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**GROSSMONT-CUYAMACA**  
COMMUNITY COLLEGE DISTRICT

**2016-2017**

**TENTATIVE BUDGET**

The budget document will be available for inspection by the public at the site business offices beginning Thursday, June 16, 2016. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 21, 2016, at 6:30 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

# Linking Strategic Planning to Budget

## ❖ *District Mission*

Provide outstanding diverse learning opportunities that prepare students to meet community needs, promotes a global responsibility, and fosters opportunities for all.

## ❖ *District Vision*

- Student Success, Equity, and Access
- Workforce and Economic Development
- Organizational Strength

## ❖ *Districtwide Goals*

- Create streamlined, student-centered pathways to educational goal completion.
- Close achievements gaps by engaging individual students with diverse needs and removing structural barriers to their success.
- Cultivate a student-centered culture of excellence, trust, stewardship, and service.

# **Governing Board and Administration**

## *Governing Board*

**Bill Garrett, President**

**Mary Kay Rosinski, Vice President**

**Edwin Hiel – Clerk**

**Greg Barr**

**Debbie Justeson**

**Rafael Navarrete, Grossmont College Student Trustee**

**Evan Esparza, Cuyamaca College Student Trustee**

## *Chancellor's Cabinet*

**Cindy L. Miles, Chancellor**

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

**Julianna Barnes, President Cuyamaca College**

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

**Tim Corcoran, Vice Chancellor-Human Resources**

**Grossmont-Cuyamaca Community College District**  
**Tentative Budget**  
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**Grossmont-Cuyamaca Community College District**  
**Summary of Funds Available**  
**All District Funds**  
**Fiscal Year 2016/2017**

**Funds Available**

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

**General Fund:**

Unrestricted  
Restricted

**Tentative**

\$124,846,255  
54,511,444

Total General Fund

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\$179,357,699

**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  
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Direct Health Self-Insurance  
Other Post-Employment Benefits (OPEB)  
Grossmont College Student Representation Fee  
Cuyamaca College Student Representation Fee

\$835,905  
105,399  
320,000  
149,937  
159,098  
0  
156,454  
5,781,424  
0  
*Pending*  
0  
6,891,549  
252,241  
115,286

Total Other Funds

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\$14,767,293

**Total Funds Available**

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\$194,124,992

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

	Actual 12/13	Actual 13/14 <i>Recalc</i>	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>RESIDENT FTES:</b>					
<b>Grossmont College</b>					
Credit	11,565	12,371	12,431	12,230	12,974
Non Credit	27	26	23	22	22
Summer Pullback	154	0	107	744	0
<b>Total</b>	<u>11,745</u>	<u>12,397</u>	<u>12,562</u>	<u>12,996</u>	<u>12,996</u>
<b>Cuyamaca College</b>					
Credit	5,009	5,489	5,459	5,747	6,122
Non Credit	65	83	39	0	0
Summer Pullback	113	0	46	0	0
<b>Total</b>	<u>5,187</u>	<u>5,572</u>	<u>5,543</u>	<u>5,747</u>	<u>6,122</u>
<b>Total Resident FTES</b>	<u><u>16,932</u></u>	<u><u>17,969</u></u>	<u><u>18,105</u></u>	<u><u>18,743</u></u>	<u><u>19,118</u></u>
	17,021 after state factoring	18,060 after state factoring	18,197 after state factoring		

<b>State FTES Data</b>					
<b>Funded Resident FTES</b>	<b>17,021</b>	<b>17,474</b>	<b>18,197</b>	<b>18,743</b>	<b>19,024</b>
<b>Unfunded FTES over CAP</b>	0	586	0	0	94
<b>Workload Restoration/(Reduction)</b>	1.29% <i>Partial Restoration</i>	2.87% <i>Partial Restoration</i>	4.12% <i>Partial Restoration</i>	3.00% <i>Partial Growth/ Restoration</i>	2.00% <i>District Growth Goal</i>

**NON RESIDENT FTES:**

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

**TOTAL RESIDENT & NON RESIDENT FTES:**

Grossmont College	12,476	13,178	13,326	13,539	13,539
Cuyamaca College	5,304	5,709	5,651	5,795	6,170
<b>Total FTES (Factored)</b>	<u><u>17,780</u></u>	<u><u>18,887</u></u>	<u><u>18,977</u></u>	<u><u>19,334</u></u>	<u><u>19,709</u></u>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$15,718,844	\$15,695,074	\$13,050,069	\$13,800,739	\$24,361,995
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$15,718,844</u>	<u>\$15,695,074</u>	<u>\$13,050,069</u>	<u>\$13,800,739</u>	<u>\$24,361,995</u>
Income	\$108,037,677	\$114,169,627	\$125,919,944	\$141,153,293	\$154,995,704
One-time funds	0	0	0	9,799,939	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	<u>\$108,037,677</u>	<u>\$114,169,627</u>	<u>\$125,919,944</u>	<u>\$150,953,232</u>	<u>\$154,995,704</u>
<b>Total Funds Available for Distribution</b>	<u>\$123,756,521</u>	<u>\$129,864,701</u>	<u>\$138,970,013</u>	<u>\$164,753,971</u>	<u>\$179,357,699</u>
Less Expenditures	108,061,447	116,814,632	125,169,274	140,391,976	164,141,227
<b>Total Ending Balance</b>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$24,361,995</u></u>	<u><u>\$15,216,472</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$7,535,856	\$6,015,686	\$5,047,886	\$4,037,760	\$0
Budget Dedication to Following Year	2,306,619	1,547,091	2,784,101	13,762,573	0
Categorical Commitments	438,015	69,260	33,582	0	8,149,703
Health Services	0	0	0	0	0
Parking Fund	728,787	212,796	0	0	0
<b>Contingency Reserve</b>	<u>4,685,797</u>	<u>5,205,236</u>	<u>5,935,170</u>	<u>6,561,662</u>	<u>7,066,769</u>
<b>Total Ending Balance</b>	<u><u>\$15,695,074</u></u>	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$24,361,995</u></u>	<u><u>\$15,216,472</u></u>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$10,628,545	\$12,221,653	\$11,220,922	\$10,983,056	\$10,599,422
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$10,628,545</u>	<u>\$12,221,653</u>	<u>\$11,220,922</u>	<u>\$10,983,056</u>	<u>\$10,599,422</u>
Income	\$92,139,520	\$96,673,547	\$102,519,434	\$109,347,853	\$111,487,994
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	1,340,608	759,528	(1,237,010)	(1,818,751)	2,758,839
<b>Total Income</b>	<u>\$93,480,128</u>	<u>\$97,433,075</u>	<u>\$101,282,424</u>	<u>\$107,529,102</u>	<u>\$114,246,833</u>
<b>Total Funds Available for Distribution</b>	<u>\$104,108,673</u>	<u>\$109,654,728</u>	<u>\$112,503,346</u>	<u>\$118,512,158</u>	<u>\$124,846,255</u>
Less Expenditures	91,887,020	98,433,806	101,520,290	107,912,736	117,779,486
<b>Total Ending Balance</b>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$10,599,422</u></u>	<u><u>\$7,066,769</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$7,535,856	\$6,015,686	\$5,047,886	\$4,037,760	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Contingency Reserve</b>	4,685,797	5,205,236	5,935,170	6,561,662	7,066,769
<b>Total Ending Balance</b>	<u><u>\$12,221,653</u></u>	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$10,599,422</u></u>	<u><u>\$7,066,769</u></u>



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

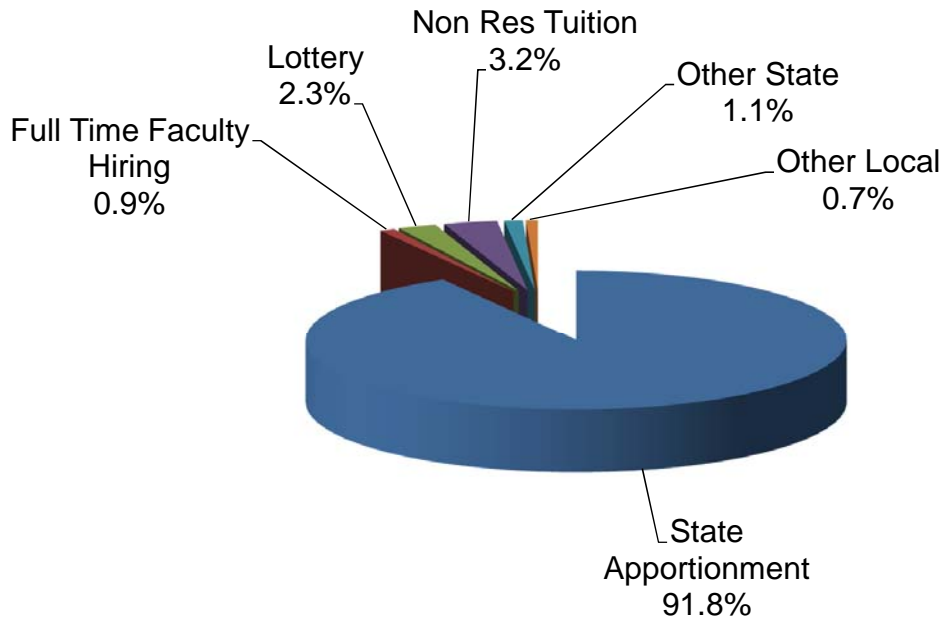
	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$5,090,299	\$3,473,421	\$1,829,147	\$2,817,683	\$13,762,573
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$5,090,299</u>	<u>\$3,473,421</u>	<u>\$1,829,147</u>	<u>\$2,817,683</u>	<u>\$13,762,573</u>
Income	\$15,898,157	\$17,496,080	\$23,400,510	\$31,805,440	\$43,507,710
One-time funds	0	0	0	9,799,939	0
Transfers Between Restricted & Unrestricted	(1,340,608)	(759,528)	1,237,010	1,818,751	(2,758,839)
<b>Total Income</b>	<u>\$14,557,549</u>	<u>\$16,736,552</u>	<u>\$24,637,520</u>	<u>\$43,424,130</u>	<u>\$40,748,871</u>
<b>Total Funds Available for Distribution</b>	<u>\$19,647,848</u>	<u>\$20,209,973</u>	<u>\$26,466,667</u>	<u>\$46,241,813</u>	<u>\$54,511,444</u>
Less Expenditures	16,174,427	18,380,826	23,648,984	32,479,240	46,361,741
<b>Total Ending Balance</b>	<u><u>\$3,473,421</u></u>	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</u></u>	<u><u>\$13,762,573</u></u>	<u><u>\$8,149,703</u></u>

**ANALYSIS OF ENDING BALANCE:**

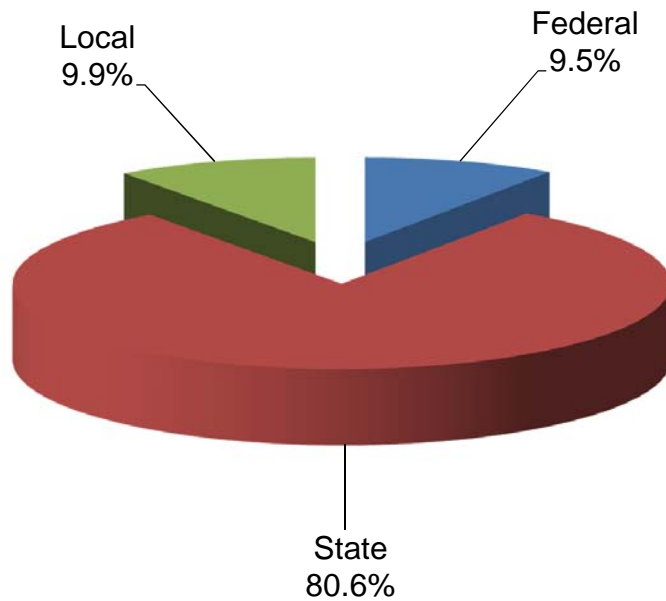
**Committed Reserves:**

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	2,306,619	1,547,091	2,784,101	13,762,573	0
Categorical Commitments	438,015	69,260	33,582	0	8,149,703
Health Services	0	0	0	0	0
Parking Fund	728,787	212,796	0	0	0
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u><u>\$3,473,421</u></u>	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</u></u>	<u><u>\$13,762,573</u></u>	<u><u>\$8,149,703</u></u>

### Total All Sites - Unrestricted General Fund Income



### Total All Sites - Restricted General Fund Income



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

**Combined**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$2,359,455	\$1,963,232	\$2,349,115	\$3,325,692	\$4,126,394
Total Federal	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,349,115</u>	<u>\$3,325,692</u>	<u>\$4,126,394</u>
State Apportionment:					
Base	\$83,784,326	\$84,727,106	\$88,135,019	\$92,342,400	\$95,939,214
C.O.L.A.	0	1,330,216	749,148	941,892	472,328
Growth/Restoration/Base Adj.	926,153	2,193,195	3,458,233	6,912,416	5,889,618
Full-Time Faculty Hiring	0	0	0	988,119	1,023,808
State Deficit Factor	(1,694,210)	(1,516,286)	(293,561)	0	0
Prior Year Adjustment	344,488	1,547,208	1,256,988	0	0
Total State General Revenue	<u>\$83,360,757</u>	<u>\$88,281,439</u>	<u>\$93,305,827</u>	<u>\$101,184,827</u>	<u>\$103,324,968</u>
State Other:					
Categorical Funds	\$3,955,291	\$5,320,278	\$7,567,613	\$12,041,537	\$16,544,077
Grants	4,221,104	4,313,826	6,326,123	6,261,716	4,818,883
Cal-PASS Project	189,833	0	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,624,803	2,800,676	3,302,086	3,176,140	2,561,062
Mandated Cost	0	0	788,699	0	0
State Block Grants	470,757	836,793	2,839,267	3,134,550	509,512
Student Financial Aid Admin	1,208,333	1,055,153	1,098,822	1,180,037	277,838
Other State	939,314	781,910	670,530	1,631,273	13,698,367
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$14,000,294</u>	<u>\$15,499,495</u>	<u>\$22,983,999</u>	<u>\$27,816,112</u>	<u>\$38,800,598</u>
Local:					
Community Service Fees	\$190,714	\$297,471	\$197,362	\$277,717	\$54,000
Contract Education	354,524	359,040	275,864	422,177	347,100
Enrollment Fees (2%)	145,921	151,036	141,270	150,000	150,000
Health Fees	605,013	648,984	713,185	1,357,764	1,350,000
Interest	42,700	56,651	66,441	50,000	50,000
Parking Fees & Fines	704,272	1,007,375	992,571	1,174,150	1,174,150
Tuition - Out of State	694,487	907,094	923,855	785,000	785,000
Tuition - Foreign Student	3,763,061	3,032,114	2,813,824	2,780,000	2,780,000
Other Student Fees	62,510	237,439	95,504	95,000	95,000
Other Local	1,742,324	1,674,217	1,056,914	1,734,854	1,958,494
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$8,305,526</u>	<u>\$8,371,421</u>	<u>\$7,276,790</u>	<u>\$8,826,662</u>	<u>\$8,743,744</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	11,645	54,040	4,213	0	0
Total Other Sources	<u>\$11,645</u>	<u>\$54,040</u>	<u>\$4,213</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$108,037,677</u></u>	<u><u>\$114,169,627</u></u>	<u><u>\$125,919,944</u></u>	<u><u>\$141,153,293</u></u>	<u><u>\$154,995,704</u></u>

