



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2018-2019

TENTATIVE BUDGET

The Tentative Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 19, 2018, at 6:30 p.m. in Griffin Gate, Room 60-180 Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

Budget Linked to Strategic Plan

❖ *District Vision*

Transform lives through learning

❖ *District Mission*

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

❖ *Districtwide Goals*

- Goal 1 Create streamlined, student-centered pathways to educational goal completion.
- Goal 2 Close achievement gaps by engaging individual students with diverse needs and removing structural barriers to their success.
- Goal 3 Cultivate a student-centered culture of excellence, trust, safety, stewardship, and service.

Governing Board and Administration

Governing Board

Bill Garrett, President

Edwin Hiel, Vice President

Debbie Justeson, Board Clerk

Greg Barr, Board Member

Elena Adams, Board Member

Edwin Hernandez Armenta, Grossmont College Student Trustee

Kyrie Macogay, Cuyamaca College Student Trustee

Chancellor's Cabinet

Cindy L. Miles Ph.D., Chancellor

Nabil Abu-Ghazaleh Ed.D., President Grossmont College

Julianna Barnes Ed.D., President Cuyamaca College

Sue Rearic, Vice Chancellor Business Services

Tim Corcoran, Vice Chancellor Human Resources

Grossmont-Cuyamaca Community College District
Tentative Budget
Table of Contents

Summary of Funds Available i
Summary of FTES ii

General Fund:

Summary of Operations and Ending Balances
 Combined.....1
 Unrestricted.....2
 Restricted.....3
Income Graphs4
Income Statement
 Combined.....5
 Unrestricted.....6
 Restricted.....7
 Detail of Restricted Income.....8
Expenditure Statement
 Total All Sites
 Combined.....9
 Unrestricted.....10
 Restricted.....11
 Graphs12
 Grossmont College
 Combined.....13
 Unrestricted.....14
 Restricted.....15
 Graphs16
 Cuyamaca College
 Combined.....17
 Unrestricted.....18
 Restricted.....19
 Graphs20
 District Services
 Combined.....21
 Unrestricted.....22
 Restricted.....23
 Graphs24
 Districtwide Commitments
 Combined.....25
 Unrestricted.....26
 Restricted.....27
 Graphs28
Supplemental Funds.....29
College Bookstores
 Revenue & Transfers Provided by College Bookstore Operations.....30
 College Bookstores Special Revenue.....31
Grossmont College Child Development Center.....32
Cuyamaca College Child Development Center.....33
Associated Students of Grossmont College.....34
Associated Students of Cuyamaca College.....35
Grossmont College Student Center36
Cuyamaca College Student Center37
Grossmont College Student Representation Fee.....38
Cuyamaca College Student Representation Fee.....39
Direct Health Self Insurance.....40
Other Post-Employment Benefits.....41
Cuyamaca Ornamental Horticulture.....42
Capital Outlay Projects Fund Summary.....43
 Capital Outlay Projects Sub-Fund 41 Summary and Detail of Expenditures44 – 46
 Proposition R Construction Sub-Fund 42 Summary and Detail of Expenditures47 – 49
 Proposition V Construction Sub-Fund 45 Summary and Detail Expenditures50 – 52

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2018/2019

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

General Fund:

Unrestricted
 Restricted

Tentative

\$132,349,637
 82,086,705

Total General Fund

\$214,436,342

Other Funds:

College Bookstore Special Revenue	\$1,096,932	
Grossmont Child Development Center	131,392	
Cuyamaca Child Development Center	311,583	
Associated Students of Grossmont College	35,900	
Associated Students of Cuyamaca College	47,601	
Grossmont College Student Center	0	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	279,344	
Grossmont College Student Representation Fee	259,936	
Cuyamaca College Student Representation Fee	110,389	
Direct Health Self-Insurance	0	<i>Fund closed 6/30/2014</i>
Other Post-Employment Benefits (OPEB)	11,591,425	
Cuyamaca Ornamental Horticulture	134,060	
Capital Outlay Projects Sub-Fund 41	11,599,666	
Proposition R Construction Sub-Fund 42	0	<i>Fund closed 6/30/2016</i>
Proposition V Construction Sub-Fund 45	25,855,203	

Total Other Funds

\$51,453,431

Total Funds Available

\$265,889,773

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

	<u>Actual 15/16</u>	<u>Actual 16/17</u>	<u>Projected Actual 17/18</u>	<u>Tentative Budget 18/19</u>
<u>RESIDENT FTES:</u>				
Grossmont College				
Credit	12,248	11,894	12,618	12,950
Non Credit	22	20	20	11
Summer Pullback	662	756	0	0
Total	<u>12,932</u>	<u>12,670</u>	<u>12,638</u>	<u>12,961</u>
Cuyamaca College				
Credit	5,707	5,959	6,124	6,124
Non Credit	0	0	0	0
Summer Pullback	4	330	0	0
Total	<u>5,711</u>	<u>6,289</u>	<u>6,124</u>	<u>6,124</u>
Total Resident FTES	<u>18,643</u>	<u>18,960</u>	<u>18,762</u>	<u>19,085</u>
	18,750 after state factoring	19,085 after state factoring		

State FTES Data				
Funded Resident FTES	18,750	19,085	19,085	19,085
FTES over (under) CAP	0	(40)	(323)	0
Workload Restoration/Growth	3.00% <i>Partial Growth/ Restoration</i>	2.00% <i>Growth</i>	<i>Stability</i>	<i>Restore to Base</i>

NON RESIDENT FTES:

Grossmont College	792	777	794	650
Cuyamaca College	<u>62</u>	<u>86</u>	<u>79</u>	<u>48</u>
Total Non Resident FTES (Factored)	<u>855</u>	<u>863</u>	<u>873</u>	<u>698</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,792	13,524	13,432	13,611
Cuyamaca College	<u>5,811</u>	<u>6,424</u>	<u>6,203</u>	<u>6,172</u>
Total FTES (Factored)	<u>19,604</u>	<u>19,948</u>	<u>19,635</u>	<u>19,783</u>

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,050,069	\$13,800,739	\$30,140,191	\$32,672,524	\$33,012,655
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$13,050,069</u>	<u>\$13,800,739</u>	<u>\$30,140,191</u>	<u>\$32,672,524</u>	<u>\$33,012,655</u>
Income	\$125,919,944	\$141,800,517	\$162,254,068	\$173,402,564	\$181,423,687
One-time funds	0	9,820,939	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$125,919,944</u>	<u>\$151,621,456</u>	<u>\$162,254,068</u>	<u>\$173,402,564</u>	<u>\$181,423,687</u>
Total Funds Available for Distribution	<u>\$138,970,013</u>	<u>\$165,422,195</u>	<u>\$192,394,259</u>	<u>\$206,075,088</u>	<u>\$214,436,342</u>
Less Expenditures	125,169,274	135,282,004	159,721,735	173,062,433	206,358,665
Total Ending Balance	<u><u>\$13,800,739</u></u>	<u><u>\$30,140,191</u></u>	<u><u>\$32,672,524</u></u>	<u><u>\$33,012,655</u></u>	<u><u>\$8,077,677</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$3,517,672	\$5,954,405	\$7,364,324	\$4,007,160	\$0
Budget Dedication to Following Year	4,314,315	17,624,124	17,877,245	21,305,345	0
Categorical Commitments	33,582	0	0	0	0
Health Services	0	0	0	0	0
Parking Fund	0	0	63,095	0	0
Contingency Reserve	<u>5,935,170</u>	<u>6,561,662</u>	<u>7,367,860</u>	<u>7,700,150</u>	<u>8,077,677</u>
Total Ending Balance	<u><u>\$13,800,739</u></u>	<u><u>\$30,140,191</u></u>	<u><u>\$32,672,524</u></u>	<u><u>\$33,012,655</u></u>	<u><u>\$8,077,677</u></u>

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
SUMMARY OF OPERATIONS:					
Beginning Balance	\$11,220,922	\$10,983,056	\$14,365,602	\$13,426,737	\$11,793,010
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$11,220,922</u>	<u>\$10,983,056</u>	<u>\$14,365,602</u>	<u>\$13,426,737</u>	<u>\$11,793,010</u>
Income	\$102,519,434	\$111,172,062	\$116,091,195	\$119,010,581	\$120,556,627
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(1,237,010)	(3,518,751)	(4,406,521)	(2,834,768)	0
Total Income	<u>\$101,282,424</u>	<u>\$107,653,311</u>	<u>\$111,684,674</u>	<u>\$116,175,813</u>	<u>\$120,556,627</u>
Total Funds Available for Distribution	<u>\$112,503,346</u>	<u>\$118,636,367</u>	<u>\$126,050,276</u>	<u>\$129,602,550</u>	<u>\$132,349,637</u>
Less Expenditures	101,520,290	104,270,765	112,623,539	117,809,540	124,271,960
Total Ending Balance	<u><u>\$10,983,056</u></u>	<u><u>\$14,365,602</u></u>	<u><u>\$13,426,737</u></u>	<u><u>\$11,793,010</u></u>	<u><u>\$8,077,677</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$3,517,672	\$5,954,405	\$4,374,911	\$4,007,160	\$0
Budget Dedication to Following Year	1,530,214	1,849,535	1,683,966	85,700	0
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	5,935,170	6,561,662	7,367,860	7,700,150	8,077,677
Total Ending Balance	<u><u>\$10,983,056</u></u>	<u><u>\$14,365,602</u></u>	<u><u>\$13,426,737</u></u>	<u><u>\$11,793,010</u></u>	<u><u>\$8,077,677</u></u>

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

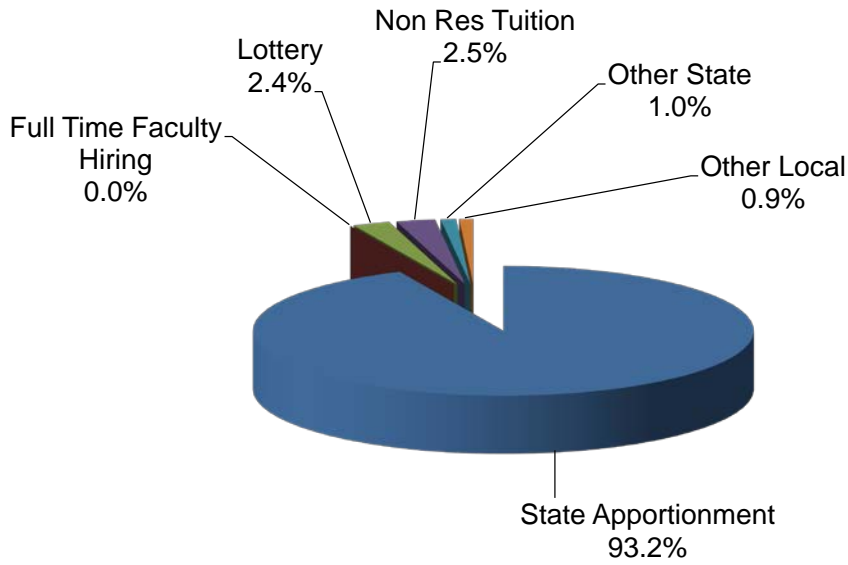
	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,829,147	\$2,817,683	\$15,774,589	\$19,245,787	\$21,219,645
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$1,829,147</u>	<u>\$2,817,683</u>	<u>\$15,774,589</u>	<u>\$19,245,787</u>	<u>\$21,219,645</u>
Income	\$23,400,510	\$30,628,455	\$46,162,873	\$54,391,983	\$60,867,060
One-time funds	0	9,820,939	0	0	0
Transfers Between Restricted & Unrestricted	1,237,010	3,518,751	4,406,521	2,834,768	0
Total Income	<u>\$24,637,520</u>	<u>\$43,968,145</u>	<u>\$50,569,394</u>	<u>\$57,226,751</u>	<u>\$60,867,060</u>
Total Funds Available for Distribution	<u>\$26,466,667</u>	<u>\$46,785,828</u>	<u>\$66,343,983</u>	<u>\$76,472,538</u>	<u>\$82,086,705</u>
Less Expenditures	23,648,984	31,011,239	47,098,196	55,252,893	82,086,705
Total Ending Balance	<u><u>\$2,817,683</u></u>	<u><u>\$15,774,589</u></u>	<u><u>\$19,245,787</u></u>	<u><u>\$21,219,645</u></u>	<u><u>\$0</u></u>

ANALYSIS OF ENDING BALANCE:

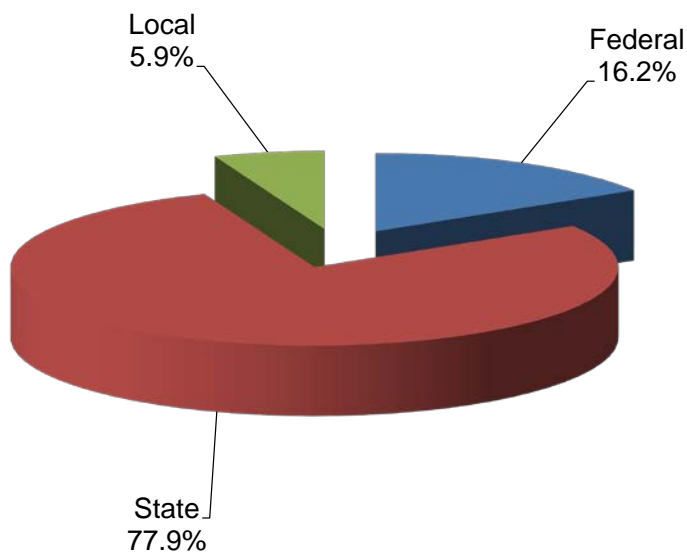
Committed Reserves:

Site Budget Commitments	\$0	\$0	\$2,989,413	\$0	\$0
Budget Dedication to Following Year	2,784,101	15,774,589	16,193,279	21,219,645	0
Categorical Commitments	33,582	0	0	0	0
Health Services	0	0	0	0	0
Parking Fund	0	0	63,095	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$2,817,683</u></u>	<u><u>\$15,774,589</u></u>	<u><u>\$19,245,787</u></u>	<u><u>\$21,219,645</u></u>	<u><u>\$0</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
Federal:					
Categorical Funds	\$2,349,115	\$3,019,168	\$4,537,726	\$8,349,687	\$9,889,096
Other Federal	0	0	0	0	0
Total Federal	<u>\$2,349,115</u>	<u>\$3,019,168</u>	<u>\$4,537,726</u>	<u>\$8,349,687</u>	<u>\$9,889,096</u>
State Apportionment:					
Base	\$88,135,019	\$92,344,037	\$101,616,089	\$104,754,434	\$109,366,987
C.O.L.A.	749,148	941,909	0	1,601,004	2,963,845
Growth/Restoration/Base Adj.	3,458,233	7,269,361	4,800,707	3,754,211	0
Full-Time Faculty Hiring	0	1,030,128	23,580	0	0
State Deficit Factor	(293,561)	0	0	(509,660)	0
Prior Year Adjustment	1,256,988	460,608	(37,538)	(50,826)	0
Total State General Revenue	<u>\$93,305,827</u>	<u>\$102,046,043</u>	<u>\$106,402,838</u>	<u>\$109,549,163</u>	<u>\$112,330,832</u>
State Other:					
Categorical Funds	\$5,338,194	\$6,475,799	\$8,690,223	\$17,199,832	\$20,266,183
Grants	6,326,123	3,347,236	10,094,694	4,929,314	7,269,631
Student Equity/SSSP	2,229,419	6,302,375	7,301,186	8,769,540	7,863,963
Parity/ PT Comp	390,859	376,468	386,603	399,014	386,603
Lottery	3,302,086	3,839,688	3,924,300	3,563,855	3,563,855
Mandated Cost	788,699	0	0	543,915	524,986
State Block Grants	2,839,267	4,354,832	10,724,737	10,166,411	10,291,465
Student Financial Aid Admin	1,098,822	1,206,218	1,191,856	1,237,024	1,249,053
Other State	670,530	2,662,468	9,307	116,248	110,974
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$22,983,999</u>	<u>\$28,565,084</u>	<u>\$42,322,906</u>	<u>\$46,925,153</u>	<u>\$51,526,713</u>
Local:					
Community Service Fees	\$197,362	\$6,752	\$9,750	\$15,600	\$66,138
Intl/ACE/Cont Ed	275,864	237,771	247,187	97,554	127,000
Enrollment Fees (2%)	141,270	140,391	150,249	147,498	147,498
Health Fees	713,185	771,365	853,932	1,526,138	1,124,759
Interest	66,441	143,070	349,258	300,000	300,000
Parking Fees & Fines	992,571	1,225,636	1,450,014	582,096	1,334,000
Tuition - Out of State	923,855	993,511	1,153,373	1,123,371	775,000
Tuition - Foreign Student	2,813,824	3,026,245	3,048,891	3,020,628	2,240,000
Other Student Fees	95,504	94,534	60,289	90,518	79,000
Other Local	1,056,914	1,517,583	1,025,009	1,652,472	1,483,651
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$7,276,790</u>	<u>\$8,156,858</u>	<u>\$8,347,952</u>	<u>\$8,555,875</u>	<u>\$7,677,046</u>
Other:					
Interfund Transfer	\$0	\$0	\$612,000	\$0	\$0
Sale of Equipment	4,213	13,364	30,646	22,686	0
Total Other Sources	<u>\$4,213</u>	<u>\$13,364</u>	<u>\$642,646</u>	<u>\$22,686</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$125,919,944</u></u>	<u><u>\$141,800,517</u></u>	<u><u>\$162,254,068</u></u>	<u><u>\$173,402,564</u></u>	<u><u>\$181,423,687</u></u>

