

Date: June 20, 2017



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GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

**2017-2018**

**TENTATIVE BUDGET**

The Tentative Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 20, 2017, at 6:30 p.m. in Griffin Gate, Room 60-180 Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

# Linking Strategic Planning to Budget

## ❖ *District Mission*

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

## ❖ *District Vision*

Transforming lives through learning.

## ❖ *Districtwide Goals*

- Create streamlined, student-centered pathways to educational goal completion.
- Close achievement 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**

**Edwin Hiel, Vice President**

**Debbie Justeson, Clerk**

**Greg Barr**

**Elena Adams**

**Brandon Vivero, Grossmont College Student Trustee**

**Kyrie Macogay, 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**

**John Valencia, Vice Chancellor-Workforce & Organizational Development**

**Grossmont-Cuyamaca Community College District**  
**Tentative Budget**  
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**Grossmont-Cuyamaca Community College District**  
**Summary of Funds Available**  
**All District Funds**  
**Fiscal Year 2017/2018**

**Funds Available**

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

**General Fund:**

Unrestricted  
Restricted

**Tentative**

\$126,838,730  
69,485,484

Total General Fund

\$196,324,214

**Other Funds:**

College Bookstore Special Revenue	\$934,520	
Grossmont Child Development Center	123,425	
Cuyamaca Child Development Center	295,000	
Associated Students of Grossmont College	35,900	
Associated Students of Cuyamaca College	158,045	
Grossmont College Student Center	0	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	161,604	
Grossmont College Student Representation Fee	252,241	
Cuyamaca College Student Representation Fee	115,286	
Direct Health Self-Insurance	0	<i>Fund closed 6/30/2014</i>
Other Post-Employment Benefits (OPEB)	8,245,134	
Cuyamaca Ornamental Horticulture	159,802	
Capital Outlay Projects Sub-Fund 41	<i>Pending</i>	
Proposition R Construction Sub-Fund 42	0	<i>Fund closed 6/30/2016</i>
Proposition V Construction Sub-Fund 45	<i>Pending</i>	

Total Other Funds

\$10,480,957

**Total Funds Available**

\$206,805,171

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

	Actual 14/15	Updated 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b><u>RESIDENT FTES:</u></b>				
<b>Grossmont College</b>				
Credit	12,431	12,317	11,998	13,001
Non Credit	23	22	0	0
Summer Pullback	107	661	1,003	0
<b>Total</b>	<u>12,561</u>	<u>13,000</u>	<u>13,001</u>	<u>13,001</u>
<b>Cuyamaca College</b>				
Credit	5,459	5,708	6,025	6,324
Non Credit	39	0	0	0
Summer Pullback	46	2	99	0
<b>Total</b>	<u>5,544</u>	<u>5,710</u>	<u>6,124</u>	<u>6,324</u>
<b>Total Resident FTES</b>	<u><u>18,105</u></u> <small>18,197 after state factoring</small>	<u><u>18,710</u></u> <small>18,750 after state factoring</small>	<u><u>19,125</u></u>	<u><u>19,325</u></u>

<b>State FTES Data</b>				
<b>Funded Resident FTES</b>	<b>18,197</b>	<b>18,743</b>	<b>19,125</b>	<b>19,325</b>
<b>Unfunded FTES over CAP</b>	0	0	0	0
<b>Workload Restoration/Growth</b>	4.12% <small>Partial Restoration</small>	3.00% <small>Partial Growth/ Restoration</small>	2.00% <small>Growth</small>	1.00% <small>District Growth Goal</small>

**NON RESIDENT FTES:**

Grossmont College	708	543	744	543
Cuyamaca College	72	48	79	48
<b>Total Non Resident FTES (Factored)</b>	<u><u>780</u></u>	<u><u>591</u></u>	<u><u>823</u></u>	<u><u>591</u></u>

**TOTAL RESIDENT & NON RESIDENT FTES:**

Grossmont College	13,326	13,543	13,745	13,544
Cuyamaca College	5,651	5,758	6,203	6,372
<b>Total FTES (Factored)</b>	<u><u>18,977</u></u>	<u><u>19,301</u></u>	<u><u>19,948</u></u>	<u><u>19,916</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	Projected Actual 16/17	Tentative Budget 17/18
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$15,695,074	\$13,050,069	\$13,800,739	\$30,140,191	\$24,101,882
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$15,695,074</u>	<u>\$13,050,069</u>	<u>\$13,800,739</u>	<u>\$30,140,191</u>	<u>\$24,101,882</u>
Income	\$114,169,627	\$125,919,944	\$141,800,517	\$164,339,777	\$172,222,332
One-time funds	0	0	9,820,939	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	<u>\$114,169,627</u>	<u>\$125,919,944</u>	<u>\$151,621,456</u>	<u>\$164,339,777</u>	<u>\$172,222,332</u>
<b>Total Funds Available for Distribution</b>	<u>\$129,864,701</u>	<u>\$138,970,013</u>	<u>\$165,422,195</u>	<u>\$194,479,968</u>	<u>\$196,324,214</u>
Less Expenditures	116,814,632	125,169,274	135,282,004	170,378,086	189,161,556
<b>Total Ending Balance</b>	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$30,140,191</u></u>	<u><u>\$24,101,882</u></u>	<u><u>\$7,162,658</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$6,015,686	\$5,047,886	\$7,803,940	\$4,078,060	\$0
Budget Dedication to Following Year	1,547,091	2,784,101	15,774,589	12,679,562	0
Categorical Commitments	69,260	33,582	0	0	0
Health Services	0	0	0	0	0
Parking Fund	212,796	0	0	0	0
<b>Contingency Reserve</b>	<u>5,205,236</u>	<u>5,935,170</u>	<u>6,561,662</u>	<u>7,344,260</u>	<u>7,162,658</u>
<b>Total Ending Balance</b>	<u><u>\$13,050,069</u></u>	<u><u>\$13,800,739</u></u>	<u><u>\$30,140,191</u></u>	<u><u>\$24,101,882</u></u>	<u><u>\$7,162,658</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	Projected Actual 16/17	Tentative Budget 17/18
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$12,221,653	\$11,220,922	\$10,983,056	\$14,365,602	\$11,422,320
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$12,221,653</u>	<u>\$11,220,922</u>	<u>\$10,983,056</u>	<u>\$14,365,602</u>	<u>\$11,422,320</u>
Income	\$96,673,547	\$102,519,434	\$111,172,062	\$112,667,016	\$115,416,410
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	759,528	(1,237,010)	(3,518,751)	2,758,839	0
<b>Total Income</b>	<u>\$97,433,075</u>	<u>\$101,282,424</u>	<u>\$107,653,311</u>	<u>\$115,425,855</u>	<u>\$115,416,410</u>
<b>Total Funds Available for Distribution</b>	<u>\$109,654,728</u>	<u>\$112,503,346</u>	<u>\$118,636,367</u>	<u>\$129,791,457</u>	<u>\$126,838,730</u>
Less Expenditures	98,433,806	101,520,290	104,270,765	118,369,137	119,676,072
<b>Total Ending Balance</b>	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$14,365,602</u></u>	<u><u>\$11,422,320</u></u>	<u><u>\$7,162,658</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$6,015,686	\$5,047,886	\$7,803,940	\$4,078,060	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Contingency Reserve</b>	5,205,236	5,935,170	6,561,662	7,344,260	7,162,658
<b>Total Ending Balance</b>	<u><u>\$11,220,922</u></u>	<u><u>\$10,983,056</u></u>	<u><u>\$14,365,602</u></u>	<u><u>\$11,422,320</u></u>	<u><u>\$7,162,658</u></u>

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

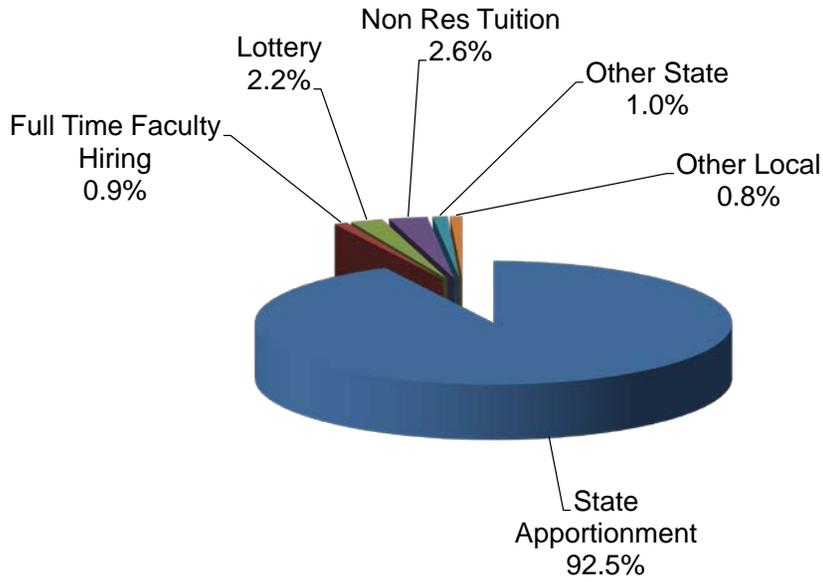
	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$3,473,421	\$1,829,147	\$2,817,683	\$15,774,589	\$12,679,562
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$3,473,421</u>	<u>\$1,829,147</u>	<u>\$2,817,683</u>	<u>\$15,774,589</u>	<u>\$12,679,562</u>
Income	\$17,496,080	\$23,400,510	\$30,628,455	\$51,672,761	\$56,805,922
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)	0
<b>Total Income</b>	<u>\$16,736,552</u>	<u>\$24,637,520</u>	<u>\$43,968,145</u>	<u>\$48,913,922</u>	<u>\$56,805,922</u>
<b>Total Funds Available for Distribution</b>	<u>\$20,209,973</u>	<u>\$26,466,667</u>	<u>\$46,785,828</u>	<u>\$64,688,511</u>	<u>\$69,485,484</u>
Less Expenditures	18,380,826	23,648,984	31,011,239	52,008,949	69,485,484
<b>Total Ending Balance</b>	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</u></u>	<u><u>\$15,774,589</u></u>	<u><u>\$12,679,562</u></u>	<u><u>\$0</u></u>

**ANALYSIS OF ENDING BALANCE:**

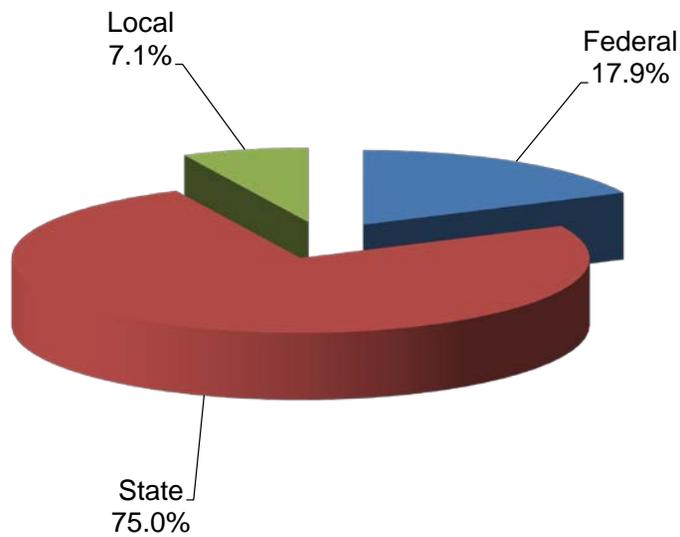
**Committed Reserves:**

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	1,547,091	2,784,101	15,774,589	12,679,562	0
Categorical Commitments	69,260	33,582	0	0	0
Health Services	0	0	0	0	0
Parking Fund	212,796	0	0	0	0
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u><u>\$1,829,147</u></u>	<u><u>\$2,817,683</u></u>	<u><u>\$15,774,589</u></u>	<u><u>\$12,679,562</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	Projected Actual 16/17	Tentative Budget 17/18
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$1,963,232	\$2,349,115	\$3,019,168	\$4,590,464	\$10,166,101
Total Federal	\$1,963,232	\$2,349,115	\$3,019,168	\$4,590,464	\$10,166,101
State Apportionment:					
Base	\$84,727,106	\$88,135,019	\$92,344,037	\$100,571,037	\$103,829,223
C.O.L.A.	1,330,216	749,148	941,909	0	1,552,201
Growth/Restoration/Base Adj.	2,193,195	3,458,233	7,269,361	2,878,313	1,397,498
Full-Time Faculty Hiring	0	0	1,030,128	1,014,396	1,049,200
State Deficit Factor	(1,516,286)	(293,561)	0	0	0
Prior Year Adjustment	1,547,208	1,256,988	460,608	29,369	0
Total State General Revenue	\$88,281,439	\$93,305,827	\$102,046,043	\$104,493,115	\$107,828,122
State Other:					
Categorical Funds	\$4,035,284	\$5,338,194	\$6,475,799	\$9,514,179	\$8,394,567
Grants	4,313,826	6,326,123	3,347,236	11,916,445	13,734,579
Student Equity/SSSP	1,284,994	2,229,419	6,302,375	7,425,055	8,769,540
Parity Allocation	390,859	390,859	376,468	384,716	384,716
Lottery	2,800,676	3,302,086	3,839,688	3,225,110	3,225,110
Mandated Cost	0	788,699	0	0	0
State Block Grants	836,793	2,839,267	4,354,832	11,957,537	10,675,923
Student Financial Aid Admin	1,055,153	1,098,822	1,206,218	1,197,549	1,159,255
Other State	781,910	670,530	2,662,468	1,067,440	10,495
Revenue Shortfall	0	0	0	0	0
Total State Other	\$15,499,495	\$22,983,999	\$28,565,084	\$46,688,031	\$46,354,185
Local:					
Community Service Fees	\$297,471	\$197,362	\$6,752	\$54,722	\$59,310
Int//ACE/Cont Ed	359,040	275,864	237,771	282,127	188,504
Enrollment Fees (2%)	151,036	141,270	140,391	150,000	150,000
Health Fees	648,984	713,185	771,365	1,398,558	1,265,677
Interest	56,651	66,441	143,070	50,000	50,000
Parking Fees & Fines	1,007,375	992,571	1,225,636	1,225,575	1,319,000
Tuition - Out of State	907,094	923,855	993,511	775,000	775,000
Tuition - Foreign Student	3,032,114	2,813,824	3,026,245	2,770,000	2,240,000
Other Student Fees	237,439	95,504	94,534	94,000	79,000
Other Local	1,674,217	1,056,914	1,517,583	1,768,185	1,747,433
Revenue Shortfall	0	0	0	0	0
Total Local	\$8,371,421	\$7,276,790	\$8,156,858	\$8,568,167	\$7,873,924
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	54,040	4,213	13,364	0	0
Total Other Sources	\$54,040	\$4,213	\$13,364	\$0	\$0
<b>TOTAL INCOME</b>	<b>\$114,169,627</b>	<b>\$125,919,944</b>	<b>\$141,800,517</b>	<b>\$164,339,777</b>	<b>\$172,222,332</b>

