\$5,617,316	\$6,220,298
3x Early Retirement & Retiree Benefits	333,309	162,657	154,799	146,799	146,799
Object Group 3000 Total	<u>\$5,767,707</u>	<u>\$5,402,549</u>	<u>\$5,489,299</u>	<u>\$5,764,115</u>	<u>\$6,367,097</u>
SUPPLIES:					
43 Supplies	\$240,913	\$358,894	\$294,085	\$317,152	\$318,418
Object Group 4000 Total	<u>\$240,913</u>	<u>\$358,894</u>	<u>\$294,085</u>	<u>\$317,152</u>	<u>\$318,418</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$87,557	\$114,319	\$69,082	\$87,490	\$87,928
52 Travel and Mileage	80,265	92,541	105,434	71,059	71,110
53 Fees, Software, Memberships, Dues	90,336	70,573	75,946	88,769	89,753
54 Insurance	56,220	39,682	0	32,748	32,748
55 Utilities and Operations	936,525	947,974	939,667	1,108,396	1,189,280
56 Rents, Repairs & Maintenance	272,830	272,693	227,463	316,593	321,978
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	21,062	21,052	38,680	42,078	42,205
59 Other Holding	0	0	0	0	240,000
Object Group 5000 Total	<u>\$1,544,795</u>	<u>\$1,558,834</u>	<u>\$1,456,272</u>	<u>\$1,747,133</u>	<u>\$2,075,002</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$3,200	\$0	\$0
62 Building Alterations	0	0	131	0	0
63 Books	17,302	8,991	2,394	0	0
64 Equipment	16,867	24,526	14,254	6,292	0
Object Group 6000 Total	<u>\$34,169</u>	<u>\$33,517</u>	<u>\$19,979</u>	<u>\$6,292</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	63,840	69,177	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	35,765	35,493	48,004	45,961	45,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$99,605</u>	<u>\$99,333</u>	<u>\$117,181</u>	<u>\$109,801</u>	<u>\$108,840</u>
Total Expenditures	<u>\$25,345,044</u>	<u>\$24,499,409</u>	<u>\$25,789,431</u>	<u>\$26,233,469</u>	<u>\$27,952,024</u>

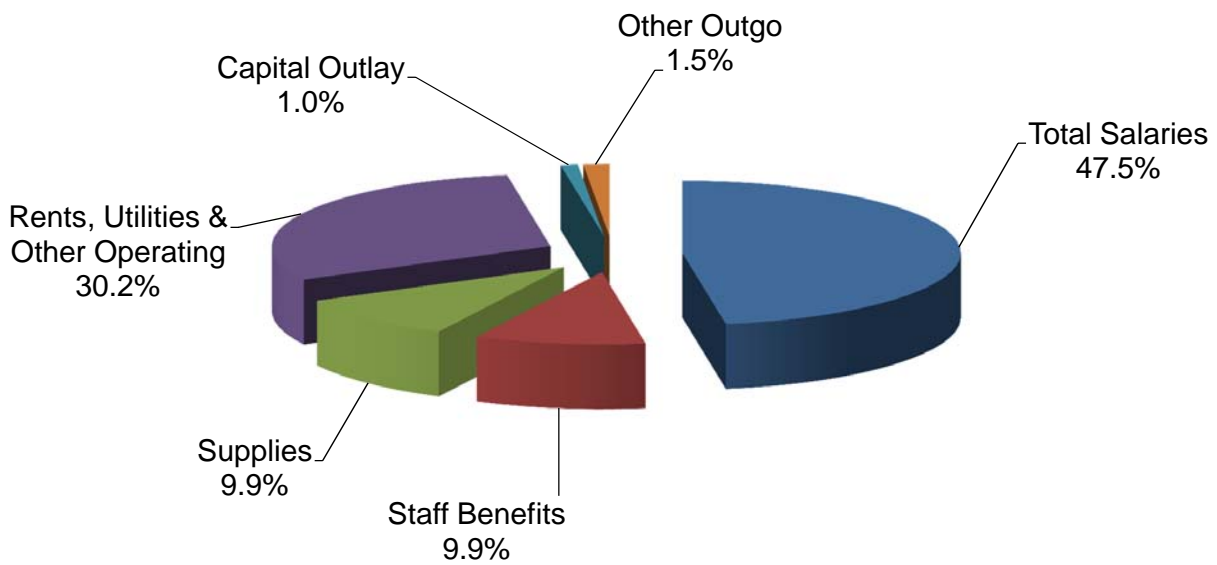
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$6,281	\$0	\$0
12 Contract Adm, Counselors, Librarians	360,868	411,465	471,536	896,690	990,915
13 Hourly Teachers	13,954	5,402	27,967	650	153,985
14 Hourly Adm, Counselors, Librarians	236,340	217,246	378,919	650,525	818,986
Object Group 1000 Total	<u>\$611,162</u>	<u>\$634,113</u>	<u>\$884,703</u>	<u>\$1,547,865</u>	<u>\$1,963,886</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$644,038	\$609,058	\$771,465	\$814,445	\$902,145
22 Contract Instructional Aides	44,632	83,952	56,149	48,646	71,717
23 Hourly Non-Instructional	844,623	953,330	478,243	650,658	852,315
24 Hourly Instructional Aides	36,942	35,970	302,026	328,311	429,398
Object Group 2000 Total	<u>\$1,570,235</u>	<u>\$1,682,310</u>	<u>\$1,607,883</u>	<u>\$1,842,060</u>	<u>\$2,255,575</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$410,154	\$455,938	\$567,081	\$664,079	\$882,889
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$410,154</u>	<u>\$455,938</u>	<u>\$567,081</u>	<u>\$664,079</u>	<u>\$882,889</u>
SUPPLIES:					
43 Supplies	\$424,884	\$444,431	\$618,984	\$553,126	\$878,379
Object Group 4000 Total	<u>\$424,884</u>	<u>\$444,431</u>	<u>\$618,984</u>	<u>\$553,126</u>	<u>\$878,379</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,385,243	\$1,875,939	\$1,706,903	\$2,127,122	\$1,697,871
52 Travel and Mileage	61,254	70,031	87,833	76,464	142,940
53 Fees, Software, Memberships, Dues	43,250	34,874	31,668	82,740	58,513
54 Insurance	11,999	39,682	33,157	32,748	33,683
55 Utilities and Operations	84,993	116,238	82,085	39,654	61,627
56 Rents, Repairs & Maintenance	44,431	51,047	54,926	58,914	229,270
57 Audits, Interest, and Legals	202	0	0	0	0
58 Advertising, Postage & Other Operating	24,899	16,659	11,679	13,679	174,362
59 Other Holding	0	0	0	0	282,934
Object Group 5000 Total	<u>\$1,656,271</u>	<u>\$2,204,470</u>	<u>\$2,008,251</u>	<u>\$2,431,321</u>	<u>\$2,681,200</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$14,989	\$0	\$2,007	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	22,537	25,500
64 Equipment	81,935	58,847	114,613	139,743	66,813
Object Group 6000 Total	<u>\$81,935</u>	<u>\$73,836</u>	<u>\$114,613</u>	<u>\$164,287</u>	<u>\$92,313</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	109,098	127,954	172,170	143,186	134,896
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$109,098</u>	<u>\$127,954</u>	<u>\$172,170</u>	<u>\$143,186</u>	<u>\$134,896</u>
Total Expenditures	<u>\$4,863,739</u>	<u>\$5,623,052</u>	<u>\$5,973,685</u>	<u>\$7,345,924</u>	<u>\$8,889,138</u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	727,182	820,582	1,039,887	997,916	834,863
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	870	0	0	0
Object Group 1000 Total	<u>\$727,182</u>	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$997,916</u>	<u>\$834,863</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,022,156	\$4,978,463	\$5,119,212	\$5,718,014	\$6,109,866
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	200,624	78,999	88,322	22,281	26,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,222,780</u>	<u>\$5,057,462</u>	<u>\$5,207,534</u>	<u>\$5,740,295</u>	<u>\$6,135,866</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,225,132	\$2,266,272	\$2,347,035	\$2,850,799	\$3,394,324
3x Early Retirement & Retiree Benefits	90,093	39,021	40,522	54,912	28,522
Object Group 3000 Total	<u>\$2,315,225</u>	<u>\$2,305,293</u>	<u>\$2,387,557</u>	<u>\$2,905,711</u>	<u>\$3,422,846</u>
SUPPLIES:					
43 Supplies	\$158,944	\$152,949	\$246,533	\$318,124	\$292,094
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,077,290	\$2,223,145	\$2,015,248	\$6,306,815	\$3,243,151
52 Travel and Mileage	65,892	93,045	118,460	142,530	158,336
53 Fees, Software, Memberships, Dues	25,224	56,722	18,548	80,947	57,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	162,631	102,639	84,758	108,061	189,387
56 Rents, Repairs & Maintenance	179,695	157,226	163,450	244,373	213,668
57 Audits, Interest, and Legals	166,695	206,244	202,134	253,516	248,986
58 Advertising, Postage & Other Operating	57,228	52,280	71,654	142,913	128,089
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,734,655</u>	<u>\$2,891,302</u>	<u>\$2,674,252</u>	<u>\$7,279,155</u>	<u>\$4,239,275</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	6,404	35,115	127,971	0
Object Group 6000 Total	<u>\$0</u>	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$127,971</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	0	0	378,964	8,740	57,192
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$125,000</u>	<u>\$130,000</u>	<u>\$518,964</u>	<u>\$158,740</u>	<u>\$207,192</u>
Total Expenditures	<u><u>\$12,283,786</u></u>	<u><u>\$11,364,862</u></u>	<u><u>\$12,109,842</u></u>	<u><u>\$17,527,912</u></u>	<u><u>\$15,132,136</u></u>