Grossmont-Cuyamaca Community College District
Income Statement - General Fund

UNRESTRICTED

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	tentative Budget 18/19
INCOME:					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$88,135,019	\$92,344,037	\$101,616,089	\$104,754,434	\$109,366,987
C.O.L.A.	749,148	941,909	0	1,601,004	2,963,845
Growth/Restoration/Base Adj.	3,458,233	7,269,361	4,800,707	3,754,211	0
Full-Time Faculty Hiring	0	1,030,128	23,580	0	0
State Deficit Factor	(293,561)	0	0	(509,660)	0
Prior Year Adjustment	1,256,988	460,608	(37,538)	(50,826)	0
Total State General Revenue	<u>\$93,305,827</u>	<u>\$102,046,043</u>	<u>\$106,402,838</u>	<u>\$109,549,163</u>	<u>\$112,330,832</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity/SSSP	0	0	0	0	0
Parity/ PT Comp	390,859	376,468	386,603	399,014	386,603
Lottery	2,568,294	2,855,408	2,945,320	2,899,807	2,899,807
Mandated Cost	788,699	0	0	543,915	524,986
State Block Grants	490,087	509,378	524,986	0	0
Student Financial Aid Admin	277,838	301,725	308,046	296,017	308,046
Other State	0	0	15,890	0	0
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$4,515,777</u>	<u>\$4,042,979</u>	<u>\$4,180,845</u>	<u>\$4,138,753</u>	<u>\$4,119,442</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	141,270	140,391	150,249	147,498	147,498
Health Fees	0	0	0	0	0
Interest	66,441	143,070	349,258	300,000	300,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	923,855	993,511	1,153,373	1,123,371	775,000
Tuition - Foreign Student	2,813,824	3,026,245	3,048,891	3,020,628	2,240,000
Other Student Fees	95,504	94,534	60,289	90,518	79,000
Other Local	652,723	671,925	714,806	617,964	564,855
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$4,693,617</u>	<u>\$5,069,676</u>	<u>\$5,476,866</u>	<u>\$5,299,979</u>	<u>\$4,106,353</u>
Other:					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	4,213	13,364	30,646	22,686	0
Total Other Sources	<u>\$4,213</u>	<u>\$13,364</u>	<u>\$30,646</u>	<u>\$22,686</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$102,519,434</u></u>	<u><u>\$111,172,062</u></u>	<u><u>\$116,091,195</u></u>	<u><u>\$119,010,581</u></u>	<u><u>\$120,556,627</u></u>

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
INCOME:					
Federal:					
Categorical Funds	\$2,349,115	\$3,019,168	\$4,537,726	\$8,349,687	\$9,889,096
Other Federal	0	0	0	0	0
Total Federal	<u>\$2,349,115</u>	<u>\$3,019,168</u>	<u>\$4,537,726</u>	<u>\$8,349,687</u>	<u>\$9,889,096</u>
State Apportionment:					
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 Factor	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$5,338,194	\$6,475,799	\$8,690,223	\$17,199,832	\$20,266,183
Grants	6,326,123	3,347,236	10,094,694	4,929,314	7,269,631
Student Equity/SSSP	2,229,419	6,302,375	7,301,186	8,769,540	7,863,963
Parity/ PT Comp	0	0	0	0	0
Lottery	733,792	984,280	978,980	664,048	664,048
Mandated Cost	0	0	0	0	0
State Block Grants	2,349,180	3,845,454	10,199,751	10,166,411	10,291,465
Student Financial Aid Admin	820,984	904,493	883,810	941,007	941,007
Other State	670,530	2,662,468	(6,583)	116,248	110,974
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$18,468,222</u>	<u>\$24,522,105</u>	<u>\$38,142,061</u>	<u>\$42,786,400</u>	<u>\$47,407,271</u>
Local:					
Community Service Fees	\$197,362	\$6,752	\$9,750	\$15,600	\$66,138
Intl/ACE/Cont Ed	275,864	237,771	247,187	97,554	127,000
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	713,185	771,365	853,932	1,526,138	1,124,759
Interest	0	0	0	0	0
Parking Fees & Fines	992,571	1,225,636	1,450,014	582,096	1,334,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	404,191	845,658	310,203	1,034,508	918,796
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,583,173</u>	<u>\$3,087,182</u>	<u>\$2,871,086</u>	<u>\$3,255,896</u>	<u>\$3,570,693</u>
Other:					
Interfund Transfer	\$0	\$0	\$612,000	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$612,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$23,400,510</u></u>	<u><u>\$30,628,455</u></u>	<u><u>\$46,162,873</u></u>	<u><u>\$54,391,983</u></u>	<u><u>\$60,867,060</u></u>

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

	Tentative Budget 18/19	
Federal		
Categoricals		
America's Promise Grant	\$1,424,448	
Bi National Border Health Grants	1,428,802	
Child Development Center (Childcare Food Program)	67,113	
Financial Aid Administrative Allowance	102,394	
Foster Care	325,910	
Head Start	240,000	
National Science Foundation (NSF) Grants	582,978	
Perkins Vocational Technical Education Act (VTEA)	1,359,031	
STEM Guided Pathways	2,141,963	
Temporary Assistance for Needy Families (TANF) Federal Portion	163,058	
Title V	1,395,997	
Veterans Education & Resource Center	160,263	
Workstudy	475,502	
Other Federal Revenue	21,637	
	<hr/>	
TOTAL FEDERAL		\$9,889,096
State		
Categoricals		
Basic Skills	\$1,617,857	
California Work Opportunities and Responsibility to Kids (CalWORKs)	1,767,894	
Cooperating Agencies Foster Youth Educational Support (CAFYES)	595,648	
Cooperative Agencies Resources for Education (CARE)	453,730	
Disabled Students Programs & Services (DSPS)	1,696,079	
Extended Opportunities, Programs & Services (EOPS)	2,127,567	
Full Time Student Success	1,041,066	
Staff Development & Staff Diversity	179,929	
Strong Workforce	10,623,357	
Student Equity & Student Success Support Program	7,863,963	
Temporary Assistance for Needy Families (TANF - 50% State portion)	163,056	
	<hr/>	
Total State Categoricals		\$28,130,146
Grants		
California Apprentice Initiatives	\$575,564	
California Career Pathways	84,441	
California Promise Innovation	750,000	
Campus Safety & Sexual Assault	42,942	
Career Technical Education Grants (CTE)	49,520	
Child Development & Related Grants	668,936	
Community College Completion Grant	420,000	
Economic Development	1,829,854	
Enrollment Growth & Retention	459,180	
Foster & Kinship Care Education	764,442	
Funds for Student Success-Middle College High School	100,000	
Guided Pathways	1,250,415	
Institutional Effectiveness Partnership Initiative	157,000	
Veterans Resource Center	48,471	
Zero Textbook Cost	68,866	
	<hr/>	
Total State Grants		\$7,269,631
Other State Restricted Funds		
Proposition 20- Restricted Lottery Funds	\$664,048	
State Block Grants	10,291,465	
Other State Revenue	1,051,981	
	<hr/>	
Total Other		\$12,007,494
TOTAL STATE		\$47,407,271
Local		
Community Services		\$66,138
Intl/ACE/Cont Ed		127,000
Health Fees		1,124,759
Parking Fees & Fines		1,334,000
Other Local Income:		
College Food Service Augmentation	329,434	
Emp Training Panel - Office of Professional Training	102,390	
Grossmont Healthcare District		
Miscellaneous Grants	486,972	
	<hr/>	
Total Other Local		\$918,796
TOTAL LOCAL		\$3,570,693
TOTAL RESTRICTED INCOME		\$60,867,060

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

	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,432,832	\$19,204,960	\$20,545,494	\$20,762,669	\$21,867,402
12 Contract Adm, Counselors, Librarians	9,014,568	8,999,692	9,790,144	9,460,552	10,017,646
13 Hourly Teachers	16,593,234	17,555,963	19,857,791	19,702,587	19,842,910
14 Hourly Adm, Counselors, Librarians	2,100,746	2,790,417	2,495,538	2,358,702	2,615,933
Object Group 1000 Total	<u>\$47,141,380</u>	<u>\$48,551,032</u>	<u>\$52,688,967</u>	<u>\$52,284,510</u>	<u>\$54,343,891</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,976,136	\$20,763,042	\$22,137,411	\$23,111,920	\$25,927,066
22 Contract Instructional Aides	1,824,712	1,973,182	2,163,731	2,536,082	2,571,714
23 Hourly Non-Instructional	2,104,185	2,522,856	2,963,270	3,017,742	2,821,808
24 Hourly Instructional Aides	2,047,604	2,040,107	2,101,540	2,012,058	1,536,344
Object Group 2000 Total	<u>\$24,952,637</u>	<u>\$27,299,187</u>	<u>\$29,365,952</u>	<u>\$30,677,802</u>	<u>\$32,856,932</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$22,187,248	\$24,997,745	\$28,901,923	\$31,215,122	\$34,808,849
3x Early Retirement & Retiree Benefits	2,180,538	2,096,240	2,053,650	1,330,745	1,333,436
Object Group 3000 Total	<u>\$24,367,786</u>	<u>\$27,093,985</u>	<u>\$30,955,573</u>	<u>\$32,545,867</u>	<u>\$36,142,285</u>
SUPPLIES:					
43 Supplies	\$3,435,881	\$4,148,669	\$3,299,951	\$2,873,524	\$6,454,325
Object Group 4000 Total	<u>\$3,435,881</u>	<u>\$4,148,669</u>	<u>\$3,299,951</u>	<u>\$2,873,524</u>	<u>\$6,454,325</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$10,715,270	\$10,966,357	\$24,037,495	\$36,511,022	\$31,399,575
52 Travel and Mileage	680,480	874,160	982,090	774,868	1,441,809
53 Fees, Software, Memberships, Dues	1,280,818	1,297,513	1,324,653	1,385,127	1,852,186
54 Insurance	620,609	701,023	675,502	799,923	869,413
55 Utilities and Operations	3,565,305	3,498,493	3,729,170	4,009,553	4,895,981
56 Rents, Repairs & Maintenance	2,671,426	2,769,456	2,748,572	3,406,290	3,750,534
57 Audits, Interest, and Legals	575,832	293,652	371,762	362,304	456,386
58 Advertising, Postage & Other Operating	229,004	269,617	339,714	363,979	1,012,755
59 Other Holding	0	0	0	0	22,190,538
Object Group 5000 Total	<u>\$20,338,744</u>	<u>\$20,670,271</u>	<u>\$34,208,958</u>	<u>\$47,613,066</u>	<u>\$67,869,177</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,988	\$4,190	\$24,060	\$22,605	\$30,045
62 Building Alterations	60,386	11,043	0	18,326	28,681
63 Books	50,609	118,568	118,742	119,159	357,113
64 Equipment	1,354,074	1,115,015	1,449,753	1,573,776	3,269,779
Object Group 6000 Total	<u>\$1,470,057</u>	<u>\$1,248,816</u>	<u>\$1,592,555</u>	<u>\$1,733,866</u>	<u>\$3,685,618</u>
OTHER OUTGO:					
71 Debt Service	\$150,000	\$153,833	\$163,901	\$167,714	\$190,000
73 Interfund Transfers	2,416,122	4,105,237	4,943,963	2,572,799	965,414
75/76 Std't Financial Aid & Othr Pymts to Std'ts	896,670	2,012,776	2,510,207	2,626,288	3,851,023
79 Dedicated Reserves	0	(1,802)	(8,292)	(33,003)	0
Object Group 7000 Total	<u>\$3,462,792</u>	<u>\$6,270,044</u>	<u>\$7,609,779</u>	<u>\$5,333,798</u>	<u>\$5,006,437</u>
Total Expenditures	<u><u>\$125,169,277</u></u>	<u><u>\$135,282,004</u></u>	<u><u>\$159,721,735</u></u>	<u><u>\$173,062,433</u></u>	<u><u>\$206,358,665</u></u>

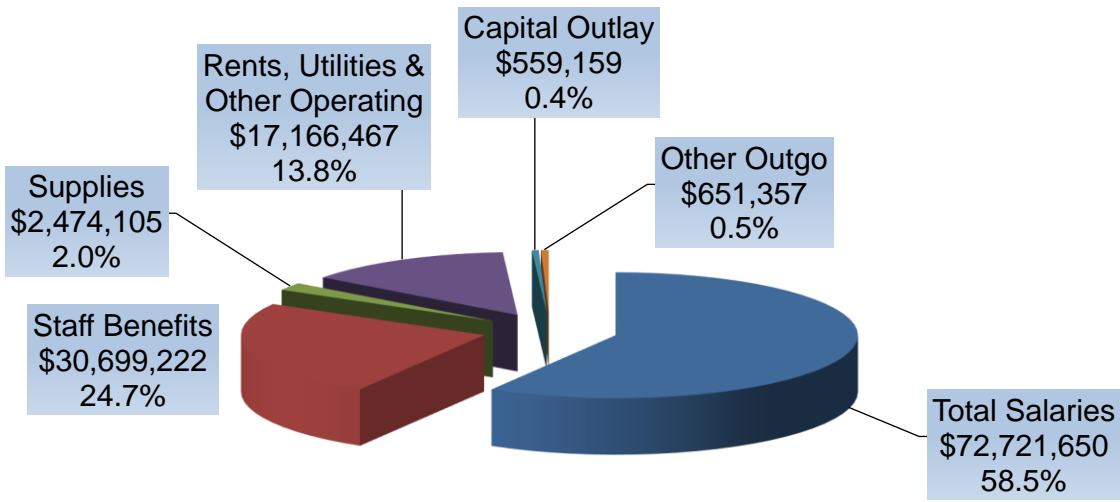
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,239,954	\$19,140,391	\$20,395,374	\$20,552,174	\$21,150,520
12 Contract Adm, Counselors, Librarians	7,317,577	6,465,155	7,099,891	7,048,531	7,372,533
13 Hourly Teachers	16,539,495	17,461,644	19,480,999	19,448,648	19,022,238
14 Hourly Adm, Counselors, Librarians	727,500	618,142	442,787	808,876	596,991
Object Group 1000 Total	<u>\$43,824,526</u>	<u>\$43,685,332</u>	<u>\$47,419,051</u>	<u>\$47,858,229</u>	<u>\$48,142,282</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,355,625	\$17,393,355	\$18,144,449	\$18,759,800	\$20,727,379
22 Contract Instructional Aides	1,681,563	1,866,059	2,035,289	2,172,852	2,258,922
23 Hourly Non-Instructional	867,333	1,068,426	1,232,293	1,469,409	913,850
24 Hourly Instructional Aides	1,183,974	985,844	829,044	1,075,562	679,217
Object Group 2000 Total	<u>\$20,088,495</u>	<u>\$21,313,684</u>	<u>\$22,241,075</u>	<u>\$23,477,623</u>	<u>\$24,579,368</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,173,059	\$22,135,262	\$24,459,654	\$27,241,479	\$29,365,786
3x Early Retirement & Retiree Benefits	2,180,538	1,424,236	1,381,642	1,330,745	1,333,436
Object Group 3000 Total	<u>\$22,353,597</u>	<u>\$23,559,498</u>	<u>\$25,841,296</u>	<u>\$28,572,224</u>	<u>\$30,699,222</u>
SUPPLIES:					
43 Supplies	\$1,371,560	\$1,138,262	\$1,124,156	\$1,752,301	\$2,474,105
Object Group 4000 Total	<u>\$1,371,560</u>	<u>\$1,138,262</u>	<u>\$1,124,156</u>	<u>\$1,752,301</u>	<u>\$2,474,105</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,147,266	\$2,864,669	\$3,098,723	\$3,876,145	\$3,637,978
52 Travel and Mileage	430,567	464,659	480,891	502,364	610,058
53 Fees, Software, Memberships, Dues	1,105,331	1,083,267	1,173,857	1,306,161	1,340,228
54 Insurance	550,322	611,528	573,486	702,060	761,459
55 Utilities and Operations	3,382,851	3,214,163	3,247,278	3,399,994	4,090,068
56 Rents, Repairs & Maintenance	2,563,205	2,645,839	2,666,729	3,287,529	3,420,030
57 Audits, Interest, and Legals	442,802	244,219	329,929	322,804	425,886
58 Advertising, Postage & Other Operating	194,937	195,954	241,935	302,191	398,779
59 Other Holding	0	0	0	0	2,481,981
Object Group 5000 Total	<u>\$11,817,281</u>	<u>\$11,324,298</u>	<u>\$11,812,828</u>	<u>\$13,699,248</u>	<u>\$17,166,467</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,156	\$1,540	\$24,060	\$17,530	\$30,045
62 Building Alterations	32,102	11,043	0	16,551	28,681
63 Books	9,742	61,081	33,078	55,122	77,998
64 Equipment	559,369	180,707	435,971	624,388	422,435
Object Group 6000 Total	<u>\$603,369</u>	<u>\$254,371</u>	<u>\$493,109</u>	<u>\$713,591</u>	<u>\$559,159</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,227,057	2,793,074	3,413,980	1,543,211	416,082
75/76 Std Financial Aid & Othr Pymts to Stdts	234,406	204,048	286,336	236,305	235,275
79 Dedicated Reserves	0	(1,802)	(8,292)	(43,192)	0
Object Group 7000 Total	<u>\$1,461,463</u>	<u>\$2,995,320</u>	<u>\$3,692,024</u>	<u>\$1,736,324</u>	<u>\$651,357</u>
Total Expenditures	<u>\$101,520,291</u>	<u>\$104,270,765</u>	<u>\$112,623,539</u>	<u>\$117,809,540</u>	<u>\$124,271,960</u>