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

**UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Total Federal	\$0	\$0	\$0	\$0	\$0
State Apportionment:					
Base	\$84,727,106	\$88,135,019	\$92,344,037	\$100,571,037	\$103,829,223
C.O.L.A.	1,330,216	749,148	941,909	0	1,552,201
Growth/Restoration/Base Adj.	2,193,195	3,458,233	7,269,361	2,878,313	1,397,498
Full-Time Faculty Hiring	0	0	1,030,128	1,014,396	1,049,200
State Deficit	(1,516,286)	(293,561)	0	0	0
Prior Year Adjustment	1,547,208	1,256,988	460,608	29,369	0
Total State General Revenue	\$88,281,439	\$93,305,827	\$102,046,043	\$104,493,115	\$107,828,122
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity/SSSP	0	0	0	0	0
Parity Allocation	390,859	390,859	376,468	384,716	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	282,643	282,643
Other State	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total State Other	\$3,329,802	\$4,515,777	\$4,042,979	\$3,737,933	\$3,737,933
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	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	775,000	775,000
Tuition - Foreign Student	3,032,114	2,813,824	3,026,245	2,770,000	2,240,000
Other Student Fees	237,439	95,504	94,534	94,000	79,000
Other Local	623,932	652,723	671,925	596,968	556,355
Revenue Shortfall	0	0	0	0	0
Total Local	\$5,008,266	\$4,693,617	\$5,069,676	\$4,435,968	\$3,850,355
Other:					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	54,040	4,213	13,364	0	0
Total Other Sources	\$54,040	\$4,213	\$13,364	\$0	\$0
<b>TOTAL INCOME</b>	<b>\$96,673,547</b>	<b>\$102,519,434</b>	<b>\$111,172,062</b>	<b>\$112,667,016</b>	<b>\$115,416,410</b>

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

<b>INCOME:</b>	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>Federal:</b>					
Categorical Funds	\$1,963,232	\$2,349,115	\$3,019,168	\$4,590,464	\$10,166,101
Total Federal	<u>\$1,963,232</u>	<u>\$2,349,115</u>	<u>\$3,019,168</u>	<u>\$4,590,464</u>	<u>\$10,166,101</u>
<b>State Apportionment:</b>					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration/Base Adj.	0	0	0	0	0
Full-Time Faculty Hiring	0	0	0	0	0
State Deficit	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>State Other:</b>					
Categorical Funds	\$4,035,284	\$5,338,194	\$6,475,799	\$9,514,179	\$8,394,567
Grants	4,313,826	6,326,123	3,347,236	11,916,445	13,734,579
Student Equity/SSSP	1,284,994	2,229,419	6,302,375	7,425,055	8,769,540
Parity Allocation	0	0	0	0	0
Lottery	607,537	733,792	984,280	664,048	664,048
Mandated Cost	0	0	0	0	0
State Block Grants	360,373	2,349,180	3,845,454	11,448,025	10,166,411
Student Financial Aid Admin	785,769	820,984	904,493	914,906	876,612
Other State	781,910	670,530	2,662,468	1,067,440	10,495
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>\$42,950,098</u>	<u>\$42,616,252</u>
<b>Local:</b>					
Community Service Fees	\$297,471	\$197,362	\$6,752	\$54,722	\$59,310
Intl/ACE/Cont Ed	359,040	275,864	237,771	282,127	188,504
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	648,984	713,185	771,365	1,398,558	1,265,677
Interest	0	0	0	0	0
Parking Fees & Fines	1,007,375	992,571	1,225,636	1,225,575	1,319,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,050,285	404,191	845,658	1,171,217	1,191,078
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>\$4,132,199</u>	<u>\$4,023,569</u>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$17,496,080</u></u>	<u><u>\$23,400,510</u></u>	<u><u>\$30,628,455</u></u>	<u><u>\$51,672,761</u></u>	<u><u>\$56,805,922</u></u>

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

	<b>Tentative Budget 17/18</b>	
<b>Federal</b>		
<b>Categoricals</b>		
America's Promise Grant	\$1,662,083	
Bi National Border Health Grants	1,078,802	
Child Development Center-(Childcare Food Program)	57,000	
Financial Aid Administrative Allowance	307,057	
Head Start	240,000	
NSF Waterworks	635,849	
Perkins Vocational-Technical Education Act (VTEA-Variou Grants)	1,329,218	
STEM Guided Pathways	2,199,639	
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	141,617	
Title V	1,619,267	
Veterans Education	30,483	
Workforce Investment Act (WIA) Title II	339,510	
Workstudy	522,788	
Other Federal Revenue	2,788	
	<hr/>	
<b>TOTAL FEDERAL</b>		<b>\$10,166,101</b>
<b>State</b>		
<b>Categoricals</b>		
Basic Skills	\$1,343,113	
California Work Opportunities and Responsibility to Kids (CalWORKs)	1,607,219	
Cooperating Agencies Foster Youth Educational Support (CAFYES)	559,900	
Cooperative Agencies Resources for Education (CARE)	366,268	
Disabled Students Programs & Services (DSPS)	1,779,014	
Extended Opportunities, Programs & Services (EOPS)	1,874,173	
Full Time Student Success	567,000	
Staff Development & Staff Diversity	156,263	
Student Equity Program	2,646,270	
Student Success and Support Program	6,123,270	
Temporary Assistance for Needy Families (TANF - 50% State portion)	141,617	
	<hr/>	
<b>Total State Categoricals</b>		<b>\$17,164,107</b>
<b>Grants</b>		
California Apprentice Initiatives	\$670,098	
California Promise Innovation	1,500,000	
Career Technical Education Grants (CTE)	8,987,915	
Child Development & Related Grants	590,401	
Economic Development	980,415	
Enrollment Growth & Retention	154,000	
Foster & Kinship Care Education	752,750	
Funds for Student Success-Middle College High School	99,000	
	<hr/>	
<b>Total State Grants</b>		<b>\$13,734,579</b>
<b>Other State Restricted Funds</b>		
Apprentice Allowance	\$6,000	
Cyber Patriot Program	4,495	
Proposition 20-Restricted Lottery Funds	664,048	
State Block Grants	10,166,411	
Student Financial Aid Administration	876,612	
	<hr/>	
<b>Total Other</b>		<b>\$11,717,566</b>
		<hr/>
<b>TOTAL STATE</b>		<b>\$42,616,252</b>
<b>Local</b>		
<b>Community Services</b>	\$59,310	
<b>Intl/ACE/Cont Ed</b>	188,504	
<b>Health Fees</b>	1,265,677	
<b>Parking Fees &amp; Fines</b>	1,319,000	
<b>Other Local Income:</b>		
Child Development Training Consortium	10,000	
College Food Service Augmentation	281,149	
County Foster Care Training	242,749	
Emp Training Panel - Office of Professional Training (ETP-OPT)	22,370	
Grossmont Healthcare District	86,672	
Miscellaneous Grants	548,138	
	<hr/>	
<b>Total Other Local</b>		<b>\$1,191,078</b>
		<hr/>
<b>TOTAL LOCAL</b>		<b>\$4,023,569</b>
		<hr/>
<b>TOTAL RESTRICTED INCOME</b>		<b>\$56,805,922</b>
		<hr/> <hr/>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$18,381,948	\$19,432,832	\$19,204,960	\$20,905,780	\$21,199,875
12 Contract Adm, Counselors, Librarians	8,275,061	9,014,569	8,999,692	10,527,086	10,565,401
13 Hourly Teachers	16,045,673	16,593,234	17,555,963	19,956,165	19,183,245
14 Hourly Adm, Counselors, Librarians	1,614,945	2,100,745	2,790,417	2,789,301	3,022,641
Object Group 1000 Total	<u>\$44,317,627</u>	<u>\$47,141,380</u>	<u>\$48,551,032</u>	<u>\$54,178,332</u>	<u>\$53,971,162</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$18,376,502	\$18,976,136	\$20,763,042	\$23,044,984	\$24,413,157
22 Contract Instructional Aides	1,917,585	1,824,711	1,973,182	2,498,507	2,529,033
23 Hourly Non-Instructional	2,097,866	2,104,185	2,522,856	3,108,379	2,975,870
24 Hourly Instructional Aides	1,856,645	2,047,604	2,040,107	1,982,006	1,547,968
Object Group 2000 Total	<u>\$24,248,598</u>	<u>\$24,952,636</u>	<u>\$27,299,187</u>	<u>\$30,633,876</u>	<u>\$31,466,028</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$20,043,616	\$22,187,248	\$24,997,745	\$29,237,992	\$33,103,493
3x Early Retirement & Retiree Benefits	2,226,501	2,180,538	2,096,240	1,269,366	1,751,420
Object Group 3000 Total	<u>\$22,270,117</u>	<u>\$24,367,786</u>	<u>\$27,093,985</u>	<u>\$30,507,358</u>	<u>\$34,854,913</u>
<b>SUPPLIES:</b>					
43 Supplies	\$3,190,389	\$3,435,881	\$4,148,669	\$5,351,557	\$5,696,649
Object Group 4000 Total	<u>\$3,190,389</u>	<u>\$3,435,881</u>	<u>\$4,148,669</u>	<u>\$5,351,557</u>	<u>\$5,696,649</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$9,168,901	\$10,715,271	\$10,966,356	\$28,313,503	\$28,986,323
52 Travel and Mileage	635,425	680,479	874,159	1,181,579	1,066,706
53 Fees, Software, Memberships, Dues	1,037,895	1,280,818	1,297,513	1,370,761	1,878,476
54 Insurance	657,459	620,608	701,023	619,459	765,155
55 Utilities and Operations	3,252,718	3,565,304	3,498,493	4,972,413	5,163,705
56 Rents, Repairs & Maintenance	2,078,554	2,671,426	2,769,457	3,562,047	3,438,868
57 Audits, Interest, and Legals	451,752	575,832	293,652	630,337	525,386
58 Advertising, Postage & Other Operating	224,050	229,003	269,618	1,308,061	9,095,175
59 Other Holding	0	0	0	500,000	4,369,137
Object Group 5000 Total	<u>\$17,506,754</u>	<u>\$20,338,741</u>	<u>\$20,670,271</u>	<u>\$42,458,160</u>	<u>\$55,288,931</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$12,670	\$4,988	\$4,190	\$48,120	\$856,728
62 Building Alterations	36,587	60,386	11,043	1,648	28,681
63 Books	78,567	50,609	118,568	164,815	132,690
64 Equipment	826,580	1,354,076	1,115,015	1,998,582	2,704,664
Object Group 6000 Total	<u>\$954,404</u>	<u>\$1,470,059</u>	<u>\$1,248,816</u>	<u>\$2,213,165</u>	<u>\$3,722,763</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$163,901	\$180,000
73 Interfund Transfers	3,342,520	2,416,122	4,105,237	2,341,601	1,310,036
75/76 Std Financial Aid & Othr Pymts to Stdts	844,225	896,670	2,012,776	2,530,136	2,671,074
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>\$5,035,638</u>	<u>\$4,161,110</u>
Total Expenditures	<u>\$116,814,634</u>	<u>\$125,169,275</u>	<u>\$135,282,004</u>	<u>\$170,378,086</u>	<u>\$189,161,556</u>

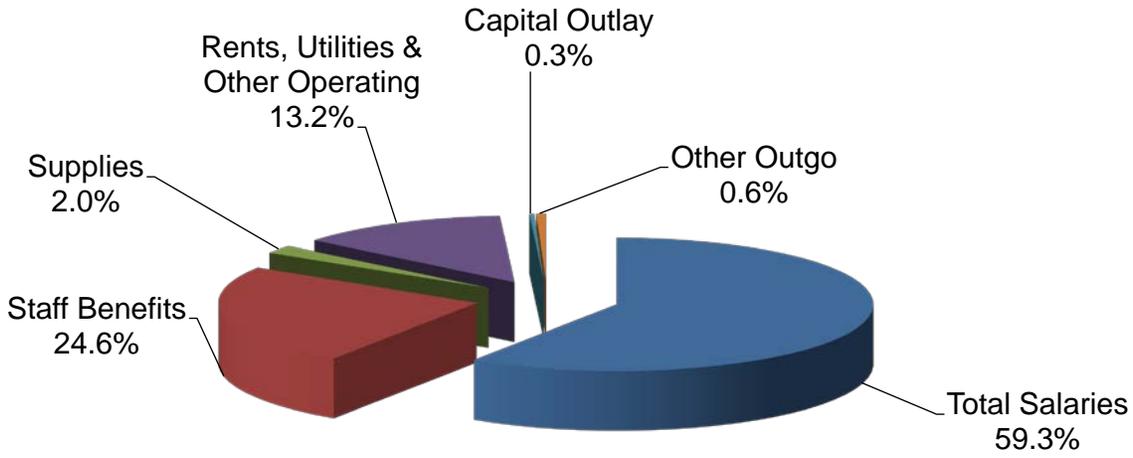
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$18,211,164	\$19,239,954	\$19,140,391	\$20,753,419	\$21,023,414
12 Contract Adm, Counselors, Librarians	6,946,597	7,317,578	6,465,155	7,316,847	7,479,335
13 Hourly Teachers	15,930,697	16,539,495	17,461,644	19,540,223	18,416,410
14 Hourly Adm, Counselors, Librarians	833,149	727,499	618,142	770,171	812,129
Object Group 1000 Total	<u>\$41,921,607</u>	<u>\$43,824,526</u>	<u>\$43,685,332</u>	<u>\$48,380,660</u>	<u>\$47,731,288</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$15,968,202	\$16,355,624	\$17,393,355	\$19,115,940	\$19,489,444
22 Contract Instructional Aides	1,718,724	1,681,563	1,866,059	2,160,516	2,281,919
23 Hourly Non-Instructional	1,011,945	867,333	1,068,426	1,244,472	864,750
24 Hourly Instructional Aides	1,214,186	1,183,974	985,844	963,052	631,517
Object Group 2000 Total	<u>\$19,913,057</u>	<u>\$20,088,494</u>	<u>\$21,313,684</u>	<u>\$23,483,980</u>	<u>\$23,267,630</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$18,318,933	\$20,173,059	\$22,135,262	\$25,026,484	\$28,231,370
3x Early Retirement & Retiree Benefits	2,226,501	2,180,538	1,424,236	1,269,366	1,254,736
Object Group 3000 Total	<u>\$20,545,434</u>	<u>\$22,353,597</u>	<u>\$23,559,498</u>	<u>\$26,295,850</u>	<u>\$29,486,106</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,868,472	\$1,371,560	\$1,138,262	\$1,944,339	\$2,359,244
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,222,820	\$3,147,267	\$2,864,668	\$4,184,913	\$3,785,802
52 Travel and Mileage	484,818	430,566	464,658	605,018	539,935
53 Fees, Software, Memberships, Dues	961,011	1,105,331	1,083,267	1,234,546	1,252,016
54 Insurance	555,512	550,322	611,528	619,459	657,201
55 Utilities and Operations	2,969,588	3,382,850	3,214,163	4,340,334	3,846,546
56 Rents, Repairs & Maintenance	1,950,726	2,563,205	2,645,840	3,362,732	3,091,979
57 Audits, Interest, and Legals	388,311	442,801	244,219	582,337	485,886
58 Advertising, Postage & Other Operating	185,559	194,937	195,955	376,392	391,982
59 Other Holding	0	0	0	0	1,779,310
Object Group 5000 Total	<u>\$10,718,345</u>	<u>\$11,817,279</u>	<u>\$11,324,298</u>	<u>\$15,305,731</u>	<u>\$15,830,657</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$12,670	\$2,156	\$1,540	\$48,120	\$60,044
62 Building Alterations	36,587	32,102	11,043	2,998	28,681
63 Books	59,567	9,742	61,081	75,796	52,100
64 Equipment	447,171	559,371	180,707	532,602	208,965
Object Group 6000 Total	<u>\$555,995</u>	<u>\$603,371</u>	<u>\$254,371</u>	<u>\$659,516</u>	<u>\$349,790</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,777,086	1,227,057	2,793,074	2,035,742	416,082
75/76 Std Financial Aid & Othr Pymts to Stdts	133,810	234,406	204,048	263,319	235,275
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>\$2,299,061</u>	<u>\$651,357</u>
Total Expenditures	<u>\$98,433,806</u>	<u>\$101,520,290</u>	<u>\$104,270,765</u>	<u>\$118,369,137</u>	<u>\$119,676,072</u>