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

**UNRESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Total Federal	\$0	\$0	\$0	\$0	\$0
State Apportionment:					
Base	\$83,784,326	\$84,727,106	\$88,135,019	\$92,342,400	\$95,939,214
C.O.L.A.	0	1,330,216	749,148	941,892	472,328
Growth/Restoration/Base Adj.	926,153	2,193,195	3,458,233	6,912,416	5,889,618
Full-Time Faculty Hiring	0	0	0	988,119	1,023,808
State Deficit	(1,694,210)	(1,516,286)	(293,561)	0	0
Prior Year Adjustment	344,488	1,547,208	1,256,988	0	0
Total State General Revenue	\$83,360,757	\$88,281,439	\$93,305,827	\$101,184,827	\$103,324,968
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,154,729	2,193,139	2,568,294	2,561,062	2,561,062
Mandated Cost	0	0	788,699	0	0
State Block Grants	470,757	476,420	490,087	509,512	509,512
Student Financial Aid Admin	299,978	269,384	277,838	277,838	277,838
Other State	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total State Other	\$3,316,323	\$3,329,802	\$4,515,777	\$3,739,271	\$3,739,271
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	145,921	151,036	141,270	150,000	150,000
Health Fees	0	0	0	0	0
Interest	42,700	56,651	66,441	50,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	694,487	907,094	923,855	785,000	785,000
Tuition - Foreign Student	3,763,061	3,032,114	2,813,824	2,780,000	2,780,000
Other Student Fees	62,510	237,439	95,504	95,000	95,000
Other Local	742,116	623,932	652,723	563,755	563,755
Revenue Shortfall	0	0	0	0	0
Total Local	\$5,450,795	\$5,008,266	\$4,693,617	\$4,423,755	\$4,423,755
Other:					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	11,645	54,040	4,213	0	0
Total Other Sources	\$11,645	\$54,040	\$4,213	\$0	\$0
<b>TOTAL INCOME</b>	<b>\$92,139,520</b>	<b>\$96,673,547</b>	<b>\$102,519,434</b>	<b>\$109,347,853</b>	<b>\$111,487,994</b>

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

<b>INCOME:</b>	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>Federal:</b>					
Categorical Funds	\$2,359,455	\$1,963,232	\$2,349,115	\$3,325,692	\$4,126,394
Total Federal	<u>\$2,359,455</u>	<u>\$1,963,232</u>	<u>\$2,349,115</u>	<u>\$3,325,692</u>	<u>\$4,126,394</u>
<b>State Apportionment:</b>					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration/Base Adj.	0	0	0	0	0
Full-Time Faculty Hiring	0	0	0	0	0
State Deficit	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>State Other:</b>					
Categorical Funds	\$3,955,291	\$5,320,278	\$7,567,613	\$12,041,537	\$16,544,077
Grants	4,221,104	4,313,826	6,326,123	6,261,716	4,818,883
Cal-PASS Project	189,833	0	0	0	0
Parity Allocation	0	0	0	0	0
Lottery	470,074	607,537	733,792	615,078	0
Mandated Cost	0	0	0	0	0
State Block Grants	0	360,373	2,349,180	2,625,038	0
Student Financial Aid Admin	908,355	785,769	820,984	902,199	0
Other State	939,314	781,910	670,530	1,631,273	13,698,367
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$10,683,971</u>	<u>\$12,169,693</u>	<u>\$18,468,222</u>	<u>\$24,076,841</u>	<u>\$35,061,327</u>
<b>Local:</b>					
Community Service Fees	\$190,714	\$297,471	\$197,362	\$277,717	\$54,000
Contract Education	354,524	359,040	275,864	422,177	347,100
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	605,013	648,984	713,185	1,357,764	1,350,000
Interest	0	0	0	0	0
Parking Fees & Fines	704,272	1,007,375	992,571	1,174,150	1,174,150
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,000,208	1,050,285	404,191	1,171,099	1,394,739
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,854,731</u>	<u>\$3,363,155</u>	<u>\$2,583,173</u>	<u>\$4,402,907</u>	<u>\$4,319,989</u>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u>\$15,898,157</u>	<u>\$17,496,080</u>	<u>\$23,400,510</u>	<u>\$31,805,440</u>	<u>\$43,507,710</u>

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

	<b>Tentative Budget 16/17</b>
<b>Federal</b>	
<b>Categoricals</b>	
Child Development Center-(Childcare Food Program)	\$65,392
Financial Aid Administrative Allowance	\$197,330
Head Start	\$156,000
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	\$142,833
Veterans Education	\$47,138
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	\$1,403,428
Title V	\$994,972
Workstudy	\$463,855
Workforce Investment Act (WIA) Title II	\$451,716
Other Federal Revenue	203,730
	<hr/>
<b>TOTAL FEDERAL</b>	<b>\$4,126,394</b>
<b>State</b>	
<b>Categoricals</b>	
Basic Skills	\$2,679,459
California Work Opportunities and Responsibility to Kids (CalWORKs)	\$1,222,134
Cooperating Agencies Foster Youth Educational Support (CAFYES)	\$477,662
Cooperative Agencies Resources for Education (CARE)	\$347,572
Disabled Students Programs & Services (DSPS)	\$1,876,269
Extended Opportunities, Programs & Services (EOPS)	\$1,681,187
Full Time Student Success	\$467,800
Staff Development & Staff Diversity	\$58,584
Student Success and Support Program	\$4,607,862
Student Equity Program	\$2,982,714
Temporary Assistance for Needy Families (TANF - 50% State portion)	142,834
	<hr/>
<b>Total State Categoricals</b>	<b>\$16,544,077</b>
<b>Grants</b>	
Economic Development	\$1,410,769
Funds for Student Success-Middle College High School	120,162
Foster & Kinship Care Education	801,650
Career Technical Education Grants (CTE)	1,772,436
Enrollment Growth & Retention	203,687
Child Development & Related Grants	510,179
	<hr/>
<b>Total State Grants</b>	<b>\$4,818,883</b>
<b>Other State Restricted Funds</b>	
Proposition 20-Restricted Lottery Funds	\$615,078
State Block Grants	\$11,044,258
Student Financial Aid Administration	978,291
Bi National Border Health Grants	1,060,740
	<hr/>
<b>Total Other</b>	<b>\$13,698,367</b>
<b>TOTAL STATE</b>	<b>\$35,061,327</b>
<b>Local</b>	
<b>Community Services</b>	54,000
<b>Contract Education</b>	347,100
<b>Health Fees</b>	1,350,000
<b>Parking Fees &amp; Fines</b>	1,174,150
<b>Other Local Income:</b>	
Child Development Training Consortium	\$10,000
County Foster Care Training	253,982
Emp Training Panel - Office of Professional Training (ETP-OPT)	105,090
Food Service Agreement	272,825
Miscellaneous Grants	752,842
	<hr/>
<b>Total Other Local</b>	<b>\$1,394,739</b>
<b>TOTAL LOCAL</b>	<b>\$4,319,989</b>
<b>TOTAL RESTRICTED INCOME</b>	<b>\$43,507,710</b>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$17,882,437	\$18,381,948	\$19,432,832	\$19,249,391	\$20,703,651
12 Contract Adm, Counselors, Librarians	7,581,811	8,275,061	9,014,569	9,191,731	10,978,612
13 Hourly Teachers	13,997,950	16,045,673	16,593,234	17,977,127	20,051,985
14 Hourly Adm, Counselors, Librarians	1,270,755	1,614,945	2,100,745	2,558,484	3,217,653
Object Group 1000 Total	<u>\$40,732,953</u>	<u>\$44,317,627</u>	<u>\$47,141,380</u>	<u>\$48,976,733</u>	<u>\$54,951,901</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$17,217,342	\$18,376,502	\$18,976,136	\$20,841,032	\$23,588,868
22 Contract Instructional Aides	1,827,676	1,917,585	1,824,711	2,047,840	2,467,779
23 Hourly Non-Instructional	3,197,317	2,097,866	2,104,185	2,343,415	2,877,540
24 Hourly Instructional Aides	944,417	1,856,645	2,047,604	1,920,792	1,807,003
Object Group 2000 Total	<u>\$23,186,752</u>	<u>\$24,248,598</u>	<u>\$24,952,636</u>	<u>\$27,153,079</u>	<u>\$30,741,190</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$19,578,104	\$20,043,616	\$22,187,248	\$25,810,512	\$29,601,405
3x Early Retirement & Retiree Benefits	2,603,025	2,226,501	2,180,538	1,424,205	1,165,511
Object Group 3000 Total	<u>\$22,181,129</u>	<u>\$22,270,117</u>	<u>\$24,367,786</u>	<u>\$27,234,717</u>	<u>\$30,766,916</u>
<b>SUPPLIES:</b>					
43 Supplies	\$3,120,261	\$3,190,389	\$3,435,881	\$3,578,349	\$5,428,679
Object Group 4000 Total	<u>\$3,120,261</u>	<u>\$3,190,389</u>	<u>\$3,435,881</u>	<u>\$3,578,349</u>	<u>\$5,428,679</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$7,284,868	\$9,168,901	\$10,715,271	\$16,460,708	\$20,542,242
52 Travel and Mileage	477,984	635,425	680,479	848,842	1,160,257
53 Fees, Software, Memberships, Dues	1,003,739	1,037,895	1,280,818	1,332,057	1,638,421
54 Insurance	713,306	657,459	620,608	728,708	709,459
55 Utilities and Operations	2,648,134	3,252,718	3,565,304	3,975,870	4,257,551
56 Rents, Repairs & Maintenance	2,031,249	2,078,554	2,671,426	3,063,366	3,269,712
57 Audits, Interest, and Legals	485,887	451,752	575,832	227,119	561,867
58 Advertising, Postage & Other Operating	225,143	224,050	229,003	380,725	999,037
59 Other Holding	0	0	0	0	2,565,360
Object Group 5000 Total	<u>\$14,870,310</u>	<u>\$17,506,754</u>	<u>\$20,338,741</u>	<u>\$27,017,395</u>	<u>\$35,703,906</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$17,707	\$12,670	\$4,988	\$4,431	\$85,044
62 Building Alterations	19,079	36,587	60,386	12,043	32,679
63 Books	81,786	78,567	50,609	101,731	142,141
64 Equipment	566,388	826,580	1,354,076	1,317,533	1,469,045
Object Group 6000 Total	<u>\$684,960</u>	<u>\$954,404</u>	<u>\$1,470,059</u>	<u>\$1,435,738</u>	<u>\$1,728,909</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$153,833	\$150,000
73 Interfund Transfers	2,584,369	3,342,520	2,416,122	2,927,591	2,672,861
75/76 Stdt Financial Aid & Othr Pyrmts to Stdts	570,713	844,225	896,670	1,914,541	1,996,865
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,285,082</u>	<u>\$4,326,745</u>	<u>\$3,462,792</u>	<u>\$4,995,965</u>	<u>\$4,819,726</u>
Total Expenditures	<u>\$108,061,447</u>	<u>\$116,814,634</u>	<u>\$125,169,275</u>	<u>\$140,391,976</u>	<u>\$164,141,227</u>

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

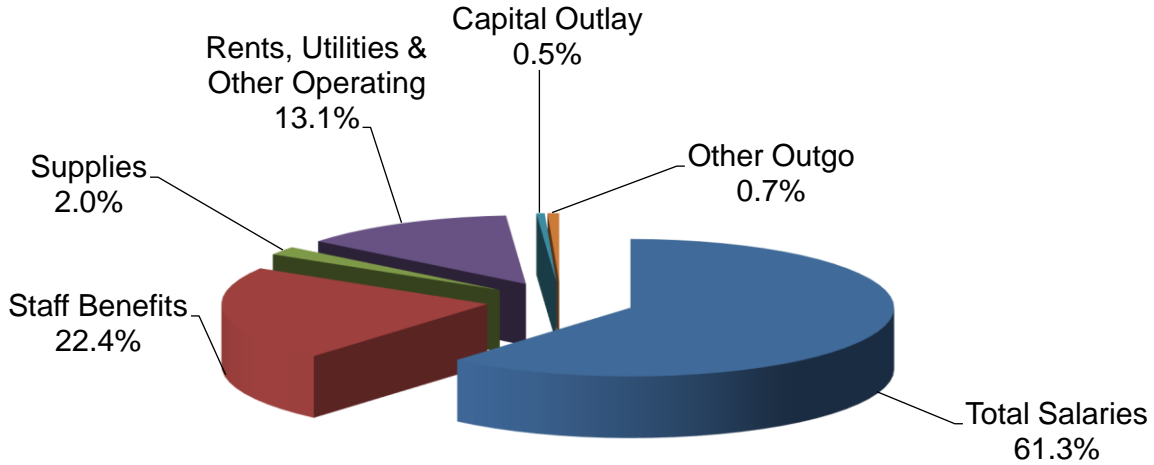
	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$17,699,384	\$18,211,164	\$19,239,954	\$19,184,822	\$20,642,858
12 Contract Adm, Counselors, Librarians	6,341,375	6,946,597	7,317,578	7,218,978	7,718,023
13 Hourly Teachers	13,892,675	15,930,697	16,539,495	17,943,550	19,185,924
14 Hourly Adm, Counselors, Librarians	879,605	833,149	727,499	540,256	1,025,589
Object Group 1000 Total	<u>\$38,813,039</u>	<u>\$41,921,607</u>	<u>\$43,824,526</u>	<u>\$44,887,606</u>	<u>\$48,572,394</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$15,232,587	\$15,968,202	\$16,355,624	\$17,504,972	\$19,452,436
22 Contract Instructional Aides	1,624,987	1,718,724	1,681,563	1,897,785	2,184,298
23 Hourly Non-Instructional	1,332,771	1,011,945	867,333	1,091,891	1,018,300
24 Hourly Instructional Aides	817,089	1,214,186	1,183,974	969,043	916,517
Object Group 2000 Total	<u>\$19,007,434</u>	<u>\$19,913,057</u>	<u>\$20,088,494</u>	<u>\$21,463,691</u>	<u>\$23,571,551</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$18,118,939	\$18,318,933	\$20,173,059	\$22,828,907	\$25,231,005
3x Early Retirement & Retiree Benefits	2,603,025	2,226,501	2,180,538	1,424,205	1,165,511
Object Group 3000 Total	<u>\$20,721,964</u>	<u>\$20,545,434</u>	<u>\$22,353,597</u>	<u>\$24,253,112</u>	<u>\$26,396,516</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,939,283	\$1,868,472	\$1,371,560	\$1,780,909	\$2,347,504
Object Group 4000 Total	<u>\$1,939,283</u>	<u>\$1,868,472</u>	<u>\$1,371,560</u>	<u>\$1,780,909</u>	<u>\$2,347,504</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,516,080	\$3,222,820	\$3,147,267	\$3,646,333	\$3,495,026
52 Travel and Mileage	356,273	484,818	430,566	497,690	524,285
53 Fees, Software, Memberships, Dues	926,815	961,011	1,105,331	1,125,776	1,170,573
54 Insurance	598,147	555,512	550,322	611,115	619,459
55 Utilities and Operations	2,424,451	2,969,588	3,382,850	3,765,670	3,722,338
56 Rents, Repairs & Maintenance	1,897,217	1,950,726	2,563,205	2,955,813	2,989,509
57 Audits, Interest, and Legals	422,794	388,311	442,801	173,192	504,513
58 Advertising, Postage & Other Operating	121,552	185,559	194,937	319,394	358,641
59 Other Holding	0	0	0	0	2,065,360
Object Group 5000 Total	<u>\$8,263,329</u>	<u>\$10,718,345</u>	<u>\$11,817,279</u>	<u>\$13,094,983</u>	<u>\$15,449,704</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$2,718	\$12,670	\$2,156	\$1,540	\$80,044
62 Building Alterations	19,079	36,587	32,102	11,043	28,681
63 Books	81,786	59,567	9,742	47,645	72,100
64 Equipment	329,841	447,171	559,371	464,586	404,339
Object Group 6000 Total	<u>\$433,424</u>	<u>\$555,995</u>	<u>\$603,371</u>	<u>\$524,814</u>	<u>\$585,164</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,584,369	2,777,086	1,227,057	1,671,924	622,478
75/76 Stdt Financial Aid & Othr Pymts to Stdts	124,178	133,810	234,406	235,697	234,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,708,547</u>	<u>\$2,910,896</u>	<u>\$1,461,463</u>	<u>\$1,907,621</u>	<u>\$856,653</u>
Total Expenditures	<u><u>\$91,887,020</u></u>	<u><u>\$98,433,806</u></u>	<u><u>\$101,520,290</u></u>	<u><u>\$107,912,736</u></u>	<u><u>\$117,779,486</u></u>



