



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2016-2017

ADOPTION BUDGET

The budget will be presented for information item at a special meeting of the Governing Board on Tuesday, September 6, 2016, at 4:00 p.m. in the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Linking Strategic Planning to Budget

❖ *District Mission*

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

❖ *District Vision*

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

❖ *Districtwide Goals*

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

Governing Board and Administration

Governing Board

Bill Garrett, President

Mary Kay Rosinski, Vice President

Edwin Hiel – Clerk

Greg Barr

Debbie Justeson

Sebastian Caparelli, Grossmont College Student Trustee

Evan Esparza, Cuyamaca College Student Trustee

Chancellor's Cabinet

Cindy L. Miles, Chancellor

Nabil Abu-Ghazaleh, President Grossmont College

Julianna Barnes, President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

Tim Corcoran, Vice Chancellor-Human Resources

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

Funds Available

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

General Fund:	Tentative	Adoption
Unrestricted	\$124,846,255	\$129,748,592
Restricted	54,511,444	64,688,482
Total General Fund	\$179,357,699	\$194,437,074
Other Funds:		
Bookstore Special Revenue	\$835,905	\$870,248
Grossmont Child Development Center	105,399	111,930
Cuyamaca Child Development Center	320,000	328,873
Cuyamaca Ornamental Horticulture	149,937	146,159
Associated Students of Cuyamaca College	159,098	158,045
Grossmont College Student Center	0	0
Cuyamaca College Student Center	156,454	161,603
Capital Outlay Projects Sub-Fund 41	5,781,424	<i>Pending</i>
Proposition R Construction Sub-Fund 42	0	0
Proposition V Construction Sub-Fund 45	<i>Pending</i>	<i>Pending</i>
Direct Health Self-Insurance	0	0
Other Post-Employment Benefits (OPEB)	6,891,549	7,327,718
Grossmont College Student Representation Fee	252,241	248,548
Cuyamaca College Student Representation Fee	115,286	102,489
Total Other Funds	\$14,767,293	\$9,455,613
Total Funds Available	\$194,124,992	\$203,892,687

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

	Actual 13/14 <i>Recalc</i>	Actual 14/15	Projected Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	12,371	12,431	12,230	12,974	12,979
Non Credit	26	23	22	22	22
Summer Pullback	0	107	744	0	0
Total	<u>12,397</u>	<u>12,562</u>	<u>12,996</u>	<u>12,996</u>	<u>13,001</u>
Cuyamaca College					
Credit	5,489	5,459	5,747	6,122	6,074
Non Credit	83	39	0	0	0
Summer Pullback	0	46	0	0	0
Total	<u>5,572</u>	<u>5,543</u>	<u>5,747</u>	<u>6,122</u>	<u>6,074</u>
Total Resident FTES	<u><u>17,969</u></u>	<u><u>18,105</u></u>	<u><u>18,743</u></u>	<u><u>19,118</u></u>	<u><u>19,075</u></u>
	18,060 after state factoring	18,197 after state factoring			

State FTES Data					
Funded Resident FTES	17,474	18,197	18,743	19,024	19,075
Unfunded FTES over CAP	586	0	0	94	0
Workload Restoration/(Reduction)	2.87%	4.12%	3.00%	2.00%	2.00%
	<i>Partial Restoration</i>	<i>Partial Restoration</i>	<i>Partial Growth/ Restoration</i>	<i>District Growth Goal</i>	<i>District Growth Goal</i>

NON RESIDENT FTES:

Grossmont College	727	708	543	543	650
Cuyamaca College	101	72	48	48	48
Total Non Resident FTES (Factored)	<u><u>828</u></u>	<u><u>780</u></u>	<u><u>591</u></u>	<u><u>591</u></u>	<u><u>698</u></u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,178	13,326	13,539	13,539	13,651
Cuyamaca College	5,709	5,651	5,795	6,170	6,122
Total FTES (Factored)	<u><u>18,887</u></u>	<u><u>18,977</u></u>	<u><u>19,334</u></u>	<u><u>19,709</u></u>	<u><u>19,773</u></u>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
SUMMARY OF OPERATIONS:					
Beginning Balance	\$15,695,074	\$13,050,069	\$13,800,739	\$24,361,995	\$30,137,910
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$15,695,074</u>	<u>\$13,050,069</u>	<u>\$13,800,739</u>	<u>\$24,361,995</u>	<u>\$30,137,910</u>
Income	\$114,169,627	\$125,919,944	\$141,800,517	\$154,995,704	\$164,299,164
One-time funds	0	0	9,820,939	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$114,169,627</u>	<u>\$125,919,944</u>	<u>\$151,621,456</u>	<u>\$154,995,704</u>	<u>\$164,299,164</u>
Total Funds Available for Distribution	<u>\$129,864,701</u>	<u>\$138,970,013</u>	<u>\$165,422,195</u>	<u>\$179,357,699</u>	<u>\$194,437,074</u>
Less Expenditures	116,814,632	125,169,274	135,284,285	164,141,227	187,092,814
Total Ending Balance	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$30,137,910</u></u>	<u><u>\$15,216,472</u></u>	<u><u>\$7,344,260</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$6,015,686	\$5,047,886	\$7,801,688	\$0	\$0
Budget Dedication to Following Year	1,547,091	2,784,101	15,774,560	0	0
Categorical Commitments	69,260	33,582	0	8,149,703	0
Health Services	0	0	0	0	0
Parking Fund	212,796	0	0	0	0
Contingency Reserve	<u>5,205,236</u>	<u>5,935,170</u>	<u>6,561,662</u>	<u>7,066,769</u>	<u>7,344,260</u>
Total Ending Balance	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$30,137,910</u></u>	<u><u>\$15,216,472</u></u>	<u><u>\$7,344,260</u></u>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,221,653	\$11,220,922	\$10,983,056	\$10,599,422	\$14,363,350
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$12,221,653</u>	<u>\$11,220,922</u>	<u>\$10,983,056</u>	<u>\$10,599,422</u>	<u>\$14,363,350</u>
Income	\$96,673,547	\$102,519,434	\$111,172,062	\$111,487,994	\$112,626,403
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	759,528	(1,237,010)	(3,518,751)	2,758,839	2,758,839
Total Income	<u>\$97,433,075</u>	<u>\$101,282,424</u>	<u>\$107,653,311</u>	<u>\$114,246,833</u>	<u>\$115,385,242</u>
Total Funds Available for Distribution	<u>\$109,654,728</u>	<u>\$112,503,346</u>	<u>\$118,636,367</u>	<u>\$124,846,255</u>	<u>\$129,748,592</u>
Less Expenditures	98,433,806	101,520,290	104,273,017	117,779,486	122,404,332
Total Ending Balance	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$14,363,350</u></u>	<u><u>\$7,066,769</u></u>	<u><u>\$7,344,260</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$6,015,686	\$5,047,886	\$7,801,688	\$0	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	5,205,236	5,935,170	6,561,662	7,066,769	7,344,260
Total Ending Balance	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$14,363,350</u></u>	<u><u>\$7,066,769</u></u>	<u><u>\$7,344,260</u></u>

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

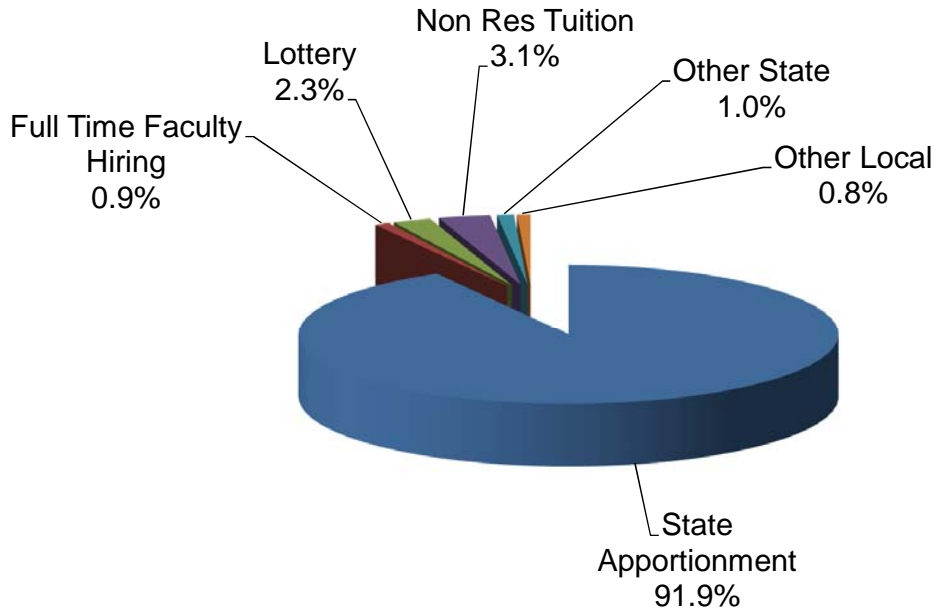
	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
SUMMARY OF OPERATIONS:					
Beginning Balance	\$3,473,421	\$1,829,147	\$2,817,683	\$13,762,573	\$15,774,560
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$3,473,421</u>	<u>\$1,829,147</u>	<u>\$2,817,683</u>	<u>\$13,762,573</u>	<u>\$15,774,560</u>
Income	\$17,496,080	\$23,400,510	\$30,628,455	\$43,507,710	\$51,672,761
One-time funds	0	0	9,820,939	0	0
Transfers Between Restricted & Unrestricted	(759,528)	1,237,010	3,518,751	(2,758,839)	(2,758,839)
Total Income	<u>\$16,736,552</u>	<u>\$24,637,520</u>	<u>\$43,968,145</u>	<u>\$40,748,871</u>	<u>\$48,913,922</u>
Total Funds Available for Distribution	<u>\$20,209,973</u>	<u>\$26,466,667</u>	<u>\$46,785,828</u>	<u>\$54,511,444</u>	<u>\$64,688,482</u>
Less Expenditures	18,380,826	23,648,984	31,011,268	46,361,741	\$64,688,482
Total Ending Balance	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</u></u>	<u><u>\$15,774,560</u></u>	<u><u>\$8,149,703</u></u>	<u><u>\$0</u></u>

ANALYSIS OF ENDING BALANCE:

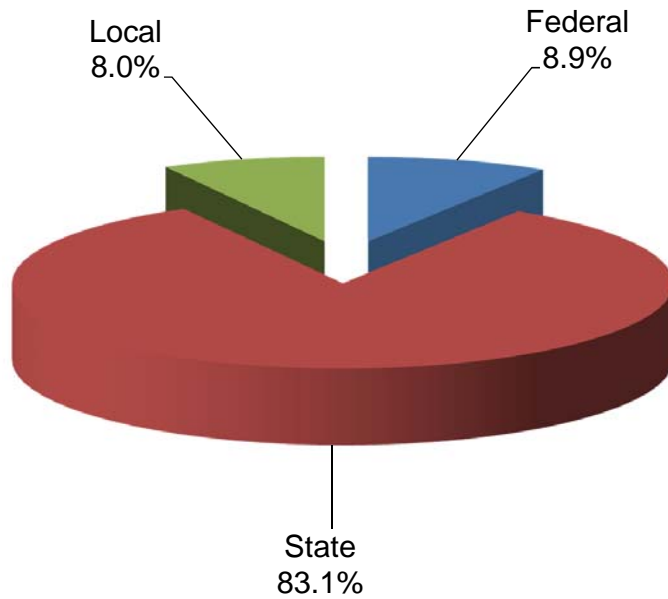
Committed Reserves:

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	1,547,091	2,784,101	15,774,560	0	0
Categorical Commitments	69,260	33,582	0	8,149,703	0
Health Services	0	0	0	0	0
Parking Fund	212,796	0	0	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</u></u>	<u><u>\$15,774,560</u></u>	<u><u>\$8,149,703</u></u>	<u><u>\$0</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

Combined

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
INCOME:					
Federal:					
Categorical Funds	\$1,963,232	\$2,349,115	\$3,019,168	\$4,126,394	\$4,590,464
Other Federal	0	0	0	0	0
Total Federal	<u>\$1,963,232</u>	<u>\$2,349,115</u>	<u>\$3,019,168</u>	<u>\$4,126,394</u>	<u>\$4,590,464</u>
State Apportionment:					
Base	\$84,727,106	\$88,135,019	\$92,344,037	\$95,939,214	\$100,571,037
C.O.L.A.	1,330,216	749,148	941,909	472,328	0
Growth/Restoration/Base Adj.	2,193,195	3,458,233	7,269,361	5,889,618	2,907,682
Equalization	0	0	0	0	0
Full-Time Faculty Hiring	0	0	1,030,128	1,023,808	1,014,396
State Deficit Factor	(1,516,286)	(293,561)	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	1,547,208	1,256,988	460,608	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$88,281,439</u>	<u>\$93,305,827</u>	<u>\$102,046,043</u>	<u>\$103,324,968</u>	<u>\$104,493,115</u>
State Other:					
Categorical Funds	\$5,320,278	\$7,567,613	\$12,778,174	\$16,544,077	\$16,939,234
Grants	4,313,826	6,326,123	5,236,009	4,818,883	11,916,445
Cal-PASS Project	0	0	0	0	0
Parity Allocation	390,859	390,859	376,468	390,859	384,716
Lottery	2,800,676	3,302,086	2,855,408	2,561,062	2,561,062
Mandated Cost	0	788,699	0	0	0
State Block Grants	836,793	2,839,267	509,378	509,512	509,512
Student Financial Aid Admin	1,055,153	1,098,822	301,725	277,838	282,643
Other State	781,910	670,530	6,507,922	13,698,367	14,094,419
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$15,499,495</u>	<u>\$22,983,999</u>	<u>\$28,565,084</u>	<u>\$38,800,598</u>	<u>\$46,688,031</u>
Local:					
Community Service Fees	\$297,471	\$197,362	\$6,752	\$54,000	\$54,722
Contract Education	359,040	275,864	237,771	347,100	282,127
Enrollment Fees (2%)	151,036	141,270	140,391	150,000	150,000
Health Fees	648,984	713,185	771,365	1,350,000	1,398,558
Interest	56,651	66,441	143,070	50,000	50,000
Parking Fees & Fines	1,007,375	992,571	1,225,636	1,174,150	1,225,575
Tuition - Out of State	907,094	923,855	993,511	785,000	775,000
Tuition - Foreign Student	3,032,114	2,813,824	3,026,245	2,780,000	2,770,000
Other Student Fees	237,439	95,504	94,534	95,000	94,000
Other Local	1,674,217	1,056,914	1,517,583	1,958,494	1,727,572
Std't Fees Accrual	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$8,371,421</u>	<u>\$7,276,790</u>	<u>\$8,156,858</u>	<u>\$8,743,744</u>	<u>\$8,527,554</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	54,040	4,213	13,364	0	0
Total Other Sources	<u>\$54,040</u>	<u>\$4,213</u>	<u>\$13,364</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$114,169,627</u></u>	<u><u>\$125,919,944</u></u>	<u><u>\$141,800,517</u></u>	<u><u>\$154,995,704</u></u>	<u><u>\$164,299,164</u></u>