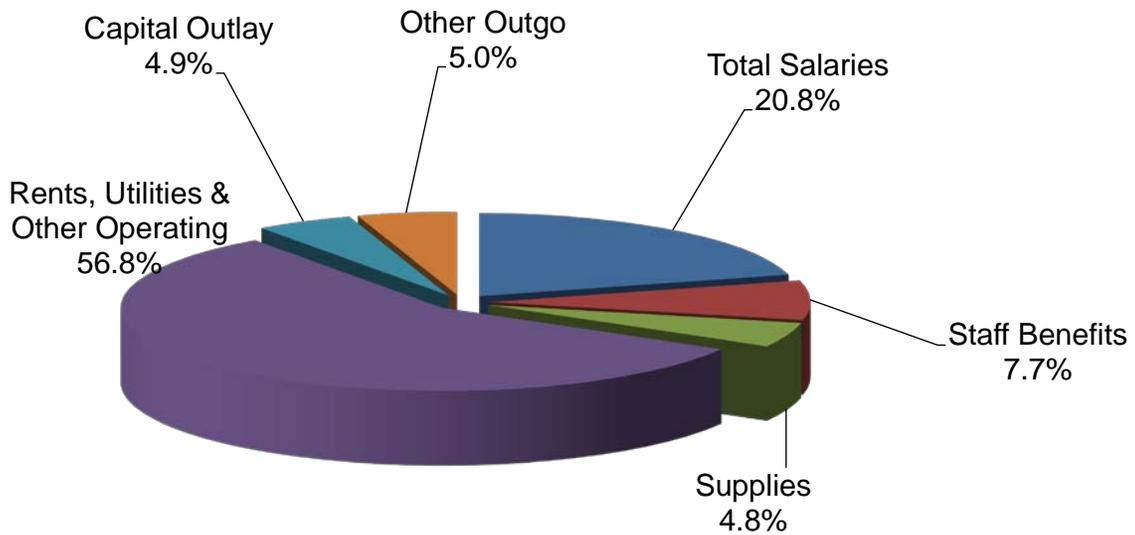
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Total All Sites - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$170,783	\$192,878	\$64,569	\$152,361	\$176,461
12 Contract Adm, Counselors, Librarians	1,328,464	1,696,991	2,534,537	3,210,239	3,086,066
13 Hourly Teachers	114,976	53,739	94,319	415,942	766,835
14 Hourly Adm, Counselors, Librarians	781,796	1,373,246	2,172,275	2,019,130	2,210,512
Object Group 1000 Total	<u>\$2,396,019</u>	<u>\$3,316,854</u>	<u>\$4,865,700</u>	<u>\$5,797,672</u>	<u>\$6,239,874</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$2,408,301	\$2,620,511	\$3,369,687	\$3,929,044	\$4,923,713
22 Contract Instructional Aides	198,861	143,149	107,123	337,991	247,114
23 Hourly Non-Instructional	1,085,921	1,236,852	1,454,430	1,863,907	2,111,120
24 Hourly Instructional Aides	642,459	863,630	1,054,263	1,018,954	916,451
Object Group 2000 Total	<u>\$4,335,542</u>	<u>\$4,864,142</u>	<u>\$5,985,503</u>	<u>\$7,149,896</u>	<u>\$8,198,398</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,724,683	\$2,014,189	\$2,862,483	\$4,211,508	\$4,872,123
3x Early Retirement & Retiree Benefits	0	0	672,004	0	496,684
Object Group 3000 Total	<u>\$1,724,683</u>	<u>\$2,014,189</u>	<u>\$3,534,487</u>	<u>\$4,211,508</u>	<u>\$5,368,807</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,321,917	\$2,064,321	\$3,010,407	\$3,407,218	\$3,337,405
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$5,946,080	\$7,568,004	\$8,101,688	\$24,128,590	\$25,200,521
52 Travel and Mileage	150,607	249,913	409,501	576,561	526,771
53 Fees, Software, Memberships, Dues	76,884	175,486	214,246	136,215	626,460
54 Insurance	101,947	70,286	89,495	0	107,954
55 Utilities and Operations	283,129	182,454	284,330	632,079	1,317,159
56 Rents, Repairs & Maintenance	127,828	108,221	123,617	199,315	346,889
57 Audits, Interest, and Legals	63,441	133,030	49,433	48,000	39,500
58 Advertising, Postage & Other Operating	38,491	34,066	73,663	931,669	8,703,193
59 Other Holding	0	0	0	500,000	2,589,827
Object Group 5000 Total	<u>\$6,788,407</u>	<u>\$8,521,460</u>	<u>\$9,345,973</u>	<u>\$27,152,429</u>	<u>\$39,458,274</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$2,832	\$2,650	\$0	\$796,684
62 Building Alterations	0	28,284	0	(1,350)	0
63 Books	19,000	40,867	57,487	89,019	80,590
64 Equipment	379,408	794,706	934,308	1,465,980	2,495,699
Object Group 6000 Total	<u>\$398,408</u>	<u>\$866,689</u>	<u>\$994,445</u>	<u>\$1,553,649</u>	<u>\$3,372,973</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$163,901	\$180,000
73 Interfund Transfers	565,434	1,189,065	1,312,163	305,859	893,954
75/76 Std Financial Aid & Othr Pymts to Stdts	710,416	662,264	1,808,728	2,266,817	2,435,799
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>\$2,736,577</u>	<u>\$3,509,753</u>
Total Expenditures	<u>\$18,380,826</u>	<u>\$23,648,984</u>	<u>\$31,011,239</u>	<u>\$52,008,949</u>	<u>\$69,485,484</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	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$13,633,368	\$14,352,186	\$14,076,691	\$15,435,168	\$15,455,878
12 Contract Adm, Counselors, Librarians	4,218,750	4,705,098	4,753,147	5,813,400	5,374,600
13 Hourly Teachers	10,713,788	11,336,149	12,040,497	13,583,980	12,177,089
14 Hourly Adm, Counselors, Librarians	1,004,659	1,249,614	1,705,825	1,888,899	1,986,332
Object Group 1000 Total	<u>\$29,570,565</u>	<u>\$31,643,047</u>	<u>\$32,576,160</u>	<u>\$36,721,447</u>	<u>\$34,993,899</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$8,090,237	\$8,160,355	\$9,034,358	\$10,086,278	\$10,675,208
22 Contract Instructional Aides	1,243,125	1,227,394	1,295,181	1,457,856	1,569,354
23 Hourly Non-Instructional	1,155,299	1,256,973	1,513,983	1,980,370	1,945,482
24 Hourly Instructional Aides	1,349,477	1,418,262	1,450,843	1,461,332	1,023,959
Object Group 2000 Total	<u>\$11,838,138</u>	<u>\$12,062,984</u>	<u>\$13,294,365</u>	<u>\$14,985,836</u>	<u>\$15,214,003</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$11,793,889	\$13,059,603	\$14,673,623	\$17,185,247	\$19,016,830
3x Early Retirement & Retiree Benefits	568,184	513,589	558,406	116,564	496,684
Object Group 3000 Total	<u>\$12,362,073</u>	<u>\$13,573,192</u>	<u>\$15,232,029</u>	<u>\$17,301,811</u>	<u>\$19,513,514</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,970,101	\$2,242,123	\$2,528,977	\$3,090,324	\$3,573,874
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,436,602	\$3,301,924	\$3,578,619	\$4,741,368	\$5,460,370
52 Travel and Mileage	323,450	368,745	448,811	531,414	571,306
53 Fees, Software, Memberships, Dues	221,487	330,525	306,949	283,659	310,852
54 Insurance	137,580	135,077	137,838	70,000	160,000
55 Utilities and Operations	2,085,159	2,126,503	2,027,425	2,970,024	2,666,165
56 Rents, Repairs & Maintenance	737,810	807,018	716,732	1,177,480	1,008,557
57 Audits, Interest, and Legals	60	0	0	0	0
58 Advertising, Postage & Other Operating	73,145	83,606	68,465	273,633	215,724
59 Other Holding	0	0	0	0	3,476,290
Object Group 5000 Total	<u>\$7,015,293</u>	<u>\$7,153,398</u>	<u>\$7,284,839</u>	<u>\$10,047,578</u>	<u>\$13,869,264</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$9,470	\$4,988	\$1,540	\$48,120	\$60,044
62 Building Alterations	36,456	60,386	7,311	1,648	28,681
63 Books	76,173	25,157	61,950	74,226	71,991
64 Equipment	589,762	1,157,218	847,249	1,203,802	1,758,708
Object Group 6000 Total	<u>\$711,861</u>	<u>\$1,247,749</u>	<u>\$918,050</u>	<u>\$1,327,796</u>	<u>\$1,919,424</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,059,459	837,446	2,010,929	1,063,840	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	621,242	699,352	1,315,678	1,752,097	1,952,199
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,680,701</u>	<u>\$1,536,798</u>	<u>\$3,326,607</u>	<u>\$2,815,937</u>	<u>\$2,016,139</u>
Total Expenditures	<u>\$65,148,732</u>	<u>\$69,459,291</u>	<u>\$75,161,027</u>	<u>\$86,290,729</u>	<u>\$91,100,117</u>

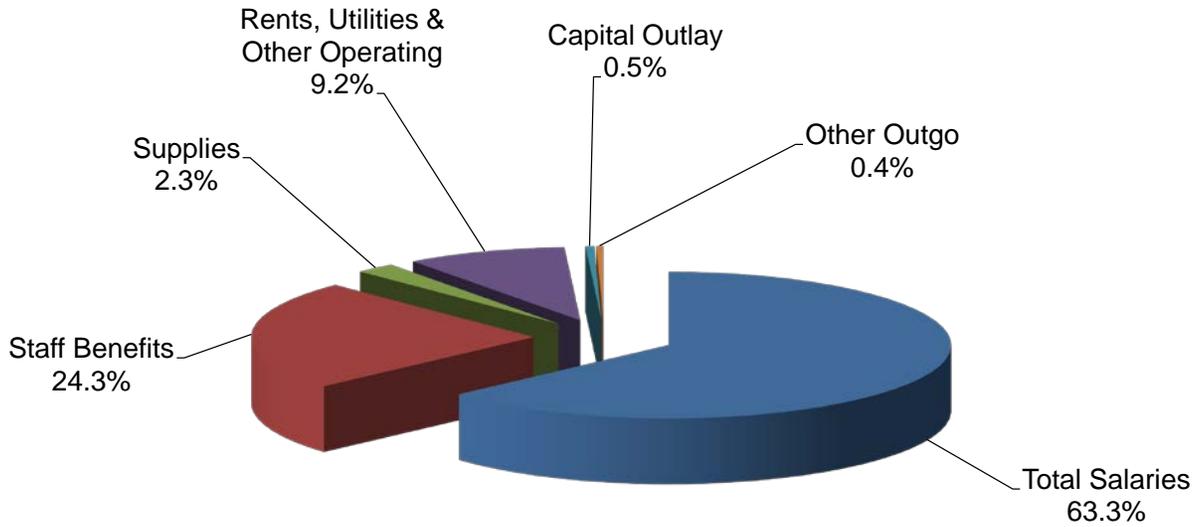
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$13,468,865	\$14,159,308	\$14,012,122	\$15,375,585	\$15,429,185
12 Contract Adm, Counselors, Librarians	3,361,822	3,821,975	3,134,451	3,808,644	3,758,024
13 Hourly Teachers	10,626,779	11,283,060	11,999,213	13,513,910	12,013,910
14 Hourly Adm, Counselors, Librarians	601,782	580,562	441,821	593,543	630,575
Object Group 1000 Total	<u>\$28,059,248</u>	<u>\$29,844,905</u>	<u>\$29,587,607</u>	<u>\$33,291,682</u>	<u>\$31,831,694</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,819,864	\$6,951,634	\$7,312,158	\$8,068,900	\$8,000,577
22 Contract Instructional Aides	1,100,413	1,090,114	1,168,178	1,300,165	1,361,037
23 Hourly Non-Instructional	606,484	621,252	700,371	764,191	614,181
24 Hourly Instructional Aides	1,009,044	955,436	803,343	786,411	499,211
Object Group 2000 Total	<u>\$9,535,805</u>	<u>\$9,618,436</u>	<u>\$9,984,050</u>	<u>\$10,919,667</u>	<u>\$10,475,006</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$10,771,991	\$12,006,229	\$12,994,717	\$14,554,023	\$16,245,814
3x Early Retirement & Retiree Benefits	568,184	513,589	61,722	116,564	
Object Group 3000 Total	<u>\$11,340,175</u>	<u>\$12,519,818</u>	<u>\$13,056,439</u>	<u>\$14,670,587</u>	<u>\$16,245,814</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,286,473	\$943,621	\$661,361	\$1,063,100	\$1,516,116
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$623,871	\$552,906	\$527,216	\$787,873	\$659,730
52 Travel and Mileage	260,676	232,194	212,270	307,891	275,638
53 Fees, Software, Memberships, Dues	190,225	207,059	222,025	243,147	222,693
54 Insurance	68,790	67,539	68,919	70,000	70,000
55 Utilities and Operations	1,922,310	1,988,831	1,878,250	2,788,384	2,308,850
56 Rents, Repairs & Maintenance	716,767	784,620	690,767	1,140,546	933,754
57 Audits, Interest, and Legals	60	0	0	0	0
58 Advertising, Postage & Other Operating	52,710	65,803	27,780	127,847	82,308
59 Other Holding	0	0	0	0	1,586,463
Object Group 5000 Total	<u>\$3,835,409</u>	<u>\$3,898,952</u>	<u>\$3,627,227</u>	<u>\$5,465,688</u>	<u>\$6,139,436</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$9,470	\$2,156	\$1,540	\$48,120	\$60,044
62 Building Alterations	36,456	32,102	7,311	2,998	28,681
63 Books	57,173	9,742	61,081	74,226	52,100
64 Equipment	324,966	502,092	54,226	331,145	208,965
Object Group 6000 Total	<u>\$428,065</u>	<u>\$546,092</u>	<u>\$124,158</u>	<u>\$456,489</u>	<u>\$349,790</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,059,459	837,446	2,010,929	1,063,840	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	82,996	182,968	164,102	211,299	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>\$1,275,139</u>	<u>\$247,115</u>
Total Expenditures	<u>\$55,627,630</u>	<u>\$58,392,238</u>	<u>\$59,215,873</u>	<u>\$67,142,352</u>	<u>\$66,804,971</u>