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

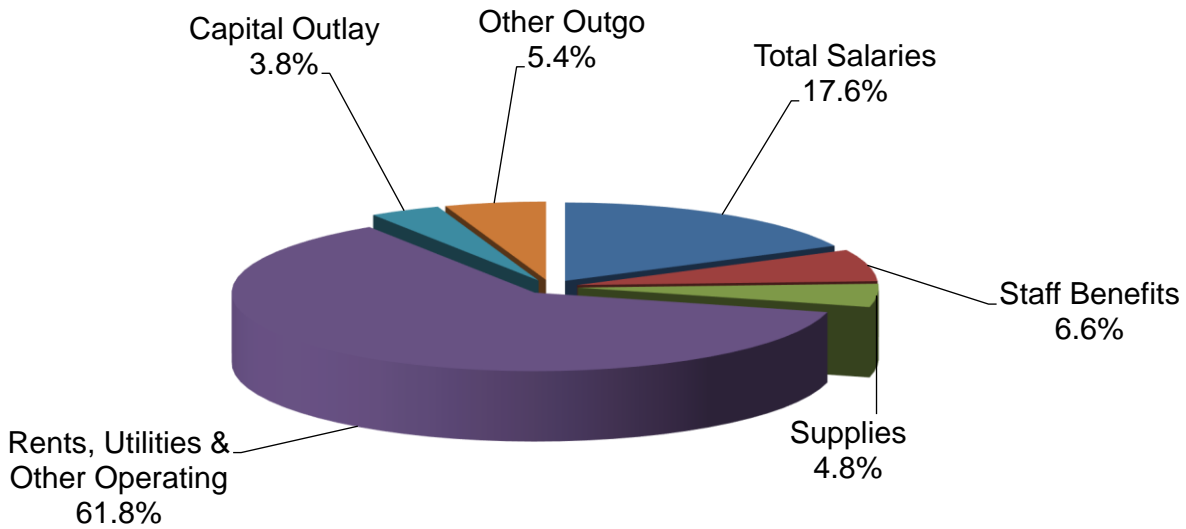
	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$192,878	\$64,569	\$150,120	\$210,495	\$716,882
12 Contract Adm, Counselors, Librarians	1,696,991	2,534,537	2,690,253	2,412,021	2,645,113
13 Hourly Teachers	53,739	94,319	376,792	253,939	820,672
14 Hourly Adm, Counselors, Librarians	1,373,246	2,172,275	2,052,751	1,549,826	2,018,942
Object Group 1000 Total	<u>\$3,316,854</u>	<u>\$4,865,700</u>	<u>\$5,269,916</u>	<u>\$4,426,281</u>	<u>\$6,201,609</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,620,511	\$3,369,687	\$3,992,962	\$4,352,120	\$5,199,687
22 Contract Instructional Aides	143,149	107,123	128,442	363,230	312,792
23 Hourly Non-Instructional	1,236,852	1,454,430	1,730,977	1,548,333	1,907,958
24 Hourly Instructional Aides	863,630	1,054,263	1,272,496	936,496	857,127
Object Group 2000 Total	<u>\$4,864,142</u>	<u>\$5,985,503</u>	<u>\$7,124,877</u>	<u>\$7,200,179</u>	<u>\$8,277,564</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,014,189	\$2,862,483	\$4,442,269	\$3,973,643	\$5,443,063
3x Early Retirement & Retiree Benefits	0	672,004	672,008	0	0
Object Group 3000 Total	<u>\$2,014,189</u>	<u>\$3,534,487</u>	<u>\$5,114,277</u>	<u>\$3,973,643</u>	<u>\$5,443,063</u>
SUPPLIES:					
43 Supplies Object Group 4000 Total	\$2,064,321	\$3,010,407	\$2,175,795	\$1,121,223	\$3,980,220
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$7,568,004	\$8,101,688	\$20,938,772	\$32,634,877	\$27,761,597
52 Travel and Mileage	249,913	409,501	501,199	272,504	831,751
53 Fees, Software, Memberships, Dues	175,487	214,246	150,796	78,966	511,958
54 Insurance	70,287	89,495	102,016	97,863	107,954
55 Utilities and Operations	182,454	284,330	481,892	609,559	805,913
56 Rents, Repairs & Maintenance	108,221	123,617	81,843	118,761	330,504
57 Audits, Interest, and Legals	133,030	49,433	41,833	39,500	30,500
58 Advertising, Postage & Other Operating	34,067	73,663	97,779	61,788	613,976
59 Other Holding	0	0	0	0	19,708,557
Object Group 5000 Total	<u>\$8,521,463</u>	<u>\$9,345,973</u>	<u>\$22,396,130</u>	<u>\$33,913,818</u>	<u>\$50,702,710</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,832	\$2,650	\$0	\$5,075	\$0
62 Building Alterations	28,284	0	0	1,775	0
63 Books	40,867	57,487	85,664	64,037	279,115
64 Equipment	794,705	934,308	1,013,782	949,388	2,847,344
Object Group 6000 Total	<u>\$866,688</u>	<u>\$994,445</u>	<u>\$1,099,446</u>	<u>\$1,020,275</u>	<u>\$3,126,459</u>
OTHER OUTGO:					
71 Debt Service	\$150,000	\$153,833	\$163,901	\$167,714	\$190,000
73 Interfund Transfers	1,189,065	1,312,163	1,529,983	1,029,588	549,332
75/76 Std Financial Aid & Othr Pymts to Stdts	662,264	1,808,728	2,223,871	2,389,983	3,615,748
79 Dedicated Reserves	0	0	0	10,189	0
Object Group 7000 Total	<u>\$2,001,329</u>	<u>\$3,274,724</u>	<u>\$3,917,755</u>	<u>\$3,597,474</u>	<u>\$4,355,080</u>
Total Expenditures	<u><u>\$23,648,986</u></u>	<u><u>\$31,011,239</u></u>	<u><u>\$47,098,196</u></u>	<u><u>\$55,252,893</u></u>	<u><u>\$82,086,705</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation 83.2%

Total All Sites - Restricted General Fund



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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,352,186	\$14,076,691	\$15,208,403	\$15,203,857	\$15,775,850
12 Contract Adm, Counselors, Librarians	4,705,098	4,753,147	5,106,256	4,868,914	5,344,715
13 Hourly Teachers	11,336,149	12,040,497	13,412,957	13,047,386	12,590,865
14 Hourly Adm, Counselors, Librarians	1,249,614	1,705,825	1,500,466	1,615,501	2,023,556
Object Group 1000 Total	<u>\$31,643,047</u>	<u>\$32,576,160</u>	<u>\$35,228,082</u>	<u>\$34,735,658</u>	<u>\$35,734,986</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,160,356	\$9,034,358	\$9,802,154	\$10,147,785	\$11,164,041
22 Contract Instructional Aides	1,227,394	1,295,181	1,439,313	1,538,288	1,672,953
23 Hourly Non-Instructional	1,256,973	1,513,983	1,699,597	1,819,977	1,782,613
24 Hourly Instructional Aides	1,418,262	1,450,843	1,475,892	1,331,883	1,121,760
Object Group 2000 Total	<u>\$12,062,985</u>	<u>\$13,294,365</u>	<u>\$14,416,956</u>	<u>\$14,837,933</u>	<u>\$15,741,367</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$13,059,603	\$14,673,623	\$16,528,096	\$18,111,191	\$19,727,757
3x Early Retirement & Retiree Benefits	513,589	558,406	628,018	0	30,000
Object Group 3000 Total	<u>\$13,573,192</u>	<u>\$15,232,029</u>	<u>\$17,156,114</u>	<u>\$18,111,191</u>	<u>\$19,757,757</u>
SUPPLIES:					
43 Supplies	\$2,242,123	\$2,528,977	\$1,802,569	\$1,602,419	\$4,023,437
Object Group 4000 Total	<u>\$2,242,123</u>	<u>\$2,528,977</u>	<u>\$1,802,569</u>	<u>\$1,602,419</u>	<u>\$4,023,437</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,301,924	\$3,578,620	\$3,487,467	\$4,173,863	\$5,333,404
52 Travel and Mileage	368,745	448,812	493,948	359,999	963,289
53 Fees, Software, Memberships, Dues	330,524	306,949	281,415	291,021	344,607
54 Insurance	135,078	137,838	138,124	134,017	160,000
55 Utilities and Operations	2,126,503	2,027,424	1,970,685	2,021,770	2,915,315
56 Rents, Repairs & Maintenance	807,018	716,732	758,955	1,005,932	1,421,254
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	83,606	68,464	109,663	136,394	368,676
59 Other Holding	0	0	0	0	9,989,262
Object Group 5000 Total	<u>\$7,153,398</u>	<u>\$7,284,839</u>	<u>\$7,240,257</u>	<u>\$8,122,996</u>	<u>\$21,495,807</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,988	\$1,540	\$24,060	\$1,500	\$30,045
62 Building Alterations	60,386	7,311	0	15,792	28,681
63 Books	25,157	61,950	33,285	55,138	297,889
64 Equipment	1,157,218	847,249	683,483	1,053,547	2,411,039
Object Group 6000 Total	<u>\$1,247,749</u>	<u>\$918,050</u>	<u>\$740,828</u>	<u>\$1,125,977</u>	<u>\$2,767,654</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	837,446	2,010,929	1,281,548	413,840	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	699,353	1,315,678	1,707,507	1,842,844	2,588,710
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,536,799</u>	<u>\$3,326,607</u>	<u>\$2,989,055</u>	<u>\$2,256,684</u>	<u>\$2,652,650</u>
Total Expenditures	<u>\$69,459,293</u>	<u>\$75,161,027</u>	<u>\$79,573,861</u>	<u>\$80,792,858</u>	<u>\$102,173,658</u>

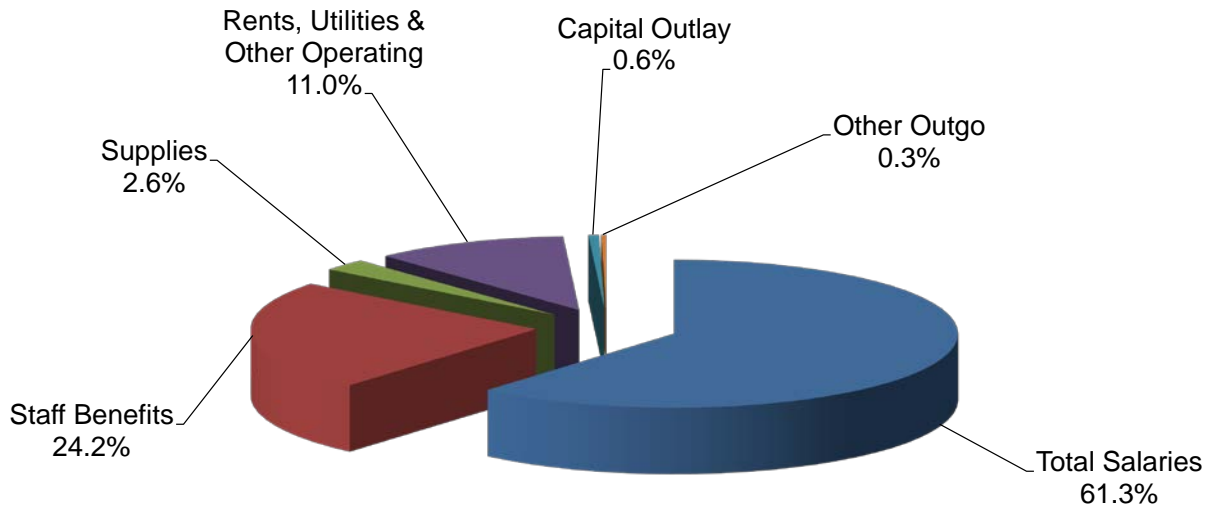
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,159,308	\$14,012,122	\$15,159,658	\$15,122,353	\$15,477,002
12 Contract Adm, Counselors, Librarians	3,821,975	3,134,451	3,619,582	3,643,286	3,882,329
13 Hourly Teachers	11,283,060	11,999,213	13,394,127	13,038,848	12,491,688
14 Hourly Adm, Counselors, Librarians	580,562	441,821	291,259	466,134	362,986
Object Group 1000 Total	<u>\$29,844,905</u>	<u>\$29,587,607</u>	<u>\$32,464,626</u>	<u>\$32,270,621</u>	<u>\$32,214,005</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,951,634	\$7,312,158	\$7,703,137	\$7,794,156	\$8,254,285
22 Contract Instructional Aides	1,090,114	1,168,178	1,295,737	1,327,639	1,369,668
23 Hourly Non-Instructional	621,252	700,371	730,970	947,315	614,181
24 Hourly Instructional Aides	955,436	803,343	643,976	846,747	549,211
Object Group 2000 Total	<u>\$9,618,436</u>	<u>\$9,984,050</u>	<u>\$10,373,820</u>	<u>\$10,915,857</u>	<u>\$10,787,345</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,006,229	\$12,994,717	\$14,603,325	\$15,969,685	\$16,939,050
3x Early Retirement & Retiree Benefits	513,589	61,722	131,334	0	30,000
Object Group 3000 Total	<u>\$12,519,818</u>	<u>\$13,056,439</u>	<u>\$14,734,659</u>	<u>\$15,969,685</u>	<u>\$16,969,050</u>
SUPPLIES:					
43 Supplies	\$943,621	\$661,361	\$589,175	\$1,186,041	\$1,818,853
Object Group 4000 Total	<u>\$943,621</u>	<u>\$661,361</u>	<u>\$589,175</u>	<u>\$1,186,041</u>	<u>\$1,818,853</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$552,906	\$527,217	\$422,197	\$467,459	\$816,103
52 Travel and Mileage	232,194	212,271	242,231	207,981	312,061
53 Fees, Software, Memberships, Dues	207,059	222,025	241,413	253,346	228,225
54 Insurance	67,539	68,919	69,062	67,009	70,000
55 Utilities and Operations	1,988,831	1,878,249	1,823,006	1,917,002	2,545,372
56 Rents, Repairs & Maintenance	784,620	690,767	728,235	961,713	1,351,318
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	65,803	27,779	39,168	82,076	102,404
59 Other Holding	0	0	0	0	2,289,134
Object Group 5000 Total	<u>\$3,898,952</u>	<u>\$3,627,227</u>	<u>\$3,565,312</u>	<u>\$3,956,586</u>	<u>\$7,714,617</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,156	\$1,540	\$24,060	\$1,500	\$30,045
62 Building Alterations	32,102	7,311	0	15,792	28,681
63 Books	9,742	61,081	33,285	55,138	77,998
64 Equipment	502,092	54,226	244,463	436,449	269,531
Object Group 6000 Total	<u>\$546,092</u>	<u>\$124,158</u>	<u>\$301,808</u>	<u>\$508,879</u>	<u>\$406,255</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	837,446	2,010,929	1,281,548	413,840	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	182,968	164,102	228,670	180,232	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,020,414</u>	<u>\$2,175,031</u>	<u>\$1,510,218</u>	<u>\$594,072</u>	<u>\$247,115</u>
Total Expenditures	<u>\$58,392,238</u>	<u>\$59,215,873</u>	<u>\$63,539,618</u>	<u>\$65,401,741</u>	<u>\$70,157,240</u>