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

UNRESTRICTED

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
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	\$84,727,106	\$88,135,019	\$92,344,037	\$95,939,214	\$100,571,037
C.O.L.A.	1,330,216	749,148	941,909	472,328	0
Growth/Restoration/Base Adj.	2,193,195	3,458,233	7,269,361	5,889,618	2,907,682
Equalization	0	0	0	0	0
Full-Time Faculty Hiring	0	0	1,030,128	1,023,808	1,014,396
State Deficit	(1,516,286)	(293,561)	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	1,547,208	1,256,988	460,608	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$88,281,439</u>	<u>\$93,305,827</u>	<u>\$102,046,043</u>	<u>\$103,324,968</u>	<u>\$104,493,115</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	390,859	390,859	376,468	390,859	384,716
Lottery	2,193,139	2,568,294	2,855,408	2,561,062	2,561,062
Mandated Cost	0	788,699	0	0	0
State Block Grants	476,420	490,087	509,378	509,512	509,512
Student Financial Aid Admin	269,384	277,838	301,725	277,838	282,643
Other State	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$3,329,802</u>	<u>\$4,515,777</u>	<u>\$4,042,979</u>	<u>\$3,739,271</u>	<u>\$3,737,933</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	151,036	141,270	140,391	150,000	150,000
Health Fees	0	0	0	0	0
Interest	56,651	66,441	143,070	50,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	907,094	923,855	993,511	785,000	775,000
Tuition - Foreign Student	3,032,114	2,813,824	3,026,245	2,780,000	2,770,000
Other Student Fees	237,439	95,504	94,534	95,000	94,000
Other Local	623,932	652,723	671,925	563,755	556,355
Std't Fees Accrual	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$5,008,266</u>	<u>\$4,693,617</u>	<u>\$5,069,676</u>	<u>\$4,423,755</u>	<u>\$4,395,355</u>
Other:					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Transfer Out to Restricted (ERI)	0	0	0	0	0
Y/E Tfr Out to Restricted	0	0	0	0	0
Sale of Equipment	54,040	4,213	13,364	0	0
Total Other Sources	<u>\$54,040</u>	<u>\$4,213</u>	<u>\$13,364</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$96,673,547</u></u>	<u><u>\$102,519,434</u></u>	<u><u>\$111,172,062</u></u>	<u><u>\$111,487,994</u></u>	<u><u>\$112,626,403</u></u>

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

INCOME:	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
Federal:					
Categorical Funds	\$1,963,232	\$2,349,115	\$3,019,168	\$4,126,394	\$4,590,464
Other Federal	0	0	0	0	0
Total Federal	<u>\$1,963,232</u>	<u>\$2,349,115</u>	<u>\$3,019,168</u>	<u>\$4,126,394</u>	<u>\$4,590,464</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
Equalization	0	0	0	0	0
Full-Time Faculty Hiring	0	0	0	0	0
State Deficit	0	0	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
P2 to Actual 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	\$5,320,278	\$7,567,613	\$12,778,174	\$16,544,077	\$16,939,234
Grants	4,313,826	6,326,123	5,236,009	4,818,883	11,916,445
Cal-PASS Project	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Lottery	607,537	733,792	0	0	0
Mandated Cost	0	0	0	0	0
State Block Grants	360,373	2,349,180	0	0	0
Student Financial Aid Admin	785,769	820,984	0	0	0
Other State	781,910	670,530	6,507,922	13,698,367	14,094,419
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$12,169,693</u>	<u>\$18,468,222</u>	<u>\$24,522,105</u>	<u>\$35,061,327</u>	<u>\$42,950,098</u>
Local:					
Community Service Fees	\$297,471	\$197,362	\$6,752	\$54,000	\$54,722
Contract Education	359,040	275,864	237,771	347,100	282,127
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	648,984	713,185	771,365	1,350,000	1,398,558
Interest	0	0	0	0	0
Parking Fees & Fines	1,007,375	992,571	1,225,636	1,174,150	1,225,575
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,050,285	404,191	845,658	1,394,739	1,171,217
Std't Fees Accrual	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$3,363,155</u>	<u>\$2,583,173</u>	<u>\$3,087,182</u>	<u>\$4,319,989</u>	<u>\$4,132,199</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$17,496,080</u></u>	<u><u>\$23,400,510</u></u>	<u><u>\$30,628,455</u></u>	<u><u>\$43,507,710</u></u>	<u><u>\$51,672,761</u></u>

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

	Tentative Budget 16/17	Adoption Budget 16/17
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$65,392	57,000
Financial Aid Administrative Allowance	\$197,330	369,736
Head Start	\$156,000	200,000
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	\$142,833	128,818
Veterans Education	\$47,138	46,408
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	\$1,403,428	1,361,302
Title V	\$994,972	1,476,772
Workstudy	\$463,855	514,611
Workforce Investment Act (WIA) Title II	\$451,716	411,716
Other Federal Revenue	203,730	24,101
	<hr/>	<hr/>
TOTAL FEDERAL	\$4,126,394	\$4,590,464
State		
Categoricals		
Basic Skills	\$2,679,459	2,973,485
California Work Opportunities and Responsibility to Kids (CalWORKs)	\$1,222,134	1,174,298
Cooperating Agencies Foster Youth Educational Support (CAFYES)	\$477,662	577,238
Cooperative Agencies Resources for Education (CARE)	\$347,572	367,825
Disabled Students Programs & Services (DSPS)	\$1,876,269	1,831,993
Extended Opportunities, Programs & Services (EOPS)	\$1,681,187	1,761,524
Full Time Student Success	\$467,800	602,122
Staff Development & Staff Diversity	\$58,584	96,877
Student Success and Support Program	\$4,607,862	4,431,150
Student Equity Program	\$2,982,714	2,993,905
Temporary Assistance for Needy Families (TANF - 50% State portion)	142,834	128,817
	<hr/>	<hr/>
Total State Categoricals	\$16,544,077	\$16,939,234
Grants		
Economic Development	\$1,410,769	\$1,208,407
Funds for Student Success-Middle College High School	120,162	123,802
Foster & Kinship Care Education	801,650	801,650
Career Technical Education Grants (CTE)	1,772,436	9,026,890
Enrollment Growth & Retention	203,687	187,129
Child Development & Related Grants	510,179	568,567
	<hr/>	<hr/>
Total State Grants	\$4,818,883	\$11,916,445
Other State Restricted Funds		
Cal-PASS Project	\$0	\$0
Proposition 20-Restricted Lottery Funds	\$615,078	\$664,048
State Block Grants	\$11,044,258	11,448,025
Student Financial Aid Administration	978,291	914,906
Bi National Border Health Grants	1,060,740	1,060,740
Other State Revenue	0	6,700
	<hr/>	<hr/>
Total Other	\$13,698,367	\$14,094,419
	<hr/>	<hr/>
TOTAL STATE	\$35,061,327	\$42,950,098
Local		
Community Services	\$54,000	\$54,722
Contract Education	347,100	282,127
Health Fees	1,350,000	1,398,558
Parking Fees & Fines	1,174,150	1,225,575
Other Local Income:		
Child Development Training Consortium	\$10,000	\$10,004
County Foster Care Training	253,982	242,749
Emp Training Panel - Office of Professional Training (ETP-OPT)	105,090	100,370
Food Service Agreement	272,825	275,463
Miscellaneous Grants	752,842	542,631
	<hr/>	<hr/>
Total Other Local	\$1,394,739	\$1,171,217
	<hr/>	<hr/>
TOTAL LOCAL	\$4,319,989	\$4,132,199
	<hr/>	<hr/>
TOTAL RESTRICTED INCOME	\$43,507,710	\$51,672,761

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,381,948	\$19,432,832	\$19,204,960	\$20,703,651	\$20,858,082
12 Contract Adm, Counselors, Librarians	8,275,061	9,014,569	8,999,692	10,978,612	11,051,486
13 Hourly Teachers	16,045,673	16,593,234	17,556,971	20,051,985	20,392,513
14 Hourly Adm, Counselors, Librarians	1,614,945	2,100,745	2,790,418	3,217,653	3,127,517
Object Group 1000 Total	<u>\$44,317,627</u>	<u>\$47,141,380</u>	<u>\$48,552,041</u>	<u>\$54,951,901</u>	<u>\$55,429,598</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,376,502	\$18,976,136	\$20,763,043	\$23,588,868	\$23,712,510
22 Contract Instructional Aides	1,917,585	1,824,711	1,973,181	2,467,779	2,487,065
23 Hourly Non-Instructional	2,097,866	2,104,185	2,522,856	2,877,540	2,797,107
24 Hourly Instructional Aides	1,856,645	2,047,604	2,040,107	1,807,003	1,935,528
Object Group 2000 Total	<u>\$24,248,598</u>	<u>\$24,952,636</u>	<u>\$27,299,187</u>	<u>\$30,741,190</u>	<u>\$30,932,210</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,043,616	\$22,187,248	\$25,669,424	\$29,601,405	\$29,436,815
3x Early Retirement & Retiree Benefits	2,226,501	2,180,538	1,477,344	1,165,511	1,165,511
Object Group 3000 Total	<u>\$22,270,117</u>	<u>\$24,367,786</u>	<u>\$27,146,768</u>	<u>\$30,766,916</u>	<u>\$30,602,326</u>
SUPPLIES:					
43 Supplies	\$3,190,389	\$3,435,881	\$4,148,671	\$5,428,679	\$6,359,775
Object Group 4000 Total	<u>\$3,190,389</u>	<u>\$3,435,881</u>	<u>\$4,148,671</u>	<u>\$5,428,679</u>	<u>\$6,359,775</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$9,168,901	\$10,715,271	\$10,967,631	\$20,542,242	\$27,345,426
52 Travel and Mileage	635,425	680,479	874,159	1,160,257	1,075,948
53 Fees, Software, Memberships, Dues	1,037,895	1,280,818	1,297,515	1,638,421	1,767,470
54 Insurance	657,459	620,608	701,023	709,459	727,413
55 Utilities and Operations	3,252,718	3,565,304	3,498,493	4,257,551	5,059,761
56 Rents, Repairs & Maintenance	2,078,554	2,671,426	2,769,456	3,269,712	3,745,022
57 Audits, Interest, and Legals	451,752	575,832	240,837	561,867	630,337
58 Advertising, Postage & Other Operating	224,050	229,003	269,645	999,037	9,146,512
59 Other Holding	0	0	0	2,565,360	7,144,237
Object Group 5000 Total	<u>\$17,506,754</u>	<u>\$20,338,741</u>	<u>\$20,618,759</u>	<u>\$35,703,906</u>	<u>\$56,642,126</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,670	\$4,988	\$4,190	\$85,044	\$80,044
62 Building Alterations	36,587	60,386	11,043	32,679	32,679
63 Books	78,567	50,609	118,567	142,141	129,516
64 Equipment	826,580	1,354,076	1,115,015	1,469,045	1,727,613
Object Group 6000 Total	<u>\$954,404</u>	<u>\$1,470,059</u>	<u>\$1,248,815</u>	<u>\$1,728,909</u>	<u>\$1,969,852</u>
OTHER OUTGO:					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$150,000	\$170,000
73 Interfund Transfers	3,342,520	2,416,122	4,105,237	2,672,861	2,851,729
75/76 Std Financial Aid & Othr Pymts to Stdts	844,225	896,670	2,012,776	1,996,865	2,135,198
79 Dedicated Reserves	0	0	(1,802)	0	0
Object Group 7000 Total	<u>\$4,326,745</u>	<u>\$3,462,792</u>	<u>\$6,270,044</u>	<u>\$4,819,726</u>	<u>\$5,156,927</u>
Total Expenditures	<u>\$116,814,634</u>	<u>\$125,169,275</u>	<u>\$135,284,285</u>	<u>\$164,141,227</u>	<u>\$187,092,814</u>

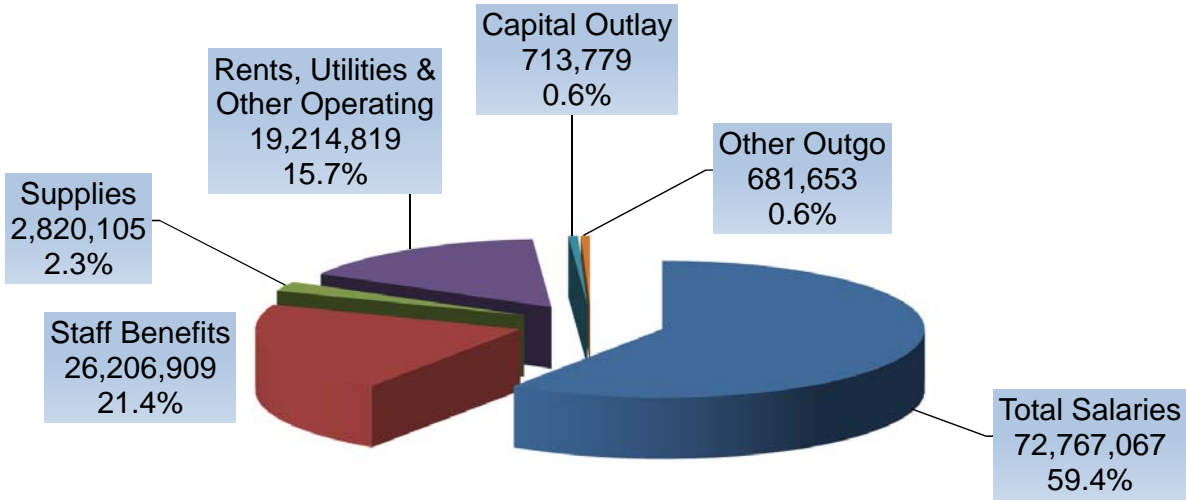
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,211,164	\$19,239,954	\$19,140,391	\$20,642,858	\$20,797,289
12 Contract Adm, Counselors, Librarians	6,946,597	7,317,578	6,465,155	7,718,023	7,848,232
13 Hourly Teachers	15,930,697	16,539,495	17,462,652	19,185,924	19,385,924
14 Hourly Adm, Counselors, Librarians	833,149	727,499	618,142	1,025,589	1,063,210
Object Group 1000 Total	<u>\$41,921,607</u>	<u>\$43,824,526</u>	<u>\$43,686,340</u>	<u>\$48,572,394</u>	<u>\$49,094,655</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$15,968,202	\$16,355,624	\$17,393,355	\$19,452,436	\$19,510,569
22 Contract Instructional Aides	1,718,724	1,681,563	1,866,059	2,184,298	2,227,026
23 Hourly Non-Instructional	1,011,945	867,333	1,068,426	1,018,300	1,018,300
24 Hourly Instructional Aides	1,214,186	1,183,974	985,844	916,517	916,517
Object Group 2000 Total	<u>\$19,913,057</u>	<u>\$20,088,494</u>	<u>\$21,313,684</u>	<u>\$23,571,551</u>	<u>\$23,672,412</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$18,318,933	\$20,173,059	\$22,134,937	\$25,231,005	\$25,041,398
3x Early Retirement & Retiree Benefits	2,226,501	2,180,538	1,477,344	1,165,511	1,165,511
Object Group 3000 Total	<u>\$20,545,434</u>	<u>\$22,353,597</u>	<u>\$23,612,281</u>	<u>\$26,396,516</u>	<u>\$26,206,909</u>
SUPPLIES:					
43 Supplies	\$1,868,472	\$1,371,560	\$1,138,264	\$2,347,504	\$2,820,105
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,222,820	\$3,147,267	\$2,865,943	\$3,495,026	\$4,400,990
52 Travel and Mileage	484,818	430,566	464,659	524,285	573,704
53 Fees, Software, Memberships, Dues	961,011	1,105,331	1,083,269	1,170,573	1,270,160
54 Insurance	555,512	550,322	611,528	619,459	619,459
55 Utilities and Operations	2,969,588	3,382,850	3,214,163	3,722,338	4,346,765
56 Rents, Repairs & Maintenance	1,950,726	2,563,205	2,645,839	2,989,509	3,455,223
57 Audits, Interest, and Legals	388,311	442,801	191,404	504,513	582,337
58 Advertising, Postage & Other Operating	185,559	194,937	195,953	358,641	348,609
59 Other Holding	0	0	0	2,065,360	3,617,572
Object Group 5000 Total	<u>\$10,718,345</u>	<u>\$11,817,279</u>	<u>\$11,272,758</u>	<u>\$15,449,704</u>	<u>\$19,214,819</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,670	\$2,156	\$1,540	\$80,044	\$80,044
62 Building Alterations	36,587	32,102	11,043	28,681	28,681
63 Books	59,567	9,742	61,080	72,100	74,226
64 Equipment	447,171	559,371	180,707	404,339	530,828
Object Group 6000 Total	<u>\$555,995</u>	<u>\$603,371</u>	<u>\$254,370</u>	<u>\$585,164</u>	<u>\$713,779</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,777,086	1,227,057	2,793,074	622,478	447,478
75/76 Stdt Financial Aid & Oth Pymts to Stdts	133,810	234,406	204,048	234,175	234,175
79 Dedicated Reserves	0	0	(1,802)	0	0
Object Group 7000 Total	<u>\$2,910,896</u>	<u>\$1,461,463</u>	<u>\$2,995,320</u>	<u>\$856,653</u>	<u>\$681,653</u>
Total Expenditures	<u><u>\$98,433,806</u></u>	<u><u>\$101,520,290</u></u>	<u><u>\$104,273,017</u></u>	<u><u>\$117,779,486</u></u>	<u><u>\$122,404,332</u></u>