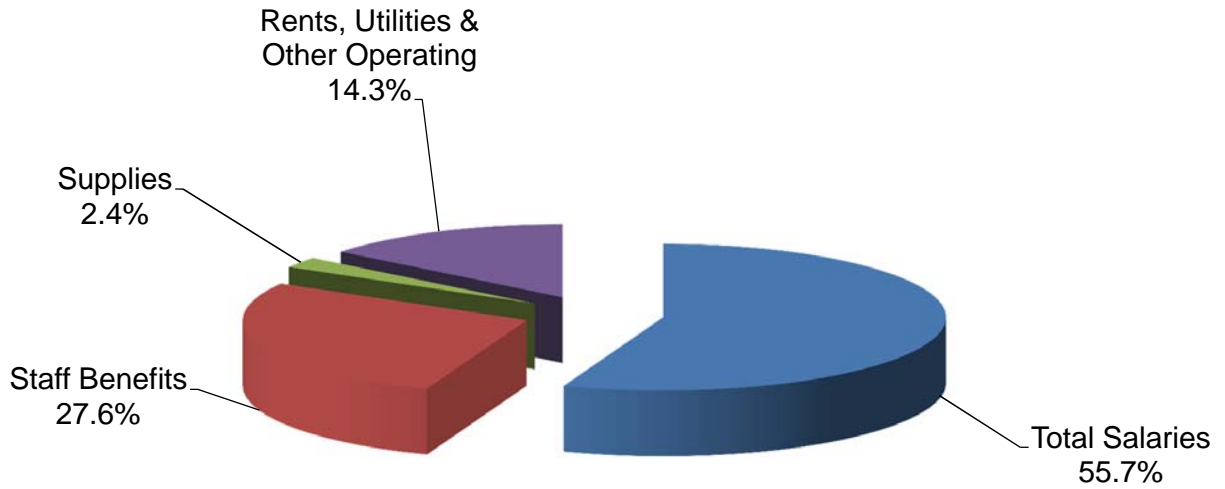
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	727,182	820,582	1,039,887	997,916	834,863
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	870	0	0	0
Object Group 1000 Total	<u>\$727,182</u>	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$997,916</u>	<u>\$834,863</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,931,166	\$4,687,183	\$4,752,749	\$5,140,985	\$5,555,939
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	106,631	27,328	29,459	14,710	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,037,797</u>	<u>\$4,714,511</u>	<u>\$4,782,208</u>	<u>\$5,155,695</u>	<u>\$5,566,939</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,191,001	\$2,167,771	\$2,211,331	\$2,672,018	\$3,150,596
3x Early Retirement & Retiree Benefits	90,093	39,021	40,522	54,912	28,522
Object Group 3000 Total	<u>\$2,281,094</u>	<u>\$2,206,792</u>	<u>\$2,251,853</u>	<u>\$2,726,930</u>	<u>\$3,179,118</u>
SUPPLIES:					
43 Supplies	\$105,544	\$120,552	\$227,228	\$287,864	\$276,531
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$760,652	\$865,711	\$989,422	\$1,013,268	\$856,085
52 Travel and Mileage	65,892	91,605	118,460	142,530	150,472
53 Fees, Software, Memberships, Dues	16,861	44,126	4,594	70,386	49,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	11,126	10,687	10,732	75,340	99,705
56 Rents, Repairs & Maintenance	125,816	115,030	111,590	218,783	185,076
57 Audits, Interest, and Legals	98,226	143,151	138,693	202,682	185,886
58 Advertising, Postage & Other Operating	51,780	42,616	65,277	130,519	119,439
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,130,353</u>	<u>\$1,312,926</u>	<u>\$1,438,769</u>	<u>\$1,853,508</u>	<u>\$1,646,321</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	6,404	35,115	103,437	0
Object Group 6000 Total	<u>\$0</u>	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$103,437</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	28,964	8,740	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$28,964</u>	<u>\$8,740</u>	<u>\$0</u>
Total Expenditures	<u>\$9,281,970</u>	<u>\$9,182,637</u>	<u>\$9,804,024</u>	<u>\$11,134,090</u>	<u>\$11,503,772</u>