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

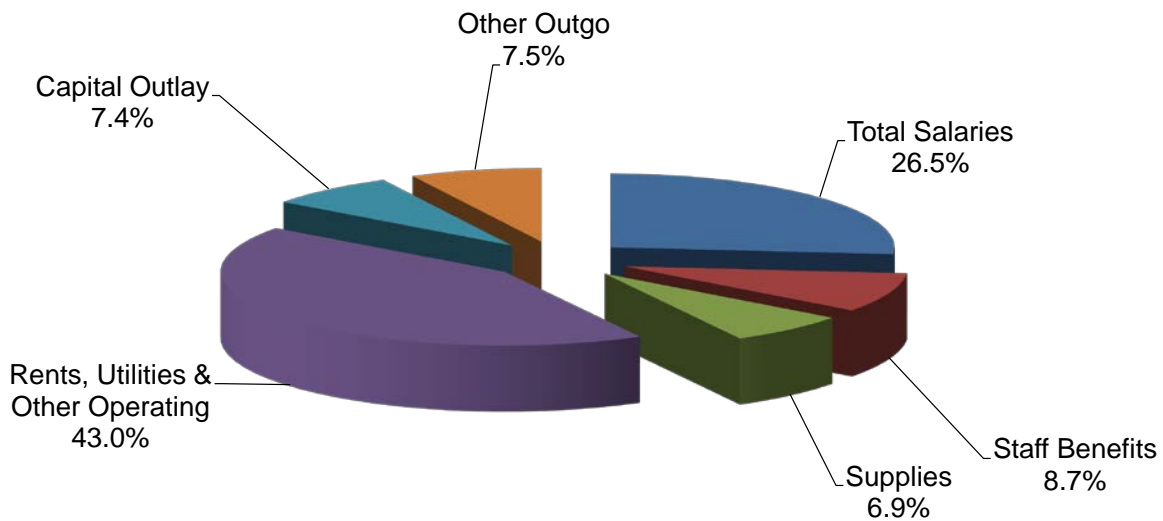
	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$192,878	\$64,569	\$48,745	\$81,504	\$298,848
12 Contract Adm, Counselors, Librarians	883,123	1,618,696	1,486,674	1,225,628	1,462,386
13 Hourly Teachers	53,089	41,284	18,830	8,538	99,177
14 Hourly Adm, Counselors, Librarians	669,052	1,264,004	1,209,207	1,149,367	1,660,570
Object Group 1000 Total	<u>\$1,798,142</u>	<u>\$2,988,553</u>	<u>\$2,763,456</u>	<u>\$2,465,037</u>	<u>\$3,520,981</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,208,722	\$1,722,200	\$2,099,017	\$2,353,629	\$2,909,756
22 Contract Instructional Aides	137,280	127,003	143,576	210,649	303,285
23 Hourly Non-Instructional	635,721	813,612	968,627	872,662	1,168,432
24 Hourly Instructional Aides	462,826	647,500	831,916	485,136	572,549
Object Group 2000 Total	<u>\$2,444,549</u>	<u>\$3,310,315</u>	<u>\$4,043,136</u>	<u>\$3,922,076</u>	<u>\$4,954,022</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,053,374	\$1,678,906	\$1,924,771	\$2,141,506	\$2,788,707
3x Early Retirement & Retiree Benefits	0	496,684	496,684	0	0
Object Group 3000 Total	<u>\$1,053,374</u>	<u>\$2,175,590</u>	<u>\$2,421,455</u>	<u>\$2,141,506</u>	<u>\$2,788,707</u>
SUPPLIES:					
43 Supplies	\$1,298,502	\$1,867,616	\$1,213,394	\$416,378	\$2,204,584
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,749,018	\$3,051,403	\$3,065,270	\$3,706,404	\$4,517,301
52 Travel and Mileage	136,551	236,541	251,717	152,018	651,228
53 Fees, Software, Memberships, Dues	123,465	84,924	40,002	37,675	116,382
54 Insurance	67,539	68,919	69,062	67,008	90,000
55 Utilities and Operations	137,672	149,175	147,679	104,768	369,943
56 Rents, Repairs & Maintenance	22,398	25,965	30,720	44,219	69,936
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	17,803	40,685	70,495	54,318	266,272
59 Other Holding	0	0	0	0	7,700,128
Object Group 5000 Total	<u>\$3,254,446</u>	<u>\$3,657,612</u>	<u>\$3,674,945</u>	<u>\$4,166,410</u>	<u>\$13,781,190</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,832	\$0	\$0	\$0	\$0
62 Building Alterations	28,284	0	0	0	0
63 Books	15,415	869	0	0	219,891
64 Equipment	655,126	793,023	439,020	617,098	2,141,508
Object Group 6000 Total	<u>\$701,657</u>	<u>\$793,892</u>	<u>\$439,020</u>	<u>\$617,098</u>	<u>\$2,361,399</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	516,385	1,151,576	1,478,837	1,662,612	2,405,535
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$516,385</u>	<u>\$1,151,576</u>	<u>\$1,478,837</u>	<u>\$1,662,612</u>	<u>\$2,405,535</u>
Total Expenditures	<u><u>\$11,067,055</u></u>	<u><u>\$15,945,154</u></u>	<u><u>\$16,034,243</u></u>	<u><u>\$15,391,117</u></u>	<u><u>\$32,016,418</u></u>

Grossmont - Unrestricted General Fund



Total Compensation 85.5%

Grossmont - Restricted General Fund



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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,080,646	\$5,128,269	\$5,337,091	\$5,558,812	\$6,091,552
12 Contract Adm, Counselors, Librarians	3,422,269	3,360,140	3,710,379	3,670,828	3,680,738
13 Hourly Teachers	5,256,835	5,514,965	6,444,834	6,655,201	7,252,045
14 Hourly Adm, Counselors, Librarians	851,082	1,084,592	990,779	728,237	592,377
Object Group 1000 Total	\$14,610,832	\$15,087,966	\$16,483,083	\$16,613,078	\$17,616,712
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,228,027	\$5,393,983	\$5,629,600	\$6,136,038	\$6,887,786
22 Contract Instructional Aides	597,318	676,776	724,418	997,794	898,761
23 Hourly Non-Instructional	815,898	898,038	1,117,495	1,072,811	1,023,195
24 Hourly Instructional Aides	627,502	585,636	624,468	680,175	414,584
Object Group 2000 Total	\$7,268,745	\$7,554,433	\$8,095,981	\$8,886,818	\$9,224,326
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,560,757	\$7,297,158	\$8,125,329	\$9,334,036	\$10,036,335
3x Early Retirement & Retiree Benefits	146,799	188,820	146,803	18,437	0
Object Group 3000 Total	\$6,707,556	\$7,485,978	\$8,272,132	\$9,352,473	\$10,036,335
SUPPLIES:					
43 Supplies	\$971,186	\$1,319,511	\$1,231,004	\$1,025,361	\$2,069,656
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,633,501	\$1,948,734	\$2,694,106	\$4,506,322	\$3,796,567
52 Travel and Mileage	191,458	255,751	332,631	251,829	314,848
53 Fees, Software, Memberships, Dues	113,395	199,998	179,604	200,983	283,491
54 Insurance	35,495	55,035	65,908	61,711	52,413
55 Utilities and Operations	1,279,928	1,206,792	1,346,314	1,358,302	1,504,161
56 Rents, Repairs & Maintenance	322,788	332,687	299,775	413,390	572,701
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	52,037	24,047	42,493	56,911	52,257
59 Other Holding	0	0	0	0	2,892,847
Object Group 5000 Total	\$3,628,602	\$4,023,044	\$4,960,831	\$6,849,448	\$9,469,285
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,650	\$0	\$21,105	\$0
62 Building Alterations	0	0	0	1,775	0
63 Books	25,452	56,618	85,457	64,021	59,224
64 Equipment	121,206	191,012	716,436	398,190	705,836
Object Group 6000 Total	\$146,658	\$250,280	\$801,893	\$485,091	\$765,060
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	66,186	524,390	631,442	1,578,428	613,172
75/76 Stdt Financial Aid & Othr Pymts to Stdts	192,612	689,535	795,680	782,655	1,255,213
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$258,798	\$1,213,925	\$1,427,122	\$2,361,083	\$1,868,385
Total Expenditures	\$33,592,377	\$36,935,137	\$41,272,046	\$45,573,352	\$51,049,759

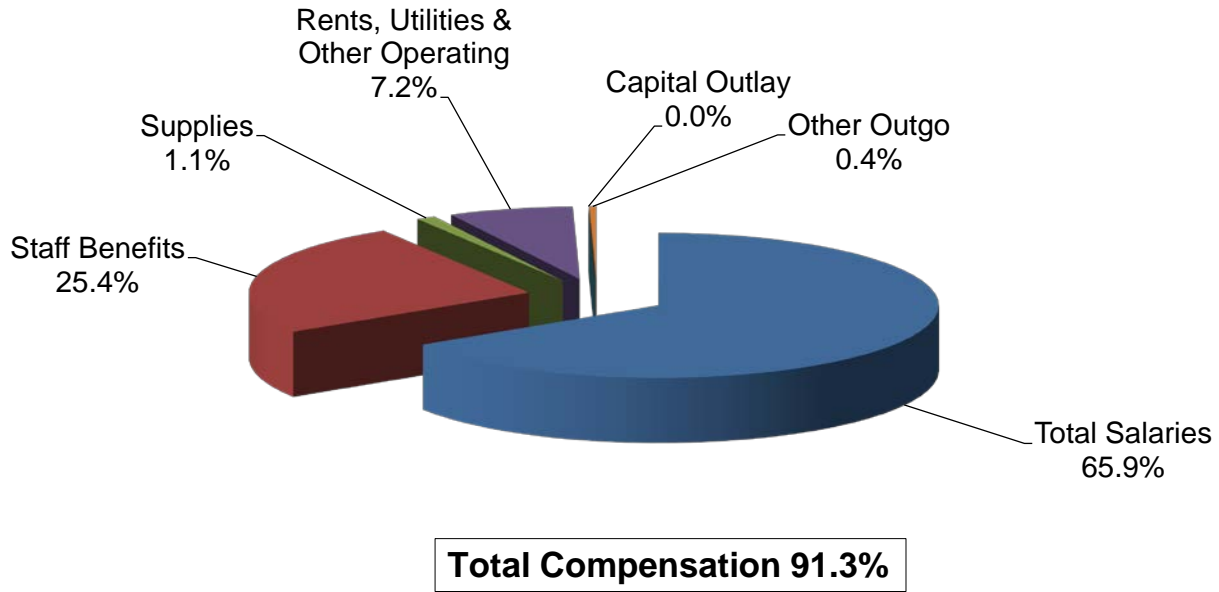
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,080,646	\$5,128,269	\$5,235,716	\$5,429,821	\$5,673,518
12 Contract Adm, Counselors, Librarians	2,608,401	2,444,299	2,506,800	2,484,435	2,498,011
13 Hourly Teachers	5,256,185	5,461,930	6,086,872	6,409,800	6,530,550
14 Hourly Adm, Counselors, Librarians	146,888	176,321	149,935	327,778	234,005
Object Group 1000 Total	<u>\$13,092,120</u>	<u>\$13,210,819</u>	<u>\$13,979,323</u>	<u>\$14,651,834</u>	<u>\$14,936,084</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,397,969	\$4,330,673	\$4,484,903	\$4,874,625	\$5,306,784
22 Contract Instructional Aides	591,449	697,575	739,552	845,213	889,254
23 Hourly Non-Instructional	231,253	291,433	368,647	423,340	288,669
24 Hourly Instructional Aides	226,698	178,873	183,888	228,815	130,006
Object Group 2000 Total	<u>\$5,447,369</u>	<u>\$5,498,554</u>	<u>\$5,776,990</u>	<u>\$6,371,993</u>	<u>\$6,614,713</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,828,808	\$6,356,900	\$6,811,519	\$7,855,614	\$8,320,424
3x Early Retirement & Retiree Benefits	146,799	42,022	0	18,437	0
Object Group 3000 Total	<u>\$5,975,607</u>	<u>\$6,398,922</u>	<u>\$6,811,519</u>	<u>\$7,874,051</u>	<u>\$8,320,424</u>
SUPPLIES:					
43 Supplies	\$235,248	\$204,675	\$306,779	\$352,857	\$360,728
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$67,298	\$74,184	\$155,593	\$224,145	\$216,145
52 Travel and Mileage	81,803	95,732	100,798	134,324	134,325
53 Fees, Software, Memberships, Dues	76,914	94,835	92,416	160,453	160,153
54 Insurance	32,747	34,459	32,954	30,856	34,459
55 Utilities and Operations	1,210,821	1,143,177	1,228,464	1,234,690	1,234,690
56 Rents, Repairs & Maintenance	261,275	267,621	267,589	362,817	339,242
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	38,182	23,496	23,602	56,257	51,257
59 Other Holding	0	0	0	0	192,847
Object Group 5000 Total	<u>\$1,769,040</u>	<u>\$1,733,504</u>	<u>\$1,901,416</u>	<u>\$2,203,542</u>	<u>\$2,363,118</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$16,030	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	(207)	(16)	0
64 Equipment	6,292	51,058	141,674	85,025	0
Object Group 6000 Total	<u>\$6,292</u>	<u>\$51,058</u>	<u>\$141,467</u>	<u>\$101,039</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	66,186	402,429	611,756	798,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	46,733	32,383	50,646	55,284	45,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$112,919</u>	<u>\$434,812</u>	<u>\$662,402</u>	<u>\$854,124</u>	<u>\$108,840</u>
Total Expenditures	<u>\$26,638,595</u>	<u>\$27,532,344</u>	<u>\$29,579,896</u>	<u>\$32,409,440</u>	<u>\$32,703,907</u>