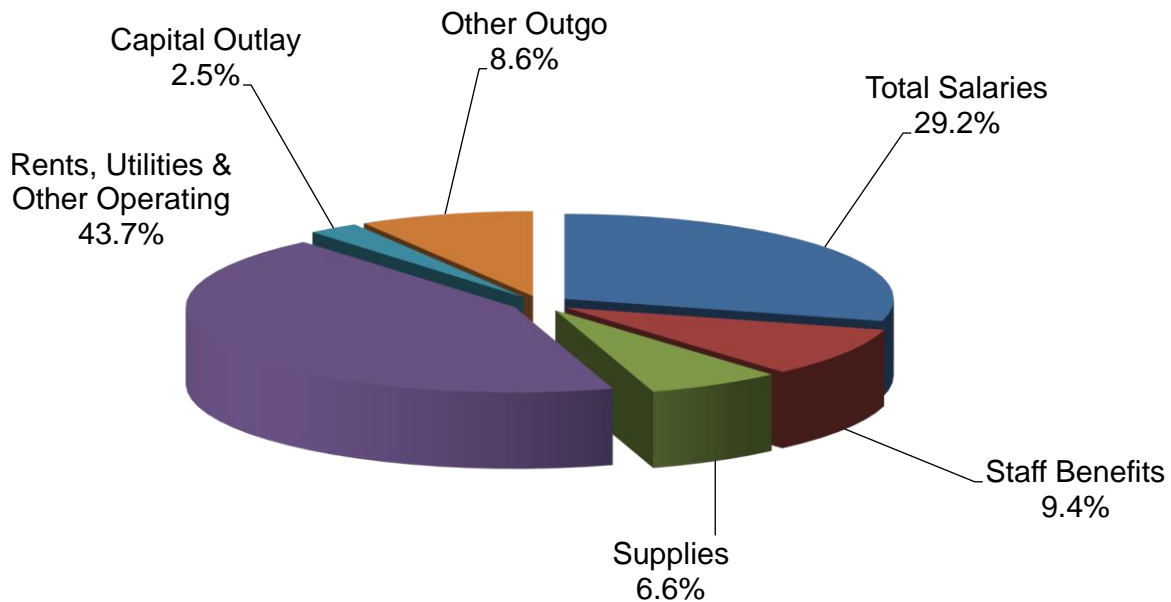
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Total All Sites - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$183,052	\$170,783	\$192,878	\$64,569	\$60,793
12 Contract Adm, Counselors, Librarians	1,240,436	1,328,464	1,696,991	1,972,753	3,260,589
13 Hourly Teachers	105,275	114,976	53,739	33,577	866,061
14 Hourly Adm, Counselors, Librarians	391,150	781,796	1,373,246	2,018,228	2,192,064
Object Group 1000 Total	<u>\$1,919,913</u>	<u>\$2,396,019</u>	<u>\$3,316,854</u>	<u>\$4,089,127</u>	<u>\$6,379,507</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,984,755	\$2,408,301	\$2,620,511	\$3,336,060	\$4,136,432
22 Contract Instructional Aides	202,689	198,861	143,149	150,055	283,481
23 Hourly Non-Instructional	1,864,546	1,085,921	1,236,852	1,251,524	1,859,240
24 Hourly Instructional Aides	127,327	642,459	863,630	951,749	890,486
Object Group 2000 Total	<u>\$4,179,317</u>	<u>\$4,335,542</u>	<u>\$4,864,142</u>	<u>\$5,689,388</u>	<u>\$7,169,639</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,459,165	\$1,724,683	\$2,014,189	\$2,981,605	\$4,370,400
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,459,165</u>	<u>\$1,724,683</u>	<u>\$2,014,189</u>	<u>\$2,981,605</u>	<u>\$4,370,400</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,180,978	\$1,321,917	\$2,064,321	\$1,797,440	\$3,081,175
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$5,768,788	\$5,946,080	\$7,568,004	\$12,814,375	\$17,047,216
52 Travel and Mileage	121,711	150,607	249,913	351,152	635,972
53 Fees, Software, Memberships, Dues	76,924	76,884	175,486	206,281	467,848
54 Insurance	115,159	101,947	70,286	117,593	90,000
55 Utilities and Operations	223,683	283,129	182,454	210,200	535,213
56 Rents, Repairs & Maintenance	134,033	127,828	108,221	107,553	280,203
57 Audits, Interest, and Legals	63,093	63,441	133,030	53,927	57,354
58 Advertising, Postage & Other Operating	103,592	38,491	34,066	61,331	640,396
59 Other Holding	0	0	0	0	500,000
Object Group 5000 Total	<u>\$6,606,983</u>	<u>\$6,788,407</u>	<u>\$8,521,460</u>	<u>\$13,922,412</u>	<u>\$20,254,202</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,989	\$0	\$2,832	\$2,891	\$5,000
62 Building Alterations	0	0	28,284	1,000	3,998
63 Books	0	19,000	40,867	54,086	70,041
64 Equipment	236,547	379,408	794,706	852,947	1,064,706
Object Group 6000 Total	<u>\$251,536</u>	<u>\$398,408</u>	<u>\$866,689</u>	<u>\$910,924</u>	<u>\$1,143,745</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$153,833	\$150,000
73 Interfund Transfers	0	565,434	1,189,065	1,255,667	2,050,383
75/76 Std Financial Aid & Othr Pymts to Stdts	446,535	710,416	662,264	1,678,844	1,762,690
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$576,535</u>	<u>\$1,415,850</u>	<u>\$2,001,329</u>	<u>\$3,088,344</u>	<u>\$3,963,073</u>
Total Expenditures	<u><u>\$16,174,427</u></u>	<u><u>\$18,380,826</u></u>	<u><u>\$23,648,984</u></u>	<u><u>\$32,479,240</u></u>	<u><u>\$46,361,741</u></u>

### Total All Sites - Unrestricted General Fund



### Total All Sites - Restricted General Fund



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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$13,188,092	\$13,633,368	\$14,352,186	\$14,112,664	\$15,254,350
12 Contract Adm, Counselors, Librarians	3,902,734	4,218,750	4,705,098	4,826,943	6,069,293
13 Hourly Teachers	9,459,451	10,713,788	11,336,149	12,516,343	13,686,349
14 Hourly Adm, Counselors, Librarians	786,334	1,004,659	1,249,614	1,535,065	2,101,664
Object Group 1000 Total	<u>\$27,336,611</u>	<u>\$29,570,565</u>	<u>\$31,643,047</u>	<u>\$32,991,015</u>	<u>\$37,111,656</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,703,243	\$8,090,237	\$8,160,355	\$9,140,802	\$10,699,953
22 Contract Instructional Aides	1,196,380	1,243,125	1,227,394	1,304,617	1,537,652
23 Hourly Non-Instructional	1,643,926	1,155,299	1,256,973	1,459,133	1,961,447
24 Hourly Instructional Aides	791,783	1,349,477	1,418,262	1,384,328	1,344,827
Object Group 2000 Total	<u>\$11,335,332</u>	<u>\$11,838,138</u>	<u>\$12,062,984</u>	<u>\$13,288,880</u>	<u>\$15,543,879</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$11,613,974	\$11,793,889	\$13,059,603	\$15,066,178	\$17,301,825
3x Early Retirement & Retiree Benefits	578,744	568,184	513,589	61,722	30,000
Object Group 3000 Total	<u>\$12,192,718</u>	<u>\$12,362,073</u>	<u>\$13,573,192</u>	<u>\$15,127,900</u>	<u>\$17,331,825</u>
<b>SUPPLIES:</b>					
43 Supplies	\$2,143,439	\$1,970,101	\$2,242,123	\$2,084,179	\$3,249,431
Object Group 4000 Total	<u>\$2,143,439</u>	<u>\$1,970,101</u>	<u>\$2,242,123</u>	<u>\$2,084,179</u>	<u>\$3,249,431</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,986,324	\$3,436,602	\$3,301,924	\$7,318,507	\$4,684,488
52 Travel and Mileage	219,190	323,450	368,745	447,698	566,316
53 Fees, Software, Memberships, Dues	167,946	221,487	330,525	309,041	291,451
54 Insurance	150,954	137,580	135,077	148,919	160,000
55 Utilities and Operations	1,540,215	2,085,159	2,126,503	2,422,563	2,484,411
56 Rents, Repairs & Maintenance	673,871	737,810	807,018	902,309	1,044,404
57 Audits, Interest, and Legals	0	60	0	0	0
58 Advertising, Postage & Other Operating	52,689	73,145	83,606	118,180	259,503
59 Other Holding	0	0	0	0	1,665,360
Object Group 5000 Total	<u>\$5,791,189</u>	<u>\$7,015,293</u>	<u>\$7,153,398</u>	<u>\$11,667,217</u>	<u>\$11,155,933</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$9,470	\$4,988	\$1,540	\$80,044
62 Building Alterations	19,079	36,456	60,386	8,311	32,679
63 Books	72,795	76,173	25,157	48,645	91,991
64 Equipment	440,829	589,762	1,157,218	1,042,940	1,392,970
Object Group 6000 Total	<u>\$532,703</u>	<u>\$711,861</u>	<u>\$1,247,749</u>	<u>\$1,101,436</u>	<u>\$1,597,684</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,313,512	1,059,459	837,446	1,035,562	238,940
75/76 Std Financial Aid & Othr Pymts to Stdts	402,153	621,242	699,352	1,334,044	1,451,417
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,715,665</u>	<u>\$1,680,701</u>	<u>\$1,536,798</u>	<u>\$2,369,606</u>	<u>\$1,690,357</u>
Total Expenditures	<u>\$62,047,657</u>	<u>\$65,148,732</u>	<u>\$69,459,291</u>	<u>\$78,630,233</u>	<u>\$87,680,765</u>

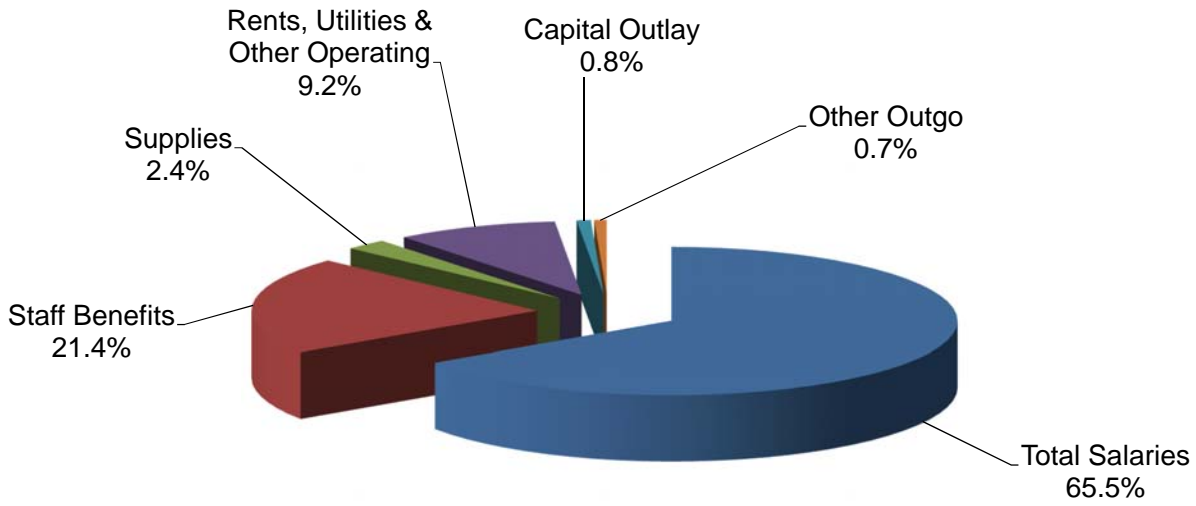
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - UNRESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$13,005,040	\$13,468,865	\$14,159,308	\$14,048,095	\$15,193,557
12 Contract Adm, Counselors, Librarians	3,073,763	3,361,822	3,821,975	3,708,393	4,049,133
13 Hourly Teachers	9,359,578	10,626,779	11,283,060	12,495,335	13,513,910
14 Hourly Adm, Counselors, Librarians	612,430	601,782	580,562	366,429	815,656
Object Group 1000 Total	<u>\$26,050,811</u>	<u>\$28,059,248</u>	<u>\$29,844,905</u>	<u>\$30,618,252</u>	<u>\$33,572,256</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,618,828	\$6,819,864	\$6,951,634	\$7,502,698	\$8,444,438
22 Contract Instructional Aides	1,077,643	1,100,413	1,090,114	1,200,199	1,314,692
23 Hourly Non-Instructional	784,381	606,484	621,252	764,181	764,181
24 Hourly Instructional Aides	700,425	1,009,044	955,436	779,211	779,211
Object Group 2000 Total	<u>\$9,181,277</u>	<u>\$9,535,805</u>	<u>\$9,618,436</u>	<u>\$10,246,289</u>	<u>\$11,302,522</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$10,709,249	\$10,771,991	\$12,006,229	\$13,350,028	\$14,648,853
3x Early Retirement & Retiree Benefits	578,744	568,184	513,589	61,722	30,000
Object Group 3000 Total	<u>\$11,287,993</u>	<u>\$11,340,175</u>	<u>\$12,519,818</u>	<u>\$13,411,750</u>	<u>\$14,678,853</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,439,289	\$1,286,473	\$943,621	\$1,141,840	\$1,652,116
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$450,909	\$623,871	\$552,906	\$671,765	\$701,730
52 Travel and Mileage	168,949	260,676	232,194	236,896	285,638
53 Fees, Software, Memberships, Dues	138,492	190,225	207,059	229,793	225,693
54 Insurance	75,477	68,790	67,539	68,919	70,000
55 Utilities and Operations	1,388,597	1,922,310	1,988,831	2,322,780	2,308,850
56 Rents, Repairs & Maintenance	633,081	716,767	784,620	877,345	981,254
57 Audits, Interest, and Legals	0	60	0	0	0
58 Advertising, Postage & Other Operating	28,813	52,710	65,803	74,760	92,547
59 Other Holding	0	0	0	0	1,665,360
Object Group 5000 Total	<u>\$2,884,318</u>	<u>\$3,835,409</u>	<u>\$3,898,952</u>	<u>\$4,482,258</u>	<u>\$6,331,072</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$9,470	\$2,156	\$1,540	\$80,044
62 Building Alterations	19,079	36,456	32,102	7,311	28,681
63 Books	72,795	57,173	9,742	47,645	72,100
64 Equipment	263,130	324,966	502,092	337,948	394,339
Object Group 6000 Total	<u>\$355,004</u>	<u>\$428,065</u>	<u>\$546,092</u>	<u>\$394,444</u>	<u>\$575,164</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,313,512	1,059,459	837,446	1,035,562	238,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	83,571	82,996	182,968	183,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,397,083</u>	<u>\$1,142,455</u>	<u>\$1,020,414</u>	<u>\$1,218,737</u>	<u>\$422,115</u>
Total Expenditures	<u>\$53,595,775</u>	<u>\$55,627,630</u>	<u>\$58,392,238</u>	<u>\$61,513,570</u>	<u>\$68,534,098</u>