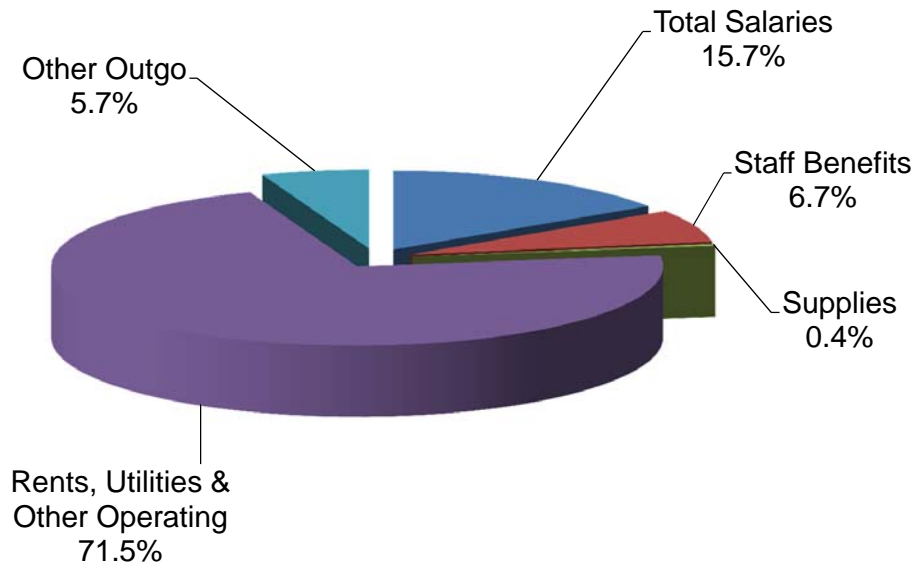
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$90,991	\$291,281	\$366,463	\$577,029	\$553,927
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	93,993	51,671	58,863	7,571	15,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$184,984</u>	<u>\$342,952</u>	<u>\$425,326</u>	<u>\$584,600</u>	<u>\$568,927</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$34,131	\$98,502	\$135,704	\$178,781	\$243,728
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$34,131</u>	<u>\$98,502</u>	<u>\$135,704</u>	<u>\$178,781</u>	<u>\$243,728</u>
SUPPLIES:					
43 Supplies	\$53,400	\$32,397	\$19,305	\$30,260	\$15,563
Object Group 4000 Total	<u>\$53,400</u>	<u>\$32,397</u>	<u>\$19,305</u>	<u>\$30,260</u>	<u>\$15,563</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,316,638	\$1,357,434	\$1,025,826	\$5,293,547	\$2,387,066
52 Travel and Mileage	0	1,440	0	0	7,864
53 Fees, Software, Memberships, Dues	8,362	12,597	13,954	10,561	8,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	151,505	91,952	74,026	32,721	89,682
56 Rents, Repairs & Maintenance	53,879	42,196	51,860	25,590	28,592
57 Audits, Interest, and Legals	68,468	63,093	63,441	50,834	63,100
58 Advertising, Postage & Other Operating	5,449	9,664	6,377	12,394	8,650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,604,301</u>	<u>\$1,578,376</u>	<u>\$1,235,483</u>	<u>\$5,425,647</u>	<u>\$2,592,954</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	24,534	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,534</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$125,000	\$130,000	\$140,000	\$150,000	\$150,000
73 Interfund Transfers	0	0	350,000	0	57,192
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$125,000</u>	<u>\$130,000</u>	<u>\$490,000</u>	<u>\$150,000</u>	<u>\$207,192</u>
Total Expenditures	<u><u>\$3,001,816</u></u>	<u><u>\$2,182,227</u></u>	<u><u>\$2,305,818</u></u>	<u><u>\$6,393,822</u></u>	<u><u>\$3,628,364</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	170	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	175	150	0	0
Object Group 1000 Total	<u>\$170</u>	<u>\$175</u>	<u>\$150</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	7,297	5,964	4,751	1,420	6,000
Object Group 2000 Total	<u>\$7,297</u>	<u>\$5,964</u>	<u>\$4,751</u>	<u>\$1,420</u>	<u>\$6,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,532	\$2,028	\$1,111	\$99	\$0
3x Early Retirement & Retiree Benefits	1,259,481	1,822,603	1,462,996	1,465,238	1,336,101
Object Group 3000 Total	<u>\$1,261,013</u>	<u>\$1,824,631</u>	<u>\$1,464,107</u>	<u>\$1,465,337</u>	<u>\$1,336,101</u>
SUPPLIES:					
43 Supplies	\$78,979	\$20,548	\$60,686	\$17,858	\$130,086
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$222,059	\$85,142	\$1,941,065	\$2,860,306	\$1,681,282
52 Travel and Mileage	4,466	3,177	248	19,222	22,500
53 Fees, Software, Memberships, Dues	685,384	673,624	690,246	809,332	815,854
54 Insurance	471,930	482,988	486,722	510,185	470,528
55 Utilities and Operations	69,838	(58,931)	61,049	205,340	143,302
56 Rents, Repairs & Maintenance	863,012	876,412	894,906	982,224	1,407,626
57 Audits, Interest, and Legals	83,626	279,643	249,558	146,770	136,627
58 Advertising, Postage & Other Operating	29,804	82,463	28,892	16,610	29,585
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,430,119</u>	<u>\$2,424,518</u>	<u>\$4,352,686</u>	<u>\$5,549,989</u>	<u>\$4,707,304</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,718	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	66,894	35,781	72,836	1,525	64,100
Object Group 6000 Total	<u>\$66,894</u>	<u>\$38,499</u>	<u>\$72,836</u>	<u>\$1,525</u>	<u>\$64,100</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	207,017	1,834,920	1,426,656	1,467,367
75/76 Std Financial Aid & Othr Pymts to Stdts	12,949	5,114	2,810	4,705	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$1,837,730</u>	<u>\$1,431,361</u>	<u>\$1,473,367</u>
Total Expenditures	<u><u>\$4,064,438</u></u>	<u><u>\$4,526,466</u></u>	<u><u>\$7,792,946</u></u>	<u><u>\$8,467,490</u></u>	<u><u>\$7,716,958</u></u>