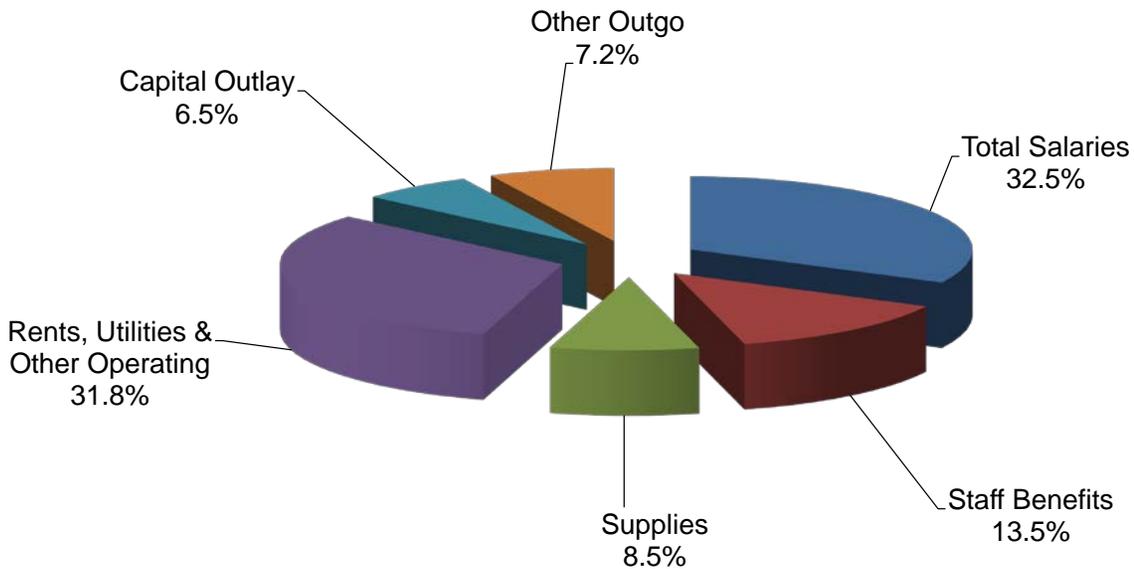
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$164,502	\$192,878	\$64,569	\$59,583	\$26,693
12 Contract Adm, Counselors, Librarians	856,928	883,123	1,618,696	2,004,756	1,616,576
13 Hourly Teachers	87,009	53,089	41,284	70,070	163,179
14 Hourly Adm, Counselors, Librarians	402,878	669,052	1,264,004	1,295,356	1,355,757
Object Group 1000 Total	\$1,511,317	\$1,798,142	\$2,988,553	\$3,429,765	\$3,162,205
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,270,373	\$1,208,722	\$1,722,200	\$2,017,378	\$2,674,631
22 Contract Instructional Aides	142,712	137,280	127,003	157,691	208,317
23 Hourly Non-Instructional	548,815	635,721	813,612	1,216,179	1,331,301
24 Hourly Instructional Aides	340,433	462,826	647,500	674,921	524,748
Object Group 2000 Total	\$2,302,333	\$2,444,549	\$3,310,315	\$4,066,169	\$4,738,997
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,021,898	\$1,053,374	\$1,678,906	\$2,631,224	\$2,771,016
3x Early Retirement & Retiree Benefits	0	0	496,684	0	496,684
Object Group 3000 Total	\$1,021,898	\$1,053,374	\$2,175,590	\$2,631,224	\$3,267,700
<b>SUPPLIES:</b>					
43 Supplies	\$683,628	\$1,298,502	\$1,867,616	\$2,027,224	\$2,057,758
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,812,731	\$2,749,018	\$3,051,403	\$3,953,495	\$4,800,640
52 Travel and Mileage	62,774	136,551	236,541	223,523	295,668
53 Fees, Software, Memberships, Dues	31,262	123,465	84,924	40,512	88,159
54 Insurance	68,790	67,539	68,919	0	90,000
55 Utilities and Operations	162,849	137,672	149,175	181,640	357,315
56 Rents, Repairs & Maintenance	21,043	22,398	25,965	36,934	74,803
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	20,435	17,803	40,685	145,786	133,416
59 Other Holding	0	0	0	0	1,889,827
Object Group 5000 Total	\$3,179,884	\$3,254,446	\$3,657,612	\$4,581,890	\$7,729,828
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$2,832	\$0	\$0	\$0
62 Building Alterations	0	28,284	0	(1,350)	0
63 Books	19,000	15,415	869	0	19,891
64 Equipment	264,796	655,126	793,023	872,657	1,549,743
Object Group 6000 Total	\$283,796	\$701,657	\$793,892	\$871,307	\$1,569,634
<b>OTHER OUTGO:</b>					
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	1,151,576	1,540,798	1,769,024
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$538,246	\$516,385	\$1,151,576	\$1,540,798	\$1,769,024
Total Expenditures	\$9,521,102	\$11,067,055	\$15,945,154	\$19,148,377	\$24,295,146

### 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	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,748,580	\$5,080,646	\$5,128,269	\$5,470,612	\$5,743,997
12 Contract Adm, Counselors, Librarians	3,016,424	3,422,269	3,360,140	3,701,843	4,116,012
13 Hourly Teachers	5,331,885	5,256,835	5,514,965	6,372,185	7,006,156
14 Hourly Adm, Counselors, Librarians	610,136	851,081	1,084,592	898,809	1,036,309
Object Group 1000 Total	\$13,707,025	\$14,610,831	\$15,087,966	\$16,443,449	\$17,902,474
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,167,053	\$5,228,027	\$5,393,983	\$5,895,151	\$6,616,244
22 Contract Instructional Aides	674,460	597,318	676,776	1,040,651	959,679
23 Hourly Non-Instructional	854,245	815,898	898,038	981,524	1,019,388
24 Hourly Instructional Aides	502,417	627,502	585,636	519,574	524,009
Object Group 2000 Total	\$7,198,175	\$7,268,745	\$7,554,433	\$8,436,900	\$9,119,320
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,901,581	\$6,560,757	\$7,297,158	\$8,415,048	\$9,761,344
3x Early Retirement & Retiree Benefits	154,799	146,799	188,820	0	0
Object Group 3000 Total	\$6,056,380	\$6,707,556	\$7,485,978	\$8,415,048	\$9,761,344
<b>SUPPLIES:</b>					
43 Supplies	\$913,069	\$971,187	\$1,319,511	\$1,731,256	\$1,516,774
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,775,985	\$1,633,501	\$1,948,734	\$3,210,741	\$2,866,930
52 Travel and Mileage	193,267	191,458	255,751	447,144	339,428
53 Fees, Software, Memberships, Dues	107,614	113,395	199,998	183,731	410,987
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	1,484,965	1,494,662
56 Rents, Repairs & Maintenance	282,388	322,788	332,687	518,344	586,604
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	50,359	52,037	24,047	59,308	53,897
59 Other Holding	0	0	0	500,000	892,847
Object Group 5000 Total	\$3,464,522	\$3,628,602	\$4,023,044	\$6,438,692	\$6,697,768
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$3,200	\$0	\$2,650	\$0	\$796,684
62 Building Alterations	131	0	0	0	0
63 Books	2,394	25,452	56,618	89,019	60,699
64 Equipment	128,867	121,207	191,012	719,879	945,956
Object Group 6000 Total	\$134,592	\$146,659	\$250,280	\$808,898	\$1,803,339
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	69,177	66,186	524,390	663,840	69,992
75/76 Stdt Financial Aid & Othr Pymts to Stdts	220,173	192,613	689,535	771,019	711,775
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$289,350	\$258,799	\$1,213,925	\$1,434,859	\$781,767
Total Expenditures	\$31,763,113	\$33,592,379	\$36,935,137	\$43,709,102	\$47,582,786

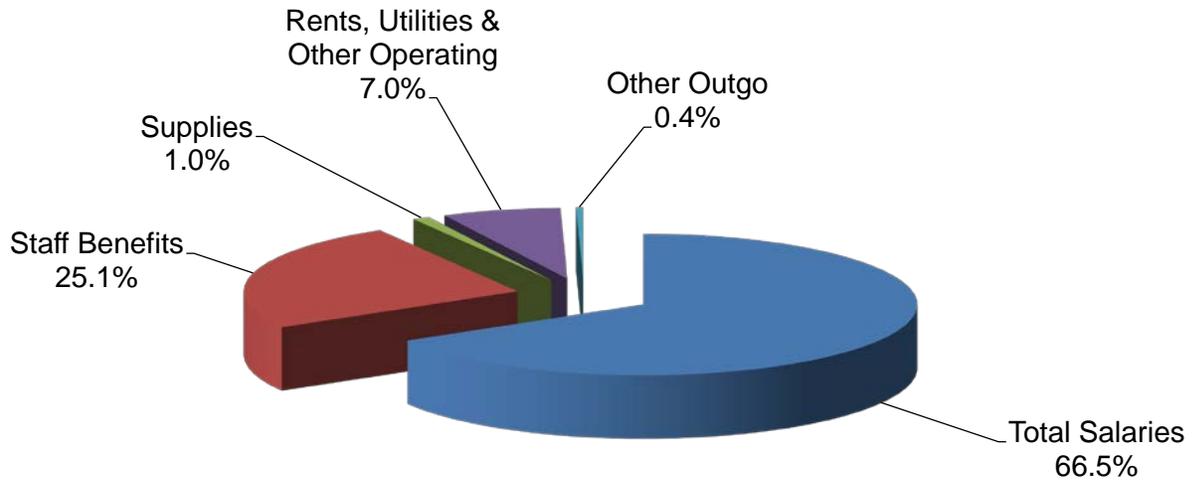
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,742,299	\$5,080,646	\$5,128,269	\$5,377,834	\$5,594,229
12 Contract Adm, Counselors, Librarians	2,544,888	2,608,401	2,444,299	2,496,360	2,692,254
13 Hourly Teachers	5,303,918	5,256,185	5,461,930	6,026,313	6,402,500
14 Hourly Adm, Counselors, Librarians	231,217	146,888	176,321	175,035	181,554
Object Group 1000 Total	<u>\$12,822,322</u>	<u>\$13,092,120</u>	<u>\$13,210,819</u>	<u>\$14,075,542</u>	<u>\$14,870,537</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,395,589	\$4,397,969	\$4,330,673	\$4,724,793	\$4,976,710
22 Contract Instructional Aides	618,311	591,449	697,575	860,351	920,882
23 Hourly Non-Instructional	376,002	231,253	291,433	343,244	239,569
24 Hourly Instructional Aides	200,391	226,698	178,873	175,541	132,306
Object Group 2000 Total	<u>\$5,590,293</u>	<u>\$5,447,369</u>	<u>\$5,498,554</u>	<u>\$6,103,929</u>	<u>\$6,269,467</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,334,500	\$5,828,808	\$6,356,900	\$7,145,229	\$7,973,974
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>\$6,398,922</u>	<u>\$7,145,229</u>	<u>\$7,973,974</u>
<b>SUPPLIES:</b>					
43 Supplies	\$294,085	\$235,248	\$204,675	\$397,402	\$308,428
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$69,082	\$67,298	\$74,184	\$161,471	\$96,145
52 Travel and Mileage	105,434	81,803	95,732	111,755	128,325
53 Fees, Software, Memberships, Dues	75,946	76,914	94,835	111,633	160,153
54 Insurance	0	32,747	34,459	34,459	34,459
55 Utilities and Operations	939,667	1,210,821	1,143,177	1,301,201	1,234,690
56 Rents, Repairs & Maintenance	227,463	261,275	267,621	382,763	339,242
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	38,680	38,182	23,496	40,657	51,257
59 Other Holding	0	0	0	0	192,847
Object Group 5000 Total	<u>\$1,456,272</u>	<u>\$1,769,040</u>	<u>\$1,733,504</u>	<u>\$2,143,939</u>	<u>\$2,237,118</u>
<b>CAPITAL OUTLAY:</b>					
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	145,731	0
Object Group 6000 Total	<u>\$19,979</u>	<u>\$6,292</u>	<u>\$51,058</u>	<u>\$145,731</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	69,177	66,186	402,429	663,840	63,840
75/76 Std 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>\$708,840</u>	<u>\$108,840</u>
Total Expenditures	<u>\$25,789,431</u>	<u>\$26,638,595</u>	<u>\$27,532,344</u>	<u>\$30,720,612</u>	<u>\$31,768,364</u>