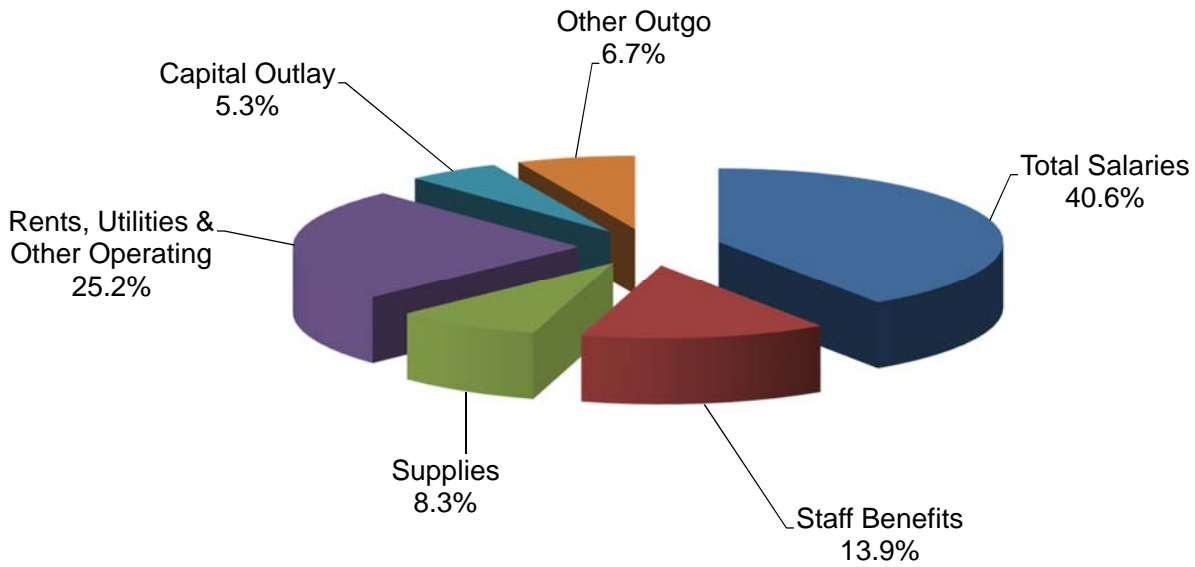
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$183,052	\$164,502	\$192,878	\$64,569	\$60,793
12 Contract Adm, Counselors, Librarians	828,971	856,928	883,123	1,118,550	2,020,160
13 Hourly Teachers	99,873	87,009	53,089	21,008	172,439
14 Hourly Adm, Counselors, Librarians	173,904	402,878	669,052	1,168,636	1,286,008
Object Group 1000 Total	<u>\$1,285,800</u>	<u>\$1,511,317</u>	<u>\$1,798,142</u>	<u>\$2,372,763</u>	<u>\$3,539,400</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,084,416	\$1,270,373	\$1,208,722	\$1,638,104	\$2,255,515
22 Contract Instructional Aides	118,737	142,712	137,280	104,418	222,960
23 Hourly Non-Instructional	859,544	548,815	635,721	694,952	1,197,266
24 Hourly Instructional Aides	91,358	340,433	462,826	605,117	565,616
Object Group 2000 Total	<u>\$2,154,055</u>	<u>\$2,302,333</u>	<u>\$2,444,549</u>	<u>\$3,042,591</u>	<u>\$4,241,357</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$904,726	\$1,021,898	\$1,053,374	\$1,716,150	\$2,652,972
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$904,726</u>	<u>\$1,021,898</u>	<u>\$1,053,374</u>	<u>\$1,716,150</u>	<u>\$2,652,972</u>
<b>SUPPLIES:</b>					
43 Supplies	\$704,150	\$683,628	\$1,298,502	\$942,339	\$1,597,315
Object Group 4000 Total	<u>\$704,150</u>	<u>\$683,628</u>	<u>\$1,298,502</u>	<u>\$942,339</u>	<u>\$1,597,315</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,535,415	\$2,812,731	\$2,749,018	\$6,646,742	\$3,982,758
52 Travel and Mileage	50,240	62,774	136,551	210,802	280,678
53 Fees, Software, Memberships, Dues	29,454	31,262	123,465	79,248	65,758
54 Insurance	75,477	68,790	67,539	80,000	90,000
55 Utilities and Operations	151,618	162,849	137,672	99,783	175,561
56 Rents, Repairs & Maintenance	40,789	21,043	22,398	24,964	63,150
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	23,876	20,435	17,803	43,420	166,956
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,906,869</u>	<u>\$3,179,884</u>	<u>\$3,254,446</u>	<u>\$7,184,959</u>	<u>\$4,824,861</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$2,832	\$0	\$0
62 Building Alterations	0	0	28,284	1,000	3,998
63 Books	0	19,000	15,415	1,000	19,891
64 Equipment	177,700	264,796	655,126	704,992	998,631
Object Group 6000 Total	<u>\$177,700</u>	<u>\$283,796</u>	<u>\$701,657</u>	<u>\$706,992</u>	<u>\$1,022,520</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	318,581	538,246	516,385	1,150,869	1,268,242
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$318,581</u>	<u>\$538,246</u>	<u>\$516,385</u>	<u>\$1,150,869</u>	<u>\$1,268,242</u>
Total Expenditures	<u><u>\$8,451,881</u></u>	<u><u>\$9,521,102</u></u>	<u><u>\$11,067,055</u></u>	<u><u>\$17,116,663</u></u>	<u><u>\$19,146,667</u></u>

### Grossmont - Unrestricted General Fund



### Grossmont - Restricted General Fund



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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,694,344	\$4,748,580	\$5,080,646	\$5,136,727	\$5,449,301
12 Contract Adm, Counselors, Librarians	2,858,494	3,016,424	3,422,269	3,372,870	3,966,402
13 Hourly Teachers	4,538,498	5,331,885	5,256,835	5,460,283	6,365,636
14 Hourly Adm, Counselors, Librarians	483,375	610,136	851,081	1,023,418	1,115,989
Object Group 1000 Total	<u>\$12,574,711</u>	<u>\$13,707,025</u>	<u>\$14,610,831</u>	<u>\$14,993,298</u>	<u>\$16,897,328</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,535,635	\$5,167,053	\$5,228,027	\$5,463,975	\$6,205,336
22 Contract Instructional Aides	631,296	674,460	597,318	741,998	930,127
23 Hourly Non-Instructional	1,474,392	854,245	815,898	805,395	890,093
24 Hourly Instructional Aides	146,670	502,417	627,502	534,912	462,176
Object Group 2000 Total	<u>\$6,787,993</u>	<u>\$7,198,175</u>	<u>\$7,268,745</u>	<u>\$7,546,280</u>	<u>\$8,487,732</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,695,830	\$5,901,581	\$6,560,757	\$7,277,821	\$8,677,612
3x Early Retirement & Retiree Benefits	162,657	154,799	146,799	42,022	0
Object Group 3000 Total	<u>\$5,858,487</u>	<u>\$6,056,380</u>	<u>\$6,707,556</u>	<u>\$7,319,843</u>	<u>\$8,677,612</u>
<b>SUPPLIES:</b>					
43 Supplies	\$803,325	\$913,069	\$971,187	\$1,175,503	\$1,771,022
Object Group 4000 Total	<u>\$803,325</u>	<u>\$913,069</u>	<u>\$971,187</u>	<u>\$1,175,503</u>	<u>\$1,771,022</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,990,257	\$1,775,985	\$1,633,501	\$3,172,655	\$3,161,935
52 Travel and Mileage	162,572	193,267	191,458	249,362	437,505
53 Fees, Software, Memberships, Dues	105,446	107,614	113,395	202,348	189,139
54 Insurance	79,365	33,157	35,495	72,052	34,459
55 Utilities and Operations	1,064,212	1,021,752	1,279,928	1,278,872	1,344,638
56 Rents, Repairs & Maintenance	323,740	282,388	322,788	414,039	503,303
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	37,711	50,359	52,037	33,146	44,497
59 Other Holding	0	0	0	0	900,000
Object Group 5000 Total	<u>\$3,763,303</u>	<u>\$3,464,522</u>	<u>\$3,628,602</u>	<u>\$5,422,474</u>	<u>\$6,615,476</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,989	\$3,200	\$0	\$2,891	\$5,000
62 Building Alterations	0	131	0	0	0
63 Books	8,991	2,394	25,452	53,086	50,150
64 Equipment	83,374	128,867	121,207	195,396	66,075
Object Group 6000 Total	<u>\$107,354</u>	<u>\$134,592</u>	<u>\$146,659</u>	<u>\$251,373</u>	<u>\$121,225</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	69,177	66,186	382,129	95,236
75/76 Std Financial Aid & Othr Pymts to Stdts	163,447	220,173	192,613	572,975	539,448
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$227,287</u>	<u>\$289,350</u>	<u>\$258,799</u>	<u>\$955,104</u>	<u>\$634,684</u>
Total Expenditures	<u><u>\$30,122,460</u></u>	<u><u>\$31,763,113</u></u>	<u><u>\$33,592,379</u></u>	<u><u>\$37,663,875</u></u>	<u><u>\$43,205,079</u></u>

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

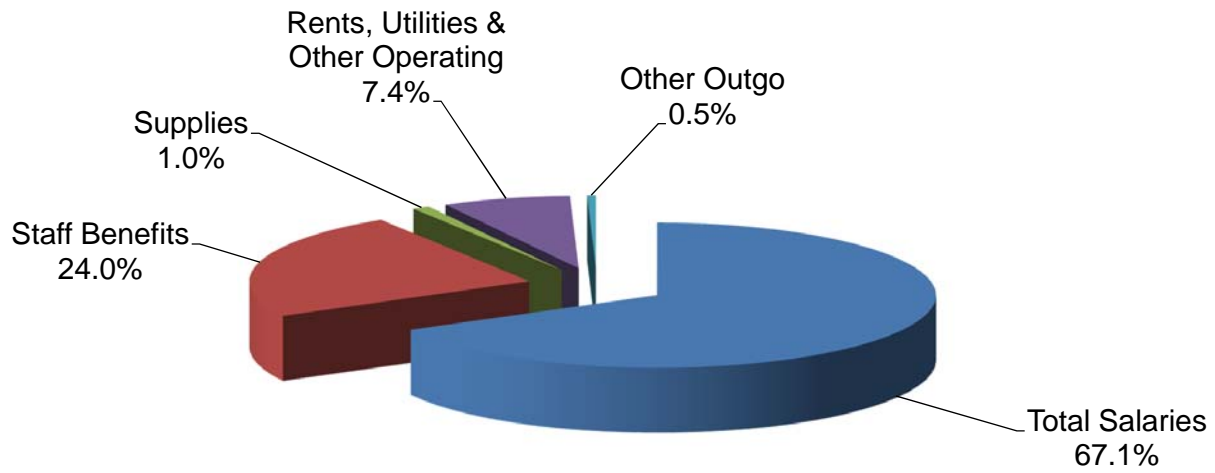
	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,694,344	\$4,742,299	\$5,080,646	\$5,136,727	\$5,449,301
12 Contract Adm, Counselors, Librarians	2,447,030	2,544,888	2,608,401	2,518,667	2,725,973
13 Hourly Teachers	4,533,096	5,303,918	5,256,185	5,447,714	5,672,014
14 Hourly Adm, Counselors, Librarians	266,129	231,217	146,888	173,827	209,933
Object Group 1000 Total	<u>\$11,940,599</u>	<u>\$12,822,322</u>	<u>\$13,092,120</u>	<u>\$13,276,935</u>	<u>\$14,057,221</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$3,926,577	\$4,395,589	\$4,397,969	\$4,407,215	\$4,938,287
22 Contract Instructional Aides	547,344	618,311	591,449	697,280	869,606
23 Hourly Non-Instructional	521,062	376,002	231,253	286,146	243,119
24 Hourly Instructional Aides	110,700	200,391	226,698	188,280	137,306
Object Group 2000 Total	<u>\$5,105,683</u>	<u>\$5,590,293</u>	<u>\$5,447,369</u>	<u>\$5,578,921</u>	<u>\$6,188,318</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,239,892	\$5,334,500	\$5,828,808	\$6,287,813	\$7,247,577
3x Early Retirement & Retiree Benefits	162,657	154,799	146,799	42,022	0
Object Group 3000 Total	<u>\$5,402,549</u>	<u>\$5,489,299</u>	<u>\$5,975,607</u>	<u>\$6,329,835</u>	<u>\$7,247,577</u>
<b>SUPPLIES:</b>					
43 Supplies	\$358,894	\$294,085	\$235,248	\$350,240	\$299,980
Object Group 4000 Total	<u>\$358,894</u>	<u>\$294,085</u>	<u>\$235,248</u>	<u>\$350,240</u>	<u>\$299,980</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$114,319	\$69,082	\$67,298	\$66,853	\$59,145
52 Travel and Mileage	92,541	105,434	81,803	122,539	90,275
53 Fees, Software, Memberships, Dues	70,573	75,946	76,914	95,161	95,049
54 Insurance	39,682	0	32,747	34,459	34,459
55 Utilities and Operations	947,974	939,667	1,210,821	1,231,879	1,187,672
56 Rents, Repairs & Maintenance	272,693	227,463	261,275	349,266	309,842
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	21,052	38,680	38,182	32,146	41,657
59 Other Holding	0	0	0	0	400,000
Object Group 5000 Total	<u>\$1,558,834</u>	<u>\$1,456,272</u>	<u>\$1,769,040</u>	<u>\$1,932,303</u>	<u>\$2,218,099</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$3,200	\$0	\$0	\$0
62 Building Alterations	0	131	0	0	0
63 Books	8,991	2,394	0	0	0
64 Equipment	24,526	14,254	6,292	48,772	0
Object Group 6000 Total	<u>\$33,517</u>	<u>\$19,979</u>	<u>\$6,292</u>	<u>\$48,772</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	63,840	69,177	66,186	316,664	95,236
75/76 Stdt Financial Aid & Othr Pymts to Stdts	35,493	48,004	46,733	45,000	45,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$99,333</u>	<u>\$117,181</u>	<u>\$112,919</u>	<u>\$361,664</u>	<u>\$140,236</u>
Total Expenditures	<u>\$24,499,409</u>	<u>\$25,789,431</u>	<u>\$26,638,595</u>	<u>\$27,878,670</u>	<u>\$30,151,431</u>