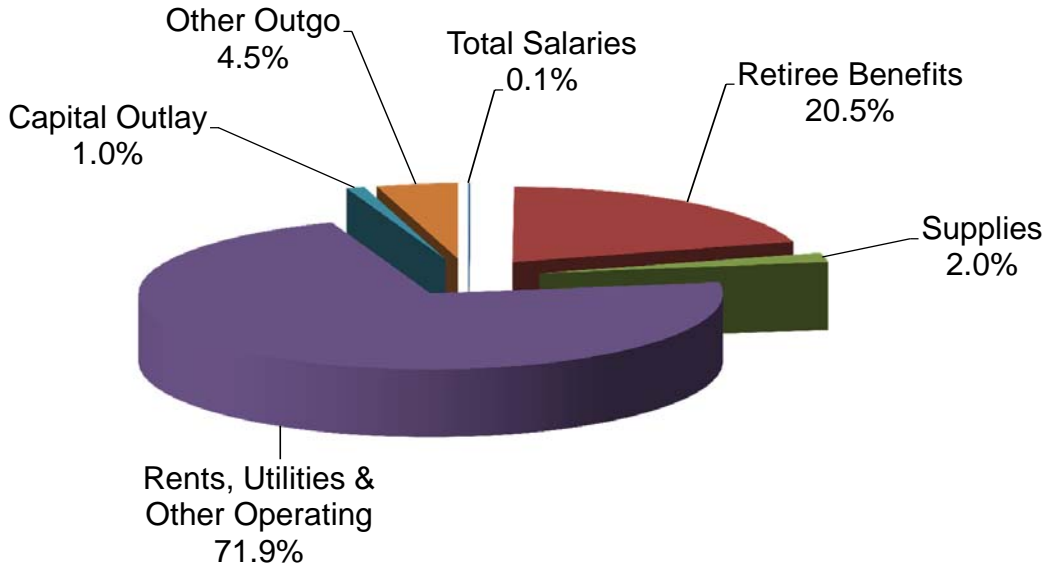
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	170	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	175	150	0	0
Object Group 1000 Total	<u>\$170</u>	<u>\$175</u>	<u>\$150</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	7,297	5,964	4,751	1,420	6,000
Object Group 2000 Total	<u>\$7,297</u>	<u>\$5,964</u>	<u>\$4,751</u>	<u>\$1,420</u>	<u>\$6,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,532	\$2,028	\$1,111	\$99	\$0
3x Early Retirement & Retiree Benefits	1,259,481	1,822,603	1,462,996	1,465,238	1,336,101
Object Group 3000 Total	<u>\$1,261,013</u>	<u>\$1,824,631</u>	<u>\$1,464,107</u>	<u>\$1,465,337</u>	<u>\$1,336,101</u>
SUPPLIES:					
43 Supplies	\$78,979	\$20,548	\$60,686	\$17,858	\$130,086
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$222,059	\$85,142	\$1,540,444	\$2,860,306	\$1,681,282
52 Travel and Mileage	4,466	3,177	248	18,277	8,500
53 Fees, Software, Memberships, Dues	685,384	673,624	690,246	809,332	815,854
54 Insurance	471,930	482,988	486,722	510,185	470,528
55 Utilities and Operations	69,838	77,194	96,879	123,040	143,302
56 Rents, Repairs & Maintenance	863,012	876,412	894,906	982,224	1,407,626
57 Audits, Interest, and Legals	83,626	279,643	249,558	146,770	136,627
58 Advertising, Postage & Other Operating	29,804	29,071	28,892	16,610	29,585
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,430,119</u>	<u>\$2,507,251</u>	<u>\$3,987,895</u>	<u>\$5,466,744</u>	<u>\$4,693,304</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,718	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	66,894	35,781	72,836	1,525	64,100
Object Group 6000 Total	<u>\$66,894</u>	<u>\$38,499</u>	<u>\$72,836</u>	<u>\$1,525</u>	<u>\$64,100</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	207,017	1,619,486	288,302	288,302
75/76 Stdt Financial Aid & Othr Pymts to Stdts	12,949	5,114	2,810	4,705	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$1,622,296</u>	<u>\$293,007</u>	<u>\$294,302</u>
Total Expenditures	<u><u>\$4,064,438</u></u>	<u><u>\$4,609,199</u></u>	<u><u>\$7,212,721</u></u>	<u><u>\$7,245,891</u></u>	<u><u>\$6,523,893</u></u>

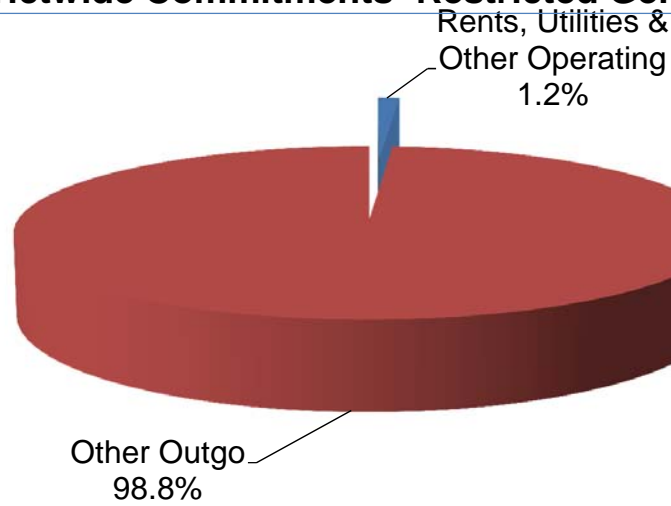
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$0	\$0	\$0	\$0
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	\$0	\$0	\$0	\$0	\$0
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$400,621	\$0	\$0
52 Travel and Mileage	0	0	0	945	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	(136,124)	(35,830)	82,300	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	53,392	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$0	(\$82,732)	\$364,791	\$83,245	\$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	215,434	1,138,354	1,179,065
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$0	\$0	\$215,434	\$1,138,354	\$1,179,065
Total Expenditures	\$0	(\$82,732)	\$580,225	\$1,221,599	\$1,193,065

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund



Tentative Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
Grossmont College							
Commission Distributions	\$270,140	\$217,511	\$209,496	\$227,222	\$220,934	\$200,410	\$220,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	12,414	9,720	3,920	1,090	950	0	300
Total	\$282,554	\$227,231	\$213,416	\$228,312	\$221,884	\$200,410	\$220,300
Cuyamaca College							
Commission Distributions	\$134,322	\$108,467	\$94,871	\$91,775	\$88,064	\$80,749	\$95,000
Other Local Revenue	50	0	0	0	141	0	0
Interest Income	2,524	1,716	1,364	215	83	195	50
Total	\$136,896	\$110,183	\$96,235	\$91,990	\$88,288	\$80,944	\$95,050
Other Commission Distributions							
District Services Allocation	\$35,171	\$28,346	\$26,467	\$27,739	\$26,869	\$24,449	\$28,000
Total	\$35,171	\$28,346	\$26,467	\$27,739	\$26,869	\$24,449	\$28,000
 Total Sources	 <u>\$454,620</u>	 <u>\$365,760</u>	 <u>\$336,118</u>	 <u>\$348,041</u>	 <u>\$337,041</u>	 <u>\$305,803</u>	 <u>\$343,350</u>
 Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000 (1)	\$0	\$0	\$0	\$20,000
Distributions to ASCC	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Distributions	<u>\$74,000</u>	<u>\$74,000</u>	<u>\$74,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$30,000</u>

Notes:

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
Bookstore Commissions					
Beginning Balance	\$804,382	\$696,944	\$917,715	\$230,359	\$317,879
Commissions Revenue	330,834	346,736	335,867	305,608	343,000
Other Local Revenue	0	0	141	195	0
Funds Available	\$1,135,216	\$1,043,680	\$1,253,723	\$536,162	\$660,879 ⁽²⁾
Expenditures					
Grossmont College	\$333,524	\$3,959	\$804,219	\$29,232	\$240,000
Cuyamaca College	104,748	122,006	198,145	67,051	106,722
District Services	0	0	21,000	122,000	28,000
Total	\$438,272	\$125,965	\$1,023,364	\$218,283	\$374,722
Ending Balance	\$696,944	\$917,715	\$230,359	\$317,879	\$286,157 ⁽³⁾
Dissolution of Enterprise Funds					
Beginning Balance	\$45,588	\$50,872	\$52,177	\$33,106	\$33,106
Revenue & Transfers:					
Interest	\$5,284	\$1,305	\$1,033	\$0	\$350
Total Revenue & Transfers	\$5,284	\$1,305	\$1,033	\$0	\$350
Funds Available	\$50,872	\$52,177	\$53,210	\$33,106	\$33,456 ⁽²⁾
Expenditures					
Grossmont College	\$0	\$0	\$0	\$0	\$0
Cuyamaca College	0	0	20,104	0	0
Total	\$0	\$0	\$20,104	\$0	\$0
Ending Balance	\$50,872	\$52,177	\$33,106	\$33,106	\$33,456 ⁽³⁾
Combined Ending Balance	\$747,816	\$969,892	\$263,465	\$350,985	\$319,613 ⁽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.

	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
(2) Funds Available by Fund:				
Bookstore Commissions	\$493,944	120,615	46,320	\$660,879
Dissolution of Enterprise Funds	33,323	133	0	33,456
Total Funds Available	\$527,267	\$120,748	\$46,320	\$694,335
Less: Expenditures	(240,000)	(106,722)	(28,000)	(374,722)
Ending Balance	\$287,267	\$14,026	\$18,320	\$319,613

	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
(3) Ending Balances by Site:				
Bookstore Commissions	\$253,944	\$13,893	\$18,320	\$286,157
Dissolution of Enterprise Funds	33,323	133	0	33,456
Combined Subfunds	\$287,267	\$14,026	\$18,320	\$319,613

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$64,521	\$98,974	\$108,768	\$63,341	\$49,787
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$64,521</u>	<u>\$98,974</u>	<u>\$108,768</u>	<u>\$63,341</u>	<u>\$49,787</u>
 Plus Current Year Income					
Tuition Fees	\$23,850	\$44,128	\$67,517	\$67,500	\$67,500
Other Sources	10,603	427	33	35	35
Total Revenues	<u>\$34,453</u>	<u>\$44,555</u>	<u>\$67,550</u>	<u>\$67,535</u>	<u>\$67,535</u>
 Total Funds Available	<u>\$98,974</u>	<u>\$143,529</u>	<u>\$176,318</u>	<u>\$130,876</u>	<u>\$117,322</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$16,652	\$98,000	\$70,428	\$74,309
Supplies & Materials	0	3,556	250	0	0
Other Operating	0	14,553	14,727	10,661	12,000
Total Expenditures	<u>\$0</u>	<u>\$34,761</u>	<u>\$112,977</u>	<u>\$81,089</u>	<u>\$86,309</u>
 Total Ending Balance	<u><u>\$98,974</u></u>	<u><u>\$108,768</u></u>	<u><u>\$63,341</u></u>	<u><u>\$49,787</u></u>	<u><u>\$31,013</u></u>

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$4,309	\$25,938	\$104,141	\$112,835	\$154,173
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$4,309</u>	<u>\$25,938</u>	<u>\$104,141</u>	<u>\$112,835</u>	<u>\$154,173</u>
 Plus Current Year Income					
Tuition Fees	\$252,528	\$263,858	\$269,415	\$270,000	\$270,000
Interest	37	46	58	60	60
Total Revenues	<u>\$252,565</u>	<u>\$263,904</u>	<u>\$269,473</u>	<u>\$270,060</u>	<u>\$270,060</u>
 Total Funds Available	<u>\$256,874</u>	<u>\$289,842</u>	<u>\$373,614</u>	<u>\$382,895</u>	<u>\$424,233</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$190,000	\$155,000	\$230,078	\$198,722	\$342,835
Supplies & Materials	285	0	0	0	0
Other Operating	40,651	30,701	30,701	30,000	30,000
Total Expenditures	<u>\$230,936</u>	<u>\$185,701</u>	<u>\$260,779</u>	<u>\$228,722</u>	<u>\$372,835</u>
 Total Ending Balance	<u><u>\$25,938</u></u>	<u><u>\$104,141</u></u>	<u><u>\$112,835</u></u>	<u><u>\$154,173</u></u>	<u><u>\$51,398</u></u>

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$72,149	\$70,184	\$86,549	\$71,999	\$62,821
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$72,149</u>	<u>\$70,184</u>	<u>\$86,549</u>	<u>\$71,999</u>	<u>\$62,821</u>
Plus Current Year Income					
Sales	\$100,071	\$94,940	\$85,177	\$65,091	\$80,925
Interest	203	143	141	150	160
Other	0	540	1,056	500	550
Total Revenue	<u>\$100,274</u>	<u>\$95,623</u>	<u>\$86,374</u>	<u>\$65,741</u>	<u>\$81,635</u>
Total Funds Available	<u>\$172,423</u>	<u>\$165,807</u>	<u>\$172,923</u>	<u>\$137,740</u>	<u>\$144,456</u>
Less Current Year Expenditures					
Salaries & Benefits	\$7,097	\$14,696	\$12,498	\$9,667	\$11,550
Supplies & Materials	66,673	43,780	70,643	52,265	59,792
Other Operating Expenses	20,757	20,570	17,337	12,139	33,636
Capital Outlay	0	0	0	0	11,000
Inter-Fund Transfers Out	533	212	0	848	0
Tfr to ASCC	7,179	0	446	0	0
Total Expenditures	<u>\$102,239</u>	<u>\$79,258</u>	<u>\$100,924</u>	<u>\$74,919</u>	<u>\$115,978</u>
Total Ending Balance	<u><u>\$70,184</u></u>	<u><u>\$86,549</u></u>	<u><u>\$71,999</u></u> (2)	<u><u>\$62,821</u></u>	<u><u>\$28,478</u></u>

Notes:

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

(2) Fund Balance:	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,581	\$10	\$0	\$4,591
OH Greenhouse Trust	32,965	100	0	33,065
OH Operational	34,453	147,266	190,897	(9,178)
Total	<u><u>\$71,999</u></u>	<u><u>\$147,376</u></u>	<u><u>\$190,897</u></u>	<u><u>\$28,478</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE					
ASCC	\$40,594	\$40,109	\$40,693	\$35,259	\$77,620
Clubs & Organizations (1)	57,420	39,393	49,838	52,116	50,000
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$98,014	\$79,502	\$90,531	\$87,375	\$127,620
 Plus Current year Income					
Sales	\$235	\$1,049	\$346	\$296	\$2,000
Student Activities Card Sales	3,505	3,502	2,973	2,568	4,000
Operating Allocation	10,000	10,000	10,000	10,000	10,000
Contribution	0	0	0	0	0
Interest	197	120	114	0	100
Other	1,934	2,000	2,633	1,727	2,500
Club Deposits	127,733	84,279	47,480	66,712	40,000
Total Revenues (2)	\$143,604	\$100,950	\$63,546	\$81,303	\$58,600
 Total Funds Available	\$241,618	\$180,452	\$154,077	\$168,678	\$186,220
 Less Current Year Expenditures					
Hourly	\$3,720	\$3,565	\$3,200	\$1,650	\$3,200
Benefits	74	71	64	33	64
Activities	9,669	8,369	15,452	6,784	10,340
Commencement	0	730	0	0	0
Supplies	1,276	1,213	2,714	1,345	4,796
Other	1,617	1,789	70	5	200
Club Expenses	145,760	73,834	45,202	31,141	92,116
Intra-Fund Transfers Out	0	350	0	100	0
Total Expenditures	\$162,116	\$89,921	\$66,702	\$41,058	\$110,716
 Total Ending Balance	\$79,502	\$90,531	\$87,375	\$127,620	\$75,504