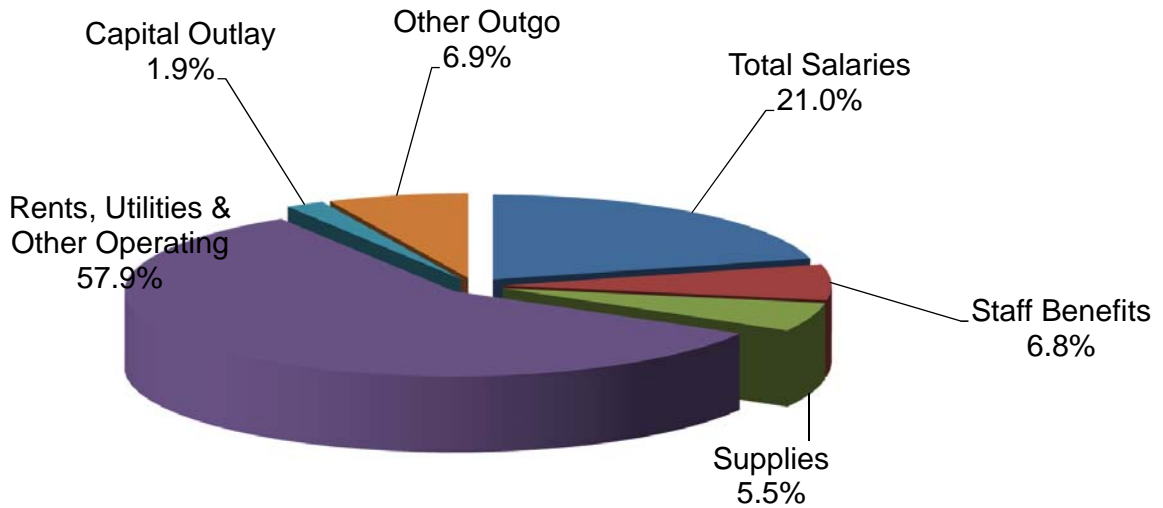
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$170,783	\$192,878	\$64,569	\$60,793	\$60,793
12 Contract Adm, Counselors, Librarians	1,328,464	1,696,991	2,534,537	3,260,589	3,203,254
13 Hourly Teachers	114,976	53,739	94,319	866,061	\$1,006,589
14 Hourly Adm, Counselors, Librarians	781,796	1,373,246	2,172,276	2,192,064	2,064,307
Object Group 1000 Total	<u>\$2,396,019</u>	<u>\$3,316,854</u>	<u>\$4,865,701</u>	<u>\$6,379,507</u>	<u>\$6,334,943</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,408,301	\$2,620,511	\$3,369,688	\$4,136,432	\$4,201,941
22 Contract Instructional Aides	198,861	143,149	107,122	283,481	260,039
23 Hourly Non-Instructional	1,085,921	1,236,852	1,454,430	1,859,240	\$1,778,807
24 Hourly Instructional Aides	642,459	863,630	1,054,263	890,486	1,019,011
Object Group 2000 Total	<u>\$4,335,542</u>	<u>\$4,864,142</u>	<u>\$5,985,503</u>	<u>\$7,169,639</u>	<u>\$7,259,798</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,724,683	\$2,014,189	\$3,534,487	\$4,370,400	\$4,395,417
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,724,683</u>	<u>\$2,014,189</u>	<u>\$3,534,487</u>	<u>\$4,370,400</u>	<u>\$4,395,417</u>
SUPPLIES:					
43 Supplies	\$1,321,917	\$2,064,321	\$3,010,407	\$3,081,175	\$3,539,670
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$5,946,080	\$7,568,004	\$8,101,688	\$17,047,216	\$22,944,436
52 Travel and Mileage	150,607	249,913	409,500	635,972	502,244
53 Fees, Software, Memberships, Dues	76,884	175,486	214,246	467,848	497,310
54 Insurance	101,947	70,286	89,495	90,000	107,954
55 Utilities and Operations	283,129	182,454	284,330	535,213	712,996
56 Rents, Repairs & Maintenance	127,828	108,221	123,617	280,203	289,799
57 Audits, Interest, and Legals	63,441	133,030	49,433	57,354	48,000
58 Advertising, Postage & Other Operating	38,491	34,066	73,692	640,396	8,797,903
59 Other Holding	0	0	0	500,000	3,526,665
Object Group 5000 Total	<u>\$6,788,407</u>	<u>\$8,521,460</u>	<u>\$9,346,001</u>	<u>\$20,254,202</u>	<u>\$37,427,307</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,832	\$2,650	\$5,000	\$0
62 Building Alterations	0	28,284	0	3,998	3,998
63 Books	19,000	40,867	57,487	70,041	55,290
64 Equipment	379,408	794,706	934,308	1,064,706	1,196,785
Object Group 6000 Total	<u>\$398,408</u>	<u>\$866,689</u>	<u>\$994,445</u>	<u>\$1,143,745</u>	<u>\$1,256,073</u>
OTHER OUTGO:					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$150,000	\$170,000
73 Interfund Transfers	565,434	1,189,065	1,312,163	2,050,383	2,404,251
75/76 Stdt Financial Aid & Othr Pymts to Stdts	710,416	662,264	1,808,728	1,762,690	1,901,023
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,415,850</u>	<u>\$2,001,329</u>	<u>\$3,274,724</u>	<u>\$3,963,073</u>	<u>\$4,475,274</u>
Total Expenditures	<u><u>\$18,380,826</u></u>	<u><u>\$23,648,984</u></u>	<u><u>\$31,011,268</u></u>	<u><u>\$46,361,741</u></u>	<u><u>\$64,688,482</u></u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$13,633,368	\$14,352,186	\$14,076,691	\$15,254,350	\$15,354,118
12 Contract Adm, Counselors, Librarians	4,218,750	4,705,098	4,753,147	6,069,293	6,067,924
13 Hourly Teachers	10,713,788	11,336,149	12,041,057	13,686,349	13,686,349
14 Hourly Adm, Counselors, Librarians	1,004,659	1,249,614	1,705,825	2,101,664	2,101,664
Object Group 1000 Total	<u>\$29,570,565</u>	<u>\$31,643,047</u>	<u>\$32,576,720</u>	<u>\$37,111,656</u>	<u>\$37,210,055</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,090,237	\$8,160,355	\$9,034,358	\$10,699,953	\$10,391,219
22 Contract Instructional Aides	1,243,125	1,227,394	1,295,180	1,537,652	1,537,652
23 Hourly Non-Instructional	1,155,299	1,256,973	1,513,983	1,961,447	2,020,447
24 Hourly Instructional Aides	1,349,477	1,418,262	1,450,843	1,344,827	1,370,827
Object Group 2000 Total	<u>\$11,838,138</u>	<u>\$12,062,984</u>	<u>\$13,294,364</u>	<u>\$15,543,879</u>	<u>\$15,320,145</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,793,889	\$13,059,603	\$15,170,307	\$17,301,825	\$17,272,862
3x Early Retirement & Retiree Benefits	568,184	513,589	61,722	30,000	30,000
Object Group 3000 Total	<u>\$12,362,073</u>	<u>\$13,573,192</u>	<u>\$15,232,029</u>	<u>\$17,331,825</u>	<u>\$17,302,862</u>
SUPPLIES:					
43 Supplies	\$1,970,101	\$2,242,123	\$2,528,977	\$3,249,431	\$3,744,782
Object Group 4000 Total	<u>\$1,970,101</u>	<u>\$2,242,123</u>	<u>\$2,528,977</u>	<u>\$3,249,431</u>	<u>\$3,744,782</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,436,602	\$3,301,924	\$3,578,620	\$4,684,488	\$4,765,553
52 Travel and Mileage	323,450	368,745	448,812	566,316	576,316
53 Fees, Software, Memberships, Dues	221,487	330,525	306,950	291,451	296,549
54 Insurance	137,580	135,077	137,838	160,000	160,000
55 Utilities and Operations	2,085,159	2,126,503	2,027,424	2,484,411	3,029,504
56 Rents, Repairs & Maintenance	737,810	807,018	716,732	1,044,404	1,210,660
57 Audits, Interest, and Legals	60	0	0	0	0
58 Advertising, Postage & Other Operating	73,145	83,606	68,464	259,503	266,120
59 Other Holding	0	0	0	1,665,360	5,476,704
Object Group 5000 Total	<u>\$7,015,293</u>	<u>\$7,153,398</u>	<u>\$7,284,840</u>	<u>\$11,155,933</u>	<u>\$15,781,406</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,470	\$4,988	\$1,540	\$80,044	\$80,044
62 Building Alterations	36,456	60,386	7,311	32,679	32,679
63 Books	76,173	25,157	61,949	91,991	94,117
64 Equipment	589,762	1,157,218	847,249	1,392,970	1,455,195
Object Group 6000 Total	<u>\$711,861</u>	<u>\$1,247,749</u>	<u>\$918,049</u>	<u>\$1,597,684</u>	<u>\$1,662,035</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,059,459	837,446	2,010,929	238,940	63,940
75/76 Stdt Financial Aid & Oth Pymts to Stdts	621,242	699,352	1,315,679	1,451,417	1,451,417
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,680,701</u>	<u>\$1,536,798</u>	<u>\$3,326,608</u>	<u>\$1,690,357</u>	<u>\$1,515,357</u>
Total Expenditures	<u><u>\$65,148,732</u></u>	<u><u>\$69,459,291</u></u>	<u><u>\$75,161,587</u></u>	<u><u>\$87,680,765</u></u>	<u><u>\$92,536,642</u></u>

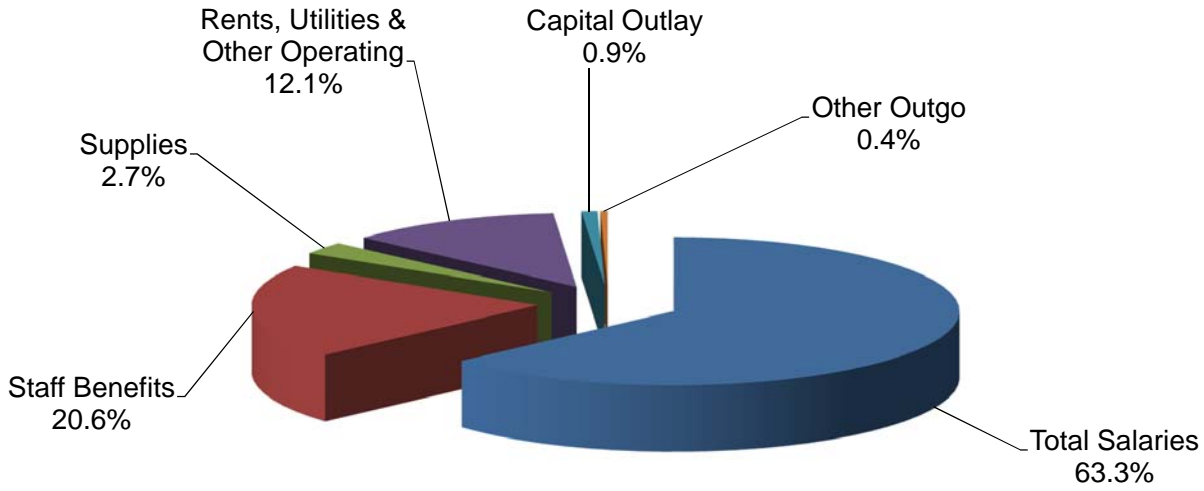
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$13,468,865	\$14,159,308	\$14,012,122	\$15,193,557	\$15,293,325
12 Contract Adm, Counselors, Librarians	3,361,822	3,821,975	3,134,451	4,049,133	4,119,035
13 Hourly Teachers	10,626,779	11,283,060	11,999,773	13,513,910	13,513,910
14 Hourly Adm, Counselors, Librarians	601,782	580,562	441,821	815,656	815,656
Object Group 1000 Total	<u>\$28,059,248</u>	<u>\$29,844,905</u>	<u>\$29,588,167</u>	<u>\$33,572,256</u>	<u>\$33,741,926</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,819,864	\$6,951,634	\$7,312,158	\$8,444,438	\$8,135,704
22 Contract Instructional Aides	1,100,413	1,090,114	1,168,178	1,314,692	1,314,692
23 Hourly Non-Instructional	606,484	621,252	700,371	764,181	764,181
24 Hourly Instructional Aides	1,009,044	955,436	803,343	779,211	779,211
Object Group 2000 Total	<u>\$9,535,805</u>	<u>\$9,618,436</u>	<u>\$9,984,050</u>	<u>\$11,302,522</u>	<u>\$10,993,788</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,771,991	\$12,006,229	\$12,994,717	\$14,648,853	\$14,553,937
3x Early Retirement & Retiree Benefits	568,184	513,589	61,722	30,000	30,000
Object Group 3000 Total	<u>\$11,340,175</u>	<u>\$12,519,818</u>	<u>\$13,056,439</u>	<u>\$14,678,853</u>	<u>\$14,583,937</u>
SUPPLIES:					
43 Supplies	\$1,286,473	\$943,621	\$661,361	\$1,652,116	\$1,930,504
Object Group 4000 Total	<u>\$1,286,473</u>	<u>\$943,621</u>	<u>\$661,361</u>	<u>\$1,652,116</u>	<u>\$1,930,504</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$623,871	\$552,906	\$527,217	\$701,730	\$771,895
52 Travel and Mileage	260,676	232,194	212,271	285,638	285,638
53 Fees, Software, Memberships, Dues	190,225	207,059	222,026	225,693	228,791
54 Insurance	68,790	67,539	68,919	70,000	70,000
55 Utilities and Operations	1,922,310	1,988,831	1,878,249	2,308,850	2,853,943
56 Rents, Repairs & Maintenance	716,767	784,620	690,767	981,254	1,147,510
57 Audits, Interest, and Legals	60	0	0	0	0
58 Advertising, Postage & Other Operating	52,710	65,803	27,779	92,547	99,064
59 Other Holding	0	0	0	1,665,360	3,117,572
Object Group 5000 Total	<u>\$3,835,409</u>	<u>\$3,898,952</u>	<u>\$3,627,228</u>	<u>\$6,331,072</u>	<u>\$8,574,413</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,470	\$2,156	\$1,540	\$80,044	\$80,044
62 Building Alterations	36,456	32,102	7,311	28,681	28,681
63 Books	57,173	9,742	61,080	72,100	74,226
64 Equipment	324,966	502,092	54,226	394,339	456,564
Object Group 6000 Total	<u>\$428,065</u>	<u>\$546,092</u>	<u>\$124,157</u>	<u>\$575,164</u>	<u>\$639,515</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,059,459	837,446	2,010,929	238,940	63,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	82,996	182,968	164,102	183,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,142,455</u>	<u>\$1,020,414</u>	<u>\$2,175,031</u>	<u>\$422,115</u>	<u>\$247,115</u>
Total Expenditures	<u>\$55,627,630</u>	<u>\$58,392,238</u>	<u>\$59,216,433</u>	<u>\$68,534,098</u>	<u>\$70,711,198</u>