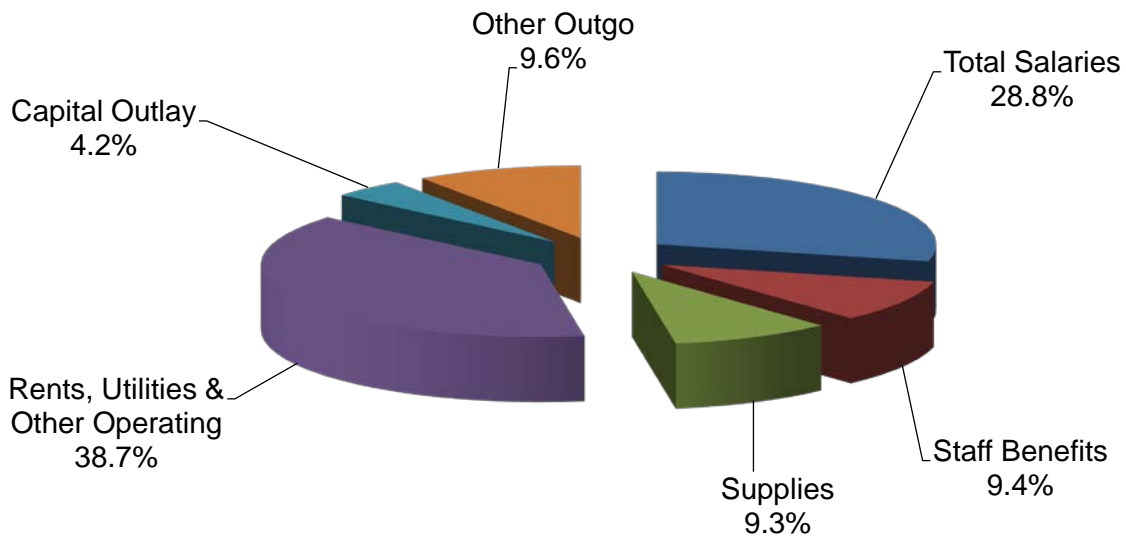
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$101,375	\$128,991	\$418,034
12 Contract Adm, Counselors, Librarians	813,868	915,841	1,203,579	1,186,393	1,182,727
13 Hourly Teachers	650	53,035	357,962	245,401	721,495
14 Hourly Adm, Counselors, Librarians	704,194	908,271	840,844	400,459	358,372
Object Group 1000 Total	<u>\$1,518,712</u>	<u>\$1,877,147</u>	<u>\$2,503,760</u>	<u>\$1,961,244</u>	<u>\$2,680,628</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$830,058	\$1,063,310	\$1,144,697	\$1,261,413	\$1,581,002
22 Contract Instructional Aides	5,869	(20,799)	(15,134)	152,581	9,507
23 Hourly Non-Instructional	584,645	606,605	748,848	649,471	734,526
24 Hourly Instructional Aides	400,804	406,763	440,580	451,360	284,578
Object Group 2000 Total	<u>\$1,821,376</u>	<u>\$2,055,879</u>	<u>\$2,318,991</u>	<u>\$2,514,825</u>	<u>\$2,609,613</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$731,949	\$940,258	\$1,313,810	\$1,478,422	\$1,715,911
3x Early Retirement & Retiree Benefits	0	146,798	146,803	0	0
Object Group 3000 Total	<u>\$731,949</u>	<u>\$1,087,056</u>	<u>\$1,460,613</u>	<u>\$1,478,422</u>	<u>\$1,715,911</u>
SUPPLIES:					
43 Supplies	\$735,938	\$1,114,836	\$924,225	\$672,504	\$1,708,928
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,566,203	\$1,874,550	\$2,538,513	\$4,282,177	\$3,580,422
52 Travel and Mileage	109,655	160,019	231,833	117,505	180,523
53 Fees, Software, Memberships, Dues	36,481	105,163	87,188	40,530	123,338
54 Insurance	2,748	20,576	32,954	30,855	17,954
55 Utilities and Operations	69,107	63,615	117,850	123,612	269,471
56 Rents, Repairs & Maintenance	61,513	65,066	32,186	50,573	233,459
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	13,855	551	18,891	654	1,000
59 Other Holding	0	0	0	0	2,700,000
Object Group 5000 Total	<u>\$1,859,562</u>	<u>\$2,289,540</u>	<u>\$3,059,415</u>	<u>\$4,645,906</u>	<u>\$7,106,167</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,650	\$0	\$5,075	\$0
62 Building Alterations	0	0	0	1,775	0
63 Books	25,452	56,618	85,664	64,037	59,224
64 Equipment	114,914	139,954	574,762	313,165	705,836
Object Group 6000 Total	<u>\$140,366</u>	<u>\$199,222</u>	<u>\$660,426</u>	<u>\$384,052</u>	<u>\$765,060</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	121,961	19,686	779,588	549,332
75/76 Std Financial Aid & Othr Pymts to Stdts	145,879	657,152	745,034	727,371	1,210,213
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$145,879</u>	<u>\$779,113</u>	<u>\$764,720</u>	<u>\$1,506,959</u>	<u>\$1,759,545</u>
Total Expenditures	<u><u>\$6,953,782</u></u>	<u><u>\$9,402,793</u></u>	<u><u>\$11,692,150</u></u>	<u><u>\$13,163,912</u></u>	<u><u>\$18,345,852</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	887,201	886,405	973,509	920,810	992,193
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	14,058	0
Object Group 1000 Total	<u>\$887,201</u>	<u>\$886,405</u>	<u>\$973,509</u>	<u>\$934,868</u>	<u>\$992,193</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,587,753	\$6,329,864	\$6,705,057	\$6,817,628	\$7,875,239
22 Contract Instructional Aides	0	1,225	0	0	0
23 Hourly Non-Instructional	31,314	110,835	146,178	124,954	16,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,619,067</u>	<u>\$6,441,924</u>	<u>\$6,851,235</u>	<u>\$6,942,582</u>	<u>\$7,891,239</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,539,213	\$3,011,640	\$3,279,242	\$3,769,895	\$4,405,049
3x Early Retirement & Retiree Benefits	54,912	28,522	143,318	0	0
Object Group 3000 Total	<u>\$2,594,125</u>	<u>\$3,040,162</u>	<u>\$3,422,560</u>	<u>\$3,769,895</u>	<u>\$4,405,049</u>
SUPPLIES:					
43 Supplies	\$224,138	\$244,732	\$189,504	\$201,640	\$289,402
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,946,067	\$3,800,994	\$15,896,971	\$25,438,897	\$19,833,106
52 Travel and Mileage	95,108	148,764	127,844	128,237	130,172
53 Fees, Software, Memberships, Dues	22,677	42,231	27,078	10,811	52,458
54 Insurance	0	0	0	0	0
55 Utilities and Operations	151,164	230,605	376,265	45,873	340,394
56 Rents, Repairs & Maintenance	173,576	234,532	228,073	275,849	220,932
57 Audits, Interest, and Legals	201,137	129,830	137,991	92,971	206,386
58 Advertising, Postage & Other Operating	70,433	106,427	107,736	141,177	141,318
59 Other Holding	0	0	0	0	1,800,000
Object Group 5000 Total	<u>\$4,660,162</u>	<u>\$4,693,383</u>	<u>\$16,901,958</u>	<u>\$26,133,815</u>	<u>\$22,724,766</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	3,732	0	759	0
63 Books	0	0	0	0	0
64 Equipment	73,871	75,262	28,829	94,399	90,113
Object Group 6000 Total	<u>\$73,871</u>	<u>\$78,994</u>	<u>\$28,829</u>	<u>\$95,158</u>	<u>\$90,113</u>
OTHER OUTGO:					
71 Debt Service	\$150,000	\$153,833	\$163,901	\$167,714	\$190,000
73 Interfund Transfers	35,123	91,414	620,374	42,229	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	(6,106)	0
79 Dedicated Reserves	0	(1,802)	(8,292)	(33,160)	0
Object Group 7000 Total	<u>\$185,123</u>	<u>\$243,445</u>	<u>\$775,983</u>	<u>\$170,677</u>	<u>\$190,000</u>
Total Expenditures	<u>\$14,243,687</u>	<u>\$15,629,045</u>	<u>\$29,143,578</u>	<u>\$38,248,635</u>	<u>\$36,582,762</u>

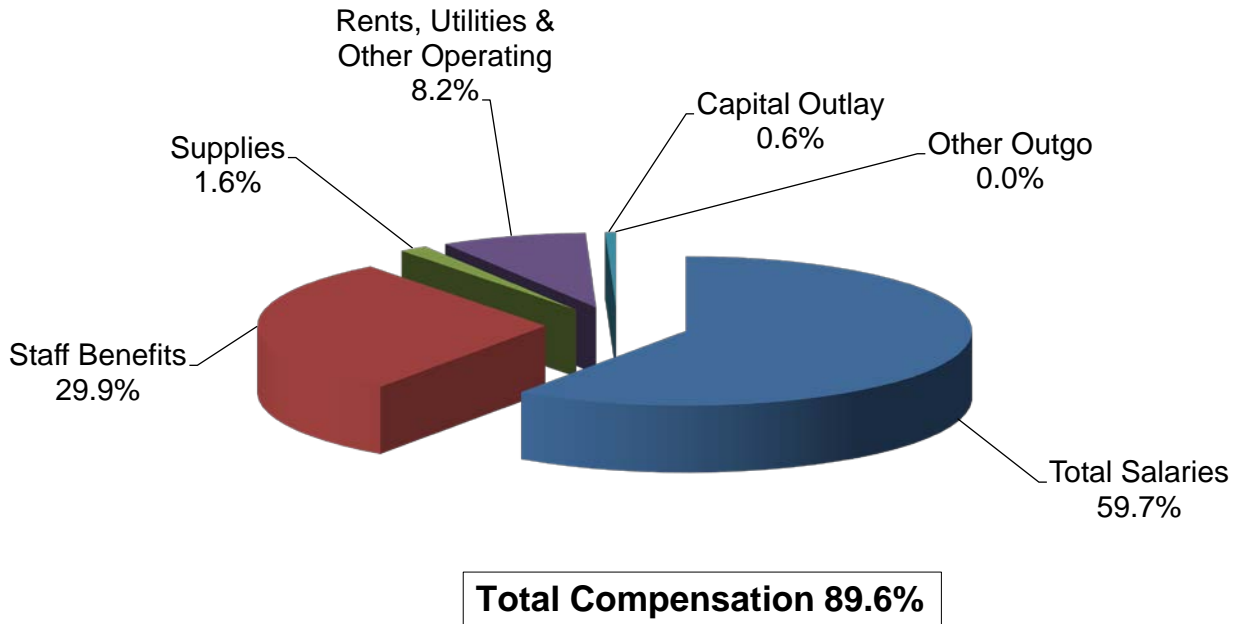
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	887,201	886,405	973,509	920,810	992,193
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	14,058	0
Object Group 1000 Total	<u>\$887,201</u>	<u>\$886,405</u>	<u>\$973,509</u>	<u>\$934,868</u>	<u>\$992,193</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,006,022	\$5,745,687	\$5,955,809	\$6,080,550	\$7,166,310
22 Contract Instructional Aides	0	306	0	0	0
23 Hourly Non-Instructional	14,828	76,622	132,676	98,754	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,020,850</u>	<u>\$5,822,615</u>	<u>\$6,088,485</u>	<u>\$6,179,304</u>	<u>\$7,177,310</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,337,860	\$2,768,321	\$2,996,621	\$3,416,180	\$4,091,312
3x Early Retirement & Retiree Benefits	54,912	0	114,797	0	0
Object Group 3000 Total	<u>\$2,392,772</u>	<u>\$2,768,321</u>	<u>\$3,111,418</u>	<u>\$3,416,180</u>	<u>\$4,091,312</u>
SUPPLIES:					
43 Supplies	\$194,257	\$217,272	\$162,529	\$169,368	\$223,574
Object Group 4000 Total	<u>\$194,257</u>	<u>\$217,272</u>	<u>\$162,529</u>	<u>\$169,368</u>	<u>\$223,574</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$693,284	\$625,259	\$595,865	\$729,375	\$257,996
52 Travel and Mileage	95,108	145,621	125,189	127,484	130,172
53 Fees, Software, Memberships, Dues	7,136	18,072	10,971	10,249	47,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	91,610	91,578	95,286	118,432	173,895
56 Rents, Repairs & Maintenance	149,266	201,946	209,136	252,175	193,823
57 Audits, Interest, and Legals	150,303	80,397	96,158	53,471	175,886
58 Advertising, Postage & Other Operating	68,024	74,705	104,589	134,361	141,318
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,254,731</u>	<u>\$1,237,578</u>	<u>\$1,237,194</u>	<u>\$1,425,547</u>	<u>\$1,120,748</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	3,732	0	759	0
63 Books	0	0	0	0	0
64 Equipment	49,206	73,931	28,829	75,274	90,113
Object Group 6000 Total	<u>\$49,206</u>	<u>\$77,663</u>	<u>\$28,829</u>	<u>\$76,033</u>	<u>\$90,113</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	35,123	91,414	620,374	42,229	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	(6,106)	0
79 Dedicated Reserves	0	(1,802)	(8,292)	(43,349)	0
Object Group 7000 Total	<u>\$35,123</u>	<u>\$89,612</u>	<u>\$612,082</u>	<u>(\$7,226)</u>	<u>\$0</u>
Total Expenditures	<u>\$9,834,140</u>	<u>\$11,099,466</u>	<u>\$12,214,046</u>	<u>\$12,194,074</u>	<u>\$13,695,250</u>

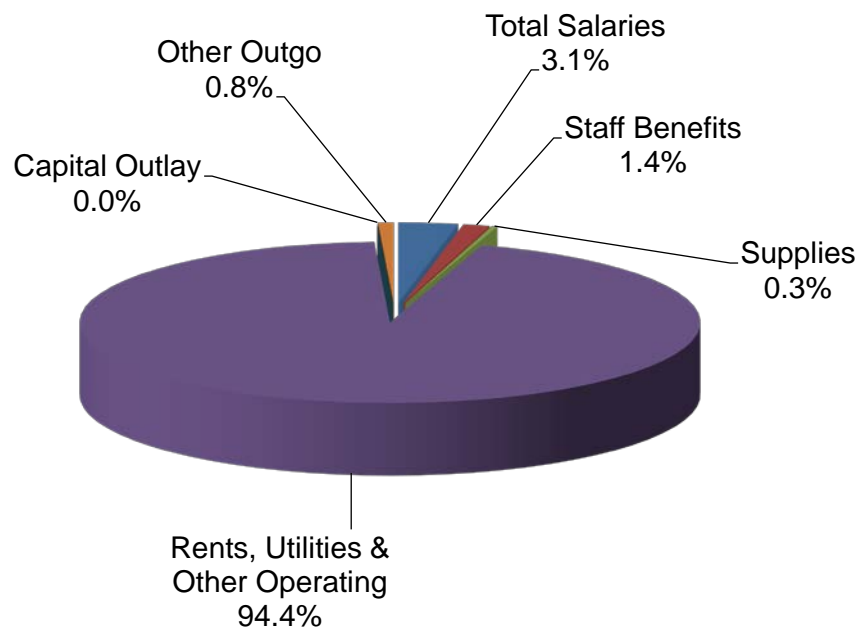
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$581,731	\$584,177	\$749,248	\$737,078	\$708,929
22 Contract Instructional Aides	0	919	0	0	0
23 Hourly Non-Instructional	16,486	34,213	13,502	26,200	5,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$598,217</u>	<u>\$619,309</u>	<u>\$762,750</u>	<u>\$763,278</u>	<u>\$713,929</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$201,353	\$243,319	\$282,621	\$353,715	\$313,737
3x Early Retirement & Retiree Benefits	0	28,522	28,521	0	0
Object Group 3000 Total	<u>\$201,353</u>	<u>\$271,841</u>	<u>\$311,142</u>	<u>\$353,715</u>	<u>\$313,737</u>
SUPPLIES:					
43 Supplies	\$29,881	\$27,460	\$26,975	\$32,272	\$65,828
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,252,783	\$3,175,735	\$15,301,106	\$24,709,522	\$19,575,110
52 Travel and Mileage	0	3,143	2,655	753	0
53 Fees, Software, Memberships, Dues	15,541	24,159	16,107	562	4,800
54 Insurance	0	0	0	0	0
55 Utilities and Operations	59,554	139,027	280,979	(72,559)	166,499
56 Rents, Repairs & Maintenance	24,310	32,586	18,937	23,674	27,109
57 Audits, Interest, and Legals	50,834	49,433	41,833	39,500	30,500
58 Advertising, Postage & Other Operating	2,409	31,722	3,147	6,816	0
59 Other Holding	0	0	0	0	1,800,000
Object Group 5000 Total	<u>\$3,405,431</u>	<u>\$3,455,805</u>	<u>\$15,664,764</u>	<u>\$24,708,268</u>	<u>\$21,604,018</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	24,665	1,331	0	19,125	0
Object Group 6000 Total	<u>\$24,665</u>	<u>\$1,331</u>	<u>\$0</u>	<u>\$19,125</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$150,000	\$153,833	\$163,901	\$167,714	\$190,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	10,189	0
Object Group 7000 Total	<u>\$150,000</u>	<u>\$153,833</u>	<u>\$163,901</u>	<u>\$177,903</u>	<u>\$190,000</u>
Total Expenditures	<u>\$4,409,547</u>	<u>\$4,529,579</u>	<u>\$16,929,532</u>	<u>\$26,054,561</u>	<u>\$22,887,512</u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	250	501	0	0	0
14 Hourly Adm, Counselors, Librarians	50	0	4,293	906	0
Object Group 1000 Total	<u>\$300</u>	<u>\$501</u>	<u>\$4,293</u>	<u>\$906</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$4,837	\$600	\$10,469	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	1,840	3,628	1,180	0	0
Object Group 2000 Total	<u>\$1,840</u>	<u>\$8,465</u>	<u>\$1,780</u>	<u>\$10,469</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$27,675	\$15,324	\$969,256	\$0	\$639,708
3x Early Retirement & Retiree Benefits	1,465,238	1,320,492	1,135,511	1,312,308	1,303,436
Object Group 3000 Total	<u>\$1,492,913</u>	<u>\$1,335,816</u>	<u>\$2,104,767</u>	<u>\$1,312,308</u>	<u>\$1,943,144</u>
SUPPLIES:					
43 Supplies	(\$1,566)	\$55,449	\$76,874	\$44,104	\$71,830
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,833,778	\$1,638,009	\$1,958,951	\$2,391,940	\$2,436,498
52 Travel and Mileage	25,169	20,833	27,667	34,803	33,500
53 Fees, Software, Memberships, Dues	814,222	748,335	836,556	882,312	1,171,630
54 Insurance	450,036	508,150	471,470	604,195	657,000
55 Utilities and Operations	7,710	33,672	35,906	583,608	136,111
56 Rents, Repairs & Maintenance	1,368,044	1,485,505	1,461,769	1,711,119	1,535,647
57 Audits, Interest, and Legals	374,695	163,822	233,771	269,333	250,000
58 Advertising, Postage & Other Operating	22,928	70,679	79,822	29,497	450,504
59 Other Holding	0	0	0	0	7,508,429
Object Group 5000 Total	<u>\$4,896,582</u>	<u>\$4,669,005</u>	<u>\$5,105,912</u>	<u>\$6,506,807</u>	<u>\$14,179,319</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,779	1,492	21,005	27,640	62,791
Object Group 6000 Total	<u>\$1,779</u>	<u>\$1,492</u>	<u>\$21,005</u>	<u>\$27,640</u>	<u>\$62,791</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,477,367	1,478,504	2,410,599	538,302	288,302
75/76 Std Financial Aid & Othr Pymts to Stdts	4,705	7,563	7,020	6,895	7,100
79 Dedicated Reserves	0	0	0	157	0
Object Group 7000 Total	<u>\$1,482,072</u>	<u>\$1,486,067</u>	<u>\$2,417,619</u>	<u>\$545,354</u>	<u>\$295,402</u>
Total Expenditures	<u><u>\$7,873,920</u></u>	<u><u>\$7,556,795</u></u>	<u><u>\$9,732,250</u></u>	<u><u>\$8,447,588</u></u>	<u><u>\$16,552,486</u></u>