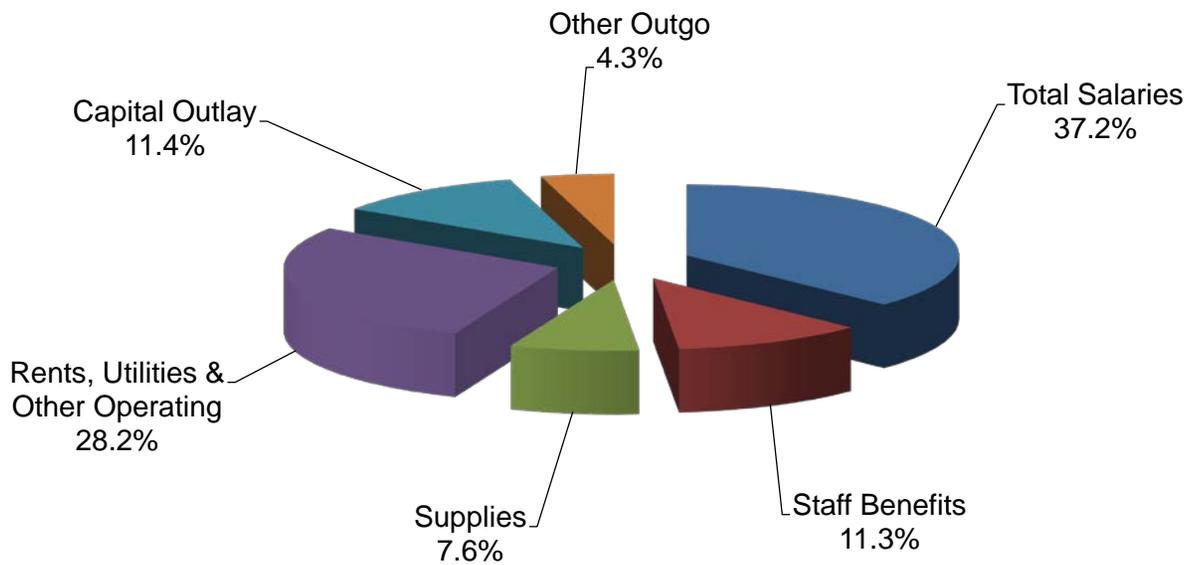
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Cuyamaca College - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$6,281	\$0	\$0	\$92,778	\$149,768
12 Contract Adm, Counselors, Librarians	471,536	813,868	915,841	1,205,483	1,423,758
13 Hourly Teachers	27,967	650	53,035	345,872	603,656
14 Hourly Adm, Counselors, Librarians	378,919	704,194	908,271	723,774	854,755
Object Group 1000 Total	<u>\$884,703</u>	<u>\$1,518,712</u>	<u>\$1,877,147</u>	<u>\$2,367,907</u>	<u>\$3,031,937</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$771,465	\$830,058	\$1,063,310	\$1,170,358	\$1,639,534
22 Contract Instructional Aides	56,149	5,869	(20,799)	180,300	38,797
23 Hourly Non-Instructional	478,243	584,645	606,605	638,280	779,819
24 Hourly Instructional Aides	302,026	400,804	406,763	344,033	391,703
Object Group 2000 Total	<u>\$1,607,883</u>	<u>\$1,821,376</u>	<u>\$2,055,879</u>	<u>\$2,332,971</u>	<u>\$2,849,853</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$567,081	\$731,949	\$940,258	\$1,269,819	\$1,787,370
3x Early Retirement & Retiree Benefits	0	0	146,798	0	0
Object Group 3000 Total	<u>\$567,081</u>	<u>\$731,949</u>	<u>\$1,087,056</u>	<u>\$1,269,819</u>	<u>\$1,787,370</u>
<b>SUPPLIES:</b>					
43 Supplies	\$618,984	\$735,938	\$1,114,836	\$1,333,854	\$1,208,346
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,706,903	\$1,566,203	\$1,874,550	\$3,049,270	\$2,770,785
52 Travel and Mileage	87,833	109,655	160,019	335,389	211,103
53 Fees, Software, Memberships, Dues	31,668	36,481	105,163	72,098	250,834
54 Insurance	33,157	2,748	20,576	0	17,954
55 Utilities and Operations	82,085	69,107	63,615	183,764	259,972
56 Rents, Repairs & Maintenance	54,926	61,513	65,066	135,581	247,362
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	11,679	13,855	551	18,651	2,640
59 Other Holding	0	0	0	500,000	700,000
Object Group 5000 Total	<u>\$2,008,251</u>	<u>\$1,859,562</u>	<u>\$2,289,540</u>	<u>\$4,294,753</u>	<u>\$4,460,650</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$2,650	\$0	\$796,684
62 Building Alterations	0	0	0	0	0
63 Books	0	25,452	56,618	89,019	60,699
64 Equipment	114,613	114,914	139,954	574,148	945,956
Object Group 6000 Total	<u>\$114,613</u>	<u>\$140,366</u>	<u>\$199,222</u>	<u>\$663,167</u>	<u>\$1,803,339</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	121,961	0	6,152
75/76 Std Financial Aid & Othr Pymts to Stdts	172,170	145,879	657,152	726,019	666,775
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$172,170</u>	<u>\$145,879</u>	<u>\$779,113</u>	<u>\$726,019</u>	<u>\$672,927</u>
Total Expenditures	<u>\$5,973,685</u>	<u>\$6,953,782</u>	<u>\$9,402,793</u>	<u>\$12,988,490</u>	<u>\$15,814,422</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	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,039,887	887,201	886,405	974,691	1,074,789
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>\$974,691</u>	<u>\$1,074,789</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,119,212	\$5,587,753	\$6,329,864	\$7,052,953	\$7,121,705
22 Contract Instructional Aides	0	0	1,225	0	0
23 Hourly Non-Instructional	88,322	31,314	110,835	146,485	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>\$6,441,924</u>	<u>\$7,199,438</u>	<u>\$7,132,705</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,347,035	\$2,539,213	\$3,011,640	\$3,604,864	\$4,310,319
3x Early Retirement & Retiree Benefits	40,522	54,912	28,522	0	0
Object Group 3000 Total	<u>\$2,387,557</u>	<u>\$2,594,125</u>	<u>\$3,040,162</u>	<u>\$3,604,864</u>	<u>\$4,310,319</u>
<b>SUPPLIES:</b>					
43 Supplies	\$246,533	\$224,137	\$244,732	\$390,090	\$379,946
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,015,248	\$3,946,068	\$3,800,994	\$18,052,813	\$18,610,676
52 Travel and Mileage	118,460	95,108	148,764	175,527	143,472
53 Fees, Software, Memberships, Dues	18,548	22,677	42,231	65,764	62,458
54 Insurance	0	0	0	0	0
55 Utilities and Operations	84,758	151,164	230,604	214,381	874,767
56 Rents, Repairs & Maintenance	163,450	173,576	234,533	256,924	214,801
57 Audits, Interest, and Legals	202,134	201,137	129,830	254,643	225,386
58 Advertising, Postage & Other Operating	71,654	70,433	106,427	120,620	181,838
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,674,252</u>	<u>\$4,660,162</u>	<u>\$4,693,383</u>	<u>\$19,140,672</u>	<u>\$20,313,398</u>
<b>CAPITAL OUTLAY:</b>					
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	46,874	0
Object Group 6000 Total	<u>\$35,115</u>	<u>\$73,872</u>	<u>\$78,994</u>	<u>\$46,874</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$163,901	\$180,000
73 Interfund Transfers	378,964	35,123	91,414	19,760	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>\$183,661</u>	<u>\$180,000</u>
Total Expenditures	<u>\$12,109,842</u>	<u>\$14,243,687</u>	<u>\$15,629,045</u>	<u>\$31,540,290</u>	<u>\$33,391,157</u>

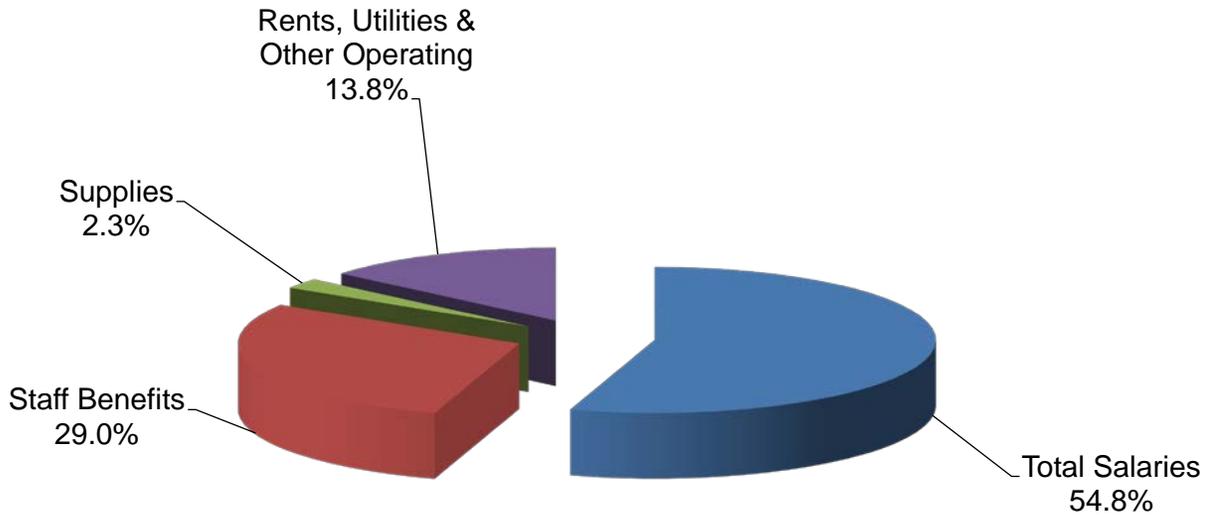
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,039,887	887,201	886,405	974,691	1,029,057
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>\$974,691</u>	<u>\$1,029,057</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,752,749	\$5,006,022	\$5,745,687	\$6,311,645	\$6,512,157
22 Contract Instructional Aides	0	0	306	0	0
23 Hourly Non-Instructional	29,459	14,828	76,622	137,037	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>\$5,822,615</u>	<u>\$6,448,682</u>	<u>\$6,523,157</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,211,331	\$2,337,860	\$2,768,321	\$3,327,232	\$3,996,582
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>\$3,327,232</u>	<u>\$3,996,582</u>
<b>SUPPLIES:</b>					
43 Supplies	\$227,228	\$194,257	\$217,272	\$355,151	\$318,645
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$989,422	\$693,284	\$625,259	\$967,706	\$1,013,350
52 Travel and Mileage	118,460	95,108	145,621	172,872	123,472
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	91,577	105,951	174,895
56 Rents, Repairs & Maintenance	111,590	149,266	201,947	230,124	190,077
57 Audits, Interest, and Legals	138,693	150,303	80,397	206,643	185,886
58 Advertising, Postage & Other Operating	65,277	68,024	74,705	117,473	168,002
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,438,769</u>	<u>\$1,254,731</u>	<u>\$1,237,578</u>	<u>\$1,850,427</u>	<u>\$1,905,340</u>
<b>CAPITAL OUTLAY:</b>					
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	27,699	0
Object Group 6000 Total	<u>\$35,115</u>	<u>\$49,206</u>	<u>\$77,663</u>	<u>\$27,699</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	28,964	35,123	91,414	19,760	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>\$19,760</u>	<u>\$0</u>
Total Expenditures	<u>\$9,804,024</u>	<u>\$9,834,140</u>	<u>\$11,099,466</u>	<u>\$13,003,642</u>	<u>\$13,772,781</u>

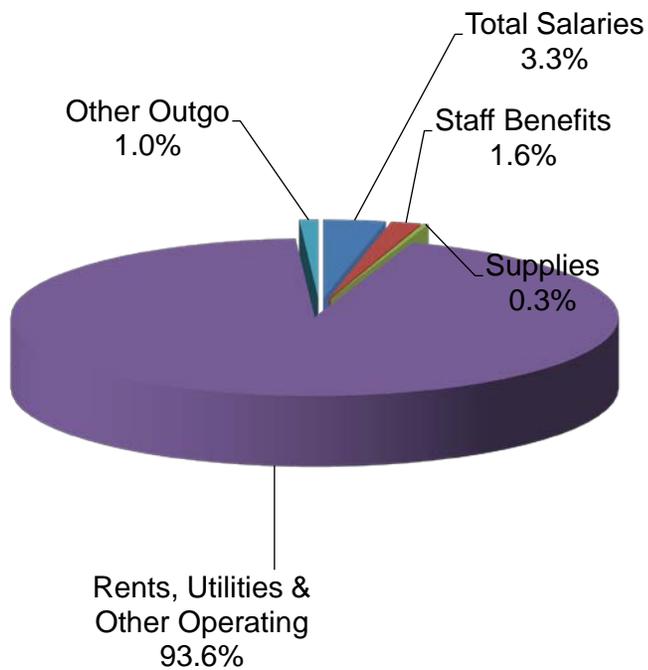
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	45,732
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	\$45,732
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$366,463	\$581,731	\$584,177	\$741,308	\$609,548
22 Contract Instructional Aides	0	0	919	0	0
23 Hourly Non-Instructional	58,863	16,486	34,213	9,448	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$425,326	\$598,217	\$619,309	\$750,756	\$609,548
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$135,704	\$201,353	\$243,319	\$277,632	\$313,737
3x Early Retirement & Retiree Benefits	0	0	28,522	0	0
Object Group 3000 Total	\$135,704	\$201,353	\$271,841	\$277,632	\$313,737
<b>SUPPLIES:</b>					
43 Supplies	\$19,305	\$29,881	\$27,460	\$34,939	\$61,301
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,025,826	\$3,252,783	\$3,175,735	\$17,085,107	\$17,597,326
52 Travel and Mileage	0	0	3,143	2,655	20,000
53 Fees, Software, Memberships, Dues	13,954	15,541	24,159	16,106	12,800
54 Insurance	0	0	0	0	0
55 Utilities and Operations	74,026	59,554	139,027	108,430	699,872
56 Rents, Repairs & Maintenance	51,860	24,310	32,586	26,800	24,724
57 Audits, Interest, and Legals	63,441	50,834	49,433	48,000	39,500
58 Advertising, Postage & Other Operating	6,377	2,409	31,722	3,147	13,836
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$1,235,483	\$3,405,430	\$3,455,805	\$17,290,245	\$18,408,058
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	24,665	1,331	19,175	0
Object Group 6000 Total	\$0	\$24,665	\$1,331	\$19,175	\$0
<b>OTHER OUTGO:</b>					
71 Debt Service	\$140,000	\$150,000	\$153,833	\$163,901	\$180,000
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	\$490,000	\$150,000	\$153,833	\$163,901	\$180,000
Total Expenditures	\$2,305,818	\$4,409,546	\$4,529,579	\$18,536,648	\$19,618,376

### 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	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	37,152	0
13 Hourly Teachers	0	250	501	0	0
14 Hourly Adm, Counselors, Librarians	150	50	0	1,593	0
Object Group 1000 Total	\$150	\$300	\$501	\$38,745	\$0
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$4,837	\$10,602	\$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	1,100	0
Object Group 2000 Total	\$4,751	\$1,840	\$8,465	\$11,702	\$0
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,111	\$27,675	\$15,324	\$32,833	\$15,000
3x Early Retirement & Retiree Benefits	1,462,996	1,465,238	1,320,492	1,152,802	1,254,736
Object Group 3000 Total	\$1,464,107	\$1,492,913	\$1,335,816	\$1,185,635	\$1,269,736
<b>SUPPLIES:</b>					
43 Supplies	\$60,686	(\$1,566)	\$55,449	\$139,887	\$226,055
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,941,065	\$1,833,778	\$1,638,009	\$2,308,581	\$2,048,347
52 Travel and Mileage	248	25,169	20,833	27,494	12,500
53 Fees, Software, Memberships, Dues	690,246	814,222	748,335	837,607	1,094,179
54 Insurance	486,722	450,036	508,150	515,000	552,742
55 Utilities and Operations	61,049	7,709	33,672	303,043	128,111
56 Rents, Repairs & Maintenance	894,906	1,368,044	1,485,505	1,609,299	1,628,906
57 Audits, Interest, and Legals	249,558	374,695	163,822	375,694	300,000
58 Advertising, Postage & Other Operating	28,892	22,928	70,679	854,500	8,643,716
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$4,352,686	\$4,896,581	\$4,669,005	\$6,831,218	\$14,408,501
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	1,570	0
64 Equipment	72,836	1,779	1,492	28,027	0
Object Group 6000 Total	\$72,836	\$1,779	\$1,492	\$29,597	\$0
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,834,920	1,477,367	1,478,504	594,161	1,176,104
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,810	4,705	7,563	7,020	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$1,837,730	\$1,482,072	\$1,486,067	\$601,181	\$1,183,204
Total Expenditures	\$7,792,946	\$7,873,919	\$7,556,795	\$8,837,965	\$17,087,496