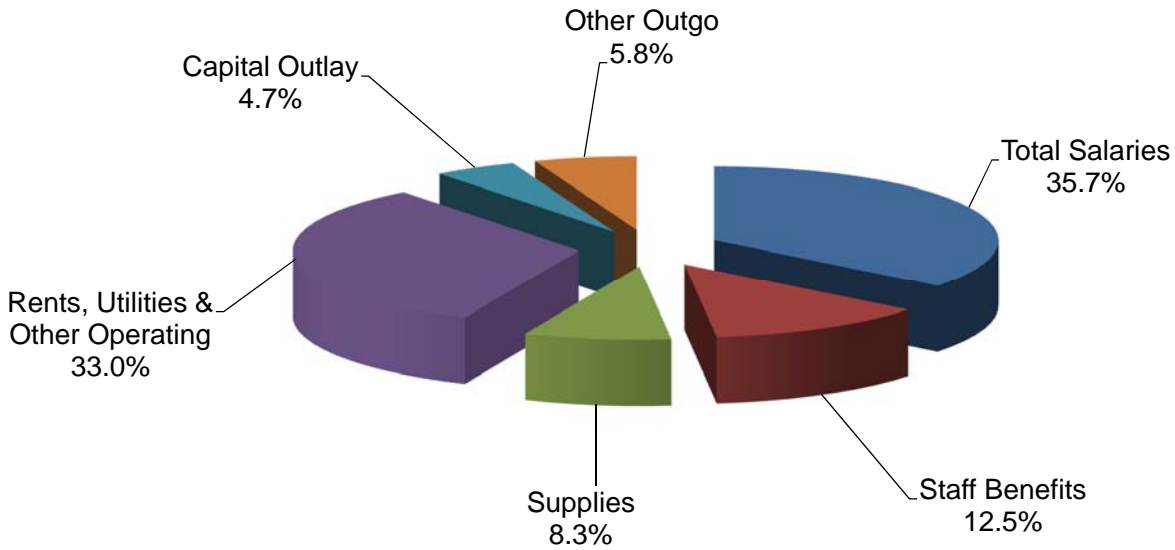
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$164,502	\$192,878	\$64,569	\$60,793	\$60,793
12 Contract Adm, Counselors, Librarians	856,928	883,123	1,618,696	2,020,160	1,948,889
13 Hourly Teachers	87,009	53,089	41,284	172,439	172,439
14 Hourly Adm, Counselors, Librarians	402,878	669,052	1,264,004	1,286,008	1,286,008
Object Group 1000 Total	<u>\$1,511,317</u>	<u>\$1,798,142</u>	<u>\$2,988,553</u>	<u>\$3,539,400</u>	<u>\$3,468,129</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,270,373	\$1,208,722	\$1,722,200	\$2,255,515	\$2,255,515
22 Contract Instructional Aides	142,712	137,280	127,002	222,960	222,960
23 Hourly Non-Instructional	548,815	635,721	813,612	1,197,266	1,256,266
24 Hourly Instructional Aides	340,433	462,826	647,500	565,616	591,616
Object Group 2000 Total	<u>\$2,302,333</u>	<u>\$2,444,549</u>	<u>\$3,310,314</u>	<u>\$4,241,357</u>	<u>\$4,326,357</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,021,898	\$1,053,374	\$2,175,590	\$2,652,972	\$2,718,925
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,021,898</u>	<u>\$1,053,374</u>	<u>\$2,175,590</u>	<u>\$2,652,972</u>	<u>\$2,718,925</u>
SUPPLIES:					
43 Supplies	\$683,628	\$1,298,502	\$1,867,616	\$1,597,315	\$1,814,278
Object Group 4000 Total	<u>\$683,628</u>	<u>\$1,298,502</u>	<u>\$1,867,616</u>	<u>\$1,597,315</u>	<u>\$1,814,278</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,812,731	\$2,749,018	\$3,051,403	\$3,982,758	\$3,993,658
52 Travel and Mileage	62,774	136,551	236,541	280,678	290,678
53 Fees, Software, Memberships, Dues	31,262	123,465	84,924	65,758	67,758
54 Insurance	68,790	67,539	68,919	90,000	90,000
55 Utilities and Operations	162,849	137,672	149,175	175,561	175,561
56 Rents, Repairs & Maintenance	21,043	22,398	25,965	63,150	63,150
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	20,435	17,803	40,685	166,956	167,056
59 Other Holding	0	0	0	0	2,359,132
Object Group 5000 Total	<u>\$3,179,884</u>	<u>\$3,254,446</u>	<u>\$3,657,612</u>	<u>\$4,824,861</u>	<u>\$7,206,993</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$2,832	\$0	\$0	\$0
62 Building Alterations	0	28,284	0	3,998	3,998
63 Books	19,000	15,415	869	19,891	19,891
64 Equipment	264,796	655,126	793,023	998,631	998,631
Object Group 6000 Total	<u>\$283,796</u>	<u>\$701,657</u>	<u>\$793,892</u>	<u>\$1,022,520</u>	<u>\$1,022,520</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	538,246	516,385	1,151,577	1,268,242	1,268,242
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$538,246</u>	<u>\$516,385</u>	<u>\$1,151,577</u>	<u>\$1,268,242</u>	<u>\$1,268,242</u>
Total Expenditures	<u><u>\$9,521,102</u></u>	<u><u>\$11,067,055</u></u>	<u><u>\$15,945,154</u></u>	<u><u>\$19,146,667</u></u>	<u><u>\$21,825,444</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,748,580	\$5,080,646	\$5,128,269	\$5,449,301	\$5,503,964
12 Contract Adm, Counselors, Librarians	3,016,424	3,422,269	3,360,140	3,966,402	4,008,871
13 Hourly Teachers	5,331,885	5,256,835	5,515,413	6,365,636	6,706,164
14 Hourly Adm, Counselors, Librarians	610,136	851,081	1,084,593	1,115,989	1,025,853
Object Group 1000 Total	\$13,707,025	\$14,610,831	\$15,088,415	\$16,897,328	\$17,244,852
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,167,053	\$5,228,027	\$5,393,982	\$6,205,336	\$6,312,016
22 Contract Instructional Aides	674,460	597,318	676,776	930,127	949,413
23 Hourly Non-Instructional	854,245	815,898	898,038	890,093	765,660
24 Hourly Instructional Aides	502,417	627,502	585,636	462,176	564,701
Object Group 2000 Total	\$7,198,175	\$7,268,745	\$7,554,432	\$8,487,732	\$8,591,790
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,901,581	\$6,560,757	\$7,443,955	\$8,677,612	\$8,475,498
3x Early Retirement & Retiree Benefits	154,799	146,799	42,022	0	0
Object Group 3000 Total	\$6,056,380	\$6,707,556	\$7,485,977	\$8,677,612	\$8,475,498
SUPPLIES:					
43 Supplies	\$913,069	\$971,187	\$1,319,512	\$1,771,022	\$2,036,064
Object Group 4000 Total	\$913,069	\$971,187	\$1,319,512	\$1,771,022	\$2,036,064
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,775,985	\$1,633,501	\$1,948,734	\$3,161,935	\$3,022,229
52 Travel and Mileage	193,267	191,458	255,751	437,505	311,060
53 Fees, Software, Memberships, Dues	107,614	113,395	199,999	189,139	245,810
54 Insurance	33,157	35,495	55,035	34,459	52,413
55 Utilities and Operations	1,021,752	1,279,928	1,206,792	1,344,638	1,392,954
56 Rents, Repairs & Maintenance	282,388	322,788	332,687	503,303	620,414
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	50,359	52,037	24,047	44,497	67,417
59 Other Holding	0	0	0	900,000	1,667,533
Object Group 5000 Total	\$3,464,522	\$3,628,602	\$4,023,045	\$6,615,476	\$7,379,830
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$3,200	\$0	\$2,650	\$5,000	\$0
62 Building Alterations	131	0	0	0	0
63 Books	2,394	25,452	56,618	50,150	35,399
64 Equipment	128,867	121,207	191,012	66,075	250,516
Object Group 6000 Total	\$134,592	\$146,659	\$250,280	\$121,225	\$285,915
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	69,177	66,186	524,390	95,236	101,388
75/76 Std Financial Aid & Othr Pymts to Stdts	220,173	192,613	689,534	539,448	677,781
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$289,350	\$258,799	\$1,213,924	\$634,684	\$779,169
Total Expenditures	\$31,763,113	\$33,592,379	\$36,935,585	\$43,205,079	\$44,793,118

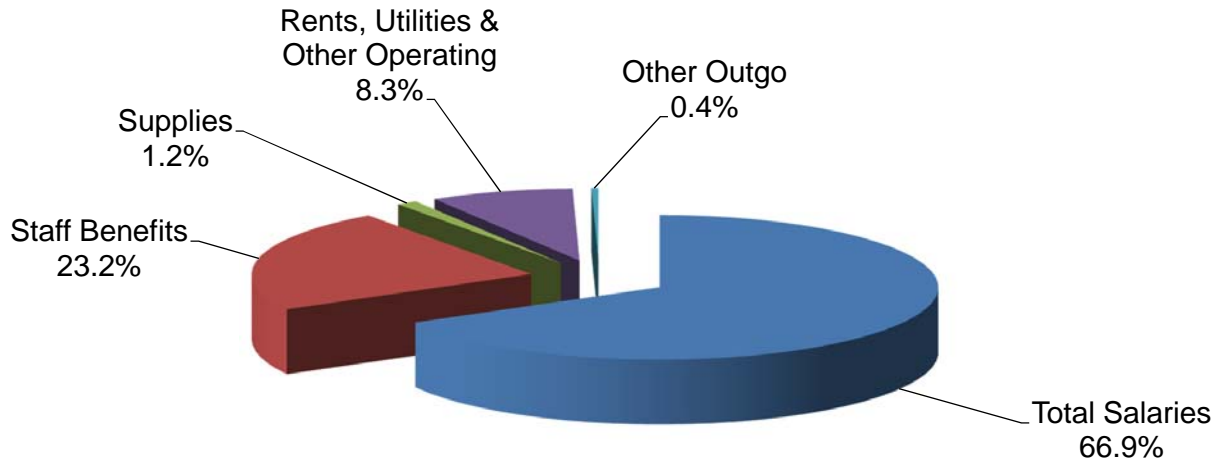
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,742,299	\$5,080,646	\$5,128,269	\$5,449,301	\$5,503,964
12 Contract Adm, Counselors, Librarians	2,544,888	2,608,401	2,444,299	2,725,973	2,754,506
13 Hourly Teachers	5,303,918	5,256,185	5,462,378	5,672,014	5,872,014
14 Hourly Adm, Counselors, Librarians	231,217	146,888	176,321	209,933	247,554
Object Group 1000 Total	<u>\$12,822,322</u>	<u>\$13,092,120</u>	<u>\$13,211,267</u>	<u>\$14,057,221</u>	<u>\$14,378,038</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,395,589	\$4,397,969	\$4,330,672	\$4,938,287	\$4,981,326
22 Contract Instructional Aides	618,311	591,449	697,575	869,606	912,334
23 Hourly Non-Instructional	376,002	231,253	291,433	243,119	243,119
24 Hourly Instructional Aides	200,391	226,698	178,873	137,306	137,306
Object Group 2000 Total	<u>\$5,590,293</u>	<u>\$5,447,369</u>	<u>\$5,498,553</u>	<u>\$6,188,318</u>	<u>\$6,274,085</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,334,500	\$5,828,808	\$6,356,899	\$7,247,577	\$7,145,229
3x Early Retirement & Retiree Benefits	154,799	146,799	42,022	0	0
Object Group 3000 Total	<u>\$5,489,299</u>	<u>\$5,975,607</u>	<u>\$6,398,921</u>	<u>\$7,247,577</u>	<u>\$7,145,229</u>
SUPPLIES:					
43 Supplies	\$294,085	\$235,248	\$204,676	\$299,980	\$363,840
Object Group 4000 Total	<u>\$294,085</u>	<u>\$235,248</u>	<u>\$204,676</u>	<u>\$299,980</u>	<u>\$363,840</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$69,082	\$67,298	\$74,184	\$59,145	\$82,577
52 Travel and Mileage	105,434	81,803	95,732	90,275	109,494
53 Fees, Software, Memberships, Dues	75,946	76,914	94,836	95,049	129,058
54 Insurance	0	32,747	34,459	34,459	34,459
55 Utilities and Operations	939,667	1,210,821	1,143,177	1,187,672	1,242,073
56 Rents, Repairs & Maintenance	227,463	261,275	267,621	309,842	420,357
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	38,680	38,182	23,496	41,657	41,657
59 Other Holding	0	0	0	400,000	500,000
Object Group 5000 Total	<u>\$1,456,272</u>	<u>\$1,769,040</u>	<u>\$1,733,505</u>	<u>\$2,218,099</u>	<u>\$2,559,675</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$3,200	\$0	\$0	\$0	\$0
62 Building Alterations	131	0	0	0	0
63 Books	2,394	0	0	0	0
64 Equipment	14,254	6,292	51,058	0	52,362
Object Group 6000 Total	<u>\$19,979</u>	<u>\$6,292</u>	<u>\$51,058</u>	<u>\$0</u>	<u>\$52,362</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	69,177	66,186	402,429	95,236	95,236
75/76 Stdt Financial Aid & Othr Pymts to Stdts	48,004	46,733	32,383	45,000	45,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$117,181</u>	<u>\$112,919</u>	<u>\$434,812</u>	<u>\$140,236</u>	<u>\$140,236</u>
Total Expenditures	<u>\$25,789,431</u>	<u>\$26,638,595</u>	<u>\$27,532,792</u>	<u>\$30,151,431</u>	<u>\$30,913,465</u>