Notes:

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$182,789	\$134,861	\$102,183	\$65,565	\$13,840
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$182,789	\$134,861	\$102,183	\$65,565	\$13,840
Plus Current Year Income					
Mandatory Construction Fee	\$72,031	\$69,963	\$71,402	\$69,709	\$70,000
Interest	1,011	360	297	300	300
Total Revenues	\$73,042	\$70,323	\$71,699	\$70,009	\$70,300
Total Funds Available	\$255,831	\$205,184	\$173,882	\$135,574	\$84,140
Less Current Year Expenditures					
Supplies & Materials	\$6,569	\$897	\$5,048	\$102	\$10,000
Contract Services	0	0	0	0	0
Rental & Leases	0	0	0	0	10,000
Repair by Outside Vendor	3,505	0	0	0	10,000
Capital Outlay	10,896	2,104	3,269	71,632	54,140
Transfer To Capital Project Fund	100,000	100,000	100,000	50,000	0
Total Expenditures	\$120,970	\$103,001	\$108,317	\$121,734	\$84,140
Total Ending Balance	\$134,861	\$102,183	\$65,565	\$13,840	\$0

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16 (Multiyear)
Beginning Balance	\$40,442,181	\$17,564,848	\$12,932,033	\$89,732,200	\$75,905,467
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$40,442,181</u>	<u>\$17,564,848</u>	<u>\$12,932,033</u>	<u>\$89,732,200</u>	<u>\$75,905,467</u>
 Plus Current Year Revenues					
State	\$57,333	\$0	\$614,858	\$503,413	\$0
Local	144,276	58,155	359,754	300,115	232,000
Inter-Fund Transfers In	1,108,118	2,420,000	3,502,903	1,547,091	1,770,039
Proceeds - Sale of Series A Prop V Bond	0	0	80,000,000	0	0
Total Revenues	<u>\$1,309,727</u>	<u>\$2,478,155</u>	<u>\$84,477,515</u>	<u>\$2,350,619</u>	<u>\$2,002,039</u>
 Total Funds Available	<u>\$41,751,908</u>	<u>\$20,043,003</u>	<u>\$97,409,548</u>	<u>\$92,082,819</u>	<u>\$77,907,506</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$2,558,734	\$998,654	\$364,919	\$195,094	\$112,030
Other Operating Expenses	4,576,800	2,869,513	4,233,714	9,479,623	14,630,623
Capital Outlay	17,051,526	3,242,803	3,078,714	6,502,635	63,164,853
Total Expenditures	<u>\$24,187,060</u>	<u>\$7,110,970</u>	<u>\$7,677,347</u>	<u>\$16,177,352</u>	<u>\$77,907,506</u>
 Total Ending Balance	<u><u>\$17,564,848</u></u>	<u><u>\$12,932,033</u></u>	<u><u>\$89,732,201</u></u>	<u><u>\$75,905,467</u></u>	<u><u>\$0</u></u>

Note:

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16 (Multiyear)
Beginning Balance	\$11,605,195	\$7,517,633	\$9,327,973	\$11,261,834	\$6,607,819
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$11,605,195</u>	<u>\$7,517,633</u>	<u>\$9,327,973</u>	<u>\$11,261,834</u>	<u>\$6,607,819</u>
 Plus Current Year Revenues					
State	\$57,333	\$0	\$614,858	\$503,413	\$0
Local	44,738	28,153	116,324	64,658	32,000
Inter-Fund Transfers In	1,108,118	2,420,000	3,502,903	1,547,091	1,770,039
Total Revenues	<u>\$1,210,189</u>	<u>\$2,448,153</u>	<u>\$4,234,085</u>	<u>\$2,115,162</u>	<u>\$1,802,039</u>
 Total Funds Available	<u>\$12,815,384</u>	<u>\$9,965,786</u>	<u>\$13,562,058</u>	<u>\$13,376,996</u>	<u>\$8,409,858</u>
 Less Current Year Expenditures					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies/Equip \$500-\$1,999	231,996	47,554	97,784	77,745	61,297
Other Operating Expenses	1,271,803	692,534	704,905	1,431,773	1,578,408
Capital Outlay	3,793,952	(102,275)	1,497,535	5,259,659	6,770,153
Total Expenditures	<u>\$5,297,751</u>	<u>\$637,813</u>	<u>\$2,300,224</u>	<u>\$6,769,177</u>	<u>\$8,409,858</u>
 Total Ending Balance	<u><u>\$7,517,633</u></u>	<u><u>\$9,327,973</u></u>	<u><u>\$11,261,834</u></u>	<u><u>\$6,607,819</u></u>	<u><u>\$0</u></u>

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

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

	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$1,710	\$45,965	\$25,168
DW Citizen Bond Oversight Committee	26,119	42,410	16,536
CC Science & Technology Center Equipment	500	0	0
	<hr/>	<hr/>	<hr/>
Capital Building Projects Total	\$28,329	\$88,375	\$41,704
Grossmont			
04/05 SM R/R Boilers 300/500	\$50	\$0	\$0
07/08 SM Replace Roof Bldg 400B	40,999	0	0
07/08 SM Replace Overhang Roof TM	135,598	0	0
13/14 SM Bldg 300N HVAC	0	298,763	0
14/15 SM Pool Equip Replacement	0	408,782	0
14/15 SM Water Tower Replacement	0	0	408,782
15/16 SM GC Projects	0	0	817,564
	<hr/>	<hr/>	<hr/>
Subtotal	\$176,647	\$707,545	\$1,226,346
Cuyamaca			
13/14 SM Bldg H Exhaust	\$0	\$38,251	\$93,854
14/15 SM Science Math HVAC	0	2,417	162,583
14/15 SM One Stop Ctr. Heat Upgrade	0	0	196,501
15/16 SM CC Projects	0	0	361,501
	<hr/>	<hr/>	<hr/>
Subtotal	\$0	\$40,668	\$814,439
Sched. Maint. and Haz. Subst. Projects Total	\$176,647	\$748,213	\$2,040,785
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DW HR Technology Upgrade	0	0	157,441
DW Facilities Issues	11,364	3,773	49,721
DW Parking Improvements & Circ R&R	1,637	117,084	489,694
DW Fire Barriers	0	0	0
DW Energy Conservation Project	0	0	76,281
DW Post Project	8,066	5,416	0
DW Capital Project/Def. Maint./Misc. Income	67,500	0	131,466
DW Facilities Issues	18,157	0	49,247
DW Information Systems-Tech Improvements	19,353	22,425	0
D HR Improvement	21,062	1,497	0
DW CPF Pkg/Rds Site 1 & 3	0	1,341,051	46,197
DW CPF Pkg/Rds CC Site 4	0	375,001	238,398
	<hr/>	<hr/>	<hr/>
Subtotal	\$147,139	\$1,866,247	\$1,238,445