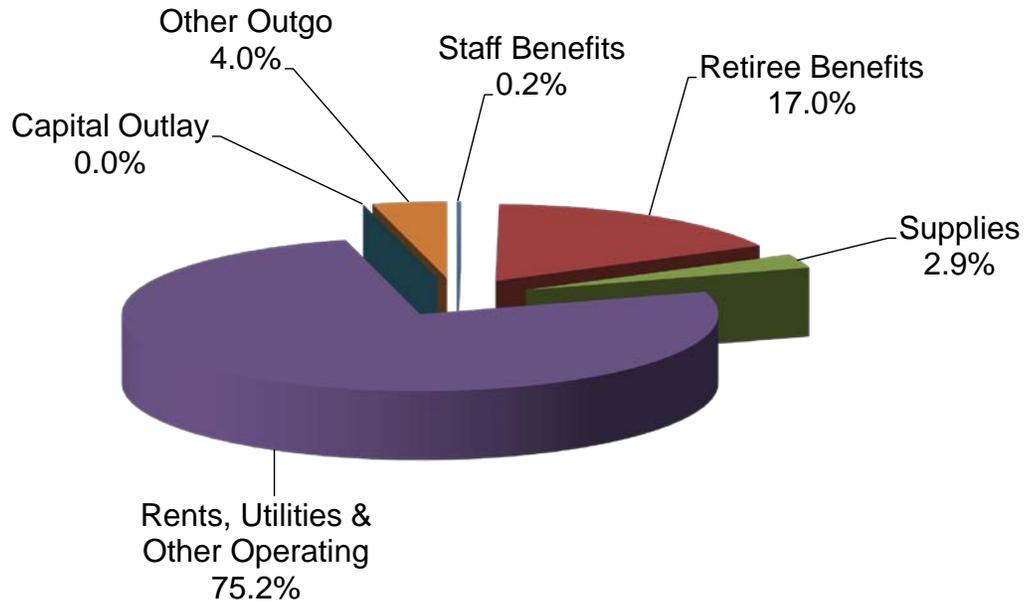
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - UNRESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	37,152	0
13 Hourly Teachers	0	250	501	0	0
14 Hourly Adm, Counselors, Librarians	150	50	0	1,593	0
Object Group 1000 Total	\$150	\$300	\$501	\$38,745	\$0
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$4,837	\$10,602	\$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	1,100	0
Object Group 2000 Total	\$4,751	\$1,840	\$8,465	\$11,702	\$0
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,111	\$162	\$15,324	\$0	\$15,000
3x Early Retirement & Retiree Benefits	1,462,996	1,465,238	1,320,492	1,152,802	1,254,736
Object Group 3000 Total	\$1,464,107	\$1,465,400	\$1,335,816	\$1,152,802	\$1,269,736
<b>SUPPLIES:</b>					
43 Supplies	\$60,686	(\$1,566)	\$54,954	\$128,686	\$216,055
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,540,444	\$1,833,778	\$1,638,009	\$2,267,863	\$2,016,577
52 Travel and Mileage	248	21,462	11,035	12,500	12,500
53 Fees, Software, Memberships, Dues	690,246	814,222	748,335	830,108	819,512
54 Insurance	486,722	450,036	508,150	515,000	552,742
55 Utilities and Operations	96,879	91,589	101,159	144,798	128,111
56 Rents, Repairs & Maintenance	894,906	1,368,044	1,485,505	1,609,299	1,628,906
57 Audits, Interest, and Legals	249,558	292,499	163,822	375,694	300,000
58 Advertising, Postage & Other Operating	28,892	22,928	69,974	90,415	90,415
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$3,987,895	\$4,894,556	\$4,725,989	\$5,845,677	\$5,548,763
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	
62 Building Alterations	0	0	0	0	
63 Books	0	0	0	1,570	
64 Equipment	72,836	1,779	1,492	28,027	
Object Group 6000 Total	\$72,836	\$1,779	\$1,492	\$29,597	\$0
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	
73 Interfund Transfers	1,619,486	288,302	288,302	288,302	288,302
75/76 Std Financial Aid & Othr Pymts to Stdts	2,810	4,705	7,563	7,020	7,100
79 Dedicated Reserves	0	0	0	0	
Object Group 7000 Total	\$1,622,296	\$293,007	\$295,865	\$295,322	\$295,402
Total Expenditures	\$7,212,721	\$6,655,316	\$6,423,082	\$7,502,531	\$7,329,956

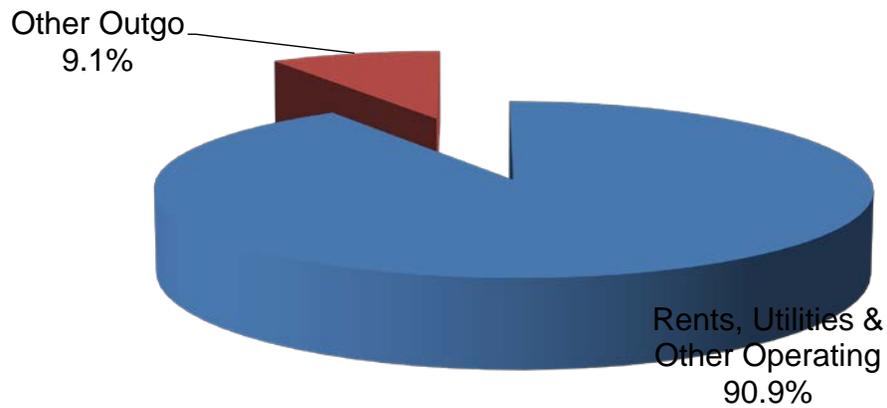
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - RESTRICTED**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$0
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$0	\$0	\$0
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$27,513	\$0	\$32,833	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$27,513	\$0	\$32,833	\$0
<b>SUPPLIES:</b>					
43 Supplies	\$0	\$0	\$495	\$11,201	\$10,000
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$400,621	\$0	\$0	\$40,718	\$31,770
52 Travel and Mileage	0	3,707	9,798	14,994	0
53 Fees, Software, Memberships, Dues	0	0	0	7,499	274,667
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(35,830)	(83,879)	(67,487)	158,245	0
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	705	764,085	8,553,301
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$364,791	\$2,024	(\$56,984)	\$985,541	\$8,859,738
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	215,434	1,189,065	1,190,202	305,859	887,802
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$215,434	\$1,189,065	\$1,190,202	\$305,859	\$887,802
Total Expenditures	\$580,225	\$1,218,602	\$1,133,713	\$1,335,434	\$9,757,540

### Districtwide Commitments- Unrestricted General Fund



### Districtwide Commitments- Restricted General Fund



# **Tentative Budget Supplemental Funds**

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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Actual	Actual	Projected	Tentative
	11/12	12/13	13/14	14/15	15/16	Actual	Budget
						16/17	17/18
<b>Grossmont College</b>							
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	300
Interest Income	3,920	1,090	950	376	300	300	
<b>Total</b>	<b>\$213,416</b>	<b>\$228,312</b>	<b>\$221,884</b>	<b>\$223,491</b>	<b>\$246,136</b>	<b>\$220,300</b>	<b>\$220,300</b>
<b>Cuyamaca College</b>							
Commission Distributions	\$94,871	\$91,775	\$88,064	\$88,194	\$84,533	\$90,000	\$90,000
Other Local Revenue	0	0	141	0	0	0	
Interest Income	1,364	215	83	195	0	50	50
<b>Total</b>	<b>\$96,235</b>	<b>\$91,990</b>	<b>\$88,288</b>	<b>\$88,389</b>	<b>\$84,533</b>	<b>\$90,050</b>	<b>\$90,050</b>
<b>Other Commission Distributions</b>							
District Services Allocation	\$26,467	\$27,739	\$26,869	\$27,070	\$25,796	\$26,000	\$26,000
<b>Total</b>	<b>\$26,467</b>	<b>\$27,739</b>	<b>\$26,869</b>	<b>\$27,070</b>	<b>\$25,796</b>	<b>\$26,000</b>	<b>\$26,000</b>
<b>Total Sources</b>	<b>\$336,118</b>	<b>\$348,041</b>	<b>\$337,041</b>	<b>\$338,950</b>	<b>\$356,465</b>	<b>\$336,350</b>	<b>\$336,350</b>

**Revenue & Transfers to Associated Students:**

Distributions to ASGC	\$64,000 (1)	\$0	\$0	\$0	\$0	\$0	\$20,000
Distributions to ASCC	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Distributions</b>	<b>\$74,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$30,000</b>

**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	Projected Actual 16/17	Tentative Budget 17/18
<b>Bookstore Commissions</b>					
<b>Beginning Balance</b>	<b>\$917,715</b>	<b>\$230,359</b>	<b>\$333,599</b>	<b>\$534,271</b>	<b>\$598,170</b>
Commissions Revenue	335,867	338,379	322,454	336,000	336,000
Other Local Revenue	141	195	598	350	350
Transfer from Dissolution Subfund	0	0	33,486	0	0
Funds Available	<u>\$1,253,723</u>	<u>\$568,933</u>	<u>\$690,137</u>	<u>\$870,621</u>	<u>\$934,520</u>
Expenditures					
Grossmont College	\$804,219	\$16,652	\$57,904	\$152,588	\$703,342
Cuyamaca College	198,145	96,682	87,962	89,863	90,050
District Services	21,000	122,000	10,000	30,000	62,737
Total	<u>\$1,023,364</u>	<u>\$235,334</u>	<u>\$155,866</u>	<u>\$272,451</u>	<u>\$856,129</u>
<b>Ending Balance</b>	<b><u>\$230,359</u></b>	<b><u>\$333,599</u></b>	<b><u>\$534,271</u></b>	<b><u>\$598,170</u></b>	<b><u>\$78,391</u></b>
<b>Dissolution of Enterprise Funds</b>					
<b>Beginning Balance</b>	<b>\$52,177</b>	<b>\$33,106</b>	<b>\$33,486</b>	Subfund closed and transferred to Commissions Subfund.	
Revenue & Transfers:					
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>		
<b>Ending Balance</b>	<b><u>\$33,106</u></b>	<b><u>\$33,486</u></b>	<b><u>\$0</u></b>		
<b>Combined Ending Balance</b>	<b><u>\$263,465</u></b>	<b><u>\$367,085</u></b>	<b><u>\$534,271</u></b>		

**Notes:**

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

(2) Tentative Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$561,246	187	36,737	<b>\$598,170</b>
Revenue	220,300	90,050	26,000	<b>336,350</b>
Total Funds Available	<u>\$781,546</u>	<u>\$90,237</u>	<u>\$62,737</u>	<b><u>\$934,520</u></b>
Less: Expenditures	703,342	90,050	62,737	<b>856,129</b>
Ending Balance	<u><b>\$78,204</b></u>	<u><b>\$187</b></u>	<u><b>\$0</b></u>	<b><u>\$78,391</u></b>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>BEGINNING BALANCE</b>	\$108,768	\$63,341	\$37,864	\$44,394	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$108,768</u>	<u>\$63,341</u>	<u>\$37,864</u>	<u>\$44,394</u>	<u>\$0</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$67,517	\$71,735	\$51,618	\$67,500	\$46,035
Other Sources	33	0	0	35	77,390
<b>Total Revenues</b>	<u>\$67,550</u>	<u>\$71,735</u>	<u>\$51,618</u>	<u>\$67,535</u>	<u>\$123,425</u>
 <b>Total Funds Available</b>	<u>\$176,318</u>	<u>\$135,076</u>	<u>\$89,482</u>	<u>\$111,929</u>	<u>\$123,425</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$98,000	\$86,589	\$34,389	\$88,932	\$103,425
Supplies & Materials	250	0	0	0	
Other Operating	14,727	10,623	10,699	20,000	20,000
Capital Outlay	0	0	0	2,997	0
<b>Total Expenditures</b>	<u>\$112,977</u>	<u>\$97,212</u>	<u>\$45,088</u>	<u>\$111,929</u>	<u>\$123,425</u>
 <b>Total Ending Balance</b>	<u><u>\$63,341</u></u>	<u><u>\$37,864</u></u>	<u><u>\$44,394</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	Projected Actual 16/17	Tentative Budget 17/18
<b>BEGINNING BALANCE</b>	\$104,141	\$112,835	\$24,524	\$33,872	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$104,141</u>	<u>\$112,835</u>	<u>\$24,524</u>	<u>\$33,872</u>	<u>\$0</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$269,415	\$243,803	\$293,716	\$295,000	\$295,000
Interest	58	0	0	0	
<b>Total Revenues</b>	<u>\$269,473</u>	<u>\$243,803</u>	<u>\$293,716</u>	<u>\$295,000</u>	<u>\$295,000</u>
 <b>Total Funds Available</b>	<u>\$373,614</u>	<u>\$356,638</u>	<u>\$318,240</u>	<u>\$328,872</u>	<u>\$295,000</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$230,078	\$276,933	\$284,368	\$300,664	\$266,792
Supplies & Materials	0	0	0	0	
Other Operating	30,701	55,181	0	28,208	28,208
<b>Total Expenditures</b>	<u>\$260,779</u>	<u>\$332,114</u>	<u>\$284,368</u>	<u>\$328,872</u>	<u>\$295,000</u>
 <b>Total Ending Balance</b>	<u><u>\$112,835</u></u>	<u><u>\$24,524</u></u>	<u><u>\$33,872</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  
ASSOCIATED STUDENTS OF GROSSMONT COLLEGE  
ENTERPRISE FUND**

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>BEGINNING BALANCE</b>	<hr/>				
ASGC					
Clubs & Organizations					
Prior Year Adjustments					
<b>Adjusted Beginning Balance</b>					<hr/> \$0
 <b>Plus Current year Income</b>					
Campus Distribution					\$20,000
Benefit Card					14,000
Campus Services					400
Interest					0
Movie Ticket Program					1,500
Club Deposits					Pending
<b>Total Revenues</b>					<hr/> \$35,900
 <b>Total Funds Available</b>					 <hr/> \$35,900
 <b>Less Current Year Expenditures</b>					
Advertising					\$250
Miscellaneous					9,750
Postage					150
Student Benefit Services					1,500
Operational Expense					12,400
Printing					100
Supplies					700
Poster Supplies					500
Movie Ticket Program					1,550
<b>Total Expenditures</b>					<hr/> \$35,900
 <b>Total Ending Balance</b>					 <hr/> <hr/> \$0

17/18 Initial Year

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

This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Grossmont College.