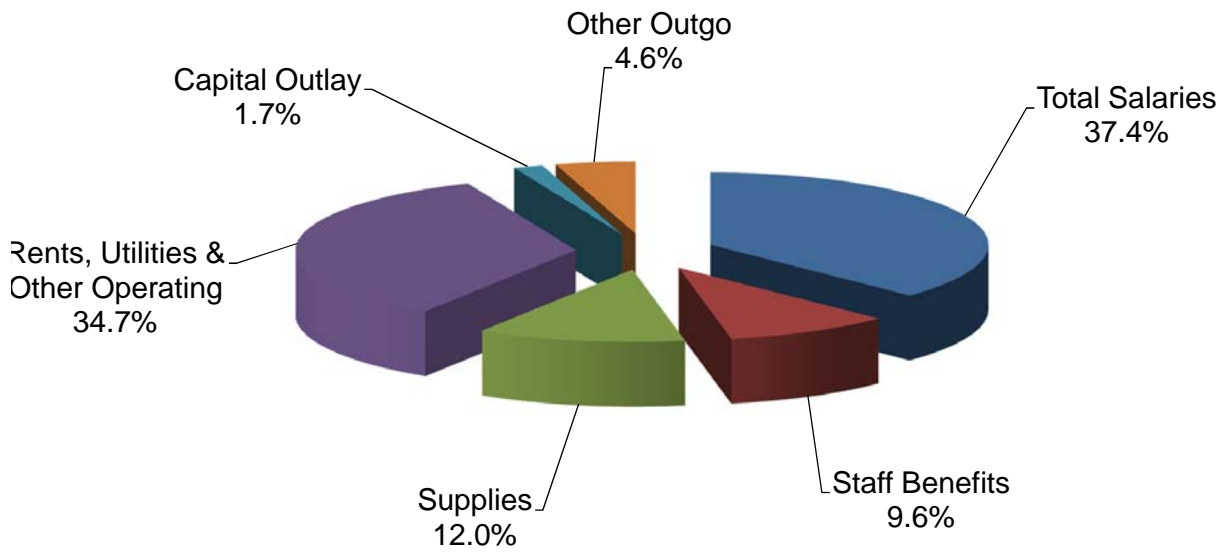
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,281	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	471,536	813,868	915,841	1,240,429	1,254,365
13 Hourly Teachers	27,967	650	53,035	693,622	834,150
14 Hourly Adm, Counselors, Librarians	378,919	704,194	908,272	906,056	778,299
Object Group 1000 Total	<u>\$884,703</u>	<u>\$1,518,712</u>	<u>\$1,877,148</u>	<u>\$2,840,107</u>	<u>\$2,866,814</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$771,465	\$830,058	\$1,063,310	\$1,267,049	\$1,330,690
22 Contract Instructional Aides	56,149	5,869	(20,799)	60,521	37,079
23 Hourly Non-Instructional	478,243	584,645	606,605	646,974	522,541
24 Hourly Instructional Aides	302,026	400,804	406,763	324,870	427,395
Object Group 2000 Total	<u>\$1,607,883</u>	<u>\$1,821,376</u>	<u>\$2,055,879</u>	<u>\$2,299,414</u>	<u>\$2,317,705</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$567,081	\$731,949	\$1,087,056	\$1,430,035	\$1,330,269
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$567,081</u>	<u>\$731,949</u>	<u>\$1,087,056</u>	<u>\$1,430,035</u>	<u>\$1,330,269</u>
SUPPLIES:					
43 Supplies	\$618,984	\$735,938	\$1,114,836	\$1,471,042	\$1,672,224
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,706,903	\$1,566,203	\$1,874,550	\$3,102,790	\$2,939,652
52 Travel and Mileage	87,833	109,655	160,019	347,230	201,566
53 Fees, Software, Memberships, Dues	31,668	36,481	105,163	94,090	116,752
54 Insurance	33,157	2,748	20,576	0	17,954
55 Utilities and Operations	82,085	69,107	63,615	156,966	150,881
56 Rents, Repairs & Maintenance	54,926	61,513	65,066	193,461	200,057
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	11,679	13,855	551	2,840	25,760
59 Other Holding	0	0	0	500,000	1,167,533
Object Group 5000 Total	<u>\$2,008,251</u>	<u>\$1,859,562</u>	<u>\$2,289,540</u>	<u>\$4,397,377</u>	<u>\$4,820,155</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$2,650	\$5,000	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	25,452	56,618	50,150	35,399
64 Equipment	114,613	114,914	139,954	66,075	198,154
Object Group 6000 Total	<u>\$114,613</u>	<u>\$140,366</u>	<u>\$199,222</u>	<u>\$121,225</u>	<u>\$233,553</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	121,961	0	6,152
75/76 Stdt Financial Aid & Oth Pymts to Stdts	172,170	145,879	657,151	494,448	632,781
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$172,170</u>	<u>\$145,879</u>	<u>\$779,112</u>	<u>\$494,448</u>	<u>\$638,933</u>
Total Expenditures	<u><u>\$5,973,685</u></u>	<u><u>\$6,953,782</u></u>	<u><u>\$9,402,793</u></u>	<u><u>\$13,053,648</u></u>	<u><u>\$13,879,653</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,039,887	887,201	886,405	942,917	974,691
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$1,039,887</u>	<u>\$887,201</u>	<u>\$886,405</u>	<u>\$942,917</u>	<u>\$974,691</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,119,212	\$5,587,753	\$6,329,866	\$6,683,579	\$7,009,275
22 Contract Instructional Aides	0	0	1,225	0	0
23 Hourly Non-Instructional	88,322	31,314	110,835	26,000	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,207,534</u>	<u>\$5,619,067</u>	<u>\$6,441,926</u>	<u>\$6,709,579</u>	<u>\$7,020,275</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,347,035	\$2,539,213	\$3,040,162	\$3,606,968	\$3,632,834
3x Early Retirement & Retiree Benefits	40,522	54,912	0	0	0
Object Group 3000 Total	<u>\$2,387,557</u>	<u>\$2,594,125</u>	<u>\$3,040,162</u>	<u>\$3,606,968</u>	<u>\$3,632,834</u>
SUPPLIES:					
43 Supplies	\$246,533	\$224,137	\$244,732	\$301,323	\$389,078
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,015,248	\$3,946,068	\$3,800,994	\$10,913,902	\$17,313,351
52 Travel and Mileage	118,460	95,108	148,763	148,936	176,072
53 Fees, Software, Memberships, Dues	18,548	22,677	42,231	57,658	62,458
54 Insurance	0	0	0	0	0
55 Utilities and Operations	84,758	151,164	230,605	302,391	425,018
56 Rents, Repairs & Maintenance	163,450	173,576	234,532	208,668	255,016
57 Audits, Interest, and Legals	202,134	201,137	129,830	243,240	254,643
58 Advertising, Postage & Other Operating	71,654	70,433	106,426	148,452	127,473
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,674,252</u>	<u>\$4,660,162</u>	<u>\$4,693,381</u>	<u>\$12,023,247</u>	<u>\$18,614,031</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	3,732	0	0
63 Books	0	0	0	0	0
64 Equipment	35,115	73,872	75,262	0	4,402
Object Group 6000 Total	<u>\$35,115</u>	<u>\$73,872</u>	<u>\$78,994</u>	<u>\$0</u>	<u>\$4,402</u>
OTHER OUTGO:					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$150,000	\$170,000
73 Interfund Transfers	378,964	35,123	91,414	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	(1,802)	0	0
Object Group 7000 Total	<u>\$518,964</u>	<u>\$185,123</u>	<u>\$243,445</u>	<u>\$150,000</u>	<u>\$170,000</u>
Total Expenditures	<u><u>\$12,109,842</u></u>	<u><u>\$14,243,687</u></u>	<u><u>\$15,629,045</u></u>	<u><u>\$23,734,034</u></u>	<u><u>\$30,805,311</u></u>

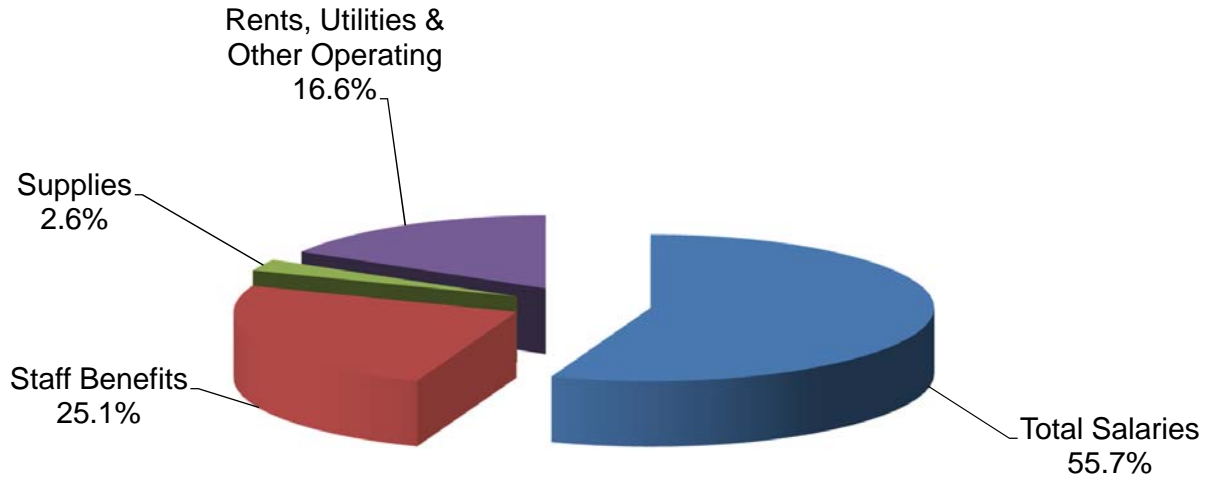
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,039,887	887,201	886,405	942,917	974,691
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$1,039,887</u>	<u>\$887,201</u>	<u>\$886,405</u>	<u>\$942,917</u>	<u>\$974,691</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,752,749	\$5,006,022	\$5,745,688	\$6,069,711	\$6,393,539
22 Contract Instructional Aides	0	0	306	0	0
23 Hourly Non-Instructional	29,459	14,828	76,622	11,000	11,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,782,208</u>	<u>\$5,020,850</u>	<u>\$5,822,616</u>	<u>\$6,080,711</u>	<u>\$6,404,539</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,211,331	\$2,337,860	\$2,768,321	\$3,319,575	\$3,327,232
3x Early Retirement & Retiree Benefits	40,522	54,912	0	0	0
Object Group 3000 Total	<u>\$2,251,853</u>	<u>\$2,392,772</u>	<u>\$2,768,321</u>	<u>\$3,319,575</u>	<u>\$3,327,232</u>
SUPPLIES:					
43 Supplies	\$227,228	\$194,257	\$217,272	\$288,505	\$345,151
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$989,422	\$693,284	\$625,259	\$969,284	\$1,319,275
52 Travel and Mileage	118,460	95,108	145,621	140,872	166,072
53 Fees, Software, Memberships, Dues	4,594	7,136	18,072	49,658	49,658
54 Insurance	0	0	0	0	0
55 Utilities and Operations	10,732	91,610	91,578	99,705	105,951
56 Rents, Repairs & Maintenance	111,590	149,266	201,946	185,076	228,424
57 Audits, Interest, and Legals	138,693	150,303	80,397	185,886	206,643
58 Advertising, Postage & Other Operating	65,277	68,024	74,704	139,802	117,473
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,438,769</u>	<u>\$1,254,731</u>	<u>\$1,237,577</u>	<u>\$1,770,283</u>	<u>\$2,193,496</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	3,732	0	0
63 Books	0	0	0	0	0
64 Equipment	35,115	49,206	73,931	0	4,402
Object Group 6000 Total	<u>\$35,115</u>	<u>\$49,206</u>	<u>\$77,663</u>	<u>\$0</u>	<u>\$4,402</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	28,964	35,123	91,414	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	(1,802)	0	0
Object Group 7000 Total	<u>\$28,964</u>	<u>\$35,123</u>	<u>\$89,612</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,804,024</u></u>	<u><u>\$9,834,140</u></u>	<u><u>\$11,099,466</u></u>	<u><u>\$12,401,991</u></u>	<u><u>\$13,249,511</u></u>

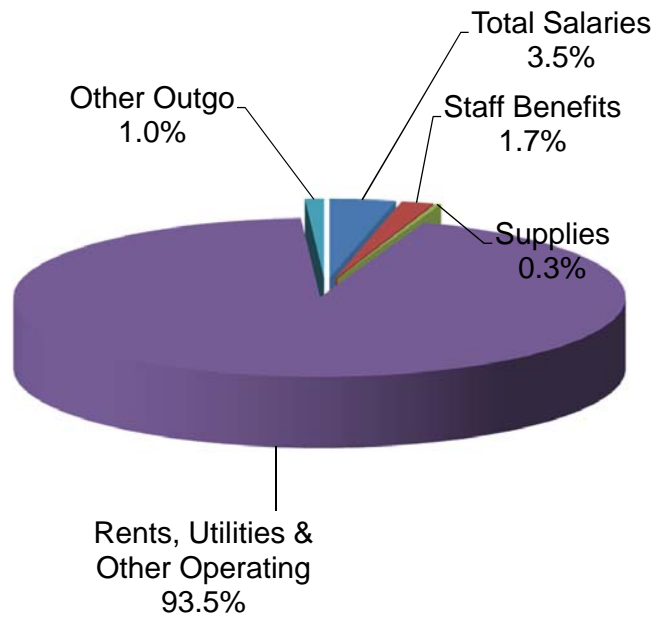
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
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	\$366,463	\$581,731	\$584,178	\$613,868	\$615,736
22 Contract Instructional Aides	0	0	919	0	0
23 Hourly Non-Instructional	58,863	16,486	34,213	15,000	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$425,326</u>	<u>\$598,217</u>	<u>\$619,310</u>	<u>\$628,868</u>	<u>\$615,736</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$135,704	\$201,353	\$271,841	\$287,393	\$305,602
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$135,704</u>	<u>\$201,353</u>	<u>\$271,841</u>	<u>\$287,393</u>	<u>\$305,602</u>
SUPPLIES:					
43 Supplies	\$19,305	\$29,881	\$27,460	\$12,818	\$43,927
Object Group 4000 Total	<u>\$19,305</u>	<u>\$29,881</u>	<u>\$27,460</u>	<u>\$12,818</u>	<u>\$43,927</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,025,826	\$3,252,783	\$3,175,735	\$9,944,618	\$15,994,076
52 Travel and Mileage	0	0	3,142	8,064	10,000
53 Fees, Software, Memberships, Dues	13,954	15,541	24,159	8,000	12,800
54 Insurance	0	0	0	0	0
55 Utilities and Operations	74,026	59,554	139,027	202,686	319,067
56 Rents, Repairs & Maintenance	51,860	24,310	32,586	23,592	26,592
57 Audits, Interest, and Legals	63,441	50,834	49,433	57,354	48,000
58 Advertising, Postage & Other Operating	6,377	2,409	31,722	8,650	10,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,235,483</u>	<u>\$3,405,430</u>	<u>\$3,455,804</u>	<u>\$10,252,964</u>	<u>\$16,420,535</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	24,665	1,331	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$24,665</u>	<u>\$1,331</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$150,000	\$170,000
73 Interfund Transfers	350,000	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$490,000</u>	<u>\$150,000</u>	<u>\$153,833</u>	<u>\$150,000</u>	<u>\$170,000</u>
Total Expenditures	<u><u>\$2,305,818</u></u>	<u><u>\$4,409,546</u></u>	<u><u>\$4,529,579</u></u>	<u><u>\$11,332,043</u></u>	<u><u>\$17,555,800</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	250	501	0	0
14 Hourly Adm, Counselors, Librarians	150	50	0	0	0
Object Group 1000 Total	<u>\$150</u>	<u>\$300</u>	<u>\$501</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$4,837	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	4,751	1,840	3,628	0	0
Object Group 2000 Total	<u>\$4,751</u>	<u>\$1,840</u>	<u>\$8,465</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,111	\$27,675	\$15,000	\$15,000	\$40,621
3x Early Retirement & Retiree Benefits	1,462,996	1,465,238	1,373,600	1,135,511	0
Object Group 3000 Total	<u>\$1,464,107</u>	<u>\$1,492,913</u>	<u>\$1,388,600</u>	<u>\$1,150,511</u>	<u>\$40,621</u>
SUPPLIES:					
43 Supplies	\$60,686	(\$1,566)	\$55,450	\$106,903	\$9,241
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,941,065	\$1,833,778	\$1,639,283	\$1,781,917	\$17,050
52 Travel and Mileage	248	25,169	20,833	7,500	0
53 Fees, Software, Memberships, Dues	690,246	814,222	748,335	1,100,173	300,000
54 Insurance	486,722	450,036	508,150	515,000	0
55 Utilities and Operations	61,049	7,709	33,672	126,111	67,487
56 Rents, Repairs & Maintenance	894,906	1,368,044	1,485,505	1,513,337	0
57 Audits, Interest, and Legals	249,558	374,695	111,007	318,627	0
58 Advertising, Postage & Other Operating	28,892	22,928	70,708	546,585	8,595,087
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,352,686</u>	<u>\$4,896,581</u>	<u>\$4,617,493</u>	<u>\$5,909,250</u>	<u>\$8,979,624</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	72,836	1,779	1,492	10,000	0
Object Group 6000 Total	<u>\$72,836</u>	<u>\$1,779</u>	<u>\$1,492</u>	<u>\$10,000</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,834,920	1,477,367	1,478,504	2,338,685	2,398,099
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,810	4,705	7,563	6,000	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,837,730</u>	<u>\$1,482,072</u>	<u>\$1,486,067</u>	<u>\$2,344,685</u>	<u>\$2,398,099</u>
Total Expenditures	<u><u>\$7,792,946</u></u>	<u><u>\$7,873,919</u></u>	<u><u>\$7,558,068</u></u>	<u><u>\$9,521,349</u></u>	<u><u>\$11,427,585</u></u>