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

	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16 (Multiyear)
Grossmont			
Football/Soccer Field	\$0	\$0	\$146,653
Griffin Center/Student & Admin Serv. Renovation	216,469	0	22,103
Secondary Effects	26,095	2,600	1,094
Track Repair	0	0	125,000
Parking & Circ R&R	0	396,921	68,052
Facilities Issues	74,830	62,733	497,042
Lighting & Controls Upgrade	384,811	0	0
Lighting Controls HVAC Upgrade	0	500	204,099
Bldg 36 Secondary Effects	8,601	1,014,982	559,394
Football Field Turf Replace	0	0	350,000
Roofing Renovation & Repair	(176,597)	0	452,017
Health Occupations Training Center	0	90,061	425,257
Resurface Tennis Courts	176,722	1,601,644	483,740
Interior Classroom Painting	0	0	25,000
Water Reduction / Drought Tolerant	497,011	167,554	7,554
HVAC Energy Mgmt Controls	95,568	0	0
Classroom Door Code Comp	76	0	0
Hyde Gallery Storage	(2,992)	0	2,992
Digital Marquee Signage	0	0	1,000,000
Student Award Display	0	134,600	25,400
Pool Equipment Repair	1,360	270,843	127,797
Subtotal	<u>\$1,301,954</u>	<u>\$3,742,438</u>	<u>\$4,523,194</u>
Cuyamaca			
Facilities Repairs	\$9,961	0	\$69,348
Facilities Issues	0	5,684	0
Parking & Circulation Issues	2,188	0	6,932
Student Center - Tfr from Student Center Fees	158,840	94,403	78,308
Bookstore - Tfr from Bookstore SRF	122,395	17,560	12,911
Child Development Center	3,071	0	0
Lighting & Controls Upgrade	314,846	0	0
Lighting Controls HVAC Upgrade	0	500	363,231
Automotive Smog Equipment	0	0	35,000
One Stop Center Heat & AC Upgrade	16,203	30,657	0
Science & Math HVAC Exhaust	18,651	154,540	0
Athletic Facilities	0	20,560	0
Subtotal	<u>\$646,155</u>	<u>\$323,904</u>	<u>\$565,730</u>
Local and Lease Revenue Bond Projects Total	<u>\$2,095,248</u>	<u>\$5,932,589</u>	<u>\$6,327,369</u>
Total Projects	<u><u>\$2,300,224</u></u>	<u><u>\$6,769,177</u></u>	<u><u>\$8,409,858</u></u>

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16 (Multiyear)
Beginning Balance	\$28,836,986	\$10,047,215	\$3,604,060	\$1,892,430	\$499,963
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beg Balance	\$28,836,986	\$10,047,215	\$3,604,060	\$1,892,430	\$499,963
Funding Sources					
Proceeds from Sale of Bonds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Interest	<u>\$99,538</u>	<u>\$30,002</u>	<u>\$9,769</u>	<u>\$4,732</u>	<u>\$0</u>
Total Funding Sources	\$99,538	\$30,002	\$9,769	\$4,732	\$0
Total Funds Available	<u>\$28,936,524</u>	<u>\$10,077,217</u>	<u>\$3,613,829</u>	<u>\$1,897,162</u>	<u>\$499,963</u>
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$2,326,738	\$951,100	\$157,618	\$18,274	\$43,908
Other Operating Expenses	3,304,997	2,176,979	776,752	533,965	441,538
Capital Outlay	13,257,574	3,345,078	787,029	844,960	14,517
Inter-Fund Tfr Out to Capital Project Fd	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$18,889,309	\$6,473,157	\$1,721,399	\$1,397,199	\$499,963
Total Ending Balance	<u>\$10,047,215</u>	<u>\$3,604,060</u>	<u>\$1,892,430</u>	<u>\$499,963</u>	<u>\$0</u>

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**

Key Code		Tentative Budget 15/16 (Multiyear)
Districtwide		
	Program Management	
4216406	Master Plans	\$7,693
4216407	Post Project Coordination	1,630
4216410	Program Management	96,051
4216411	Project Management	5,676
4216412	Legal Services	7,147
4226401	DW PRF Pkg/Rd Site 1 & 3	277,216
4226402	DW PRF Pkg/Rds Site 4	46,125
	Total Districtwide	\$441,538
Grossmont		
4216303	Campuswide Signage-Phase 2	10,000
4216491	Health & Sciences Complex	4,517
	Total Grossmont	\$14,517
Cuyamaca		
Various	Communication Arts - FF&E	10,704
4216484	Business & Technology	33,204
	Total Cuyamaca	\$43,908
	Total Proposition R Budget	\$499,963

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

	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16 (Multiyear)
Beginning Balance	\$0	\$76,577,936	\$68,797,685
Prior Year Adjustments	0	0	0
Adjusted Beg Balance	\$0	\$76,577,936	\$68,797,685
Funding Sources			
Proceeds from Sale of Series A Bond	\$80,000,000	\$0	\$0
Net Proceeds from Sale of Bonds	\$80,000,000	\$0	\$0
Interest	\$233,661	\$230,725	\$200,000
Total Funding Sources	\$80,233,661	\$230,725	\$200,000
Total Funds Available	\$80,233,661	\$76,808,661	\$68,997,685
Less Current Year Expenditures			
Supplies/Equip \$500-\$1,999	\$109,517	\$99,075	\$6,825
Other Operating Expenses	2,752,057	7,513,885	12,610,677
Capital Outlay	794,151	398,016	56,380,183
Total Expenditures	\$3,655,725	\$8,010,976	\$68,997,685
Total Ending Balance	\$76,577,936	\$68,797,685	\$0

Note:

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

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

	<u>Tentative Budget 15/16 (Multiyear)</u>
<u>Grossmont College</u>	
Prop V Start Up Projects	\$1,360,360
Lighting Fixtures & Controls Update	206,658
Arts & Communication Cmplx-Teaching & Performance Theater	19,885,417
Science, Math & Career Tech Cmplx - Phase 1 31S	7,296,808
Main Chiller Addition	2,971,219
Maintenance Facility (New Buildings)	450,000
Arts & Communication Cmplx-Comm./Drama/Art/Ceramics	117,000
Arts & Communication Cmplx-Stagehouse Thtr & Music Rmdl	145,000
Infrastructure/Utilities Allocations	366,373
GC Lighting and HVAC Upgrades	123,206
Allocation of Tech/Tech Infrastructure	5,919,903
Allocation of Program Management	1,613,911
Allocation of Other Prop V Cost	143,593
Total Grossmont College	<u>\$40,599,448</u>
 <u>Cuyamaca College</u>	
Prop V Start Up Projects	\$610,116
Lighting Fixtures & Controls update	186,818
Student Services Bldg (Includes Veterans Center)	19,702,081
Cuyamaca College Drive East Roadwork	740,075
Instructional Building (F)	1,276,161
CC Weight Trng Classroom	9,359
Infrastructure/Utilities Allocations	131,975
CC Upgrade Elect Panel	212,657
CC Light & HVAC Upgrades	243,522
Allocation of Tech/Tech Infrastructure	2,617,598
Allocation of Program Management	713,620
Allocation of Other Prop V Cost	63,493
Total Cuyamaca College	<u>\$26,507,475</u>