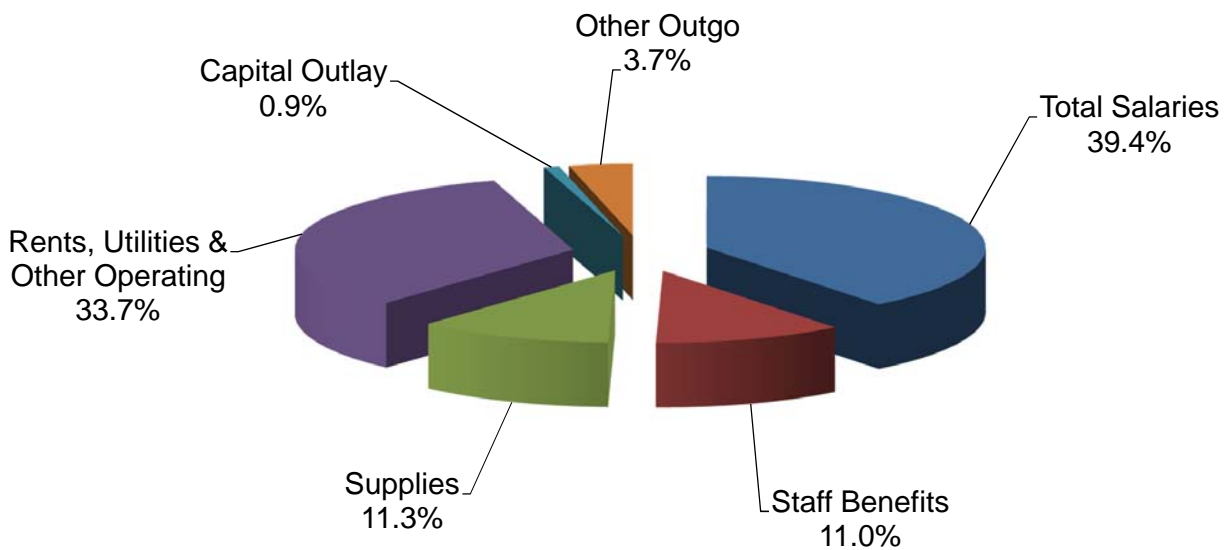
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$6,281	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	411,465	471,536	813,868	854,203	1,240,429
13 Hourly Teachers	5,402	27,967	650	12,569	693,622
14 Hourly Adm, Counselors, Librarians	217,246	378,919	704,194	849,591	906,056
Object Group 1000 Total	<u>\$634,113</u>	<u>\$884,703</u>	<u>\$1,518,712</u>	<u>\$1,716,363</u>	<u>\$2,840,107</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$609,058	\$771,465	\$830,058	\$1,056,760	\$1,267,049
22 Contract Instructional Aides	83,952	56,149	5,869	44,718	60,521
23 Hourly Non-Instructional	953,330	478,243	584,645	519,249	646,974
24 Hourly Instructional Aides	35,970	302,026	400,804	346,632	324,870
Object Group 2000 Total	<u>\$1,682,310</u>	<u>\$1,607,883</u>	<u>\$1,821,376</u>	<u>\$1,967,359</u>	<u>\$2,299,414</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$455,938	\$567,081	\$731,949	\$990,008	\$1,430,035
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$455,938</u>	<u>\$567,081</u>	<u>\$731,949</u>	<u>\$990,008</u>	<u>\$1,430,035</u>
<b>SUPPLIES:</b>					
43 Supplies	\$444,431	\$618,984	\$735,938	\$825,263	\$1,471,042
Object Group 4000 Total	<u>\$444,431</u>	<u>\$618,984</u>	<u>\$735,938</u>	<u>\$825,263</u>	<u>\$1,471,042</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,875,939	\$1,706,903	\$1,566,203	\$3,105,802	\$3,102,790
52 Travel and Mileage	70,031	87,833	109,655	126,823	347,230
53 Fees, Software, Memberships, Dues	34,874	31,668	36,481	107,187	94,090
54 Insurance	39,682	33,157	2,748	37,593	0
55 Utilities and Operations	116,238	82,085	69,107	46,993	156,966
56 Rents, Repairs & Maintenance	51,047	54,926	61,513	64,773	193,461
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,659	11,679	13,855	1,000	2,840
59 Other Holding	0	0	0	0	500,000
Object Group 5000 Total	<u>\$2,204,470</u>	<u>\$2,008,251</u>	<u>\$1,859,562</u>	<u>\$3,490,171</u>	<u>\$4,397,377</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,989	\$0	\$0	\$2,891	\$5,000
62 Building Alterations	0	0	0	0	0
63 Books	0	0	25,452	53,086	50,150
64 Equipment	58,847	114,613	114,914	146,624	66,075
Object Group 6000 Total	<u>\$73,836</u>	<u>\$114,613</u>	<u>\$140,366</u>	<u>\$202,601</u>	<u>\$121,225</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	65,465	0
75/76 Std Financial Aid & Othr Pymts to Stdts	127,954	172,170	145,879	527,975	494,448
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$127,954</u>	<u>\$172,170</u>	<u>\$145,879</u>	<u>\$593,440</u>	<u>\$494,448</u>
Total Expenditures	<u>\$5,623,052</u>	<u>\$5,973,685</u>	<u>\$6,953,782</u>	<u>\$9,785,205</u>	<u>\$13,053,648</u>

### Cuyamaca - Unrestricted General Fund



### Cuyamaca - Restricted General Fund



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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	820,582	1,039,887	887,201	991,918	942,917
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	870	0	0	0	0
Object Group 1000 Total	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$887,201</u>	<u>\$991,918</u>	<u>\$942,917</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,978,463	\$5,119,212	\$5,587,753	\$6,231,418	\$6,683,579
22 Contract Instructional Aides	0	0	0	1,225	0
23 Hourly Non-Instructional	78,999	88,322	31,314	78,887	26,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,057,462</u>	<u>\$5,207,534</u>	<u>\$5,619,067</u>	<u>\$6,311,530</u>	<u>\$6,709,579</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,266,272	\$2,347,035	\$2,539,213	\$3,451,354	\$3,606,968
3x Early Retirement & Retiree Benefits	39,021	40,522	54,912	0	0
Object Group 3000 Total	<u>\$2,305,293</u>	<u>\$2,387,557</u>	<u>\$2,594,125</u>	<u>\$3,451,354</u>	<u>\$3,606,968</u>
<b>SUPPLIES:</b>					
43 Supplies	\$152,949	\$246,533	\$224,137	\$251,366	\$301,323
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,223,145	\$2,015,248	\$3,946,068	\$3,805,339	\$10,913,902
52 Travel and Mileage	93,045	118,460	95,108	136,171	148,936
53 Fees, Software, Memberships, Dues	56,722	18,548	22,677	37,918	57,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	102,639	84,758	151,164	166,014	302,391
56 Rents, Repairs & Maintenance	157,226	163,450	173,576	260,351	208,668
57 Audits, Interest, and Legals	206,244	202,134	201,137	215,080	243,240
58 Advertising, Postage & Other Operating	52,280	71,654	70,433	142,384	148,452
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,891,302</u>	<u>\$2,674,252</u>	<u>\$4,660,162</u>	<u>\$4,763,257</u>	<u>\$12,023,247</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	3,732	0
63 Books	0	0	0	0	0
64 Equipment	6,404	35,115	73,872	79,661	0
Object Group 6000 Total	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$73,872</u>	<u>\$83,393</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$153,833	\$150,000
73 Interfund Transfers	0	378,964	35,123	31,396	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>\$130,000</u>	<u>\$518,964</u>	<u>\$185,123</u>	<u>\$185,229</u>	<u>\$150,000</u>
Total Expenditures	<u><u>\$11,364,862</u></u>	<u><u>\$12,109,842</u></u>	<u><u>\$14,243,687</u></u>	<u><u>\$16,038,047</u></u>	<u><u>\$23,734,034</u></u>

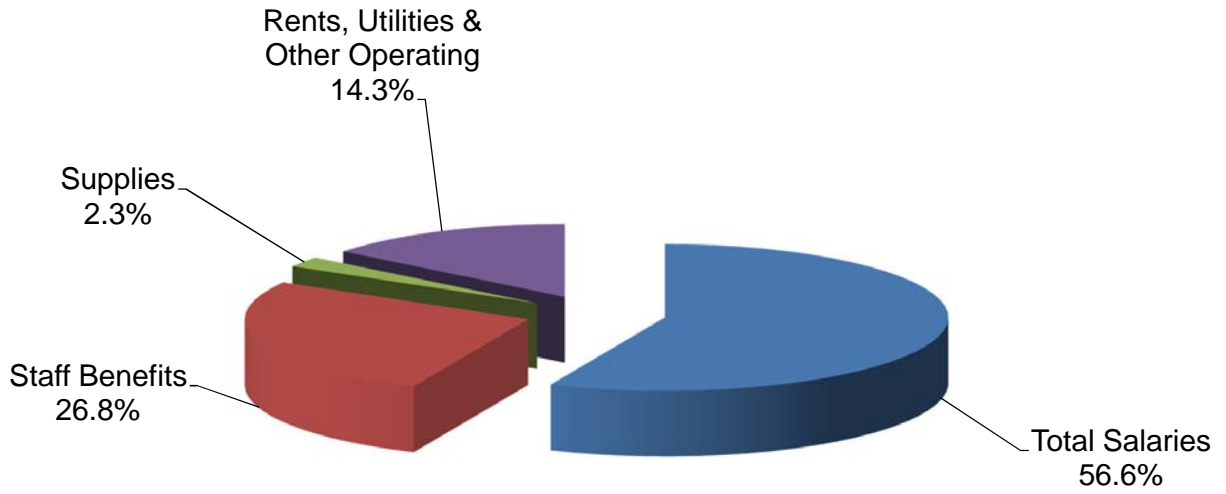
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	820,582	1,039,887	887,201	991,918	942,917
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	870	0	0	0	0
Object Group 1000 Total	<u>\$821,452</u>	<u>\$1,039,887</u>	<u>\$887,201</u>	<u>\$991,918</u>	<u>\$942,917</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,687,183	\$4,752,749	\$5,006,022	\$5,590,222	\$6,069,711
22 Contract Instructional Aides	0	0	0	306	0
23 Hourly Non-Instructional	27,328	29,459	14,828	41,564	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,714,511</u>	<u>\$4,782,208</u>	<u>\$5,020,850</u>	<u>\$5,632,092</u>	<u>\$6,080,711</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,167,771	\$2,211,331	\$2,337,860	\$3,175,907	\$3,319,575
3x Early Retirement & Retiree Benefits	39,021	40,522	54,912	0	0
Object Group 3000 Total	<u>\$2,206,792</u>	<u>\$2,251,853</u>	<u>\$2,392,772</u>	<u>\$3,175,907</u>	<u>\$3,319,575</u>
<b>SUPPLIES:</b>					
43 Supplies	\$120,552	\$227,228	\$194,257	\$222,023	\$288,505
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$865,711	\$989,422	\$693,284	\$754,332	\$969,284
52 Travel and Mileage	91,605	118,460	95,108	132,058	140,872
53 Fees, Software, Memberships, Dues	44,126	4,594	7,136	18,072	49,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	10,687	10,732	91,610	91,149	99,705
56 Rents, Repairs & Maintenance	115,030	111,590	149,266	242,535	185,076
57 Audits, Interest, and Legals	143,151	138,693	150,303	161,153	185,886
58 Advertising, Postage & Other Operating	42,616	65,277	68,024	126,242	139,802
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,312,926</u>	<u>\$1,438,769</u>	<u>\$1,254,731</u>	<u>\$1,525,541</u>	<u>\$1,770,283</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	3,732	0
63 Books	0	0	0	0	0
64 Equipment	6,404	35,115	49,206	78,330	0
Object Group 6000 Total	<u>\$6,404</u>	<u>\$35,115</u>	<u>\$49,206</u>	<u>\$82,062</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	28,964	35,123	31,396	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>\$28,964</u>	<u>\$35,123</u>	<u>\$31,396</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,182,637</u></u>	<u><u>\$9,804,024</u></u>	<u><u>\$9,834,140</u></u>	<u><u>\$11,660,939</u></u>	<u><u>\$12,401,991</u></u>