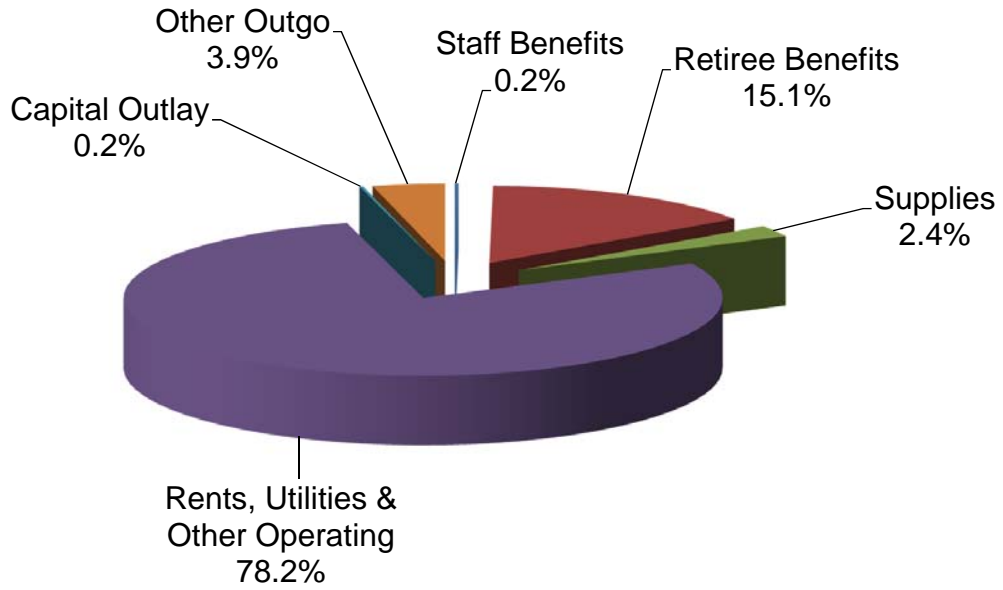
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	250	501	0	0
14 Hourly Adm, Counselors, Librarians	150	50	0	0	0
Object Group 1000 Total	<u>\$150</u>	<u>\$300</u>	<u>\$501</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$4,837	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	4,751	1,840	3,628	0	0
Object Group 2000 Total	<u>\$4,751</u>	<u>\$1,840</u>	<u>\$8,465</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,111	\$162	\$15,000	\$15,000	\$15,000
3x Early Retirement & Retiree Benefits	1,462,996	1,465,238	1,373,600	1,135,511	1,135,511
Object Group 3000 Total	<u>\$1,464,107</u>	<u>\$1,465,400</u>	<u>\$1,388,600</u>	<u>\$1,150,511</u>	<u>\$1,150,511</u>
SUPPLIES:					
43 Supplies	\$60,686	(\$1,566)	\$54,955	\$106,903	\$180,610
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,540,444	\$1,833,778	\$1,639,283	\$1,764,867	\$2,227,243
52 Travel and Mileage	248	21,462	11,035	7,500	12,500
53 Fees, Software, Memberships, Dues	690,246	814,222	748,335	800,173	862,653
54 Insurance	486,722	450,036	508,150	515,000	515,000
55 Utilities and Operations	96,879	91,589	101,159	126,111	144,798
56 Rents, Repairs & Maintenance	894,906	1,368,044	1,485,505	1,513,337	1,658,932
57 Audits, Interest, and Legals	249,558	292,499	111,007	318,627	375,694
58 Advertising, Postage & Other Operating	28,892	22,928	69,974	84,635	90,415
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,987,895</u>	<u>\$4,894,556</u>	<u>\$4,674,448</u>	<u>\$5,130,250</u>	<u>\$5,887,235</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	72,836	1,779	1,492	10,000	17,500
Object Group 6000 Total	<u>\$72,836</u>	<u>\$1,779</u>	<u>\$1,492</u>	<u>\$10,000</u>	<u>\$17,500</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,619,486	288,302	288,302	288,302	288,302
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,810	4,705	7,563	6,000	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,622,296</u>	<u>\$293,007</u>	<u>\$295,865</u>	<u>\$294,302</u>	<u>\$294,302</u>
Total Expenditures	<u><u>\$7,212,721</u></u>	<u><u>\$6,655,316</u></u>	<u><u>\$6,424,326</u></u>	<u><u>\$6,691,966</u></u>	<u><u>\$7,530,158</u></u>

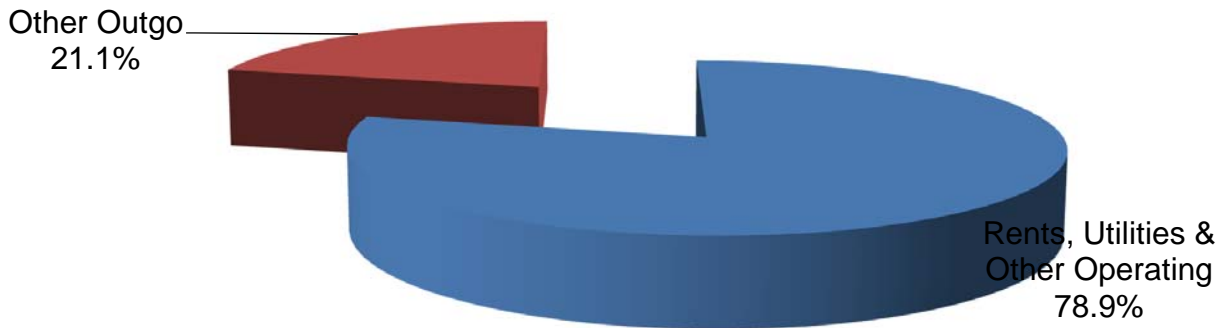
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$27,513	\$0	\$0	\$40,621
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$27,513	\$0	\$0	\$40,621
SUPPLIES:					
43 Supplies	\$0	\$0	\$495	\$0	\$9,241
Object Group 4000 Total	\$0	\$0	\$495	\$0	\$9,241
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$400,621	\$0	\$0	\$17,050	\$17,050
52 Travel and Mileage	0	3,707	9,798	0	0
53 Fees, Software, Memberships, Dues	0	0	0	300,000	300,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(35,830)	(83,879)	(67,487)	0	67,487
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	82,196	0	0	0
58 Advertising, Postage & Other Operating	0	0	734	461,950	8,595,087
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$364,791	\$2,024	(\$56,955)	\$779,000	\$8,979,624
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	215,434	1,189,065	1,190,202	2,050,383	2,398,099
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$215,434	\$1,189,065	\$1,190,202	\$2,050,383	\$2,398,099
Total Expenditures	\$580,225	\$1,218,602	\$1,133,742	\$2,829,383	\$11,427,585

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
Grossmont College							
Commission Distributions	\$209,496	\$227,222	\$220,934	\$223,115	\$245,836	\$220,000	\$220,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	3,920	1,090	950	376	300	300	300
Total	\$213,416	\$228,312	\$221,884	\$223,491	\$246,136	\$220,300	\$220,300
Cuyamaca College							
Commission Distributions	\$94,871	\$91,775	\$88,064	\$88,194	\$84,533	\$90,000	\$90,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Sale of Inventory	0	0	0	0	0	0	0
Other Local Revenue	0	0	141	0	0	0	0
Interest Income	1,364	215	83	195	0	50	50
Total	\$96,235	\$91,990	\$88,288	\$88,389	\$84,533	\$90,050	\$90,050
Other Commission Distributions							
General Fund Expenditure Abatements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
District Services Allocation	\$26,467	\$27,739	\$26,869	\$27,070	\$25,796	\$26,000	\$26,000
Total	\$26,467	\$27,739	\$26,869	\$27,070	\$25,796	\$26,000	\$26,000
Total Sources	\$336,118	\$348,041	\$337,041	\$338,950	\$356,465	\$336,350	\$336,350
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000 (1)	\$0	\$0	\$0	\$0	\$0	\$0
Distributions to ASCC	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

Notes:

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
Bookstore Commissions					
Beginning Balance	\$917,715	\$230,359	\$333,599	\$333,599	\$533,898
Commissions Revenue	335,867	338,379	322,454	336,000	336,000
Other Local Revenue	141	195	225	350	350
Transfer from Dissolution Subfund	0	0	33,486	0	0
Funds Available	<u>\$1,253,723</u>	<u>\$568,933</u>	<u>\$689,764</u>	<u>\$669,949</u>	<u>\$870,248</u>
Expenditures					
Grossmont College	\$804,219	\$16,652	\$57,904	\$256,000	\$263,684
Cuyamaca College	198,145	96,682	87,962	93,000	89,863
District Services	21,000	122,000	10,000	30,000	30,000
Total	<u>\$1,023,364</u>	<u>\$235,334</u>	<u>\$155,866</u>	<u>\$379,000</u>	<u>\$383,547</u>
Ending Balance	<u>\$230,359</u>	<u>\$333,599</u>	<u>\$533,898</u>	<u>\$290,949</u>	<u>\$486,701</u>
Dissolution of Enterprise Funds					
Beginning Balance	\$52,177	\$33,106	\$33,486		
Revenue & Transfers:					
Transfers from Grossmont Bookstore Enterp	\$2,200	\$2,200	\$2,200		
Transfers from Cuyamaca Bookstore Enterp	2,400	2,400	2,400		
Transfers In from Bookstore Enterprise Fun	\$0	\$0	\$0		
Transfers Out to Commission Subfund	0	0	0		
Transfers Out to Other Funds					
Interest	\$1,033	\$380	\$0		
Transfer to Commission Subfund	0	0	(33,486)		
Total Revenue & Transfers	<u>\$1,033</u>	<u>\$380</u>	<u>(33,486)</u>		
Funds Available	<u>\$53,210</u>	<u>\$33,486</u>	<u>\$0</u>		
Expenditures					
Grossmont College	\$0	\$0	\$0		
Cuyamaca College	20,104	0	0		
Total	<u>\$20,104</u>	<u>\$0</u>	<u>\$0</u>		
Ending Balance	<u>\$33,106</u>	<u>\$33,486</u>	<u>\$0</u>		
Combined Ending Balance	<u>\$263,465</u>	<u>\$367,085</u>	<u>\$533,898</u>		

Subfund Closed and Transferred to Commissions Subfund.	Subfund Closed and Transferred to Commissions Subfund.
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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.

	Grossmont	Cuyamaca	District Services	Total
Beginning Balance	497,161	0	36,737	\$533,898
Revenue	220,300	90,050	26,000	336,350
Total Funds Available	<u>\$717,461</u>	<u>\$90,050</u>	<u>\$62,737</u>	<u>\$870,248</u>
Less: Expenditures	(263,684)	(89,863)	(30,000)	(383,547)
Ending Balance	<u>\$453,777</u>	<u>\$187</u>	<u>\$32,737</u>	<u>\$486,701</u>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$108,768	\$63,341	\$37,864	\$37,864	\$44,395
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$108,768</u>	<u>\$63,341</u>	<u>\$37,864</u>	<u>\$37,864</u>	<u>\$44,395</u>
 Plus Current Year Income					
Tuition Fees	\$67,517	\$71,735	\$51,618	\$67,500	\$67,500
Other Sources	33	0	0	35	35
Total Revenues	<u>\$67,550</u>	<u>\$71,735</u>	<u>\$51,618</u>	<u>\$67,535</u>	<u>\$67,535</u>
 Total Funds Available	<u>\$176,318</u>	<u>\$135,076</u>	<u>\$89,482</u>	<u>\$105,399</u>	<u>\$111,930</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$98,000	\$86,589	\$34,388	\$89,399	\$88,932
Supplies & Materials	250	0	0	0	0
Memberships, Dues, and Fees	0	0	0	0	0
Utilities	0	0	0	0	0
Other Operating	14,727	10,623	10,699	16,000	20,000
Travel and Conferences	0	0	0	0	0
Postage/Freight	0	0	0	0	0
Capital Outlay	0	0	0	0	2,998
Equipment	0	0	0	0	0
Site Improvements	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$112,977</u>	<u>\$97,212</u>	<u>\$45,087</u>	<u>\$105,399</u>	<u>\$111,930</u>
 Total Ending Balance	<u><u>\$63,341</u></u>	<u><u>\$37,864</u></u>	<u><u>\$44,395</u></u>	<u><u>\$0</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 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$104,141	\$112,835	\$24,524	\$50,000	\$33,873
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$104,141</u>	<u>\$112,835</u>	<u>\$24,524</u>	<u>\$50,000</u>	<u>\$33,873</u>
Plus Current Year Income					
Tuition Fees	\$269,415	\$243,803	\$293,716	\$270,000	\$295,000
Interest	58	0	0	0	0
Total Revenues	<u>\$269,473</u>	<u>\$243,803</u>	<u>\$293,716</u>	<u>\$270,000</u>	<u>\$295,000</u>
Total Funds Available	<u>\$373,614</u>	<u>\$356,638</u>	<u>\$318,240</u>	<u>\$320,000</u>	<u>\$328,873</u>
Less Current Year Expenditures					
Salaries & Benefits	\$230,078	\$276,933	\$284,367	\$290,000	\$300,664
Supplies & Materials	0	0	0	0	0
Travel and Conferences	0	0	0	0	0
Memberships, Dues, and Fees	0	0	0	0	0
Utilities	0	0	0	0	0
Other Operating	30,701	55,181	0	30,000	28,209
Travel and Conferences	0	0	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	<u>\$260,779</u>	<u>\$332,114</u>	<u>\$284,367</u>	<u>\$320,000</u>	<u>\$328,873</u>
Total Ending Balance	<u><u>\$112,835</u></u>	<u><u>\$24,524</u></u>	<u><u>\$33,873</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$86,549	\$71,999	\$59,196	\$68,977	\$65,199
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$86,549</u>	<u>\$71,999</u>	<u>\$59,196</u>	<u>\$68,977</u>	<u>\$65,199</u>
Plus Current Year Income					
Sales	\$85,177	\$73,220	\$82,755	\$80,300	\$80,300
Interest	141	129	238	160	160
Other	1,056	0	0	500	500
Total Revenue	<u>\$86,374</u>	<u>\$73,349</u>	<u>\$82,993</u>	<u>\$80,960</u>	<u>\$80,960</u>
Total Funds Available	<u>\$172,923</u>	<u>\$145,348</u>	<u>\$142,189</u>	<u>\$149,937</u>	<u>\$146,159</u>
Less Current Year Expenditures					
Salaries & Benefits	\$12,498	\$14,223	\$5,729	\$16,570	\$16,570
Supplies & Materials	70,643	57,769	53,620	58,500	54,484
Other Operating Expenses	17,337	13,312	17,215	37,081	37,081
Depreciation	0	0	0	0	0
Site Improvements	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Inter-Fund Transfers Out	0	848	0	0	0
Tfr to ASCC	446	0	426	0	0
Total Expenditures	<u>\$100,924</u>	<u>\$86,153</u>	<u>\$76,990</u>	<u>\$112,151</u>	<u>\$108,135</u>
Total Ending Balance	<u>\$71,999</u> (2)	<u>\$59,196</u>	<u>\$65,199</u>	<u>\$37,786</u>	<u>\$38,024</u>