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>BEGINNING BALANCE</b>					
ASCC	\$40,693	\$35,259	\$36,896	\$36,117	\$36,117
Clubs & Organizations (1)	49,838	52,116	60,812	63,328	63,328
Prior Year Adjustments	0	0	0	0	
<b>Adjusted Beginning Balance</b>	<u>\$90,531</u>	<u>\$87,375</u>	<u>\$97,708</u>	<u>\$99,445</u>	<u>\$99,445</u>
<b>Plus Current year Income</b>					
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	11,786	3,500
Club Deposits	47,480	72,100	73,369	40,721	40,000
<b>Total Revenues (2)</b>	<u>\$63,546</u>	<u>\$86,944</u>	<u>\$88,284</u>	<u>\$67,607</u>	<u>\$58,600</u>
<b>Total Funds Available</b>	<u>\$154,077</u>	<u>\$174,319</u>	<u>\$185,992</u>	<u>\$167,052</u>	<u>\$158,045</u>
<b>Less Current Year Expenditures</b>					
Hourly	\$3,200	\$2,350	\$2,700	\$3,200	\$3,200
Benefits	64	47	54	64	64
Activities	15,452	9,183	7,521	22,473	10,340
Commencement	0	0	0	0	0
Supplies	2,714	1,453	3,560	3,850	2,796
Other	70	(26)	1,759	2,200	2,200
Club Expenses	45,202	63,404	70,853	35,820	103,328
Intra-Fund Transfers Out	0	200	100	0	
<b>Total Expenditures</b>	<u>\$66,702</u>	<u>\$76,611</u>	<u>\$86,547</u>	<u>\$67,607</u>	<u>\$121,928</u>
<b>Total Ending Balance</b>	<u><u>\$87,375</u></u>	<u><u>\$97,708</u></u>	<u><u>\$99,445</u></u>	<u><u>\$99,445</u></u>	<u><u>\$36,117</u></u>

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

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>BEGINNING BALANCE</b>	\$102,183	\$65,565	\$87,833	\$91,304	\$91,304
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$102,183</u>	<u>\$65,565</u>	<u>\$87,833</u>	<u>\$91,304</u>	<u>\$91,304</u>
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$71,402	\$72,128	\$74,584	\$68,000	\$70,000
Interest	297	328	637	300	300
<b>Total Revenues</b>	<u>\$71,699</u>	<u>\$72,456</u>	<u>\$75,221</u>	<u>\$68,300</u>	<u>\$70,300</u>
<b>Total Funds Available</b>	<u>\$173,882</u>	<u>\$138,021</u>	<u>\$163,054</u>	<u>\$159,604</u>	<u>\$161,604</u>
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$5,048	\$188	\$84	\$16,100	\$11,604
Contract Services	0	0	0	900	20,000
Rental & Leases	0	0	0	0	70,000
Repair by Outside Vendor	0	0	0	2,300	60,000
Capital Outlay	3,269	0	71,666	49,000	
Transfer To Capital Project Fund	100,000	50,000	0	0	
<b>Total Expenditures</b>	<u>\$108,317</u>	<u>\$50,188</u>	<u>\$71,750</u>	<u>\$68,300</u>	<u>\$161,604</u>
<b>Total Ending Balance</b>	<u><u>\$65,565</u></u>	<u><u>\$87,833</u></u>	<u><u>\$91,304</u></u>	<u><u>\$91,304</u></u>	<u><u>\$0</u></u>

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

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

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

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

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

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

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17
<b>BEGINNING BALANCE</b>	\$75,247			
<b>Plus Current Year Income</b>				
Interest Income	\$0			
Transfer From/To General Fund	(115,339)			
<b>Total Revenues</b>	<u>(\$115,339)</u>			
<b>Total Funds Available</b>	<u>(\$40,092)</u>			
<b>Less Current Year Expenditures</b>				
Self-Insured Benefits	(40,092)			
<b>Total Expenditures</b>	<u>(\$40,092)</u>			
Reserve For Contingencies	0			
<b>Total Ending Balance</b>	<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	Projected Budget 16/17	Tentative Budget 17/18
<b>BEGINNING BALANCE</b>	\$2,766,852	\$3,701,307	\$4,817,481	\$5,765,305	\$7,091,549
<b>Plus Current Year Income</b>					
Interest Income	\$10,145	\$12,118	\$20,049	\$10,000	\$10,000
Funding for Current Employees (a)	469,490	739,613	927,775	1,116,244	1,143,585
Funding for Prior Liability (b)	454,820	364,443	400,716	200,000	0
<b>Total Revenues</b>	<u>\$934,455</u>	<u>\$1,116,174</u>	<u>\$947,824</u>	<u>\$1,326,244</u>	<u>\$1,153,585</u>
<b>Total Funds Available</b>	<u>\$3,701,307</u>	<u>\$4,817,481</u>	<u>\$5,765,305</u>	<u>\$7,091,549</u>	<u>\$8,245,134</u>
<b>Less Current Year Expenditures</b>					
Other Post Employment Benefits	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserve For Contingencies	0	0	0	0	0
<b>Total Ending Balance</b>	<u><u>\$3,701,307</u></u>	<u><u>\$4,817,481</u></u>	<u><u>\$5,765,305</u></u>	<u><u>\$7,091,549</u></u>	<u><u>\$8,245,134</u></u>

**Notes:**

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18
<b>BEGINNING BALANCE</b>	\$86,549	\$71,999	\$59,196	\$65,198	\$38,024
Prior Year Adjustments	0	0	0	0	
<b>Adjusted Beginning Balance</b>	<u>\$86,549</u>	<u>\$71,999</u>	<u>\$59,196</u>	<u>\$65,198</u>	<u>\$38,024</u>
<b>Plus Current Year Income</b>					
Sales	\$85,177	\$73,220	\$82,754	\$80,300	\$80,960
Interest	141	129	238	160	
Other	1,056	0	0	500	78,842
<b>Total Revenue</b>	<u>\$86,374</u>	<u>\$73,349</u>	<u>\$82,992</u>	<u>\$80,960</u>	<u>\$159,802</u>
<b>Total Funds Available</b>	<u>\$172,923</u>	<u>\$145,348</u>	<u>\$142,188</u>	<u>\$146,158</u>	<u>\$159,802</u>
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$12,498	\$14,223	\$5,729	\$16,569	\$16,569
Supplies & Materials	70,643	57,769	53,620	54,484	68,363
Other Operating Expenses	17,337	13,312	17,215	37,081	36,736
Capital Outlay	0	0	0	0	
Inter-Fund Transfers Out	0	848	426	0	
Tfr to ASCC	446	0	0	0	
Other Expenses				0	38,134
<b>Total Expenditures</b>	<u>\$100,924</u>	<u>\$86,153</u>	<u>\$76,990</u>	<u>\$108,134</u>	<u>\$159,802</u>
<b>Total Ending Balance</b>	<u>\$71,999</u> (2)	<u>\$59,196</u>	<u>\$65,198</u>	<u>\$38,024</u>	<u>\$0</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) Beginning 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	27,284	80,850	108,134	0
<b>Total</b>	<u>\$65,198</u>	<u>\$80,960</u>	<u>\$108,134</u>	<u>\$38,024</u>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18 (Multiyear)
<b>Beginning Balance</b>	\$12,932,033	\$89,732,200	\$80,138,915	\$68,307,907	\$52,131,727
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$12,932,033</u>	<u>\$89,732,200</u>	<u>\$80,138,915</u>	<u>\$68,307,907</u>	<u>\$52,131,727</u>
 <b>Plus Current Year Revenues</b>					
State	\$614,858	\$503,413	\$770,610	\$0	\$0
Local	359,754	425,554	359,306	282,000	250,000
Inter-Fund Transfers In	3,502,903	1,675,697	3,022,980	1,179,147	0
Proceeds - Sale of Series A Prop V Bond	80,000,000	0	0	0	0
<b>Total Revenues</b>	<u>\$84,477,515</u>	<u>\$2,604,664</u>	<u>\$4,152,896</u>	<u>\$1,461,147</u>	<u>\$250,000</u>
 <b>Total Funds Available</b>	<u>\$97,409,548</u>	<u>\$92,336,864</u>	<u>\$84,291,811</u>	<u>\$69,769,054</u>	<u>\$52,381,727</u>
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$364,919	\$128,667	\$135,812	\$149,345	\$0
Other Operating Expenses	4,233,714	7,961,951	9,377,937	5,638,841	0
Capital Outlay	3,078,714	4,107,331	6,470,155	11,849,141	0
<b>Total Expenditures</b>	<u>\$7,677,347</u>	<u>\$12,197,949</u>	<u>\$15,983,904</u>	<u>\$17,637,327</u>	<u>\$0</u>
 <b>Total Ending Balance</b>	<u><u>\$89,732,201</u></u>	<u><u>\$80,138,915</u></u>	<u><u>\$68,307,907</u></u>	<u><u>\$52,131,727</u></u>	<u><u>\$52,381,727</u></u>

**Note:**

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

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18 (Multiyear)
<b>Beginning Balance</b>	\$9,327,973	\$11,261,834	\$10,021,225	\$9,308,043	\$7,437,385
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$9,327,973</u>	<u>\$11,261,834</u>	<u>\$10,021,225</u>	<u>\$9,308,043</u>	<u>\$7,437,385</u>
<b>Plus Current Year Revenues</b>					
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
<b>Total Revenues</b>	<u>\$4,234,085</u>	<u>\$2,297,590</u>	<u>\$3,766,917</u>	<u>\$1,211,147</u>	<u>\$0</u>
<b>Total Funds Available</b>	<u>\$13,562,058</u>	<u>\$13,559,424</u>	<u>\$13,788,142</u>	<u>\$10,519,190</u>	<u>\$7,437,385</u>
<b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	97,784	66,391	33,840	46,167	0
Other Operating Expenses	704,905	873,544	779,463	544,325	0
Capital Outlay	1,497,535	2,598,264	3,666,796	2,491,313	0
<b>Total Expenditures</b>	<u>\$2,300,224</u>	<u>\$3,538,199</u>	<u>\$4,480,099</u>	<u>\$3,081,805</u>	<u>\$0</u>
<b>Total Ending Balance</b>	<u><u>\$11,261,834</u></u>	<u><u>\$10,021,225</u></u>	<u><u>\$9,308,043</u></u>	<u><u>\$7,437,385</u></u>	<u><u>\$7,437,385</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	Projected Actual 16/17	Tentative Budget 17/18 (Multiyear)
<b><u>Grossmont College</u></b>					
Bldg 36 Secondary Effects	\$8,601	\$227,526	\$717,680	\$415	
Football Field Turf Replace	0	0	0	0	
Roofing Renovation & Repair	-176,597	0	14,220	0	
Resurface Tennis Courts	176,722	1,408,301	116,053	0	
Interior Classroom Painting	0	0	0	0	
Water Reduction / Drought Tolerant	497,011	52,487	41,481	7,861	
HVAC Energy Mgmt Controls	95,568	0	0	0	
Classroom Door Code Comp	76	0	0	0	
Hyde Gallery Storage	-2,992	0	0	0	
Digital Marquee Signage	0	0	0	0	
Student Award Display	0	133,666	0	0	
Health Occupations Training Center	0	826	96,823	0	
Pool Equipment Repair	1,360	46,473	289,770	-4,695	
GC Main Chiller Addition	0	0	265,451	1,307,564	
Lighting & Controls Upgrade	384,811	-13,721	0	0	
Lighting Controls & HVAC Upgrade	0	517	148,901	-3,796	
Prop 39 - Energy Consv Y3	0	0	24,794	292,329	
Football/Soccer Field	0	0	0	0	
Griffin Center/Student & Admin Serv. Renovation	216,469	0	0	0	
Secondary Effects	26,095	2,600	0	0	
Track Repair	0	0	0	6,972	
Facilities Issues	74,830	11,096	69,591	58,792	
Parking & Circ R&R	0	68,027	245,674	155,394	
	176,647	0	0	0	
13/14 SM Bldg 36 HVAC	0	226,213	65,451	0	
14/15 SM Pool Equip Replacement	0	349,277	51,069	498	
14/15 SM Water Tower Replacement	0	0	73,737	7,901	
15/16 SM GC Central Chiller	0	0	117,977	335,046	
15/16 SM GC Water Tower	0	0	0	516,021	
16/17 SM GC Pending	0	0	0	0	
	0	0	0	0	
Subtotal	\$1,478,601	\$2,513,288	\$2,338,672	\$2,680,301	\$0
<b><u>Cuyamaca College</u></b>					
Automotive Smog Equipment	\$0	\$0	\$0	\$724	
One Stop Center Heat & AC Upgrade	16,203	35,731	66	0	
Science & Math HVAC Exhaust	19,151	154,491	0	0	
Athletic Facilities	0	20,169	0	0	
Prop 39 - Lighting & Controls Upgrade Y1	0	-19,715	0	0	
Lighting & Controls Upgrade	314,846	0	0	0	
Prop 39 - Lighting & HVAC Upgrade Y2	0	517	256,350	-6,748	
Prop 39 - Energy Consv Y3	0	0	14,050	188,740	
Student Center - Tfr from Student Center Fees	158,840	94,403	1,939	0	
Parking & Circulation Issues	2,188	0	0	0	
Bookstore - Tfr from Bookstore SRF	122,395	5,060	0	0	
Child Development Center	3,071	0	0	0	
Facilities Repairs	9,961.00	5,518.00	10,222	0	
13/14 SM Upgrade/Repair Bldg A HVAC	0	29,363	98,779	0	
14/15 SM Upgrade/Repair Bldg A HVAC	0	1,563	132,114	0	
14/15 SM Upgrade Elect Panel	0	0	134,402	44,950	
15/16 SM Rep LRC Roof AHU	0	0	42,825	16,539	
15/16 SM Replace CDC Roof	0	0	39,138	119,626	
16/17 SM CC Pending	0	0	0	0	
	0	0	0	0	
Subtotal	\$646,655	\$327,100	\$729,885	\$363,830	\$0

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18 (Multiyear)
<b><u>District Services/Districtwide</u></b>					
DW Capital Project/Def. Maint./Misc. Income	\$67,500	\$0	\$0	\$0	\$0
DW Capital Program	1,710	33,278	15,438	0	0
DW Bond Oversight Committee	26,119	48,976	65,551	0	0
DS Facilities Issues	58,572	1,497	14,752	27,058	0
DW Post Proj (Subfd 41)	8,066	1,500	1,818	0	0
DW Energy Conservation Proj	0	0	5,783	0	0
DW Museum Facil Issues	0	0	0	10,616	0
DS Theater 2nd-Elect Mt Reloc	0	0	0	0	0
DW HR Technology Upgrade	0	0	0	0	0
DW Facilities Issues	11,364	3,773	0	0	0
DW Parking/Circ Rv & Repair	1,637	21,794	0	0	0
DW CPF Pkg/Rds Site 1 & 3	0	477,064	822,030	0	0
DW CPF Pkg/Rds CC Site 4	0	109,929	479,222	0	0
DW Outdoor Speaker System	0	0	6,948	0	0
	<u>\$174,968</u>	<u>\$697,811</u>	<u>\$1,411,542</u>	<u>\$37,674</u>	<u>\$0</u>
	<u><u>\$2,300,224</u></u>	<u><u>\$3,538,199</u></u>	<u><u>\$4,480,099</u></u>	<u><u>\$3,081,805</u></u>	<u><u>\$0</u></u>