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

	Tentative Budget 15/16 (Multiyear)
<u>District Services</u>	
Prop V Startup Projects	\$324,637
Warehouse	172,000
GCCCD District Office & Community Center - Phase 1	20,000
Allocation of Tech/Tech Infrastructure	532,403
Allocation of Program Management	145,147
Allocation of Other Prop V Cost	12,914
Total District Services	\$1,207,101
<u>Districtwide</u>	
Interest Income - Pending Allocations	\$683,661
TTI ERP Current	230,150
TTI ERP New	3,860,509
TTI Tech Infrastructure	134,332
TTI Web	25,726
Program Management	1,032,351
OPC Design Guidline & Standard	6,199
OPC Prop V Implement & Oper.	6,082
OPC PM/PM Office Operations	13,962
OPC Legal & Other Prof Consult	1,355
Y/E Pending Alloc to Site	(5,310,666)
Total District Services	\$683,661
Total Proposition V Budget	\$68,997,685

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$78,611	\$73,183	\$75,247	Fund Closed See Note below	
Plus Current Year Income					
Interest Income	\$2,140	\$218	\$0		
Transfer From/To General Fund	7,150,126	3,950,000	(115,339)		
Total Revenues	<u>\$7,152,266</u>	<u>\$3,950,218</u>	<u>(\$115,339)</u>		
Total Funds Available	<u>\$7,230,877</u>	<u>\$4,023,401</u>	<u>(\$40,092)</u>		
Less Current Year Expenditures					
Self-Insured Benefits	7,157,694	3,948,154	(40,092)		
Total Expenditures	<u>\$7,157,694</u>	<u>\$3,948,154</u>	<u>(\$40,092)</u>		
Reserve For Contingencies	0	0	0		
Total Ending Balance	<u><u>\$73,183</u></u>	<u><u>\$75,247</u></u>	<u><u>\$0</u></u>		

Note:

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$2,278,842	\$2,532,963	\$2,766,852	\$3,701,307	\$4,719,953
Plus Current Year Income					
Interest Income	\$10,643	\$10,019	\$10,145	\$9,175	\$10,000
Funding for Current Employees (a)	243,478	223,870	469,490	746,984	1,012,162
Funding for Prior Liability (b)	0	0	454,820	262,487	0
Total Revenues	<u>\$254,121</u>	<u>\$233,889</u>	<u>\$934,455</u>	<u>\$1,018,646</u>	<u>\$1,022,162</u>
Total Funds Available	<u>\$2,532,963</u>	<u>\$2,766,852</u>	<u>\$3,701,307</u>	<u>\$4,719,953</u>	<u>\$5,742,115</u>
Less Current Year Expenditures					
Other Post Employment Benefits	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserve For Contingencies	0	0	0	0	0
Total Ending Balance	<u><u>\$2,532,963</u></u>	<u><u>\$2,766,852</u></u>	<u><u>\$3,701,307</u></u>	<u><u>\$4,719,953</u></u>	<u><u>\$5,742,115</u></u>

Notes:

- (1) As of 11/1/2013 the estimated unfunded liability is \$16.5 million. The next actuarial study will be done in the Fall 2015.
- (2) This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement reported only the amount paid in the current fiscal year for retiree benefits. Under GASB 45, implemented as required in 2008/2009, the district is required to report future obligations and any unfunded amounts related to future benefit cost.
- (3) This Fund accounts for funds transferred from the general operating fund to address the actuarial liability, as follows:
 - (a) Current employees costs - beginning in fiscal year 2011/2012, the district is allocating current costs to program budgets along with other employee benefit costs. This allocation was .5% in 11/12 and 12/13, 1% in 13/14, 1.5% in 14/15. The allocation will increase to 2% in 15/16 and will be capped at 2% until further analysis is conducted.
 - (b) Unfunded prior liability - beginning in fiscal year 2013/2014, 10% of site unrestricted general fund ending balances are transferred in to address the current unfunded balance.

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$160,100	\$166,137	\$179,513	\$192,316	\$215,616
Plus Current Year Income					
Student Representation Fees	\$40,508	\$35,552	\$38,672	\$40,000	\$40,000
Interest	134	65	47	50	55
Total Revenues	<u>\$40,642</u>	<u>\$35,617</u>	<u>\$38,719</u>	<u>\$40,050</u>	<u>\$40,055</u>
Total Funds Available	<u>\$200,742</u>	<u>\$201,754</u>	<u>\$218,232</u>	<u>\$232,366</u>	<u>\$255,671</u>
Less Current Year Expenditures					
Travel & Conferences	\$34,605	\$20,391	\$25,916	\$14,736	\$40,055
Transportation	0	950	0	2,014	3,000
Rentals & Leases	0	900	0	0	0
Total Expenditures	<u>\$34,605</u>	<u>\$22,241</u>	<u>\$25,916</u>	<u>\$16,750</u>	<u>\$43,055</u>
Total Ending Balance	<u><u>\$166,137</u></u>	<u><u>\$179,513</u></u>	<u><u>\$192,316</u></u>	<u><u>\$215,616</u></u>	<u><u>\$212,616</u></u>

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

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

	Actual 11/12	Actual 12/13	Actual 13/14	Projected Actual 14/15	Tentative Budget 15/16
BEGINNING BALANCE	\$47,026	\$61,166	\$70,157	\$75,508	\$88,584
Plus Current Year Income					
Student Representation Fees	\$19,058	\$18,150	\$19,632	\$19,000	\$20,000
Interest	49	26	18	20	25
Total Revenues	<u>\$19,107</u>	<u>\$18,176</u>	<u>\$19,650</u>	<u>\$19,020</u>	<u>\$20,025</u>
Total Funds Available	<u>\$66,133</u>	<u>\$79,342</u>	<u>\$89,807</u>	<u>\$94,528</u>	<u>\$108,609</u>
Less Current Year Expenditures					
Supplies	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	4,967	9,185	14,299	5,944	20,000
Total Expenditures	<u>\$4,967</u>	<u>\$9,185</u>	<u>\$14,299</u>	<u>\$5,944</u>	<u>\$20,000</u>
Total Ending Balance	<u><u>\$61,166</u></u>	<u><u>\$70,157</u></u>	<u><u>\$75,508</u></u>	<u><u>\$88,584</u></u>	<u><u>\$88,609</u></u>

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

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