Notes:

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,615	\$10	\$0	\$4,625
OH Greenhouse Trust	33,299	100	0	33,399
OH Operational	27,285	80,850	108,135	0
Total	<u>\$65,199</u>	<u>\$80,960</u>	<u>\$108,135</u>	<u>\$38,024</u>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE					
ASCC	\$40,693	\$35,259	\$36,896	\$39,686	\$36,117
Clubs & Organizations (1)	49,838	52,116	60,812	60,812	63,328
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$90,531	\$87,375	\$97,708	\$100,498	\$99,445
 Plus Current year Income					
Sales	\$346	\$360	\$32	\$1,000	\$1,000
Student Activities Card Sales	2,973	2,568	3,408	4,000	4,000
Operating Allocation	10,000	10,000	10,000	10,000	10,000
Contribution	0	0	0	0	0
Interest	114	89	163	100	100
Other	2,633	1,827	1,312	3,500	3,500
Club Deposits	47,480	72,100	73,369	40,000	40,000
Total Revenues (2)	\$63,546	\$86,944	\$88,284	\$58,600	\$58,600
 Total Funds Available	\$154,077	\$174,319	\$185,992	\$159,098	\$158,045
 Less Current Year Expenditures					
Hourly	\$3,200	\$2,350	\$2,700	\$3,200	\$3,200
Benefits	64	47	54	64	64
Activities	15,452	9,183	7,521	10,340	10,340
Commencement	0	0	0	0	0
Hospitality	0	0	0	0	0
Supplies	2,714	1,453	3,560	2,796	2,796
Other	70	(26)	1,759	2,200	2,200
Club Expenses	45,202	63,404	70,853	100,812	100,812
Reserve for Contingencies	0	0	0	0	0
Intra-Fund Transfers Out	0	200	100	0	0
Total Expenditures	\$66,702	\$76,611	\$86,547	\$119,412	\$119,412
 Total Ending Balance	\$87,375	\$97,708	\$99,445	\$39,686	\$38,633

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 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
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
Outgoing Transfers	0	0	0	0	0
Reserve for Contingencies	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 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$102,183	\$65,565	\$87,833	\$86,154	\$91,303
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$102,183</u>	<u>\$65,565</u>	<u>\$87,833</u>	<u>\$86,154</u>	<u>\$91,303</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$71,402	\$72,128	\$74,584	\$70,000	\$70,000
Interest	297	328	636	300	300
Total Revenues	<u>\$71,699</u>	<u>\$72,456</u>	<u>\$75,220</u>	<u>\$70,300</u>	<u>\$70,300</u>
 Total Funds Available	<u>\$173,882</u>	<u>\$138,021</u>	<u>\$163,053</u>	<u>\$156,454</u>	<u>\$161,603</u>
 Less Current Year Expenditures					
Supplies & Materials	\$5,048	\$188	\$84	\$6,454	\$11,603
Contract Services	0	0	0	20,000	20,000
Outgoing Transfers	0	0	0	0	0
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	0	0	70,000	70,000
Capital Outlay	3,269	0	71,666	60,000	60,000
Transfer To Capital Project Fund	100,000	50,000	0	0	0
Reserves for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$108,317</u>	<u>\$50,188</u>	<u>\$71,750</u>	<u>\$156,454</u>	<u>\$161,603</u>
 Total Ending Balance	<u><u>\$65,565</u></u>	<u><u>\$87,833</u></u>	<u><u>\$91,303</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17 (Multiyear)	Adoption Budget 16/17 (Multiyear)
Beginning Balance	\$9,327,973	\$11,261,834	\$10,021,225	\$9,305,417	\$0
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$9,327,973</u>	<u>\$11,261,834</u>	<u>\$10,021,225</u>	<u>\$9,305,417</u>	<u>\$0</u>
 Plus Current Year Revenues					
State	\$614,858	\$503,413	\$770,610	\$0	\$0
Local	116,324	118,480	(26,673)	32,000	0
Inter-Fund Transfers In	3,502,903	1,675,697	3,022,980	1,179,147	0
Total Revenues	<u>\$4,234,085</u>	<u>\$2,297,590</u>	<u>\$3,766,917</u>	<u>\$1,211,147</u>	<u>\$0</u>
 Total Funds Available	<u>\$13,562,058</u>	<u>\$13,559,424</u>	<u>\$13,788,142</u>	<u>\$10,516,564</u>	<u>\$0</u>
 Less Current Year Expenditures					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies/Equip \$500-\$1,999	97,784	66,391	33,839	46,167	0
Other Operating Expenses	704,905	873,544	778,372	2,243,944	0
Capital Outlay	1,497,535	2,598,264	3,670,514	3,491,313	0
Total Expenditures	<u>\$2,300,224</u>	<u>\$3,538,199</u>	<u>\$4,482,725</u>	<u>\$5,781,424</u>	<u>\$0</u>
 Total Ending Balance	<u><u>\$11,261,834</u></u>	<u><u>\$10,021,225</u></u>	<u><u>\$9,305,417</u></u>	<u><u>\$4,735,140</u></u>	<u><u>\$0</u></u>

Note:

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17 (Multiyear)	Adoption Budget 16/17 (Multiyear)
Grossmont					
GC Bldg 36 Secondary Effects	\$8,601	\$227,526	\$717,680	\$151,004	\$0
GC Football Field Turf Replc	0	0	0	400,000	0
GC Roofing Renov & Repair	-176,597	0	14,220	437,797	0
GC Resurf Tennis Courts	176,722	1,408,301	116,053	128,084	0
GC Interior Classroom Painting	0	0	0	25,000	0
GC Water Red/Drghnt Tolerant	497,011	52,487	41,481	74,640	0
GC HVAC Energy Mgmt Controls	95,568	0	0	0	0
GC Classroom Door Code Comp	76	0	0	0	0
GC Hyde Gallery Strg	-2,992	0	0	0	0
GC Digital Marquee Signage	0	0	0	100,000	0
GC Student Award Display	0	133,666	0	26,334	0
GC Hlth Occupations Trng Ctr	0	826	96,823	417,669	0
GC Pool Equip Repair	1,360	46,473	289,770	57,383	0
GC Main Chiller Addition	0	0	265,451	0	0
GC Light & Cntrl Y1	384,811	-13,721	0	0	0
GC Light & HVAC Y2	0	517	148,901	31,811	0
GC Energy Consv Y3	0	0	24,794	0	0
GC Football/Soccer Field	0	0	0	146,653	0
GC Griffin Ctr/Std Admin Sv	216,469	0	0	0	0
GC Secondary Effects Local Fd	26,095	2,600	0	1,094	0
GC Track Repair	0	0	0	125,000	0
GC Facilities Issues	74,830	11,096	69,591	690,491	0
GC CPF Pkg/Circ	0	68,027	245,674	0	0
SM Prior Years	176,647	0	0	0	0
SM 1314 GC HVAC Bldg 36	0	226,213	65,451	0	0
SM 1415 GC Pool Eq Rep	0	349,277	51,069	0	0
SM 1415 GC Water Twer Replace	0	0	73,737	0	0
SM 1516 GC Central Chiller	0	0	117,977	0	0
SM 1516 GC Water Tower	0	0	0	183,621	0
SM 1617 GC Fan Coils 53 & 55	0	0	0	817,621	0
	<u>\$1,478,601</u>	<u>\$2,513,288</u>	<u>\$2,338,672</u>	<u>\$3,814,202</u>	<u>\$0</u>
Cuyamaca					
CC Automotive Smog Equip	\$0	\$0	\$0	\$35,000	\$0
CC One Stop Ctr Heat&Ac Upgrde	16,203	35,731	66	0	0
CC Sci & Mth HVAC Exhaust	19,151	154,491	0	17,206	0
CC Athletic Facilities	0	20,169	1,096	0	0
CC Light & Cntrl Y1	0	-19,715	0	0	0
CC Light & Cntrl Y1	314,846	0	0	0	0
CC Light & HVAC Y2	0	517	256,350	65,317	0
CC Energy Consv Y3	0	0	14,050	0	0
CC Std Ctr-Tfr fr S CT Fees	158,840	94,403	1,939	66,365	0
CC CPF Pkg/Circ	2,188	0	0	6,932	0
CC Bookstore-Tfr fr Bkstr Fds	122,395	5,060	0	25,411	0
CC Child Dev Ctr-Tfr from CDC	3,071	0	0	0	0
CC Facility Repairs	9,961.00	5,518.00	9,126	39,018.00	0
SM 1314 CC Upgr/Rep HVAC B A	0	29,363	98,779	3,462	0
SM 1415 CC Upgr/Rep HVAC B A	0	1,563	132,114	25,229	0
SM 1415 CC Upg Elect Panel	0	0	134,402	8,377	0
SM 1516 CC LRC RoofTop AHU's	0	0	42,825	127,200	0
SM 1516 CC Repl CDC Roof	0	0	39,138	143,269	0
SM 1617 CC LRC Rooftop AHUs	0	0	0	361,526	0
	<u>\$646,655</u>	<u>\$327,100</u>	<u>\$729,885</u>	<u>\$924,312</u>	<u>\$0</u>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17 (Multiyear)	Adoption Budget 16/17 (Multiyear)
District Services/Districtwide					
DW Capital Project/Def. Maint./Misc. Income	\$67,500	\$0	\$0	\$65,024	\$0
DW Capital Program	1,710	33,278	15,438	9,618	0
DW Bond Oversight Committee	26,119	48,976	65,551	0	0
DS Facilities Issues	58,572	1,497	14,752	0	0
DW Post Proj (Subfd 41)	8,066	1,500	1,818	59,351	0
DW Energy Conservation Proj	0	0	5,783	70,498	0
DW Museum Facil Issues	0	0	0	0	0
DS Theater 2nd-Elect Mt Reloc	0	0	0	44,010	0
DW HR Technology Upgrade	0	0	0	157,441	0
DW Facilities Issues	11,364	3,773	0	25,948	0
DW Parking/Circ Rv & Repair	1,637	21,794	0	338,569	0
DW CPF Pkg/Rds Site 1 & 3	0	477,064	824,656	0	0
DW CPF Pkg/Rds CC Site 4	0	109,929	479,222	9,451	0
DW Outdoor Speaker System	0	0	6,948	263,000	0
	<u>\$174,968</u>	<u>\$697,811</u>	<u>\$1,414,168</u>	<u>\$1,042,910</u>	<u>\$0</u>
	<u><u>\$2,300,224</u></u>	<u><u>\$3,538,199</u></u>	<u><u>\$4,482,725</u></u>	<u><u>\$5,781,424</u></u>	<u><u>\$0</u></u>

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

	Actual 12/13	Actual 13/14	Actual 14/15
Beginning Balance	\$10,047,215	\$3,604,060	\$1,892,430
Prior Year Adjustments	0	0	0
Adjusted Beg Balance	\$10,047,215	\$3,604,060	\$1,892,430
Funding Sources			
Proceeds from Sale of Bonds	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$0	\$0	\$0
Interest	\$30,002	\$9,769	\$5,776
Total Funding Sources	\$30,002	\$9,769	\$5,776
Total Funds Available	\$10,077,217	\$3,613,829	\$1,898,206
Less Current Year Expenditures			
Supplies/Equip \$500-\$1,999	\$951,100	\$157,618	\$23,131
Other Operating Expenses	2,176,979	776,752	330,175
Capital Outlay	3,345,078	787,029	1,099,534
Inter-Fund Tfr Out to Capital Project Fd	0	0	0
Total Expenditures	\$6,473,157	\$1,721,399	\$1,452,840
Total Ending Balance	\$3,604,060	\$1,892,430	\$445,366

Fund to be
closed
6-30-16

Note:

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

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

<u>Capital Projects</u>	<u>Funding Plan</u>	<u>Expenditures Prior to 15/16</u>
Grossmont		
Scheduled Maint. & Matching Funds		
GC Sch Maintenance	\$2,163,001	\$2,163,002
GC SM0203 Roof 200	91,000	91,000
GC SM0203 Air Handlers 200	191,036	191,036
GC SM0203 Replace Sewer 590	32,000	32,000
GC SM Non-State Fd Proj	258,071	258,071
GC SM0102 Air Handlers	40,580	40,580
GC SM0405 R/R Boilers 300/500	100,000	100,000
Total GC Scheduled Maintenance	<u>\$2,875,688</u>	<u>\$2,875,689</u>
Bldg 500 Classroom Upgrades	\$1,170,556	\$1,166,898
GC Campuswide Signage	321,628	247,953
GC Ceramics Yrd Improv	486,218	486,219
GC Meditation Grdn/Cart Str	229,166	214,767
GC Parking Lot Light Retrofit	74,527	74,527
GC Campus DDC Controls	40,201	40,201
GC Chiller Plant Upgrade CO	10,197	10,197
GC Resurf Tennis Courts	511,881	511,880
GC Bldg 36 Renovations	59,550	59,550
GC Standby Power	962,750	962,750
GC Science Bldg Fume Hood	441,907	441,907
GC Interior Design Guidelines	73,734	73,734
GC Renovation & Repair	3,790,506	3,790,506
GC Exer Sci & Wlnss Cmplx Reno	8,977,609	8,977,609
GC Infrastructure	1,183,457	1,183,457
GC Secondary Effects & Swing	4,319,735	4,319,318
GC Energy Reduction Projects	400,000	400,000
GC Tech Mall/LRC	2,347,755	2,347,755
GC Griffin Ctr/ S&A Janitorial	14,966	14,966
GC Griffin Ctr/S&A IT	106,844	106,844
GC Secondary Effects Tech Mall	253,060	253,060
GC Griffin Ctr/Std&Adm Sv Ren	34,792,280	34,790,677
GC Campus Signage	282,003	282,003
GC Science Lab Building	6,497,895	6,497,895
GC Digital Arts/Sculpture- FF&E	13,284,056	13,284,056
GC Hlth & Sciences Complex	14,914,374	14,904,623
GC 200 & 300 Complex renov	1,064,230	1,064,230
GC Parking Expansion	19,661,511	19,661,511
GC Life Safety Rd (St Inf Cor)	1,621,481	1,621,481
GC Commun/Fine Arts	82,010	82,010
GC Digital Arts/Sculpture	531,888	531,888
GC Hlth & Sciences -FF&E	601,783	603,171
Total Grossmont	<u>\$121,985,446</u>	<u>\$121,883,331</u>
Cuyamaca		
Scheduled Maint. & Matching Funds		
CC Sch Maintenance	\$177,361	\$177,361
CC SM0203 Ins Ac Clsr O&P	144,216	144,216
CC SM Non-State Fd Proj	430,160	430,160
CC SM0405 R/R Running Track	50,000	50,000
CC SM0405 R/R Signage	50,000	50,000
Total CC Scheduled Maintenance	<u>\$851,737</u>	<u>\$851,737</u>