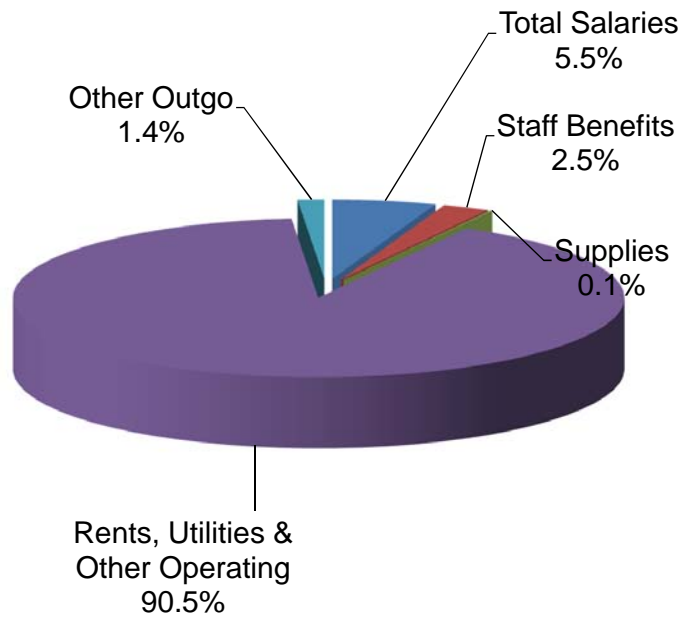
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$291,281	\$366,463	\$581,731	\$641,196	\$613,868
22 Contract Instructional Aides	0	0	0	919	0
23 Hourly Non-Instructional	51,671	58,863	16,486	37,323	15,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$342,952</u>	<u>\$425,326</u>	<u>\$598,217</u>	<u>\$679,438</u>	<u>\$628,868</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$98,502	\$135,704	\$201,353	\$275,447	\$287,393
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$98,502</u>	<u>\$135,704</u>	<u>\$201,353</u>	<u>\$275,447</u>	<u>\$287,393</u>
<b>SUPPLIES:</b>					
43 Supplies	\$32,397	\$19,305	\$29,881	\$29,343	\$12,818
Object Group 4000 Total	<u>\$32,397</u>	<u>\$19,305</u>	<u>\$29,881</u>	<u>\$29,343</u>	<u>\$12,818</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,357,434	\$1,025,826	\$3,252,783	\$3,051,007	\$9,944,618
52 Travel and Mileage	1,440	0	0	4,113	8,064
53 Fees, Software, Memberships, Dues	12,597	13,954	15,541	19,846	8,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	91,952	74,026	59,554	74,865	202,686
56 Rents, Repairs & Maintenance	42,196	51,860	24,310	17,816	23,592
57 Audits, Interest, and Legals	63,093	63,441	50,834	53,927	57,354
58 Advertising, Postage & Other Operating	9,664	6,377	2,409	16,142	8,650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,578,376</u>	<u>\$1,235,483</u>	<u>\$3,405,430</u>	<u>\$3,237,716</u>	<u>\$10,252,964</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	24,665	1,331	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$24,665</u>	<u>\$1,331</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$130,000	\$140,000	\$150,000	\$153,833	\$150,000
73 Interfund Transfers	0	350,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$130,000</u>	<u>\$490,000</u>	<u>\$150,000</u>	<u>\$153,833</u>	<u>\$150,000</u>
Total Expenditures	<u><u>\$2,182,227</u></u>	<u><u>\$2,305,818</u></u>	<u><u>\$4,409,546</u></u>	<u><u>\$4,377,108</u></u>	<u><u>\$11,332,043</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 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	250	501	0
14 Hourly Adm, Counselors, Librarians	175	150	50	0	0
Object Group 1000 Total	<u>\$175</u>	<u>\$150</u>	<u>\$300</u>	<u>\$501</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$4,837	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	5,964	4,751	1,840	1,552	0
Object Group 2000 Total	<u>\$5,964</u>	<u>\$4,751</u>	<u>\$1,840</u>	<u>\$6,389</u>	<u>\$0</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,028	\$1,111	\$27,675	\$15,159	\$15,000
3x Early Retirement & Retiree Benefits	1,822,603	1,462,996	1,465,238	1,320,461	1,135,511
Object Group 3000 Total	<u>\$1,824,631</u>	<u>\$1,464,107</u>	<u>\$1,492,913</u>	<u>\$1,335,620</u>	<u>\$1,150,511</u>
<b>SUPPLIES:</b>					
43 Supplies	\$20,548	\$60,686	(\$1,566)	\$67,301	\$106,903
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$85,142	\$1,941,065	\$1,833,778	\$2,153,383	\$1,781,917
52 Travel and Mileage	3,177	248	25,169	15,612	7,500
53 Fees, Software, Memberships, Dues	673,624	690,246	814,222	782,750	1,100,173
54 Insurance	482,988	486,722	450,036	507,737	515,000
55 Utilities and Operations	(58,931)	61,049	7,709	108,421	126,111
56 Rents, Repairs & Maintenance	876,412	894,906	1,368,044	1,486,667	1,513,337
57 Audits, Interest, and Legals	279,643	249,558	374,695	12,039	318,627
58 Advertising, Postage & Other Operating	82,463	28,892	22,928	87,015	546,585
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,424,518</u>	<u>\$4,352,686</u>	<u>\$4,896,581</u>	<u>\$5,153,624</u>	<u>\$5,909,250</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$2,718	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	35,781	72,836	1,779	(464)	10,000
Object Group 6000 Total	<u>\$38,499</u>	<u>\$72,836</u>	<u>\$1,779</u>	<u>(\$464)</u>	<u>\$10,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	1,834,920	1,477,367	1,478,504	2,338,685
75/76 Stdt Financial Aid & Othr Pyrmts to Stdts	5,114	2,810	4,705	7,522	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$212,131</u>	<u>\$1,837,730</u>	<u>\$1,482,072</u>	<u>\$1,486,026</u>	<u>\$2,344,685</u>
Total Expenditures	<u><u>\$4,526,466</u></u>	<u><u>\$7,792,946</u></u>	<u><u>\$7,873,919</u></u>	<u><u>\$8,048,997</u></u>	<u><u>\$9,521,349</u></u>

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

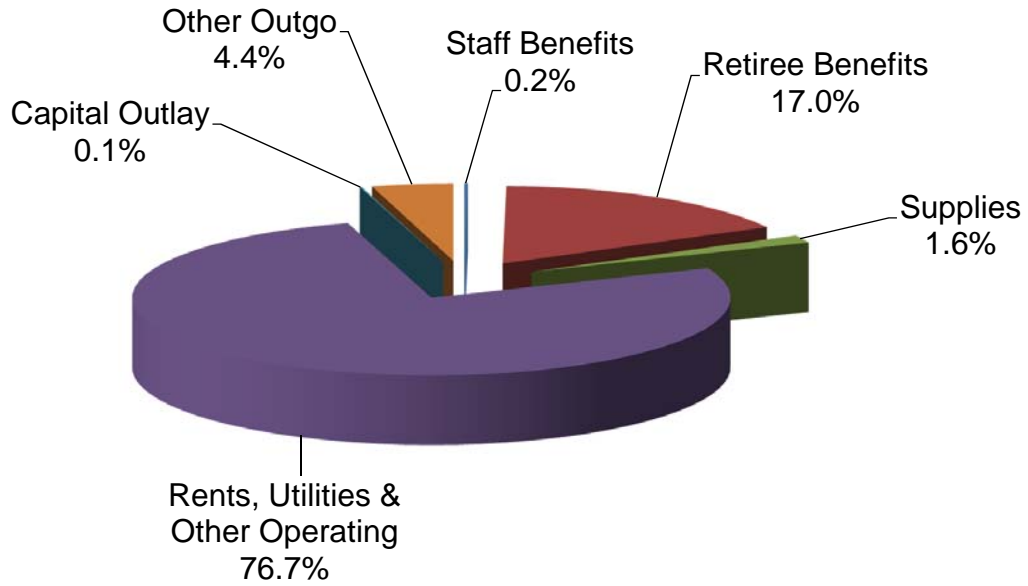
	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	250	501	0
14 Hourly Adm, Counselors, Librarians	175	150	50	0	0
Object Group 1000 Total	<u>\$175</u>	<u>\$150</u>	<u>\$300</u>	<u>\$501</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$4,837	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	5,964	4,751	1,840	1,552	0
Object Group 2000 Total	<u>\$5,964</u>	<u>\$4,751</u>	<u>\$1,840</u>	<u>\$6,389</u>	<u>\$0</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,028	\$1,111	\$162	\$15,159	\$15,000
3x Early Retirement & Retiree Benefits	1,822,603	1,462,996	1,465,238	1,320,461	1,135,511
Object Group 3000 Total	<u>\$1,824,631</u>	<u>\$1,464,107</u>	<u>\$1,465,400</u>	<u>\$1,335,620</u>	<u>\$1,150,511</u>
<b>SUPPLIES:</b>					
43 Supplies	\$20,548	\$60,686	(\$1,566)	\$66,806	\$106,903
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$85,142	\$1,540,444	\$1,833,778	\$2,153,383	\$1,764,867
52 Travel and Mileage	3,177	248	21,462	6,197	7,500
53 Fees, Software, Memberships, Dues	673,624	690,246	814,222	782,750	800,173
54 Insurance	482,988	486,722	450,036	507,737	515,000
55 Utilities and Operations	77,194	96,879	91,589	119,862	126,111
56 Rents, Repairs & Maintenance	876,412	894,906	1,368,044	1,486,667	1,513,337
57 Audits, Interest, and Legals	279,643	249,558	292,499	12,039	318,627
58 Advertising, Postage & Other Operating	29,071	28,892	22,928	86,246	84,635
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,507,251</u>	<u>\$3,987,895</u>	<u>\$4,894,556</u>	<u>\$5,154,881</u>	<u>\$5,130,250</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$2,718	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	35,781	72,836	1,779	(464)	10,000
Object Group 6000 Total	<u>\$38,499</u>	<u>\$72,836</u>	<u>\$1,779</u>	<u>(\$464)</u>	<u>\$10,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	1,619,486	288,302	288,302	288,302
75/76 Stdt Financial Aid & Othr Pymts to Stdts	5,114	2,810	4,705	7,522	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$212,131</u>	<u>\$1,622,296</u>	<u>\$293,007</u>	<u>\$295,824</u>	<u>\$294,302</u>
Total Expenditures	<u><u>\$4,609,199</u></u>	<u><u>\$7,212,721</u></u>	<u><u>\$6,655,316</u></u>	<u><u>\$6,859,557</u></u>	<u><u>\$6,691,966</u></u>



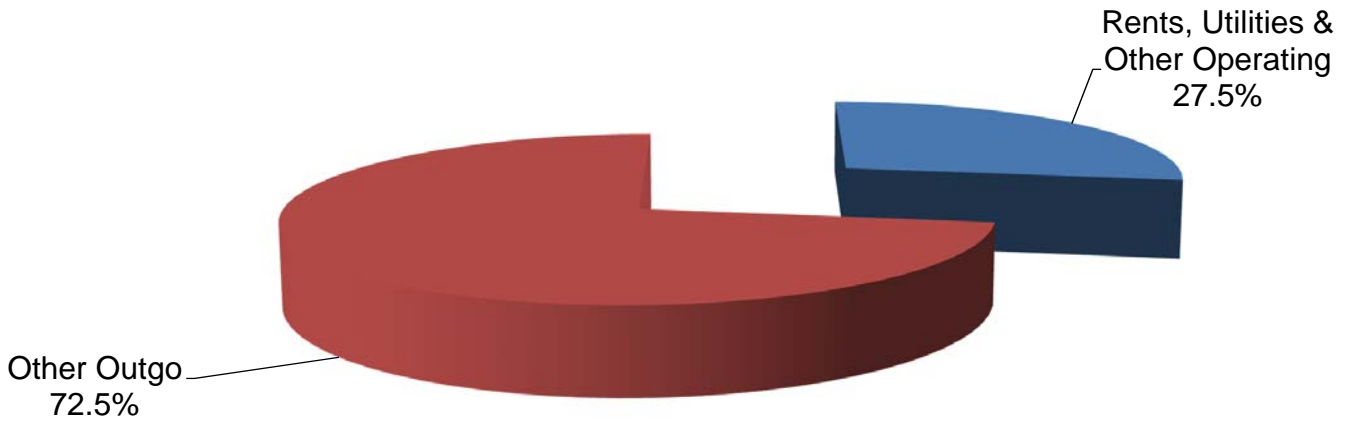
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - RESTRICTED**

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$0	\$27,513	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$27,513</u>	<u>\$0</u>	<u>\$0</u>
<b>SUPPLIES:</b>					
43 Supplies	\$0	\$0	\$0	\$495	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$495</u>	<u>\$0</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$0	\$400,621	\$0	\$0	\$17,050
52 Travel and Mileage	0	0	3,707	9,415	0
53 Fees, Software, Memberships, Dues	0	0	0	0	300,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(136,124)	(35,830)	(83,879)	(11,441)	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	82,196	0	0
58 Advertising, Postage & Other Operating	53,392	0	0	769	461,950
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>(\$82,732)</u>	<u>\$364,791</u>	<u>\$2,024</u>	<u>(\$1,257)</u>	<u>\$779,000</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	215,434	1,189,065	1,190,202	2,050,383
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>\$215,434</u>	<u>\$1,189,065</u>	<u>\$1,190,202</u>	<u>\$2,050,383</u>
Total Expenditures	<u>(\$82,732)</u>	<u>\$580,225</u>	<u>\$1,218,602</u>	<u>\$1,189,440</u>	<u>\$2,829,383</u>

### 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**

<b>Revenue &amp; Transfers to Sites:</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Tentative</b>
	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>Actual</b>	<b>Budget</b>
	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>
<b>Grossmont College</b>							
Commission Distributions	\$217,511	\$209,496	\$227,222	\$220,934	\$223,115	\$210,000	\$220,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	9,720	3,920	1,090	950	376	300	300
<b>Total</b>	<b>\$227,231</b>	<b>\$213,416</b>	<b>\$228,312</b>	<b>\$221,884</b>	<b>\$223,491</b>	<b>\$210,300</b>	<b>\$220,300</b>
<b>Cuyamaca College</b>							
Commission Distributions	\$108,467	\$94,871	\$91,775	\$88,064	\$88,194	\$90,000	\$90,000
Other Local Revenue	0	0	0	141	0	225	0
Interest Income	1,716	1,364	215	83	195	50	50
<b>Total</b>	<b>\$110,183</b>	<b>\$96,235</b>	<b>\$91,990</b>	<b>\$88,288</b>	<b>\$88,389</b>	<b>\$90,275</b>	<b>\$90,050</b>
<b>Other Commission Distributions</b>							
District Services Allocation	\$28,346	\$26,467	\$27,739	\$26,869	\$27,070	\$26,000	\$26,000
<b>Total</b>	<b>\$28,346</b>	<b>\$26,467</b>	<b>\$27,739</b>	<b>\$26,869</b>	<b>\$27,070</b>	<b>\$26,000</b>	<b>\$26,000</b>
<b>Total Sources</b>	<b>\$365,760</b>	<b>\$336,118</b>	<b>\$348,041</b>	<b>\$337,041</b>	<b>\$338,950</b>	<b>\$326,575</b>	<b>\$336,350</b>

**Revenue & Transfers to Associated Students:**

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

**Notes:**

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

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>Bookstore Commissions</b>					
<b>Beginning Balance</b>	<b>\$696,944</b>	<b>\$917,715</b>	<b>\$230,359</b>	<b>\$333,599</b>	<b>\$499,555</b>
Commissions Revenue	346,736	335,867	338,379	326,000	336,000
Other Local Revenue	0	141	195	575	350
Transfer from Dissolution Subfund	0	0	0	33,486	0
Funds Available	<u>\$1,043,680</u>	<u>\$1,253,723</u>	<u>\$568,933</u>	<u>\$693,660</u>	<u>\$835,905</u>
Expenditures					
Grossmont College	\$3,959	\$804,219	\$16,652	\$63,451	\$256,000
Cuyamaca College	122,006	198,145	96,682	90,654	93,000
District Services	0	21,000	122,000	40,000	30,000
Total	<u>\$125,965</u>	<u>\$1,023,364</u>	<u>\$235,334</u>	<u>\$194,105</u>	<u>\$379,000</u>
<b>Ending Balance</b>	<b><u>\$917,715</u></b>	<b><u>\$230,359</u></b>	<b><u>\$333,599</u></b>	<b><u>\$499,555</u></b>	<b><u>\$456,905</u></b>
<b>Dissolution of Enterprise Funds</b>					
<b>Beginning Balance</b>	<b>\$50,872</b>	<b>\$52,177</b>	<b>\$33,106</b>	<b>\$33,486</b>	
Revenue & Transfers:					
Interest	\$1,305	\$1,033	\$380	\$0	
Transfer to Commission Subfund	0	0	0	(33,486)	
Total Revenue & Transfers	<u>\$1,305</u>	<u>\$1,033</u>	<u>\$380</u>	<u>(\$33,486)</u>	
Funds Available	<u>\$52,177</u>	<u>\$53,210</u>	<u>\$33,486</u>	<u>\$0</u>	
Expenditures					
Grossmont College	\$0	\$0	\$0	\$0	
Cuyamaca College	0	20,104	0	0	
Total	<u>\$0</u>	<u>\$20,104</u>	<u>\$0</u>	<u>\$0</u>	
<b>Ending Balance</b>	<b><u>\$52,177</u></b>	<b><u>\$33,106</u></b>	<b><u>\$33,486</u></b>	<b><u>\$0</u></b>	
<b>Combined Ending Balance</b>	<b><u>\$969,892</u></b>	<b><u>\$263,465</u></b>	<b><u>\$367,085</u></b>	<b><u>\$499,555</u></b>	

Subfund Closed  
and Transferred  
to Commissions  
Subfund.