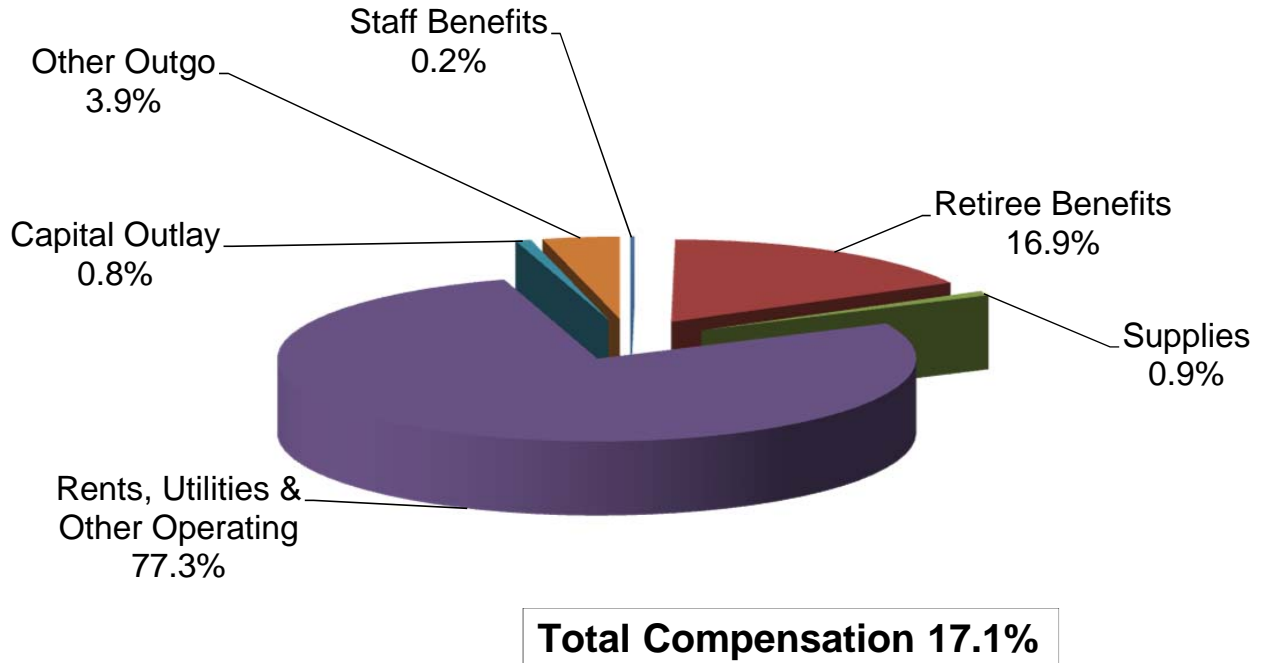
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	250	501	0	0	0
14 Hourly Adm, Counselors, Librarians	50	0	1,593	906	0
Object Group 1000 Total	<u>\$300</u>	<u>\$501</u>	<u>\$1,593</u>	<u>\$906</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$4,837	\$600	\$10,469	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	1,840	3,628	1,180	0	0
Object Group 2000 Total	<u>\$1,840</u>	<u>\$8,465</u>	<u>\$1,780</u>	<u>\$10,469</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$162	\$15,324	\$48,189	\$0	\$15,000
3x Early Retirement & Retiree Benefits	1,465,238	1,320,492	1,135,511	1,312,308	1,303,436
Object Group 3000 Total	<u>\$1,465,400</u>	<u>\$1,335,816</u>	<u>\$1,183,700</u>	<u>\$1,312,308</u>	<u>\$1,318,436</u>
SUPPLIES:					
43 Supplies	(\$1,566)	\$54,954	\$65,673	\$44,035	\$70,950
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,833,778	\$1,638,009	\$1,925,068	\$2,455,166	\$2,347,734
52 Travel and Mileage	21,462	11,035	12,673	32,575	33,500
53 Fees, Software, Memberships, Dues	814,222	748,335	829,057	882,113	904,192
54 Insurance	450,036	508,150	471,470	604,195	657,000
55 Utilities and Operations	91,589	101,159	100,522	129,870	136,111
56 Rents, Repairs & Maintenance	1,368,044	1,485,505	1,461,769	1,710,824	1,535,647
57 Audits, Interest, and Legals	292,499	163,822	233,771	269,333	250,000
58 Advertising, Postage & Other Operating	22,928	69,974	74,576	29,497	103,800
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,894,558</u>	<u>\$4,725,989</u>	<u>\$5,108,906</u>	<u>\$6,113,573</u>	<u>\$5,967,984</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,779	1,492	21,005	27,640	62,791
Object Group 6000 Total	<u>\$1,779</u>	<u>\$1,492</u>	<u>\$21,005</u>	<u>\$27,640</u>	<u>\$62,791</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	288,302	288,302	900,302	288,302	288,302
75/76 Std Financial Aid & Othr Pymts to Stdts	4,705	7,563	7,020	6,895	7,100
79 Dedicated Reserves	0	0	0	157	0
Object Group 7000 Total	<u>\$293,007</u>	<u>\$295,865</u>	<u>\$907,322</u>	<u>\$295,354</u>	<u>\$295,402</u>
Total Expenditures	<u><u>\$6,655,318</u></u>	<u><u>\$6,423,082</u></u>	<u><u>\$7,289,979</u></u>	<u><u>\$7,804,285</u></u>	<u><u>\$7,715,563</u></u>

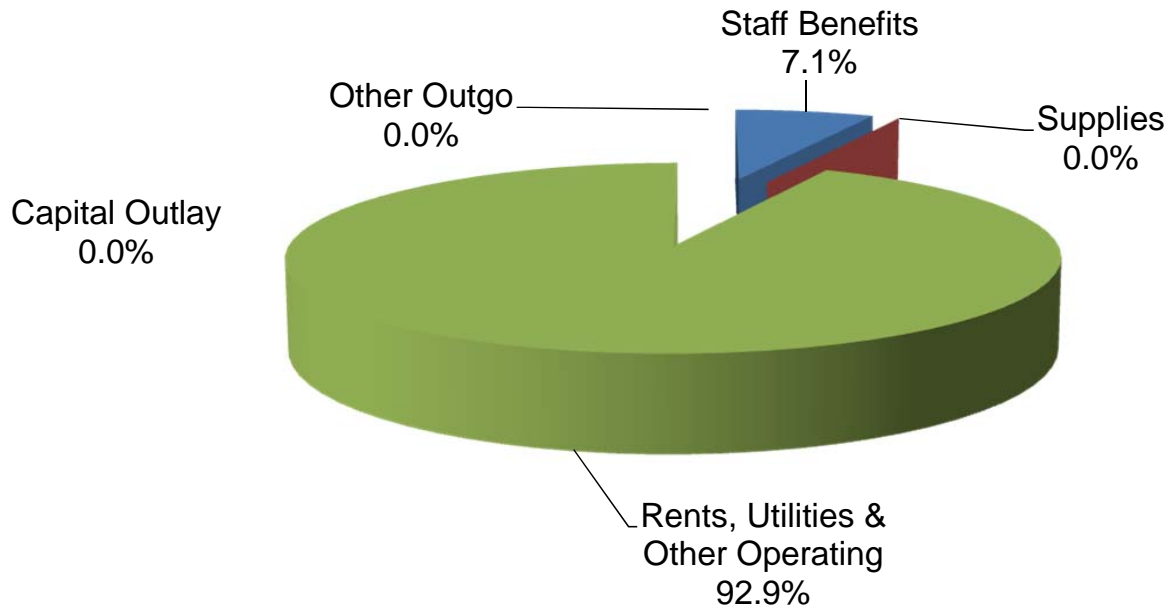
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	2,700	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$2,700</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$27,513	\$0	\$921,067	\$0	\$624,708
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$27,513</u>	<u>\$0</u>	<u>\$921,067</u>	<u>\$0</u>	<u>\$624,708</u>
SUPPLIES:					
43 Supplies	\$0	\$495	\$11,201	\$69	\$880
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$33,883	(\$63,226)	\$88,764
52 Travel and Mileage	3,707	9,798	14,994	2,228	0
53 Fees, Software, Memberships, Dues	0	0	7,499	199	267,438
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(83,879)	(67,487)	(64,616)	453,738	0
56 Rents, Repairs & Maintenance	0	0	0	295	0
57 Audits, Interest, and Legals	82,196	0	0	0	0
58 Advertising, Postage & Other Operating	0	705	5,246	0	346,704
59 Other Holding	0	0	0	0	7,508,429
Object Group 5000 Total	<u>\$2,024</u>	<u>(\$56,984)</u>	<u>(\$2,994)</u>	<u>\$393,234</u>	<u>\$8,211,335</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,189,065	1,190,202	1,510,297	250,000	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>\$1,189,065</u>	<u>\$1,190,202</u>	<u>\$1,510,297</u>	<u>\$250,000</u>	<u>\$0</u>
Total Expenditures	<u>\$1,218,602</u>	<u>\$1,133,713</u>	<u>\$2,442,271</u>	<u>\$643,303</u>	<u>\$8,836,923</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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Tentative
	11/12	12/13	13/14	14/15	15/16	16/17	Actual	Budget
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
Grossmont College								
Commission Distributions	\$209,496	\$227,222	\$220,934	\$223,115	\$245,836	\$196,622	\$201,000	\$220,000
Interest Income	3,920	1,090	950	376	300	332	0	300
Total	\$213,416	\$228,312	\$221,884	\$223,491	\$246,136	\$196,954	\$201,000	\$220,300
Cuyamaca College								
Commission Distributions	\$94,871	\$91,775	\$88,064	\$88,194	\$84,533	\$80,437	\$80,000	\$90,000
Other Local Revenue	0	0	141	0	0	228	0	0
Interest Income	1,364	215	83	195	0	0	0	50
Total	\$96,235	\$91,990	\$88,288	\$88,389	\$84,533	\$80,665	\$80,000	\$90,050
Other Commission Distributions								
District Services Allocation	\$26,467	\$27,739	\$26,869	\$27,070	\$25,796	\$24,092	\$20,000	\$26,000
Total	\$26,467	\$27,739	\$26,869	\$27,070	\$25,796	\$24,092	\$20,000	\$26,000
Total Sources	\$336,118	\$348,041	\$337,041	\$338,950	\$356,465	\$301,711	\$301,000	\$336,350
Revenue & Transfers to Associated Students:								
Distributions to ASGC	\$64,000 (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distributions to ASCC	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Distributions	\$74,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

Notes:

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
Bookstore Commissions					
Beginning Balance	\$230,359	\$333,599	\$534,271	\$737,224	\$760,582
Commissions Revenue	338,379	322,454	301,151	301,000	336,000
Transfer from Dissolution Subfund	0	0	0	0	0
Other Local Revenue	195	598	560	0	350
Transfer from Dissolution Subfund	0	33,486	0	0	0
Funds Available	\$568,933	\$690,137	\$835,982	\$1,038,224	\$1,096,932
Expenditures					
Transfers to General Fund	\$0	\$0	\$0	\$0	\$0
Grossmont College	16,652	57,904	30,880	211,456	926,815
Cuyamaca College	96,682	87,962	47,878	46,186	112,539
District Services	122,000	10,000	20,000	20,000	57,578
Total	\$235,334	\$155,866	\$98,758	\$277,642	\$1,096,932
Ending Balance	\$333,599	\$534,271	\$737,224	\$760,582	\$0
Dissolution of Enterprise Funds					
Beginning Balance	\$33,106	\$33,486			
Revenue & Transfers:					
Interest	\$380	\$0			
Transfer to Commission Subfund	0	(33,486)			
Total Revenue & Transfers	\$380	(33,486)			
Funds Available	\$33,486	\$0			
Expenditures					
Grossmont College	\$0	\$0			
Cuyamaca College	0	0			
Total	\$0	\$0			
Ending Balance	\$33,486	\$0			
Combined Ending Balance	\$367,085	\$534,271			

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) Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$706,515	22,489	31,578	\$760,582
Revenue	220,300	90,050	26,000	336,350
Total Funds Available	\$926,815	\$112,539	\$57,578	\$1,096,932
Less: Expenditures	926,815	112,539	57,578	1,096,932
Ending Balance	\$0	\$0	\$0	\$0

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$63,341	\$37,864	\$44,394	\$85,392	\$85,392
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$63,341</u>	<u>\$37,864</u>	<u>\$44,394</u>	<u>\$85,392</u>	<u>\$85,392</u>
Plus Current Year Income					
Tuition Fees	\$71,735	\$51,618	\$42,646	\$46,000	\$46,000
Interest	0	0	0	0	0
Total Revenues	<u>\$71,735</u>	<u>\$51,618</u>	<u>\$42,646</u>	<u>\$46,000</u>	<u>\$46,000</u>
Total Funds Available	<u>\$135,076</u>	<u>\$89,482</u>	<u>\$87,040</u>	<u>\$131,392</u>	<u>\$131,392</u>
Less Current Year Expenditures					
Salaries & Benefits	\$86,589	\$34,389	\$0	\$26,000	\$111,392
Supplies & Materials	0	0	0	0	0
Other Operating	10,623	10,699	0	20,000	20,000
Capital Outlay	0	0	1,648	0	0
Total Expenditures	<u>\$97,212</u>	<u>\$45,088</u>	<u>\$1,648</u>	<u>\$46,000</u>	<u>\$131,392</u>
Total Ending Balance	<u><u>\$37,864</u></u>	<u><u>\$44,394</u></u>	<u><u>\$85,392</u></u>	<u><u>\$85,392</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 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$112,835	\$24,524	\$33,872	\$7,558	\$16,583
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$112,835</u>	<u>\$24,524</u>	<u>\$33,872</u>	<u>\$7,558</u>	<u>\$16,583</u>
 Plus Current Year Income					
Tuition Fees	\$243,803	\$293,716	\$264,285	\$224,542	\$295,000
Interest	0	0	0	0	
Total Revenues	<u>\$243,803</u>	<u>\$293,716</u>	<u>\$264,285</u>	<u>\$224,542</u>	<u>\$295,000</u>
 Total Funds Available	<u>\$356,638</u>	<u>\$318,240</u>	<u>\$298,157</u>	<u>\$232,100</u>	<u>\$311,583</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$276,933	\$284,368	\$270,483	\$15,103	\$282,558
Supplies & Materials	0	0	0	0	0
Other Operating	55,181	0	20,116	200,414	29,025
Total Expenditures	<u>\$332,114</u>	<u>\$284,368</u>	<u>\$290,599</u>	<u>\$215,517</u>	<u>\$311,583</u>
 Total Ending Balance	<u><u>\$24,524</u></u>	<u><u>\$33,872</u></u>	<u><u>\$7,558</u></u>	<u><u>\$16,583</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
ASSOCIATED STUDENTS OF GROSSMONT COLLEGE
ENTERPRISE FUND**

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE					
ASGC					\$0
Clubs & Organizations					0
Prior Year Adjustments					0
Adjusted Beginning Balance					\$0
 Plus Current year Income					
Campus Distribution					\$20,000
Benefit Card					14,000
Campus Services					400
Interest					0
Movie Ticket Program					1,500
Club Deposits					Pending
Total Revenues					\$35,900
 Total Funds Available					\$35,900
 Less Current Year Expenditures					
Advertising					\$250
Miscellaneous					9,750
Directors' Fees					9,000
Postage					150
Student Benefit Services					1,500
Operational Expense					12,400
Printing					100
Supplies					700
Poster Supplies					500
Movie Ticket Program					1,550
Total Expenditures					\$35,900
 Total Ending Balance					\$0

18/19 Initial Year

Notes: 7/1/17 ASGC operations transitioned to GCCCD following the dissolution of ASGC, Inc.
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 Grossmont College.