Fund to be closed
6-30-16

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

	Funding Plan	Expenditures Prior to 15/16
Cuyamaca Continued		
CC Bus & Tech-Compnr Lab Equip	\$87,491	\$87,150
CC Chiller Plant Upgrade CO	500	500
CC Interior Design Guidelines	66,546	66,546
CC Renovation & Repair	3,695,657	3,695,657
CC Secondary Effects & Swing	1,199,301	1,199,301
CC Infrastructure	2,042,326	2,042,325
CC Energy Reduction Projects	2,534,447	2,534,447
CC Biology Exhaust Hood	100,305	100,305
CC Auto Technology Complex	2,498,705	2,498,705
CC Student Center	18,104,356	18,104,356
CC Science & Technology Ctr	5,541,323	5,541,323
CC Parking Constr 2nd Effects	180,705	180,412
CC Communication Arts	27,725,086	27,725,086
CC Bus & Technology	13,995,013	13,963,430
CC Remodel B,D,E,F,G Buildings	345,360	345,360
CC LRC Exp/Rmdl FF&E	53,354	53,346
CC LRC Expansion/Remodel	2,028,662	2,028,662
CC Pkg Expansion Ph 2a	834,444	834,444
CC Pkg Expansion Ph 2b	433,529	433,529
CC Parking Exp-Grading & Prep	453,145	453,145
CC Student Center- FF& E	875,000	875,000
CC Communication Arts - FF&E	2,161,007	2,144,768
Total Cuyamaca	<u>\$85,807,999</u>	<u>\$85,759,534</u>
Districtwide		
Program Management		
DW Master Plans	\$468,096	\$460,403
DW Post Project Coordination	392,066	389,328
DW Program Management	9,225,198	9,110,368
DW Project Management	1,006,888	1,001,212
DW Legal Services	137,500	130,353
Total Program Management	<u>\$11,229,748</u>	<u>\$11,091,664</u>
DW EIR Prep Both Colleges	\$450,545	\$450,545
DW Standby Power	241,230	241,230
DW Tech Infrastructure	6,312,606	6,311,667
DW 2nd Effects-Road Repairs	45,400	12,450
DW IPP/FPP Development	136,359	136,359
DW Info Sys-Tech Improvements	502,500	489,198
DW Prop R Prog. Services	12,781	12,781
DW PRF Pkg/Rd Site 1 & 3	423,183	330,370
DW PRF Pkg/Rds Site 4	120,723	104,030
Total Districtwide	<u>\$19,475,075</u>	<u>\$19,180,294</u>
Total Proposition R Budget	<u><u>\$227,268,520</u></u>	<u><u>\$226,823,159</u></u>

Fund to be closed
6-30-16

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

	Actual 13/14	Actual 14/15	Actual 15/16	Adoption Budget 16/17 (Multiyear)
Beginning Balance	\$0	\$76,577,936	\$69,672,324	\$0
Prior Year Adjustments	0	0	0	0
Adjusted Beg Balance	\$0	\$76,577,936	\$69,672,324	\$0
 Funding Sources				
Proceeds from Sale of Series A Bond	\$80,000,000	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$80,000,000	\$0	\$0	\$0
Interest	\$233,661	\$301,298	\$383,065	\$0
Total Funding Sources	\$80,233,661	\$301,298	\$383,065	\$0
 Total Funds Available	 \$80,233,661	 \$76,879,234	 \$70,055,389	 \$0
 Less Current Year Expenditures				
Supplies/Equip \$500-\$1,999	\$109,517	\$39,145	\$63,410	\$0
Other Operating Expenses	2,752,057	6,758,232	8,531,464	0
Capital Outlay	794,151	409,533	2,459,375	0
Total Expenditures	\$3,655,725	\$7,206,910	\$11,054,249	\$0
 Total Ending Balance	 \$76,577,936	 \$69,672,324	 \$59,001,140	 \$0

Note:

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

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

	Approved Funding Plan	Series A \$80 Million	Actual 13-14	Actual 14-15	Actual 15-16	Adoption Budget 16/17 (Multiyear)
Capital Projects						
Grossmont College						
Prop V Start Up Projects	\$1,689,962	\$541,642	\$5,860	\$38,058	\$12,813	\$0
GC Light & Cntrl Y1	810,038	810,038	525,821	110,157	(21,498)	0
GC Light & HVAC Y2	0	215,032	0	42,551	145,177	0
GC DW Energy Consv Y3	0	590,896	0	0	93,380	0
Parking Lot/Roadway Repairs	0	316,772	0	0	0	0
GC A&C-Teachng & Perf Thtr	28,350,725	23,108,731	5,738	716,483	1,822,498	0
GC 12 kV Main Serv Repl	0	0		0	467,085	0
Sci,Math,Carrer Tech Cmplx 31S	12,899,694	7,308,808	0	0	308,591	0
GC Main Chiller Addition	3,449,407	3,449,407	0	209,460	1,293,868	0
Maintenance Facility-New Bldg	9,906,557	494,200	0	1,674	0	0
A&C Complx-Comm/Drama/Art/Cerm	23,043,888	117,000	0	0	0	0
Lib Arts & Bus Tech Cmplx (Includes Veterans Center)	58,128,390	0	0	0	0	0
Science, Math & Career Tech Cmplx - Phase 2 36N	38,364,212	0	0	0	0	0
A&C Complx-Stagehouse Thtr/Mus	29,440,165	145,000	0	0	0	0
Environmental Impact Reprt-EIR	128,020	153,640	102,889	10,129	7,749	0
Infrastructure/Utilities Alloc	4,749,726	953,798	73,421	484,075	154,507	0
Scheduled Maintenance Allocations	2,672,000	0	0	0	0	0
GC Tech/Tech Infra Alloc	19,781,677	6,200,625	280,722	1,928,280	2,358,255	0
GC Prog Mgmt Alloc	10,469,251	2,521,789	907,878	716,527	680,747	0
GC Other Prog Cost Alloc	6,745,627	559,269	415,676	114,216	32,082	0
Site Contingency Allocations	7,599,545	0	0	0	0	0
Unallocated	469,190	0	0	0	0	0
Total Grossmont College	\$258,698,074	\$47,486,647	\$2,318,005	\$4,371,610	\$7,355,254	\$0
Cuyamaca College						
Prop V Start Up Projects	\$1,840,229	\$335,110	\$16,574	\$63,208	\$15,345	\$0
CC Light & Cntl Y1	659,771	659,771	293,037	171,332	(11,352)	0
CC Light & HVAC Y2	0	382,278	0	51,631	308,369	0
CC DW Energy Consv Y3	0	377,786	0	0	61,171	0
Student Services Bldg	26,391,605	21,700,911	4,131	294,386	81,218	0
CC One Stop Interim Imp	0	0		0	26,460	0
Cuyamaca College Drive E Rdwrk	740,075	740,075	0	0	0	0
Instructional Building (F)	23,159,985	1,295,000	306	1,732	0	0
OH Complex/M Remodel	11,500,000	0	0	0	90,060	0
Chiller Expansion	5,005,224	0	0	0	0	0
PVF Pkg/Roadway Repairs	0	0	0	0	0	0
Parking Lot/Roadway Improvements - Phase 1	2,700,000	0	0	0	0	0
Pkg Lot/Road Rep Ph 2	0	0		0	280,071	0
Exercise Science Bldg D Renov	8,000,000	0	0	0	110,602	0
Track Enhancements	8,214,341	0	0	0	220,219	0
CC Weight Trng Clsrn	0	393,981	0	277,968	112,491	0
Environmental Impact Reprt-EIR	134,700	153,690	87,626	9,433	37,379	0

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

	Approved Funding Plan	Series A \$80 Million	Actual 13-14	Actual 14-15	Actual 15-16	Adoption Budget 16/17 (Multiyear)
Cuyamaca Continued						
Infrastructure/Utilities Alloc	3,138,290	631,850	57,620	399,467	90,263	0
Scheduled Maintenance Allocations	2,900,000	0	0	0	0	0
CC Upgrade Elect Panel	0	332,084	0	74,451	490,591	0
CC Tech/Tech Infra Alloc	8,746,845	2,741,725	124,127	852,626	1,042,734	0
CC Prog Mgmt Alloc	4,629,178	1,115,056	401,436	316,826	301,001	0
CC Other Prog Cost Alloc	2,982,708	247,292	183,799	50,503	14,185	0
Site Contingency Allocations	3,360,284	0	0	0	0	0
Unallocated	285,040	0	0	0	0	0
Total Cuyamaca College	\$114,388,275	\$31,106,609	\$1,168,656	\$2,563,563	\$3,270,807	\$0
District Services						
Prop V Start Up Projects	\$500,000	\$336,790	\$6,194	\$3,658	\$1,440	\$0
Warehouse	3,177,616	172,000	0	0	0	0
GCCCD DO & Community Center	14,770,080	63,210	18,590	19,948	5,567	0
District/Auxil Modular	0	0	0	0	49,948	0
DS Tech/Tech Infra Alloc	2,648,272	557,650	25,247	173,419	212,088	0
DS Prog Mgmt Alloc	1,401,571	226,796	81,649	64,440	61,222	0
DS Other Prog Cost Alloc	606,665	50,298	37,384	10,272	2,885	0
Site Contingency Allocations	1,017,389	0	0	0	0	0
Unallocated	792,058	0	0	0	0	0
Total District Services	\$24,913,651	\$1,406,744	\$169,064	\$271,737	\$333,150	\$0
Districtwide						
Prop V Interest-Pending Alloc	\$0	\$0	\$0	\$0	\$0	\$0
TTI ERP Current	0	0	0	0	140,014	0
TTI ERP New	0	0	0	0	3,215,964	0
TTI Tech Infrastructure	0	0	0	0	248,774	0
TTI Web	0	0	0	0	8,324	0
Program Management	0	0	0	0	1,138,010	0
OPC Design Guidline & Standard	0	0	0	0	7,369	0
OPC Prop V Implement & Oper	0	0	0	0	18,510	0
OPC PM/PM Office Operations	0	0	0	0	5,900	0
OPC Legal & Other Prof Consult	0	0	0	0	5,889	0
OPC Ads & Printing	0	0	0	0	74	0
OPC PLA Impl & Adm	0	0	0	0	11,409	0
TTI Alloc Offset	0	0	0	0	(3,613,076)	0
Prog Mg Alloc Offset	0	0	0	0	(1,042,971)	0
OPC Alloc Offset	0	0	0	0	(49,152)	0
Y/E Pending Alloc to Site	0	0	0	0	0	0
Total District Services	\$0	\$0	\$0	\$0	\$95,038	\$0
Total Proposition V Budget	\$398,000,000	\$80,000,000	\$3,655,725	\$7,206,910	\$11,054,249	\$0

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

	Actual 13/14	Actual 14/15	Budget 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$75,247				
Prior Year Adjustments	N/A				
Adjusted Beginning Balance	<u>\$75,247</u>				
Plus Current Year Income					
Interest Income	\$0				
Transfer From/To General Fund	(115,339)				
Total Revenues	<u>(\$115,339)</u>				
Total Funds Available	<u>(\$40,092)</u>				
Less Current Year Expenditures					
Self-Insured Benefits	(40,092)				
Noninsured Casualty Losses	0				
Total Expenditures	<u>(\$40,092)</u>				
Reserve For Contingencies	0				
Total Ending Balance	<u><u>\$0</u></u>				

Fund Closed
See Note below

Note:

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$2,766,852	\$3,701,307	\$4,817,481	\$5,765,305	\$6,304,788
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$2,766,852	\$3,701,307	\$4,817,481	\$5,765,305	\$6,304,788
 Plus Current Year Income					
Interest Income	\$10,145	\$12,118	\$27,708	\$10,000	\$10,000
Funding for Current Employees (a)	469,490	739,613	1,020,527	1,116,244	1,012,930
Funding for Prior Liability (b)	454,820	364,443	439,072	0	0
Total Revenues	\$934,455	\$1,116,174	\$1,487,307	\$1,126,244	\$1,022,930
 Total Funds Available	\$3,701,307	\$4,817,481	\$6,304,788	\$6,891,549	\$7,327,718
 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	\$3,701,307	\$4,817,481	\$6,304,788	\$6,891,549	\$7,327,718

Notes:

- (1) As of 04/16/2016 the estimated unfunded liability is \$19.5 million. The next actuarial study will be done in the Fall 2017.
- (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 increased to 2% in 15/16.
 - (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.
- (4) Beginning in 15/16, funds are being transferred into an irrevocable trust.

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$179,513	\$192,316	\$209,956	\$212,186	\$208,493
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$179,513</u>	<u>\$192,316</u>	<u>\$209,956</u>	<u>\$212,186</u>	<u>\$208,493</u>
 Plus Current Year Income					
Student Representation Fees	\$38,672	\$38,899	\$20,248	\$40,000	\$40,000
Interest	47	27	31	55	55
Total Revenues	<u>\$38,719</u>	<u>\$38,926</u>	<u>\$20,279</u>	<u>\$40,055</u>	<u>\$40,055</u>
 Total Funds Available	<u>\$218,232</u>	<u>\$231,242</u>	<u>\$230,235</u>	<u>\$252,241</u>	<u>\$248,548</u>
 Less Current Year Expenditures					
Contract & Miscellaneous Services	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	\$25,916	\$19,271	\$20,674	\$40,055	\$40,055
Transportation	0	2,015	1,068	3,000	3,000
Rentals & Leases	0	0	0	0	0
Transfer to ASGC Student Rep Fee Tru	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$25,916</u>	<u>\$21,286</u>	<u>\$21,742</u>	<u>\$43,055</u>	<u>\$43,055</u>
 Total Ending Balance	<u><u>\$192,316</u></u>	<u><u>\$209,956</u></u>	<u><u>\$208,493</u></u>	<u><u>\$209,186</u></u>	<u><u>\$205,493</u></u>

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Tentative Budget 16/17	Adoption Budget 16/17
BEGINNING BALANCE	\$70,157	\$75,508	\$84,633	\$95,261	\$82,489
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$70,157	\$75,508	\$84,633	\$95,261	\$82,489
 Plus Current Year Income					
Student Representation Fees	\$19,632	\$19,083	\$9,692	\$20,000	\$20,000
Interest	18	10	0	25	0
Total Revenues	\$19,650	\$19,093	\$9,692	\$20,025	\$20,000
 Total Funds Available	\$89,807	\$94,601	\$94,325	\$115,286	\$102,489
 Less Current Year Expenditures					
Supplies	\$0	\$0	\$378	\$0	\$0
Travel & Conferences	14,299	9,968	11,458	20,000	20,000
Total Expenditures	\$14,299	\$9,968	\$11,836	\$20,000	\$20,000
 Total Ending Balance	\$75,508	\$84,633	\$82,489	\$95,286	\$82,489

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

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