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

	Actual 13/14	Actual 14/15	Actual 15/16
<b>Beginning Balance</b>	\$3,604,060	\$1,892,430	\$445,366
Prior Year Adjustments	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$3,604,060</u>	<u>\$1,892,430</u>	<u>\$445,366</u>
 <b>Funding Sources</b>			
Proceeds from Sale of Bonds	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$0	\$0	\$0
 Interest	\$9,769	\$5,776	\$2,914
<b>Total Funding Sources</b>	<u>\$9,769</u>	<u>\$5,776</u>	<u>\$2,914</u>
 <b>Total Funds Available</b>	<u>\$3,613,829</u>	<u>\$1,898,206</u>	<u>\$448,280</u>
 <b>Less Current Year Expenditures</b>			
Supplies/Equip \$500-\$1,999	\$157,618	\$23,131	\$38,562
Other Operating Expenses	776,752	330,175	65,736
Capital Outlay	787,029	1,099,534	343,982
<b>Total Expenditures</b>	<u>\$1,721,399</u>	<u>\$1,452,840</u>	<u>\$448,280</u>
 <b>Total Ending Balance</b>	<u><u>\$1,892,430</u></u>	<u><u>\$445,366</u></u>	<u><u>\$0</u></u>

Fund  
closed  
6-30-16

**Note:**

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**

**PROPOSITION R SUBFUND 42**

**DETAIL OF PROJECT BALANCE**

	Funding Plan	Expenditures Prior to 15/16	Actual 15/16	Total Expense
<b><u>Capital Projects</u></b>				
<b><u>Grossmont College</u></b>				
Scheduled Maint. & Matching Funds				
GC Sch Maintenance	\$2,163,001	\$2,163,002	\$0	\$2,163,002
GC SM0203 Roof 200	91,000	91,000	0	91,000
GC SM0203 Air Handlers 200	191,036	191,036	0	191,036
GC SM0203 Replace Sewer 590	32,000	32,000	0	32,000
GC SM Non-State Fd Proj	258,071	258,071	0	258,071
GC SM0102 Air Handlers	40,580	40,580	0	40,580
GC SM0405 R/R Boilers 300/500	100,000	100,000	0	100,000
<b>Total GC Scheduled Maintenance</b>	<b>\$2,875,688</b>	<b>\$2,875,689</b>	<b>\$0</b>	<b>\$2,875,689</b>
Bldg 500 Classroom Upgrades	\$1,170,556	\$1,166,898	\$0	\$1,166,898
GC Campuswide Signage	321,628	247,953	10,200	258,153
GC Ceramics Yrd Improv	486,218	486,219	0	486,219
GC Meditation Grdn/Cart Str	229,166	214,767	14,399	229,166
GC Parking Lot Light Retrofit	74,527	74,527	0	74,527
GC Campus DDC Controls	40,201	40,201	0	40,201
GC Chiller Plant Upgrade CO	10,197	10,197	0	10,197
GC Resurf Tennis Courts	511,881	511,880	0	511,880
GC Bldg 36 Renovations	59,550	59,550	77,517	137,067
GC Standby Power	962,750	962,750	0	962,750
GC Science Bldg Fume Hood	441,907	441,907	0	441,907
GC Interior Design Guidelines	73,734	73,734	0	73,734
GC Renovation & Repair	3,790,506	3,790,506	0	3,790,506
GC Exer Sci & Wlnss Cmplx Reno	8,977,609	8,977,609	0	8,977,609
GC Infrastructure	1,183,457	1,183,457	0	1,183,457
GC Secondary Effects & Swing	4,319,735	4,319,318	0	4,319,318
GC Energy Reduction Projects	400,000	400,000	0	400,000
GC Tech Mall/LRC	2,347,755	2,347,755	0	2,347,755
GC Griffin Ctr/ S&A Janitorial	14,966	14,966	0	14,966
GC Griffin Ctr/S&A IT	106,844	106,844	0	106,844
GC Secondary Effects Tech Mall	253,060	253,060	0	253,060
GC Griffin Ctr/Std&Adm Sv Ren	34,792,280	34,790,677	0	34,790,677
GC Campus Signage	282,003	282,003	0	282,003
GC Science Lab Building	6,497,895	6,497,895	0	6,497,895
GC Digital Arts/Sculpture- FF&E	13,284,056	13,284,056	0	13,284,056
GC Hlth & Sciences Complex	14,914,374	14,904,623	0	14,904,623
GC 200 & 300 Complex renov	1,064,230	1,064,230	0	1,064,230
GC Parking Expansion	19,661,511	19,661,511	0	19,661,511
GC Life Safety Rd (St Inf Cor)	1,621,481	1,621,481	0	1,621,481
GC Commun/Fine Arts	82,010	82,010	0	82,010
GC Digital Arts/Sculpture	531,888	531,888	0	531,888
GC Hlth & Sciences -FF&E	601,783	603,171	0	603,171
<b>Total Grossmont</b>	<b>\$121,985,446</b>	<b>\$121,883,331</b>	<b>\$102,116</b>	<b>\$121,985,448</b>
<b><u>Cuyamaca College</u></b>				
Scheduled Maint. & Matching Funds				
CC Sch Maintenance	\$177,361	\$177,361	\$0	\$177,361
CC SM0203 Ins Ac Clsr O&P	144,216	144,216	0	144,216
CC SM Non-State Fd Proj	430,160	430,160	0	430,160
CC SM0405 R/R Running Track	50,000	50,000	0	50,000
CC SM0405 R/R Signage	50,000	50,000	0	50,000
<b>Total CC Scheduled Maintenance</b>	<b>\$851,737</b>	<b>\$851,737</b>	<b>\$0</b>	<b>\$851,737</b>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**

**PROPOSITION R SUBFUND 42**

**DETAIL OF PROJECT BALANCE**

	Funding Plan	Expenditures Prior to 15/16	Actual 15/16	Total Expense
<b>Cuyamaca Continued</b>				
CC Bus & Tech-Comptr Lab Equip	\$87,491	\$87,150	\$289	\$87,439
CC Chiller Plant Upgrade CO	500	500	0	500
CC Interior Design Guidelines	66,546	66,546	0	66,546
CC Renovation & Repair	3,695,657	3,695,657	0	3,695,657
CC Secondary Effects & Swing	1,199,301	1,199,301	0	1,199,301
CC Infrastructure	2,042,326	2,042,325	0	2,042,325
CC Energy Reduction Projects	2,534,447	2,534,447	0	2,534,447
CC Biology Exhaust Hood	100,305	100,305	0	100,305
CC Auto Technology Complex	2,498,705	2,498,705	0	2,498,705
CC Student Center	18,104,356	18,104,356	0	18,104,356
CC Science & Technology Ctr	5,541,323	5,541,323	0	5,541,323
CC Parking Constr 2nd Effects	180,705	180,412	0	180,412
CC Communication Arts	27,725,086	27,725,086	0	27,725,086
CC Bus & Technology	13,995,013	13,963,430	31,583	13,995,013
CC Remodel B,D,E,F,G Buildings	345,360	345,360	0	345,360
CC LRC Exp/Rmdl FF&E	53,354	53,346	0	53,346
CC LRC Expansion/Remodel	2,028,662	2,028,662	0	2,028,662
CC Pkg Expansion Ph 2a	834,444	834,444	0	834,444
CC Pkg Expansion Ph 2b	433,529	433,529	0	433,529
CC Parking Exp-Grading & Prep	453,145	453,145	0	453,145
CC Student Center- FF& E	875,000	875,000	0	875,000
CC Communication Arts - FF&E	2,161,007	2,144,768	16,881	2,161,649
<b>Total Cuyamaca</b>	<b>\$85,807,999</b>	<b>\$85,759,534</b>	<b>\$48,753</b>	<b>\$85,808,287</b>
<b>Districtwide</b>				
Program Management				
DW Master Plans	\$468,096	\$460,403	\$0	\$460,403
DW Post Project Coordination	392,066	389,328	0	389,328
DW Program Management	9,225,198	9,110,368	0	9,110,368
DW Project Management	1,006,888	1,001,212	0	1,001,212
DW Legal Services	137,500	130,353	0	130,353
<b>Total Program Management</b>	<b>\$11,229,748</b>	<b>\$11,091,664</b>	<b>\$0</b>	<b>\$11,091,664</b>
DW EIR Prep Both Colleges	\$450,545	\$450,545	\$0	\$450,545
DW Standby Power	241,230	241,230	0	241,230
DW Tech Infrastructure	6,312,606	6,311,667	0	6,311,667
DW 2nd Effects-Road Repairs	45,400	12,450	16,810	29,260
DW IPP/FPP Development	136,359	136,359	0	136,359
DW Info Sys-Tech Improvements	502,500	489,198	0	489,198
DW Prop R Prog. Services	12,781	12,781	0	12,781
DW PRF Pkg/Rd Site 1 & 3	426,103	330,370	212,255	542,625
DW PRF Pkg/Rds Site 4	120,723	104,030	68,346	172,376
<b>Total Districtwide</b>	<b>\$19,477,995</b>	<b>\$19,180,294</b>	<b>\$297,411</b>	<b>\$19,477,705</b>
<b>Total Proposition R Budget</b>	<b>\$227,271,440</b>	<b>\$226,823,159</b>	<b>\$448,280</b>	<b>\$227,271,440</b>

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

	Actual 13/14	Actual 14/15	Actual 15/16	Projected Actual 16/17	Tentative Budget 17/18 (Multiyear)
<b>Beginning Balance</b>	\$0	\$76,577,936	\$69,672,324	\$58,999,864	\$44,694,342
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	\$0	\$76,577,936	\$69,672,324	\$58,999,864	\$44,694,342
 <b>Funding Sources</b>					
Proceeds from Sale of Series A Bond	\$80,000,000	\$0	\$0	\$0	\$0
Net Proceeds from Sale of Bonds	\$80,000,000	\$0	\$0	\$0	\$0
Interest	\$233,661	\$301,298	\$383,065	\$250,000	\$250,000
<b>Total Funding Sources</b>	\$80,233,661	\$301,298	\$383,065	\$250,000	\$250,000
 <b>Total Funds Available</b>	 \$80,233,661	 \$76,879,234	 \$70,055,389	 \$59,249,864	 \$44,944,342
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$109,517	\$39,145	\$63,410	\$103,178	\$0
Other Operating Expenses	2,752,057	6,758,232	8,532,738	5,094,516	0
Capital Outlay	794,151	409,533	2,459,377	9,357,828	0
<b>Total Expenditures</b>	\$3,655,725	\$7,206,910	\$11,055,525	\$14,555,522	\$0
 <b>Total Ending Balance</b>	 \$76,577,936	 \$69,672,324	 \$58,999,864	 \$44,694,342	 \$44,944,342

**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	Projected Actual 16-17	Tentative Budget 17-18 (Multiyear)
<b>Capital Projects</b>							
<b>Grossmont College</b>							
Prop V Start Up Projects	\$1,689,962	\$541,642	\$5,860	\$38,058	\$12,813	\$5,841	
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	16,637	
GC DW Energy Consv Y3	0	590,896	0	0	93,381	515,380	
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	305,908	
GC 12 kV Main Serv Repl	0	0		0	467,085	1,156,758	
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	3,754,984	
Maintenance Facility-New Bldg	9,906,557	494,200	0	1,674	0	684,597	
A&C Complx-Comm/Drama/Art/Cerm	23,043,888	117,000	0	0	0	0	
Lib Arts & Bus Tech (Includes Veterans Center)	58,128,390	0	0	0	0	0	
Science, Math & Career Tech - 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	12,259	
GC Interim Swing Space						219	
Infrastructure/Utilities Alloc	4,749,726	953,798	73,421	484,075	154,507	22,057	
Scheduled Maintenance Allocations	2,672,000	0	0	0	0	0	
GC Alloc of DW	36,996,555	9,281,683	1,604,276	2,759,023	3,133,946	2,475,017	
Site Contingency Allocations	7,599,545	0	0	0	0	0	
Unallocated	469,190	0	0	0	0	0	
<b>Total Grossmont College</b>	<b>\$258,698,074</b>	<b>\$47,486,647</b>	<b>\$2,318,005</b>	<b>\$4,371,610</b>	<b>\$7,418,117</b>	<b>\$8,949,658</b>	<b>\$0</b>

**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	Projected Actual 16-17	Tentative Budget 17-18 (Multiyear)
<b><u>Cuyamaca College</u></b>							
Prop V Start Up Projects	\$1,840,229	\$335,110	\$16,574	\$63,208	\$15,345	(\$5,198)	
CC Light & Cntl Y1	659,771	659,771	293,037	171,332	(11,351)		
CC Light & HVAC Y2	0	382,278	0	51,631	308,370	5,733	
CC DW Energy Conserv Y3	0	377,786	0	0	61,171	228,639	
Student Services Bldg	26,391,605	21,700,911	4,131	294,386	81,218	28,594	
CC One Stop Interim Imp	0	0		0	26,460	12,075	
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	48,109	
Building L Remodel						8,240	
Chiller Expansion	5,005,224	0	0	0	0	36,054	
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	1,249,180	
Track Enhancements	8,214,341	0	0	0	220,219	2,220,410	
CC Weight Trng Clsrm	0	393,981	0	277,968	112,491	0	
Environmental Impact Reprt-EIR	134,700	153,690	87,626	9,433	37,379	(8,416)	
Infrastructure/Utilities Alloc	3,138,290	631,850	57,620	399,467	90,262	10,123	
Scheduled Maintenance Allocations	2,900,000	0	0	0	0	0	
CC Upgrade Elect Panel	0	332,084	0	74,451	490,592	41,034	
CC Replace CDC Roof						39,181	
CC Alloc of DW	16,358,731	4,104,073	709,362	1,219,955	1,385,716	1,094,362	
Site Contingency Allocations	3,360,284	0	0	0	0	0	
Unallocated	285,040	0	0	0	0	0	
<b>Total Cuyamaca College</b>	<b>\$114,388,275</b>	<b>\$31,106,609</b>	<b>\$1,168,656</b>	<b>\$2,563,563</b>	<b>\$3,298,605</b>	<b>\$5,008,121</b>	<b>\$0</b>
<b><u>District Services</u></b>							
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	2,864	
District/Auxil Modular	0	0			49,947	372,291	
DS Alloc of DW Costs	4,656,508	834,744	144,280	248,131	281,849	222,588	
Site Contingency Allocations	1,017,389	0	0	0	0	0	
Unallocated	792,058	0	0	0	0	0	
<b>Total District Services</b>	<b>\$24,913,651</b>	<b>\$1,406,744</b>	<b>\$169,064</b>	<b>\$271,737</b>	<b>\$338,803</b>	<b>\$597,743</b>	<b>\$0</b>
<b><u>Districtwide</u></b>							
Prop V Interest-Pending Alloc	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Districtwide</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Proposition \</b>	<b>\$398,000,000</b>	<b>\$80,000,000</b>	<b>\$3,655,725</b>	<b>\$7,206,910</b>	<b>\$11,055,525</b>	<b>\$14,555,522</b>	<b>\$0</b>