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE					
ASCC	\$35,259	\$36,896	\$36,118	\$30,232	\$29,001
Clubs & Organizations (1)	52,116	60,812	63,327	0	0
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$87,375	\$97,708	\$99,445	\$30,232	\$29,001
Plus Current year Income					
Sales	\$360	\$32	\$160	\$28,482	\$2,000
Student Activities Card Sales	2,568	3,408	2,877	0	4,000
Operating Allocation	10,000	10,000	10,000	0	10,000
Contribution	0	0	0	0	0
Interest	89	163	0	0	100
Other	1,827	1,312	622	0	2,500
Club Deposits	72,100	73,369	71,886	0	0
Total Revenues (2)	\$86,944	\$88,284	\$85,545	\$28,482	\$18,600
Total Funds Available	\$174,319	\$185,992	\$184,990	\$58,714	\$47,601
Less Current Year Expenditures					
Hourly	\$2,350	\$2,700	\$1,828	\$0	\$3,200
Benefits	47	54	8	0	64
Activities	9,183	7,521	0	150	10,148
Commencement	0	0	10,013	0	0
Hospitality	0	0	0	0	0
Supplies	1,453	3,560	6,038	29,563	3,133
Other	(26)	1,759	1,459	0	1,200
Club Expenses	63,404	70,853	72,260	0	0
Reserve for Contingencies	0	0	0	0	0
Intra-Fund Transfers Out	200	100	200	0	29,856
Total Expenditures	\$76,611	\$86,547	\$91,806	\$29,713	\$47,601
Total Ending Balance	\$97,708	\$99,445	\$93,184	\$29,001	\$0

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 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$65,565	\$87,833	\$91,304	\$146,406	\$209,044
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$65,565</u>	<u>\$87,833</u>	<u>\$91,304</u>	<u>\$146,406</u>	<u>\$209,044</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$72,128	\$74,584	\$74,736	\$69,941	\$70,000
Interest	328	637	770	0	300
Total Revenues	<u>\$72,456</u>	<u>\$75,221</u>	<u>\$75,506</u>	<u>\$69,941</u>	<u>\$70,300</u>
 Total Funds Available	<u>\$138,021</u>	<u>\$163,054</u>	<u>\$166,810</u>	<u>\$216,347</u>	<u>\$279,344</u>
 Less Current Year Expenditures					
Supplies & Materials	\$188	\$84	\$16,045	\$850	\$20,000
Contract Services	0	0	897	4,003	109,344
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	2,260	2,450	150,000
Capital Outlay	0	71,666	1,202	0	0
Transfer To Capital Project Fund	50,000	0	0	0	0
Total Expenditures	<u>\$50,188</u>	<u>\$71,750</u>	<u>\$20,404</u>	<u>\$7,303</u>	<u>\$279,344</u>
 Total Ending Balance	<u><u>\$87,833</u></u>	<u><u>\$91,304</u></u>	<u><u>\$146,406</u></u>	<u><u>\$209,044</u></u>	<u><u>\$0</u></u>

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$192,316	\$209,956	\$208,480	\$223,279	\$219,881
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$192,316	\$209,956	\$208,480	\$223,279	\$219,881
Plus Current Year Income					
Student Representation Fees	\$38,899	\$20,248	\$38,513	\$25,845	\$40,000
Interest	27	18	12	0	55
Total Revenues	\$38,926	\$20,266	\$38,525	\$25,845	\$40,055
Total Funds Available	\$231,242	\$230,222	\$247,005	\$249,124	\$259,936
Less Current Year Expenditures					
Contract & Miscellaneous Services	\$0	\$0	\$0	\$3,822	\$0
Travel & Conferences	19,271	20,674	20,576	21,649	40,055
Transportation	2,015	1,068	3,150	3,722	3,000
Rentals & Leases	0	0	0	50	0
Transfer to ASGC Student Rep Fe	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	216,881
Total Expenditures	\$21,286	\$21,742	\$23,726	\$29,243	\$259,936
Total Ending Balance	\$209,956	\$208,480	\$223,279	\$219,881	\$0

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 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$75,508	\$84,634	\$82,497	\$82,192	\$90,364
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$75,508	\$84,634	\$82,497	\$82,192	\$90,364
Plus Current Year Income					
Student Representation Fees	\$19,083	\$9,699	\$18,948	\$12,344	\$20,000
Interest	10	0	0	0	25
Total Revenues	\$19,093	\$9,699	\$18,948	\$12,344	\$20,025
Total Funds Available	\$94,601	\$94,333	\$101,445	\$94,536	\$110,389
Less Current Year Expenditures					
Supplies	\$0	\$378	\$0	\$66	\$0
Travel & Conferences	9,968	11,458	19,253	4,106	28,172
Reserve for Contingencies	0	0	0	0	82,217
Total Expenditures	\$9,968	\$11,836	\$19,253	\$4,172	\$110,389
Total Ending Balance	<u>\$84,633</u>	<u>\$82,497</u>	<u>\$82,192</u>	<u>\$90,364</u>	<u>\$0</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.

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

	Actual 15/16	Actual 16/17	Actual 17/18
BEGINNING BALANCE	Fund Closed See Note below		
Plus Current Year Income			
Interest Income			
Transfer From/To General Fund			
Total Revenues			
Total Funds Available			
Less Current Year Expenditures			
Self-Insured Benefits			
Total Expenditures			
Reserve For Contingencies			
Total Ending Balance			

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 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$3,701,307	\$4,817,481	\$6,304,787	\$8,027,344	\$10,147,840
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$3,701,307	\$4,817,481	\$6,304,787	\$8,027,344	\$10,147,840
Plus Current Year Income					
Interest Income	\$12,118	\$27,707	\$316,641	\$296,428	\$300,000
Funding for Current Employees (a)	739,613	1,020,527	1,126,491	1,378,828	1,143,585
Funding for Prior Liability (b)	364,443	439,072	279,425	445,240	0
Total Revenues	\$1,116,174	\$1,487,306	\$1,722,557	\$2,120,496	\$1,443,585
Total Funds Available	\$4,817,481	\$6,304,787	\$8,027,344	\$10,147,840	\$11,591,425
Less Current Year Expenditures					
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0
Noninsured Casualty Losses	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
Total Ending Balance	\$4,817,481	\$6,304,787	\$8,027,344	\$10,147,840	\$11,591,425

Notes:

- (1) As of 11/1/2015 the estimated unfunded liability is \$11.7 million. The next actuarial study will be done in the Fall 2018.
- (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
 CUYAMACA ORNAMENTAL HORTICULTURE
 ENTERPRISE FUND**

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19
BEGINNING BALANCE	\$71,999	\$59,196	\$65,198	\$77,385	\$53,600
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$71,999	\$59,196	\$65,198	\$77,385	\$53,600
 Plus Current Year Income					
Sales	\$73,220	\$82,754	\$86,668	\$53,407	\$80,300
Interest	129	238	0	0	160
Other	0	0	0	0	0
Total Revenue	\$73,349	\$82,992	\$86,668	\$53,407	\$80,460
 Total Funds Available	\$145,348	\$142,188	\$151,866	\$130,792	\$134,060
 Less Current Year Expenditures					
Salaries & Benefits	\$14,223	\$5,729	\$205	\$0	\$6,120
Supplies & Materials	57,769	53,620	56,288	64,784	60,997
Other Operating Expenses	13,312	17,215	17,545	10,777	66,943
Capital Outlay	0	0	0	0	0
Inter-Fund Transfers Out	848	426	0	0	0
Tfr to ASCC	0	0	443	1,631	0
Other Expenses	0	0	0	0	0
Total Expenditures	\$86,153	\$76,990	\$74,481	\$77,192	\$134,060
 Total Ending Balance	\$59,196	\$65,198	\$77,385	\$53,600	\$0

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	\$4,615	\$10	\$4,625	\$0
OH Greenhouse Trust	33,299	100	33,399	0
OH Operational	15,686	80,350	96,036	0
Total	\$53,600	\$80,460	\$134,060	\$0

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19 (Multiyear)
Beginning Balance	\$89,732,200	\$80,138,915	\$68,307,907	\$52,209,959	\$36,947,669
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$89,732,200</u>	<u>\$80,138,915</u>	<u>\$68,307,907</u>	<u>\$52,209,959</u>	<u>\$36,947,669</u>
Plus Current Year Revenues					
State	\$503,413	\$770,610	\$458,821	\$1,245,298	\$0
Local	425,554	359,306	765,220	2,828,543	507,200
Inter-Fund Transfers In	1,675,697	3,022,980	3,538,645	1,298,177	0
Inter-Fund Transfers In (from Prop R)	0	0	0	0	0
Proceeds - Sale of Series A Prop V Bond	0	0	0	0	0
Proceeds - Sale of Future Prop V Bond	0	0	0	0	0
Total Revenues	<u>\$2,604,664</u>	<u>\$4,152,896</u>	<u>\$4,762,686</u>	<u>\$5,372,018</u>	<u>\$507,200</u>
Total Funds Available	<u>\$92,336,864</u>	<u>\$84,291,811</u>	<u>\$73,070,593</u>	<u>\$57,581,977</u>	<u>\$37,454,869</u>
Less Current Year Expenditures					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies/Equip \$500-\$1,999	128,667	135,812	164,471	520,491	58,174
Other Operating Expenses	7,961,951	9,377,937	7,091,519	8,374,736	14,996,971
Capital Outlay	4,107,331	6,470,155	13,604,644	11,739,081	22,399,724
Inter-Fund Transfers Out	0	0	0	0	0
Total Expenditures	<u>\$12,197,949</u>	<u>\$15,983,904</u>	<u>\$20,860,634</u>	<u>\$20,634,308</u>	<u>\$37,454,869</u>
Total Ending Balance	<u><u>\$80,138,915</u></u>	<u><u>\$68,307,907</u></u>	<u><u>\$52,209,959</u></u>	<u><u>\$36,947,669</u></u>	<u><u>\$0</u></u>

Note:

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19 (Multiyear)
Beginning Balance	\$11,261,834	\$10,021,225	\$9,308,043	\$10,081,829	\$11,542,466
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$11,261,834</u>	<u>\$10,021,225</u>	<u>\$9,308,043</u>	<u>\$10,081,829</u>	<u>\$11,542,466</u>
 Plus Current Year Revenues					
State	\$503,413	\$770,610	\$458,821	\$1,245,298	\$0
Local	118,480	(26,673)	236,057	2,445,561	57,200
Inter-Fund Transfers In	1,675,697	3,022,980	3,538,645	1,298,177	0
Total Revenues	<u>\$2,297,590</u>	<u>\$3,766,917</u>	<u>\$4,233,523</u>	<u>\$4,989,036</u>	<u>\$57,200</u>
 Total Funds Available	<u>\$13,559,424</u>	<u>\$13,788,142</u>	<u>\$13,541,566</u>	<u>\$15,070,865</u>	<u>\$11,599,666</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$66,391	\$33,840	\$40,032	\$55,053	\$0
Other Operating Expenses	873,544	779,463	354,931	1,593,469	878,988
Capital Outlay	2,598,264	3,666,796	3,064,774	1,879,877	10,720,678
Total Expenditures	<u>\$3,538,199</u>	<u>\$4,480,099</u>	<u>\$3,459,737</u>	<u>\$3,528,399</u>	<u>\$11,599,666</u>
 Total Ending Balance	<u><u>\$10,021,225</u></u>	<u><u>\$9,308,043</u></u>	<u><u>\$10,081,829</u></u>	<u><u>\$11,542,466</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/deferred maintenance. This fund is maintained in the County Treasury and used for capital outlay purposes. The District 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	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19 (Multiyear)
<u>Grossmont College</u>					
Bldg 36 Secondary Effects	\$227,526	\$717,680	\$415	\$40,255	\$235,659
Athletic Field, Track & Scoreboards	0	0	0	220,700	1,631,800
Roofing Renovation & Repair	0	14,220	0	0	437,797
Resurface Tennis Courts	1,408,301	116,053	0	0	136,970
Interior Classroom Painting	0	0	0	0	25,000
Water Reduction/Drought Tolerant	52,487	41,481	7,861	7,500	159,279
Digital Marquee Signage	0	0	0	0	100,000
Student Award Display	133,666	0	0	0	26,334
Health Occupations Training Center	826	96,823	0	0	417,669
Pool Equipment Repair	46,473	289,770	(4,695)	0	67,092
Main Chiller Addition	0	265,451	1,108,970	172,464	177,536
Lighting & Controls Upgrade Yr 1	(13,721)	0	0	0	0
Lighting Controls & HVAC Upgrade Yr 2	517	148,901	(3,796)	59,688	0
Energy Projects Yr 3	0	24,794	292,329	0	55,349
Energy Projects Yr 4	0	0	0	0	342,664
Energy Projects Yr 5	0	0	0	0	101,808
Secondary Effects	2,600	0	0	0	101,094
Track Repair	0	0	6,972	25,029	0
Facilities Issues	11,096	69,591	66,627	83,349	1,301,629
Parking & Circ R&R	68,027	245,674	155,394	0	539,710
13/14 SM GC Bldg 36 HVAC	226,213	65,451	7,100	0	0
14/15 SM GC Pool Equip Replacement	349,277	51,069	8,436	0	0
14/15 SM GC Water Tower Replacement	0	73,737	335,046	0	0
15/16 SM GC Central Chiller	0	117,977	516,021	0	0
15/16 SM GC Water Tower	0	0	183,621	0	0
16/17 SM GC Fan Coils 53 & 55	0	0	0	29,548	499,871
16/17 SM GC Replace Track Surface	0	0	0	0	0
17/18 SM GC Bldg 53 & 55 HVAC II	0	0	0	0	229,335
Water Pressure	0	0	0	63,000	17,000
Sodexo Projects	0	0	0	31,200	118,800
Total Grossmont College	\$2,513,288	\$2,338,672	\$2,680,301	\$732,733	\$6,722,396

Cuyamaca College

Automotive Smog Equipment	\$0	\$0	\$723	\$0	\$34,276
One Stop Center Heat & AC Upgrade	35,731	66	0	0	0
Science & Math HVAC Exhaust	154,491	0	0	0	0
Athletic Facilities	20,169	0	0	0	0
Lighting & Controls Upgrade	(19,715)	0	0	0	0
Lighting & HVAC Upgrade Yr 2	517	256,350	(6,748)	98,515	0
Energy Projects Yr 3	0	14,050	188,740	55,148	0
Energy Projects Yr 4	0	0	0	69,150	47,007
Energy Projects Yr 5	0	0	0	0	554,821
Student Center - Tfr from Stdt Ctr Fd	94,403	1,939	0	0	0
Parking & Circulation Issues	0	0	0	0	6,932

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19 (Multiyear)
<u>Cuyamaca College Continued</u>					
Bookstore - Tfr from Bookstore SRF	5,060	0	0	0	25,411
Facilities Repairs	5,518	10,222	0	52,957	701,635
13/14 SM CC Bldg A HVAC	29,363	98,779	3,962	0	0
14/15 SM CC Bldg A HVAC	1,563	132,114	31,323	0	0
14/15 SM CC Upgrade Elect Panel	0	134,402	9,665	1,508	50,926
15/16 SM CC Rep LRC Roof AHU	0	42,825	82,065	44,594	10,517
15/16 SM CC Replace CDC Roof	0	39,138	119,626	3,692	19,070
16/17 SM CC LRC Rooftop AHUs	0	0	0	400,000	0
16/17 SM CC Drght Landscape	0	0	0	62,900	17,978
17/18 SM CC LRC Roof Bldg C	0	0	0	0	229,335
Bldg H Renovation - STEM Grant	0	0	0	247,951	667,666
Water/Wastewater Outdoor Dist Sys	0	0	0	288,697	0
Bldg F Sound Mitigation	0	0	0	4,000	9,200
LRC Restoration & Temp Location	0	0	0	1,143,559	1,049,452
Total Cuyamaca College	\$327,100	\$729,885	\$429,356	\$2,472,671	\$3,424,226
<u>District Services</u>					
DS Facilities Issues	\$1,497	\$14,752	\$25,428	\$17,102	\$0
DS Facilities Improvements	0	0	16,000	77,671	618,111
17/18 SM DS Bldg 86 HVAC	0	0	0	0	130,000
Total District Services	\$1,497	\$14,752	\$41,428	\$94,773	\$748,111
<u>Districtwide</u>					
DW Capital Pj/Def. Maint./Misc. Income	\$0	\$0	\$0	\$0	\$84,097
DW Capital Program	33,278	15,438	92,515	2,267	27,740
DW Citizen Bond Oversight Committee	48,976	65,551	43,571	57,303	53,000
DW Post Project	1,500	1,818	5,767	0	0
DW Energy Conservation Project	0	5,783	0	0	20,000
DW Museum Facilities Issues	0	0	10,616	0	4,384
DW Facilities Issues	3,773	0	0	7,000	0
DW Parking Circ R&R	21,794	0	0	0	294,785
DW CPF Pkg/Rds Site 1 & 3	477,064	822,030	153,694	0	0
DW CPF Pkg/Rds CC Site 4	109,929	479,222	2,489	0	0
DW Outdoor Speaker System	0	6,948	0	19,741	0
DW Secure Campuses	0	0	0	52,698	6,302
DW IT Server HVAC	0	0	0	84,683	168,677
DW Fire Protection	0	0	0	0	30,000
DW Facilities 1-Time Funds	0	0	0	0	10,948
DW IT Facilities Issues	0	0	0	4,530	5,000
Total Districtwide	\$696,314	\$1,396,790	\$308,652	\$228,222	\$704,933
Capital Outlay Projects Total	\$3,538,199	\$4,480,099	\$3,459,737	\$3,528,399	\$11,599,666