**Notes:**

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

(2) Tentative Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$489,477	3,137	6,941	<b>\$499,555</b>
Revenue	220,300	90,050	26,000	<b>336,350</b>
Total Funds Available	<u>\$709,777</u>	<u>\$93,187</u>	<u>\$32,941</u>	<b><u>\$835,905</u></b>
Less: Expenditures	(256,000)	(93,000)	(30,000)	<b>(379,000)</b>
Ending Balance	<b><u>\$453,777</u></b>	<b><u>\$187</u></b>	<b><u>\$2,941</u></b>	<b><u>\$456,905</u></b>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$98,974	\$108,768	\$63,341	\$37,864	\$37,864
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$98,974</u>	<u>\$108,768</u>	<u>\$63,341</u>	<u>\$37,864</u>	<u>\$37,864</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$44,128	\$67,517	\$71,735	\$44,581	\$67,500
Other Sources	427	33	0	0	35
<b>Total Revenues</b>	<u>\$44,555</u>	<u>\$67,550</u>	<u>\$71,735</u>	<u>\$44,581</u>	<u>\$67,535</u>
 <b>Total Funds Available</b>	<u>\$143,529</u>	<u>\$176,318</u>	<u>\$135,076</u>	<u>\$82,445</u>	<u>\$105,399</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$16,652	\$98,000	\$86,589	\$33,942	\$89,399
Supplies & Materials	3,556	250	0	0	0
Other Operating	14,553	14,727	10,623	10,639	16,000
<b>Total Expenditures</b>	<u>\$34,761</u>	<u>\$112,977</u>	<u>\$97,212</u>	<u>\$44,581</u>	<u>\$105,399</u>
 <b>Total Ending Balance</b>	<u><u>\$108,768</u></u>	<u><u>\$63,341</u></u>	<u><u>\$37,864</u></u>	<u><u>\$37,864</u></u>	<u><u>\$0</u></u>

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

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$25,938	\$104,141	\$112,835	\$24,524	\$50,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$25,938</u>	<u>\$104,141</u>	<u>\$112,835</u>	<u>\$24,524</u>	<u>\$50,000</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$263,858	\$269,415	\$243,803	\$268,878	\$270,000
Interest	46	58	0	0	0
<b>Total Revenues</b>	<u>\$263,904</u>	<u>\$269,473</u>	<u>\$243,803</u>	<u>\$268,878</u>	<u>\$270,000</u>
 <b>Total Funds Available</b>	<u>\$289,842</u>	<u>\$373,614</u>	<u>\$356,638</u>	<u>\$293,402</u>	<u>\$320,000</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$155,000	\$230,078	\$276,933	\$213,402	\$290,000
Supplies & Materials	0	0	0	0	0
Other Operating	30,701	30,701	55,181	30,000	30,000
<b>Total Expenditures</b>	<u>\$185,701</u>	<u>\$260,779</u>	<u>\$332,114</u>	<u>\$243,402</u>	<u>\$320,000</u>
 <b>Total Ending Balance</b>	<u><u>\$104,141</u></u>	<u><u>\$112,835</u></u>	<u><u>\$24,524</u></u>	<u><u>\$50,000</u></u>	<u><u>\$0</u></u>

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

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$70,184	\$86,549	\$71,999	\$59,196	\$68,977
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$70,184</u>	<u>\$86,549</u>	<u>\$71,999</u>	<u>\$59,196</u>	<u>\$68,977</u>
<b>Plus Current Year Income</b>					
Sales	\$94,940	\$85,177	\$73,220	\$78,066	\$80,300
Interest	143	141	129	0	160
Other	540	1,056	0	0	500
<b>Total Revenue</b>	<u>\$95,623</u>	<u>\$86,374</u>	<u>\$73,349</u>	<u>\$78,066</u>	<u>\$80,960</u>
<b>Total Funds Available</b>	<u>\$165,807</u>	<u>\$172,923</u>	<u>\$145,348</u>	<u>\$137,262</u>	<u>\$149,937</u>
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$14,696	\$12,498	\$14,223	\$5,000	\$16,570
Supplies & Materials	43,780	70,643	57,769	47,247	58,500
Other Operating Expenses	20,570	17,337	13,312	15,612	37,081
Capital Outlay	0	0	0	0	0
Inter-Fund Transfers Out	212	0	848	426	0
Tfr to ASCC	0	446	0	0	0
<b>Total Expenditures</b>	<u>\$79,258</u>	<u>\$100,924</u>	<u>\$86,153</u>	<u>\$68,285</u>	<u>\$112,151</u>
<b>Total Ending Balance</b>	<u><u>\$86,549</u></u>	<u><u>\$71,999</u></u> (2)	<u><u>\$59,196</u></u>	<u><u>\$68,977</u></u>	<u><u>\$37,786</u></u>

**Notes:**

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,593	\$10	\$0	\$4,603
OH Greenhouse Trust	33,083	100	0	33,183
OH Operational	21,520	158,916	180,436	0
<b>Total</b>	<u><u>\$59,196</u></u>	<u><u>\$159,026</u></u>	<u><u>\$180,436</u></u>	<u><u>\$37,786</u></u>



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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>					
ASCC	\$40,109	\$40,693	\$35,259	\$36,896	\$39,686
Clubs & Organizations (1)	39,393	49,838	52,116	60,812	60,812
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>\$79,502</b>	<b>\$90,531</b>	<b>\$87,375</b>	<b>\$97,708</b>	<b>\$100,498</b>
 <b>Plus Current year Income</b>					
Sales	\$1,049	\$346	\$360	\$0	\$1,000
Student Activities Card Sales	3,502	2,973	2,568	2,160	4,000
Operating Allocation	10,000	10,000	10,000	10,000	10,000
Contribution	0	0	0	0	0
Interest	120	114	89	0	100
Other	2,000	2,633	1,827	1,162	3,500
Club Deposits	84,279	47,480	72,100	71,797	40,000
<b>Total Revenues (2)</b>	<b>\$100,950</b>	<b>\$63,546</b>	<b>\$86,944</b>	<b>\$85,119</b>	<b>\$58,600</b>
 <b>Total Funds Available</b>	<b>\$180,452</b>	<b>\$154,077</b>	<b>\$174,319</b>	<b>\$182,827</b>	<b>\$159,098</b>
 <b>Less Current Year Expenditures</b>					
Hourly	\$3,565	\$3,200	\$2,350	\$1,525	\$3,200
Benefits	71	64	47	41	64
Activities	8,369	15,452	9,183	6,069	10,340
Commencement	730	0	0	0	0
Supplies	1,213	2,714	1,453	1,819	2,796
Other	1,789	70	(26)	978	2,200
Club Expenses	73,834	45,202	63,404	71,797	100,812
Intra-Fund Transfers Out	350	0	200	100	0
<b>Total Expenditures</b>	<b>\$89,921</b>	<b>\$66,702</b>	<b>\$76,611</b>	<b>\$82,329</b>	<b>\$119,412</b>
 <b>Total Ending Balance</b>	<b>\$90,531</b>	<b>\$87,375</b>	<b>\$97,708</b>	<b>\$100,498</b>	<b>\$39,686</b>

**Notes:**

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

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
<b>Total Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Total Funds Available</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Total Ending Balance</b>	<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 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$134,861	\$102,183	\$65,565	\$87,833	\$86,154
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$134,861	\$102,183	\$65,565	\$87,833	\$86,154
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$69,963	\$71,402	\$72,128	\$69,987	\$70,000
Interest	360	297	328	200	300
<b>Total Revenues</b>	\$70,323	\$71,699	\$72,456	\$70,187	\$70,300
<b>Total Funds Available</b>	\$205,184	\$173,882	\$138,021	\$158,020	\$156,454
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$897	\$5,048	\$188	\$84	\$6,454
Contract Services	0	0	0	0	20,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	0	0	70,000
Capital Outlay	2,104	3,269	0	71,782	60,000
Transfer To Capital Project Fund	100,000	100,000	50,000	0	0
<b>Total Expenditures</b>	\$103,001	\$108,317	\$50,188	\$71,866	\$156,454
<b>Total Ending Balance</b>	\$102,183	\$65,565	\$87,833	\$86,154	\$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**

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16 (Multiyear)	Tentative Budget 16/17 (Multiyear)
<b>Beginning Balance</b>	\$7,517,633	\$9,327,973	\$11,261,834	\$10,021,225	\$4,570,277
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$7,517,633</u>	<u>\$9,327,973</u>	<u>\$11,261,834</u>	<u>\$10,021,225</u>	<u>\$4,570,277</u>
 <b>Plus Current Year Revenues</b>					
State	\$0	\$614,858	\$503,413	\$725,807	\$0
Local	28,153	116,324	118,480	32,000	32,000
Inter-Fund Transfers In	2,420,000	3,502,903	1,675,697	1,179,148	1,179,147
<b>Total Revenues</b>	<u>\$2,448,153</u>	<u>\$4,234,085</u>	<u>\$2,297,590</u>	<u>\$1,936,955</u>	<u>\$1,211,147</u>
 <b>Total Funds Available</b>	<u>\$9,965,786</u>	<u>\$13,562,058</u>	<u>\$13,559,424</u>	<u>\$11,958,180</u>	<u>\$5,781,424</u>
 <b>Less Current Year Expenditures</b>					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies/Equip \$500-\$1,999	47,554	97,784	66,391	37,298	46,167
Other Operating Expenses	692,534	704,905	873,544	978,346	2,243,944
Capital Outlay	(102,275)	1,497,535	2,598,264	6,372,259	3,491,313
<b>Total Expenditures</b>	<u>\$637,813</u>	<u>\$2,300,224</u>	<u>\$3,538,199</u>	<u>\$7,387,903</u>	<u>\$5,781,424</u>
 <b>Total Ending Balance</b>	<u><u>\$9,327,973</u></u>	<u><u>\$11,261,834</u></u>	<u><u>\$10,021,225</u></u>	<u><u>\$4,570,277</u></u>	<u><u>\$0</u></u>

**Note:**

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

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

	Actual 14/15	Projected Actual 15/16 (Multiyear)	Tentative Budget 16/17 (Multiyear)
<b><u>Capital Projects</u></b>			
DW Capital Program	\$33,278	\$28,237	\$9,618
DW Citizen Bond Oversight Committee	48,976	69,970	0
<b>Capital Building Projects Total</b>	<b>\$82,254</b>	<b>\$98,207</b>	<b>\$9,618</b>
<b><u>State Scheduled Maintenance &amp; Hazardous Substance Projects</u></b>			
<b>Grossmont</b>			
08/09 SM Repair/Replace Cracked/Damaged Walkways	\$0	\$72,551	\$0
13/14 SM Bldg 36 HVAC	226,213	59,505	0
14/15 SM Pool Equip Replacement	349,277	408,782	0
14/15 SM Water Tower Replacement	0	634,000	0
15/16 SM GC Water Tower	0	0	183,621
16/17 SM GC Pending	0	0	817,621
Subtotal	<u>\$575,490</u>	<u>\$1,174,838</u>	<u>\$1,001,242</u>
<b>Cuyamaca</b>			
13/14 SM Upgrade/Repair Bldg A HVAC	\$29,363	\$99,278	\$3,462
14/15 SM Upgrade/Repair Bldg A HVAC	1,563	138,208	25,229
14/15 SM Upgrade Elect Panel	0	188,124	8,377
15/16 SM Rep LRC Roof AHU	0	52,800	127,200
15/16 SM Replace CDC Roof	0	38,258	143,269
16/17 SM CC Pending	0	0	361,526
Subtotal	<u>\$30,926</u>	<u>\$516,668</u>	<u>\$669,063</u>
<b>Sched. Maint. and Haz. Subst. Projects Total</b>	<b>\$688,670</b>	<b>\$1,789,713</b>	<b>\$1,679,923</b>
<b><u>Local and Other State Projects</u></b>			
<b>District Services/Districtwide</b>			
DS Theater 2nd-Elect Maint Relocation	\$0	\$0	\$44,010
DW HR Technology Upgrade	0	0	157,441
DW Facilities Issues	3,773	0	25,948
DW Parking Improvements & Circ R&R	21,794	0	338,569
DW Energy Conservation Project	0	5,783	70,498
DW Post Project	1,500	9,416	59,351
DW Capital Project/Def. Maint./Misc. Income	0	0	65,024
DS Facilities Issues	1,497	27,663	0
DW CPF Pkg/Rds Site 1 & 3	477,064	910,182	0
DW CPF Pkg/Rds CC Site 4	109,929	494,017	9,451
DW Outdoor Speaker System	0	7,000	263,000
Subtotal	<u>\$615,557</u>	<u>\$1,454,061</u>	<u>\$1,033,292</u>