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

	Actual 14/15	Actual 15/16
Beginning Balance	\$1,892,430	\$445,366
Prior Year Adjustments	0	0
Adjusted Beg Balance	\$1,892,430	\$445,366
Funding Sources		
Proceeds from Sale of Bonds	\$0	\$0
Net Proceeds from Sale of Bonds	\$0	\$0
Interest	\$5,776	\$2,914
Total Funding Sources	\$5,776	\$2,914
Total Funds Available	\$1,898,206	\$448,280
Less Current Year Expenditures		
Supplies/Equip \$500-\$1,999	\$23,131	\$38,562
Other Operating Expenses	330,175	65,736
Capital Outlay	1,099,534	343,982
Total Expenditures	\$1,452,840	\$448,280
Total Ending Balance	\$445,366	\$0

Fund 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	Actual 15/16	Total Expense
Capital Projects				
Grossmont College				
Scheduled Maint. & Matching Funds				
GC Sch Maintenance	\$2,163,001	\$2,163,002	\$0	\$2,163,002
GC SM0203 Roof 200	91,000	91,000	0	91,000
GC SM0203 Air Handlers 200	191,036	191,036	0	191,036
GC SM0203 Replace Sewer 590	32,000	32,000	0	32,000
GC SM Non-State Fd Proj	258,071	258,071	0	258,071
GC SM0102 Air Handlers	40,580	40,580	0	40,580
GC SM0405 R/R Boilers 300/500	100,000	100,000	0	100,000
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
GC Campuswide Signage	321,628	247,953	0	247,953
GC Ceramics Yrd Improv	486,218	486,219	0	486,219
GC Meditation Grdn/Cart Str	229,166	214,767	0	214,767
GC Parking Lot Light Retrofit	74,527	74,527	0	74,527
GC Campus DDC Controls	40,201	40,201	0	40,201
GC Chiller Plant Upgrade CO	10,197	10,197	0	10,197
GC Resurf Tennis Courts	511,881	511,880	0	511,880
GC Bldg 36 Renovations	59,550	59,550	0	59,550
GC Standby Power	962,750	962,750	0	962,750
GC Science Bldg Fume Hood	441,907	441,907	0	441,907
GC Interior Design Guidelines	73,734	73,734	0	73,734
GC Renovation & Repair	3,790,506	3,790,506	0	3,790,506
GC Exer Sci & WInss Cmplx Reno	8,977,609	8,977,609	0	8,977,609
GC Infrastructure	1,183,457	1,183,457	0	1,183,457
GC Secondary Effects & Swing	4,319,735	4,319,318	0	4,319,318
GC Energy Reduction Projects	400,000	400,000	0	400,000
GC Tech Mall/LRC	2,347,755	2,347,755	0	2,347,755
GC Griffin Ctr/ S&A Janitorial	14,966	14,966	0	14,966
GC Griffin Ctr/S&A IT	106,844	106,844	0	106,844
GC Secondary Effects Tech Mall	253,060	253,060	0	253,060
GC Griffin Ctr/Std&Adm Sv Ren	34,792,280	34,790,677	0	34,790,677
GC Campus Signage	282,003	282,003	0	282,003
GC Science Lab Building	6,497,895	6,497,895	0	6,497,895
GC Digital Arts/Sculpture- FF&E	13,284,056	13,284,056	0	13,284,056
GC Hlth & Sciences Complex	14,914,374	14,904,623	0	14,904,623
GC 200 & 300 Complex renov	1,064,230	1,064,230	0	1,064,230
GC Parking Expansion	19,661,511	19,661,511	0	19,661,511
GC Life Safety Rd (St Inf Cor)	1,621,481	1,621,481	0	1,621,481
GC Commun/Fine Arts	82,010	82,010	0	82,010
GC Digital Arts/Sculpture	531,888	531,888	0	531,888
GC Hlth & Sciences -FF&E	601,783	603,171	0	603,171
Total Grossmont	\$121,985,446	\$121,883,331	\$0	\$121,883,332
Cuyamaca College				
Scheduled Maint. & Matching Funds				
CC Sch Maintenance	\$177,361	\$177,361	\$0	\$177,361
CC SM0203 Ins Ac Clsr O&P	144,216	144,216	0	144,216
CC SM Non-State Fd Proj	430,160	430,160	0	430,160
CC SM0405 R/R Running Track	50,000	50,000	0	50,000
CC SM0405 R/R Signage	50,000	50,000	0	50,000
Total CC Scheduled Maintenance	\$851,737	\$851,737	\$0	\$851,737

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

PROPOSITION R SUBFUND 42

DETAIL OF PROJECT BALANCE

	Funding Plan	Expenditures Prior to 15/16	Actual 15/16	Total Expense
Cuyamaca Continued				
CC Bus & Tech-Compr Lab Equip	\$87,491	\$87,150	\$0	\$87,150
CC Chiller Plant Upgrade CO	500	500	0	500
CC Interior Design Guidelines	66,546	66,546	0	66,546
CC Renovation & Repair	3,695,657	3,695,657	0	3,695,657
CC Secondary Effects & Swing	1,199,301	1,199,301	0	1,199,301
CC Infrastructure	2,042,326	2,042,325	0	2,042,325
CC Energy Reduction Projects	2,534,447	2,534,447	0	2,534,447
CC Biology Exhaust Hood	100,305	100,305	0	100,305
CC Auto Technology Complex	2,498,705	2,498,705	0	2,498,705
CC Student Center	18,104,356	18,104,356	0	18,104,356
CC Science & Technology Ctr	5,541,323	5,541,323	0	5,541,323
CC Parking Constr 2nd Effects	180,705	180,412	0	180,412
CC Communication Arts	27,725,086	27,725,086	0	27,725,086
CC Bus & Technology	13,995,013	13,963,430	0	13,963,430
CC Remodel B,D,E,F,G Buildings	345,360	345,360	0	345,360
CC LRC Exp/Rmdl FF&E	53,354	53,346	0	53,346
CC LRC Expansion/Remodel	2,028,662	2,028,662	0	2,028,662
CC Pkg Expansion Ph 2a	834,444	834,444	0	834,444
CC Pkg Expansion Ph 2b	433,529	433,529	0	433,529
CC Parking Exp-Grading & Prep	453,145	453,145	0	453,145
CC Student Center- FF& E	875,000	875,000	0	875,000
CC Communication Arts - FF&E	2,161,007	2,144,768	0	2,144,768
Total Cuyamaca	\$85,807,999	\$85,759,534	\$0	\$85,759,534
Districtwide				
Program Management				
DW Master Plans	\$468,096	\$460,403	\$0	\$460,403
DW Post Project Coordination	392,066	389,328	0	389,328
DW Program Management	9,225,198	9,110,368	0	9,110,368
DW Project Management	1,006,888	1,001,212	0	1,001,212
DW Legal Services	137,500	130,353	0	130,353
Total Program Management	\$11,229,748	\$11,091,664	\$0	\$11,091,664
DW EIR Prep Both Colleges	\$450,545	\$450,545	\$0	\$450,545
DW Standby Power	241,230	241,230	0	241,230
DW Tech Infrastructure	6,312,606	6,311,667	0	6,311,667
DW 2nd Effects-Road Repairs	45,400	12,450	0	12,450
DW IPP/FPP Development	136,359	136,359	0	136,359
DW Info Sys-Tech Improvements	502,500	489,198	0	489,198
DW Prop R Prog. Services	12,781	12,781	0	12,781
DW PRF Pkg/Rd Site 1 & 3	426,103	330,370	0	330,370
DW PRF Pkg/Rds Site 4	120,723	104,030	0	104,030
Total Districtwide	\$19,477,995	\$19,180,294	\$0	\$19,180,294
Total Proposition R Budget	\$227,271,440	\$226,823,159	\$0	\$226,823,160

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

	Actual 14/15	Actual 15/16	Actual 16/17	Projected Actual 17/18	Tentative Budget 18/19 (Multiyear)
Beginning Balance	\$76,577,936	\$69,672,324	\$58,999,864	\$42,128,130	\$25,405,203
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$76,577,936	\$69,672,324	58,999,864	42,128,130	\$25,405,203
Funding Sources					
Proceeds from Sale of Series A Bond	\$0	\$0	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Interest	\$301,298	\$383,065	\$529,163	\$382,982	\$450,000
Total Funding Sources	\$301,298	\$383,065	\$529,163	\$382,982	\$450,000
Total Funds Available	\$76,879,234	\$70,055,389	\$59,529,027	\$42,511,112	\$25,855,203
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$39,145	\$63,410	\$124,439	\$465,438	\$58,174
Other Operating Expenses	6,758,232	8,532,738	6,736,588	6,781,267	14,117,983
Capital Outlay	409,533	2,459,377	10,539,870	9,859,204	11,679,046
Total Expenditures	\$7,206,910	\$11,055,525	\$17,400,897	\$17,105,909	\$25,855,203
Total Ending Balance	\$69,672,324	\$58,999,864	\$42,128,130	\$25,405,203	\$0

Note:

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

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

	Approved Funding Plan	Actual 14-15	Actual 15-16	Actual 16-17	Projected Actual 17-18	Tentative Budget 18-19 (Multiyear)
Capital Projects						
Grossmont College						
Prop V Start Up Projects	\$1,689,962	\$38,058	\$12,813	\$5,841	\$4,698	\$0
Lighting Fixture & Controls Update Y1	810,038	110,157	(21,498)	0	0	0
Lighting & HVAC Upgrades Y2	0	42,551	145,177	16,637	714	0
DW Energy Conservation Y3	0	0	93,381	515,380	1,695	0
Parking Lot/Roadway Repairs	0	0	0	0	0	0
A&C Teaching & Performance Theater-Phase 1	28,350,725	716,483	1,822,498	427,251	7,041,645	3,104,316
12 kV Main Serv Replacement	0	0	467,085	1,152,083	2,805	0
Science, Math, Career Tech Cmplx-Phase 1	12,899,694	0	308,591	693,859	316,314	402,786
Main Chiller Addition	3,449,407	209,460	1,293,868	4,426,128	310,502	0
Maintenance Facility-New Bldg	9,906,557	1,674	0	0	5,604	0
A&C Cmplx-Comm/Drama/Art/Cerm-Phase 2	23,043,888	0	0	0	50,439	1,963,569
Lib Arts & Bus Tech (Includes Veterans Center)	58,128,390	0	0	29,660	0	16,959
Science, Math, Career Tech Cmplx - Phase 2	38,364,212	0	0	0	5,604	0
A&C Cmplx-Stagehouse Thtr/Music - Phase 3	29,440,165	0	0	0	0	0
Environmental Impact Report - EIR	128,020	10,129	7,749	13,586	1,308	31,155
Interim Swing Space - Phase 1	0	0	0	219	1,826,081	1,910,070
Infrastructure/Utilities Allocation	4,749,726	484,075	154,507	22,057	18,829	200,909
Scheduled Maintenance Allocations	2,672,000	0	0	0	0	0
Allocation of DW Costs	37,864,148	2,759,023	3,133,946	3,465,522	3,145,551	1,278,365
Site Contingency Allocations	7,817,499	0	0	0	0	0
Unallocated	469,190	0	0	0	0	0
Total Grossmont College	\$259,783,621	\$4,371,610	\$7,418,117	\$10,768,223	\$12,731,789	\$8,908,129
Cuyamaca College						
Prop V Start Up Projects	\$1,840,229	\$63,208	\$15,346	\$18,990	\$0	\$0
Lighting Fixture & Controls Update Y1	659,771	171,332	(11,352)	0	0	0
Lighting & HVAC Upgrades Y2	0	51,631	308,369	5,733	0	0
DW Energy Conservation Y3	0	0	61,171	285,202	0	0
DW Energy Conservation Y4	0	0	0	0	24,000	76,001
DW Energy Conservation Y5	0	0	0	0	11,801	138,199
Student Serv. & Admin Bldg (Incl Veterans Cntr)	26,391,605	294,386	81,218	40,184	434,409	2,358,957
Student/Veteran Center	0	0	0	0	11,065	2,510,970
One Stop Interim Improvements	0	0	26,460	12,075	0	0
Cuyamaca College Drive E Roadwork	740,075	0	0	0	0	0
Instructional Building (F)	23,159,985	1,732	0	0	16,335	204,627
Ornamental Horticulture Complex/M Remodel	11,500,000	0	90,060	49,889	1,165,351	3,591,559
Chiller Expansion	5,005,224	0	0	36,054	130,139	869,907
PVF Pkg/Roadway Repairs	0	0	0	0	0	0
Parking Lot/Roadway Improvements	2,700,000	0	0	0	0	0

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

	Approved Funding Plan	Actual 14-15	Actual 15-16	Actual 16-17	Projected Actual 17-18	Tentative Budget 18-19 (Multiyear)
<u>Cuyamaca College Continued</u>						
Parking Lot/Roadway Replacement	0	0	280,071	0	0	0
Exercise Science Bldg D Renovation	8,000,000	0	110,603	1,295,628	160,225	24,460
Exercise Science Bldg D Renovation - Phase 2		0	0	0	11,135	56,865
Track & Field Enhancements	8,214,341	0	220,219	2,550,235	0	0
Weight Training Classroom	0	277,968	112,491	0	0	0
Building L Remodel	0	0	0	8,240	513,994	1,904,728
Environmental Impact Report - EIR	134,700	9,433	37,379	(8,415)	25,079	98,898
Infrastructure/Utilities Allocation	3,138,290	399,467	90,262	11,465	1,416	5,000
Scheduled Maintenance Allocations	2,900,000	0	0	0	0	0
Upgrade Electric Panel	0	74,451	490,592	67,568	2,678	0
CDC Roof Replacement	0	0	0	39,181	6,900	0
Central Park	0	0	0	0	5,604	244,396
W/W Outdoor Distribution System	0	0	0	0	45,488	204,512
LRC Roof Top AHU	0	0	0	0	239,047	209,353
LRC Roof Replacement	0	0	0	0	0	100,000
Building H Expansion	0	0	0	0	4,100	495,900
Allocation of DW Costs	16,742,354	1,219,955	1,385,716	1,532,326	1,390,847	865,867
Site Contingency Allocations	3,456,656	0	0	0	0	0
Unallocated	285,040	0	0	0	0	0
Total Cuyamaca College	\$114,868,270	\$2,563,563	\$3,298,605	\$5,944,355	\$4,199,613	\$13,960,199
<u>District Services</u>						
Prop V Start Up Projects	\$500,000	\$3,658	\$1,440	\$0	\$0	\$11,284
Warehouse	3,177,616	0	0	0	0	45,114
GCCCD DO & Community Center	14,770,080	19,948	5,567	2,864	42,711	0
District & Auxiliary Modular	0	0	49,948	372,291	0	17,366
Program Management Allocation	0	0	0	1,495	0	0
Allocation of DW Costs	3,405,292	248,131	281,848	311,669	282,892	565,924
Site Contingency Allocations	703,063	0	0	0	0	0
Unallocated	792,058	0	0	0	0	0
Total District Services	\$23,348,109	\$271,737	\$338,803	\$688,319	\$325,603	\$639,688
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$0	\$2,347,187
Total Districtwide	\$0	\$0	\$0	\$0	\$0	\$2,347,187
Total Proposition V Budget	\$398,000,000	\$7,206,910	\$11,055,525	\$17,400,897	\$17,257,005	\$25,855,203