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

	Actual 14/15	Projected Actual 15/16 (Multiyear)	Tentative Budget 16/17 (Multiyear)
<b>Grossmont</b>			
Football/Soccer Field	\$0	\$0	\$146,653
Secondary Effects	2,600	0	1,094
Track Repair	0	0	125,000
Parking & Circ R&R	68,027	396,946	0
Facilities Issues	11,096	121,052	690,491
Lighting Controls HVAC Upgrade Y2	0	148,901	31,811
DW Energy Consv Y3		317,572	0
Prop 39 - Lighting & Controls Upgrade Y1	(13,721)	0	0
Prop 39 - Lighting & HVAC Upgrade Y2	517	0	0
Bldg 36 Secondary Effects	227,526	743,004	151,004
Football Field Turf Replace	0	0	400,000
Roofing Renovation & Repair	0	14,220	437,797
Health Occupations Training Center	826	96,823	417,669
Resurface Tennis Courts	1,408,301	124,939	128,084
Interior Classroom Painting	0	0	25,000
Water Reduction / Drought Tolerant	52,487	41,481	74,640
Digital Marquee Signage	0	0	100,000
Student Award Display	133,666	0	26,334
Pool Equipment Repair	46,473	294,784	57,383
Main Chiller Addition	0	1,374,421	0
Subtotal	<u>\$1,937,798</u>	<u>\$3,674,143</u>	<u>\$2,812,960</u>
<b>Cuyamaca</b>			
Facilities Repairs	\$5,518	\$8,198	\$39,018
Parking & Circulation Issues	0	0	6,932
Student Center - Tfr from Student Center Fees	94,403	1,943	66,365
Bookstore - Tfr from Bookstore SRF	5,060	0	25,411
Prop 39 - Lighting & Controls Upgrade Y1	(19,715)	0	0
Prop 39 - Lighting & HVAC Upgrade Y2	517	256,350	65,317
DW Energy Consv Y3		203,038	0
Automotive Smog Equipment	0	0	35,000
One Stop Center Heat & AC Upgrade	35,731	65	0
Science & Math HVAC Exhaust	154,491	0	17,206
Athletic Facilities	20,169	391	0
Subtotal	<u>\$296,174</u>	<u>\$469,985</u>	<u>\$255,249</u>
<b>Local and Lease Revenue Bond Projects Total</b>	<u>\$2,849,529</u>	<u>\$5,598,190</u>	<u>\$4,101,501</u>
<b>Total Projects</b>	<u><u>\$3,538,199</u></u>	<u><u>\$7,387,903</u></u>	<u><u>\$5,781,424</u></u>

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16
<b>Beginning Balance</b>	\$10,047,215	\$3,604,060	\$1,892,430	\$445,361
Prior Year Adjustments	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$10,047,215</u>	<u>\$3,604,060</u>	<u>\$1,892,430</u>	<u>\$445,361</u>
 <b>Funding Sources</b>				
Proceeds from Sale of Bonds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0
Interest	<u>\$30,002</u>	<u>\$9,769</u>	<u>\$5,776</u>	<u>\$0</u>
<b>Total Funding Sources</b>	<u>\$30,002</u>	<u>\$9,769</u>	<u>\$5,776</u>	<u>\$0</u>
 <b>Total Funds Available</b>	<u>\$10,077,217</u>	<u>\$3,613,829</u>	<u>\$1,898,206</u>	<u>\$445,361</u>
 <b>Less Current Year Expenditures</b>				
Supplies/Equip \$500-\$1,999	\$951,100	\$157,618	\$23,131	\$38,561
Other Operating Expenses	2,176,979	776,752	330,179	65,736
Capital Outlay	3,345,078	787,029	1,099,535	341,064
Inter-Fund Tfr Out to Capital Project Fd	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$6,473,157</u>	<u>\$1,721,399</u>	<u>\$1,452,845</u>	<u>\$445,361</u>
 <b>Total Ending Balance</b>	<u><u>\$3,604,060</u></u>	<u><u>\$1,892,430</u></u>	<u><u>\$445,361</u></u>	<u><u>\$0</u></u>

Fund to be  
closed  
6-30-16

**Note:**

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

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

	Funding Plan	Expenditures Prior to 15/16	Projected Actual 15/16	Total Expense
<b>Districtwide</b>				
Program Management				
Master Plans	\$468,096	\$460,403	\$0	\$460,403
Post Project Coordination	392,066	389,328	0	389,328
Program Management	9,225,198	9,110,368	0	9,110,368
Project Management	1,006,888	1,001,212	0	1,001,212
Legal Services	137,500	130,353	0	130,353
Total Program Management	\$11,229,748	\$11,091,664	\$0	\$11,091,664
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$450,545
Standby Power	241,230	241,230	0	241,230
Technology Infrastructure	6,312,606	6,311,667	0	6,311,667
2nd Effects - Road Repairs	45,400	12,450	16,810	29,260
IPP/FPP Development	136,359	136,359	0	136,359
Info System - Tech Improvements	502,500	489,198	0	489,198
Prop R Program Services	12,781	12,781	0	12,781
DW PRF Pkg/Rd Site 1 & 3	423,183	330,370	209,628	539,998
DW PRF Pkg/Rds Site 4	120,723	104,030	68,346	172,376
<b>Total Districtwide</b>	<b>\$19,475,075</b>	<b>\$19,180,294</b>	<b>\$294,784</b>	<b>\$19,475,078</b>
<b>Grossmont</b>				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$91,000
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	191,036
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	32,000
SM0102 Air Handlers	40,580	40,580	0	40,580
SM0405 R/R Boilers 300/500	100,000	100,000	0	100,000
Non-State Funded Scheduled Maint	258,071	258,071	0	258,071
Scheduled Maintenance	2,163,001	2,163,002	0	2,163,002
Total GC Scheduled Maintenance	\$2,875,688	\$2,875,689	\$0	\$2,875,689
Bldg 500 Classroom Upgrades	\$1,170,556	\$1,166,898	\$0	\$1,166,898
Campuswide Signage-Phase 2	321,628	247,953	10,200	258,153
Ceramics Yard Improvements	486,218	486,219	0	486,219
Meditation Garden/Cart Storage	229,166	214,767	14,399	229,166
Parking Lot Light Retrofit	74,527	74,527	0	74,527
Campus DDC Controls	40,201	40,201	0	40,201
Chiller Plant Upgrade Close-Out	10,197	10,197	0	10,197
Resurface Tennis Courts	511,881	511,880	0	511,880
Bldg 36 Renovations	59,550	59,550	77,517	137,067
Standby Power	962,750	962,750	0	962,750
Science Building Fume Hood	441,907	441,907	0	441,907
Interior Design Guidelines	73,734	73,734	0	73,734
Renovation and Repair	3,790,506	3,790,506	0	3,790,506
Exercise Sci & Wellness Complex Reno	8,977,609	8,977,609	0	8,977,609
Infrastructure	1,183,457	1,183,457	0	1,183,457
Secondary Effects & Swing	4,319,735	4,319,318	0	4,319,318
Energy Reduction Projects	400,000	400,000	0	400,000
Tech Mall/LRC	2,347,755	2,347,755	0	2,347,755
Griffin Center/Student & Admin Janitorial	14,966	14,966	0	14,966
Griffin Center/Student & Admin IT	106,844	106,844	0	106,844
Secondary Effects - Tech Mall	253,060	253,060	0	253,060

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

	Funding Plan	Expenditures Prior to 15/16	Projected Actual 15/16	Total Expense
<b>Grossmont Continued</b>				
Griffin Center/Student & Admin Serv. Reno.	\$34,792,280	\$34,790,677	\$0	\$34,790,677
Campus Signage	282,003	282,003	0	282,003
Science Lab Building	6,497,895	6,497,895	0	6,497,895
Digital Arts/Sculpture	13,284,056	13,284,056	0	13,284,056
Digital Arts/Sculpture - FF&E	531,888	531,888	0	531,888
Health & Sciences Complex	14,914,374	14,904,623	0	14,904,623
Health & Sciences - FF&E	601,783	603,171	0	603,171
200 & 300 Complex Renov	1,064,230	1,064,230	0	1,064,230
Parking Expansion	19,661,511	19,661,511	0	19,661,511
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	1,621,481
Fine Arts Complex	82,010	82,010	0	82,010
<b>Total Grossmont</b>	<b>\$121,985,446</b>	<b>\$121,883,331</b>	<b>\$102,116</b>	<b>\$121,985,447</b>
<b>Cuyamaca</b>				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$144,216
Non-State Funded Scheduled Maint	430,160	430,160	0	430,160
SM0405 R/R Running Track	50,000	50,000	0	50,000
SM0405 R/R Signage	50,000	50,000	0	50,000
Scheduled Maintenance	177,361	177,361	0	177,361
Total CC Scheduled Maintenance	\$851,737	\$851,737	\$0	\$851,737
Interior Design Guidelines	\$66,546	\$66,546	\$0	\$66,546
Renovation and Repair	3,695,657	3,695,657	0	3,695,657
Secondary Effects & Swing	1,199,301	1,199,301	0	1,199,301
Infrastructure	2,042,326	2,042,325	0	2,042,325
Energy Reduction Projects	2,534,447	2,534,447	0	2,534,447
AutoTech Complex	2,498,705	2,498,705	0	2,498,705
Student Center	18,104,356	18,104,356	0	18,104,356
Student Center - FF&E	875,000	875,000	0	875,000
Science & Technology Center	5,541,323	5,541,323	0	5,541,323
Communication Arts	27,725,086	27,725,086	0	27,725,086
Communication Arts - FF&E	2,161,007	2,144,768	16,881	2,161,649
Business & Technology	13,995,013	13,963,430	31,583	13,995,013
Business & Technology - FF&E	87,491	87,150	(3)	87,147
Remodel B, D, E, F, G Buildings	345,360	345,360	0	345,360
LRC Expansion/Remodel	2,028,662	2,028,662	0	2,028,662
LRC Expansion/Remodel - FF&E	53,354	53,346	0	53,346
Parking Construction 2nd Effects	180,705	180,412	0	180,412
Parking Expansion Ph 2a	834,444	834,444	0	834,444
Parking Expansion Ph 2b	433,529	433,529	0	433,529
Parking Expansion-Grading & Prep	453,145	453,145	0	453,145
Biology Exhaust Hood	100,305	100,305	0	100,305
Chiller Plant Upgrade Close-Out	500	500	0	500
<b>Total Cuyamaca</b>	<b>\$85,807,999</b>	<b>\$85,759,534</b>	<b>\$48,461</b>	<b>\$85,807,995</b>
<b>Total Proposition R Budget</b>	<b>\$227,268,520</b>	<b>\$226,823,159</b>	<b>\$445,361</b>	<b>\$227,268,520</b>

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

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

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

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

	Actual 12/13	Actual 13/14	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$73,183	\$75,247		
<b>Plus Current Year Income</b>				
Interest Income	\$218	\$0		
Transfer From/To General Fund	3,950,000	(115,339)		
<b>Total Revenues</b>	<u>\$3,950,218</u>	<u>(115,339)</u>		
<b>Total Funds Available</b>	<u>\$4,023,401</u>	<u>(\$40,092)</u>		
<b>Less Current Year Expenditures</b>				
Self-Insured Benefits	3,948,154	(40,092)		
<b>Total Expenditures</b>	<u>\$3,948,154</u>	<u>(\$40,092)</u>		
Reserve For Contingencies	0	0		
<b>Total Ending Balance</b>	<u><u>\$75,247</u></u>	<u><u>\$0</u></u>		

Fund Closed  
See Note below

**Note:**

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



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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$2,532,963	\$2,766,852	\$3,701,307	\$4,817,481	\$5,765,305
<b>Plus Current Year Income</b>					
Interest Income	\$10,019	\$10,145	\$12,118	\$20,049	\$10,000
Funding for Current Employees (a)	223,870	469,490	739,613	927,775	1,116,244
Funding for Prior Liability (b)	0	454,820	364,443	400,716	0
<b>Total Revenues</b>	<u>\$233,889</u>	<u>\$934,455</u>	<u>\$1,116,174</u>	<u>\$947,824</u>	<u>\$1,126,244</u>
<b>Total Funds Available</b>	<u>\$2,766,852</u>	<u>\$3,701,307</u>	<u>\$4,817,481</u>	<u>\$5,765,305</u>	<u>\$6,891,549</u>
<b>Less Current Year Expenditures</b>					
Other Post Employment Benefits	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserve For Contingencies	0	0	0	0	0
<b>Total Ending Balance</b>	<u><u>\$2,766,852</u></u>	<u><u>\$3,701,307</u></u>	<u><u>\$4,817,481</u></u>	<u><u>\$5,765,305</u></u>	<u><u>\$6,891,549</u></u>

**Notes:**

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

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$166,137	\$179,513	\$192,316	\$209,956	\$212,186
<b>Plus Current Year Income</b>					
Student Representation Fees	\$35,552	\$38,672	\$38,899	\$20,247	\$40,000
Interest	65	47	27	31	55
<b>Total Revenues</b>	<u>\$35,617</u>	<u>\$38,719</u>	<u>\$38,926</u>	<u>\$20,278</u>	<u>\$40,055</u>
<b>Total Funds Available</b>	<u>\$201,754</u>	<u>\$218,232</u>	<u>\$231,242</u>	<u>\$230,234</u>	<u>\$252,241</u>
<b>Less Current Year Expenditures</b>					
Travel & Conferences	\$20,391	\$25,916	\$19,271	\$16,980	\$40,055
Transportation	950	0	2,015	1,068	3,000
Rentals & Leases	900	0	0	0	0
<b>Total Expenditures</b>	<u>\$22,241</u>	<u>\$25,916</u>	<u>\$21,286</u>	<u>\$18,048</u>	<u>\$43,055</u>
<b>Total Ending Balance</b>	<u><u>\$179,513</u></u>	<u><u>\$192,316</u></u>	<u><u>\$209,956</u></u>	<u><u>\$212,186</u></u>	<u><u>\$209,186</u></u>

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

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

	Actual 12/13	Actual 13/14	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17
<b>BEGINNING BALANCE</b>	\$61,166	\$70,157	\$75,508	\$84,633	\$95,261
<b>Plus Current Year Income</b>					
Student Representation Fees	\$18,150	\$19,632	\$19,083	\$20,006	\$20,000
Interest	26	18	10	10	25
<b>Total Revenues</b>	<u>\$18,176</u>	<u>\$19,650</u>	<u>\$19,093</u>	<u>\$20,016</u>	<u>\$20,025</u>
<b>Total Funds Available</b>	<u>\$79,342</u>	<u>\$89,807</u>	<u>\$94,601</u>	<u>\$104,649</u>	<u>\$115,286</u>
<b>Less Current Year Expenditures</b>					
Supplies	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	9,185	14,299	9,968	9,388	20,000
<b>Total Expenditures</b>	<u>\$9,185</u>	<u>\$14,299</u>	<u>\$9,968</u>	<u>\$9,388</u>	<u>\$20,000</u>
<b>Total Ending Balance</b>	<u><u>\$70,157</u></u>	<u><u>\$75,508</u></u>	<u><u>\$84,633</u></u>	<u><u>\$95,261</u></u>	<u><u>\$95,286</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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