



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2019-2020

ADOPTION BUDGET

The Adoption Budget will be presented for action at the Governing Board Meeting on Tuesday, September 10th, beginning at 5:15 p.m. in the Cuyamaca College Student Center, Room I-207 Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Budget Linked to Strategic Plan

❖ *District Vision*

Transforming lives through learning.

❖ *District Mission*

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

❖ *Districtwide Goals*

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

Governing Board and Administration

Governing Board

Linda Cartwright, President

Debbie Justeson, Vice President

Elena Adams, Board Clerk

Bill Garrett, Board Member

Brad Monroe, Board Member

Amy Bianchi, Grossmont College Student Trustee

Sonia Mendoza-Reyes, Cuyamaca College Student Trustee

Chancellor

Cindy L. Miles, Ph.D.

Chancellor's Cabinet

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

Julianna Barnes, Ed.D., President Cuyamaca College

Tim Corcoran, Vice Chancellor Human Resources

Sean Hancock, Ed.D., Vice Chancellor Student & Institutional Success

Sue Rearic, Vice Chancellor Business Services

Grossmont-Cuyamaca Community College District
Adoption Budget
Table of Contents

Summary of Funds Available	1
Summary of FTES	2
 <u>General Fund:</u>	
Summary of Operations and Ending Balances	
Combined.....	3
Unrestricted.....	4
Restricted	5
Income Graphs	6
Income Statement	
Combined.....	7
Unrestricted.....	8
Restricted	9
Detail of Restricted Income.....	10
Expenditure Statement	
Total All Sites	
Combined.....	11
Unrestricted.....	12
Restricted	13
Graphs	14
Grossmont College	
Combined.....	15
Unrestricted.....	16
Restricted	17
Graphs	18
Cuyamaca College	
Combined.....	19
Unrestricted.....	20
Restricted	21
Graphs	22
District Services	
Combined.....	23
Unrestricted.....	24
Restricted	25
Graphs	26
Districtwide Commitments	
Combined.....	27
Unrestricted.....	28
Restricted	29
Graphs	30
Supplemental Funds.....	31
College Bookstores	
Revenue & Transfers Provided by College Bookstore Operations.....	32
College Bookstores Special Revenue	33
Grossmont College Child Development Center	34
Cuyamaca College Child Development Center.....	35
Associated Students of Grossmont College.....	36
Associated Students of Cuyamaca College	37
Grossmont College Student Center	38
Cuyamaca College Student Center	39
Grossmont College Student Representation Fee	40
Cuyamaca College Student Representation Fee.....	41
Other Post-Employment Benefits	42
Cuyamaca Ornamental Horticulture	43
Capital Outlay Projects	44 – 46
Proposition V Construction	47 – 49

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2019/2020

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

General Fund: (Pages 3-30)

	Tentative	Adoption
Unrestricted	\$135,498,423	\$140,365,554
Restricted	67,764,939	77,267,331
	\$203,263,362	\$217,632,885
Total General Fund	\$203,263,362	\$217,632,885

Supplemental Funds: (Pages 31-49)

College Bookstore Special Revenue	\$1,229,383	\$1,249,641	
Grossmont Child Development Center	175,000	177,801	
Cuyamaca Child Development Center	310,000	430,028	
Associated Students of Grossmont College	151,221	645,542	
Associated Students of Cuyamaca College	183,496	167,861	
Grossmont College Student Center	0	0	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	184,421	201,412	
Grossmont College Student Representation Fee	268,055	282,787	
Cuyamaca College Student Representation Fee	123,298	124,459	
Other Post-Employment Benefits (OPEB)	11,412,243	11,688,753	
Cuyamaca Ornamental Horticulture	132,608	161,091	
Capital Outlay Projects	22,613,686	29,574,108	
Proposition V Construction	275,489,812	300,024,701	<i>Includes \$192M anticipated future bond sales</i>
	\$312,273,223	\$344,728,184	
Total Supplemental Funds	\$312,273,223	\$344,728,184	
Total Funds Available	\$515,536,585	\$562,361,069	

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
<u>RESIDENT FTES:</u>		<i>Pushed summer forward</i>			
Grossmont College					
Credit	11,894	11,453	12,194	12,141	12,141
Non Credit	20	19	17	16	16
Summer Pullback	756	0	0	0	0
Total	<u>12,670</u>	<u>11,472</u>	<u>12,211</u>	<u>12,157</u>	<u>12,157</u>
Cuyamaca College					
Credit	5,959	5,708	5,486	5,745	5,745
Non Credit	0	0	0	0	0
Summer Pullback	330	0	0	0	0
Total	<u>6,289</u>	<u>5,708</u>	<u>5,486</u>	<u>5,745</u>	<u>5,745</u>
Total Resident FTES	<u><u>18,960</u></u>	<u><u>17,180</u></u>	<u><u>17,697</u></u>	<u><u>17,902</u></u>	<u><u>17,902</u></u>
	19,085 after state factoring	Funded for Stability at 19,085			

State FTES Data					
<i>Resident FTES (Annual)</i>	<i>Funded FTES</i>	<i>Funded FTES</i>	<i>3 Year Avg</i>	<i>3 Year Avg</i>	<i>3 Year Avg</i>
	19,085	Stability	17,630	18,004	17,348
FTES over (under) CAP	(40)	(323)	*	*	
Workload Restoration/Growth	2.00% Growth	Stability Funded at 19,085 16/17 Final	*	*	
* Beginning 18/19 the new Student Centered Funding Formula (SCFF) allocates base apportionment funds using a 3 year Resident FTES average.					

NON RESIDENT FTES:

Grossmont College	777	794	697	650	650
Cuyamaca College	86	79	77	48	48
Total Non Resident FTES (Factored)	<u><u>863</u></u>	<u><u>873</u></u>	<u><u>774</u></u>	<u><u>698</u></u>	<u><u>698</u></u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,524	12,266	12,908	12,807	12,807
Cuyamaca College	6,424	5,787	5,563	5,793	5,793
Total FTES (Factored)	<u><u>19,948</u></u>	<u><u>18,053</u></u>	<u><u>18,471</u></u>	<u><u>18,600</u></u>	<u><u>18,600</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
SUMMARY OF OPERATIONS:					
Beginning Balance	\$30,140,191	\$32,672,524	\$33,660,241	\$16,143,667	\$18,156,493
Accrual Adjustments	0	(4037)	0	0	0
Adjusted Beginning Balance	<u>\$30,140,191</u>	<u>\$32,668,487</u>	<u>\$33,660,241</u>	<u>\$16,143,667</u>	<u>\$18,156,493</u>
Income	\$162,254,068	\$162,079,229	\$192,783,424	\$187,119,695	\$199,476,392
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$162,254,068</u>	<u>\$162,079,229</u>	<u>\$192,783,424</u>	<u>\$187,119,695</u>	<u>\$199,476,392</u>
Total Funds Available for Distribution	<u>\$192,394,259</u>	<u>\$194,747,716</u>	<u>\$226,443,665</u>	<u>\$203,263,362</u>	<u>\$217,632,885</u>
Less Expenditures	159,721,735	161,087,475	208,287,172	191,488,015	206,299,780
Total Ending Balance	<u><u>\$32,672,524</u></u>	<u><u>\$33,660,241</u></u>	<u><u>\$18,156,493</u></u>	<u><u>\$11,775,347</u></u>	<u><u>\$11,333,105</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$7,285,727	\$4,995,928	\$4,148,144	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,683,966	1,561,432	2,378,039	0	0
Budget Dedication to Following Year	8,139,678	9,044,302	1,150,544	2,040,000	1,290,000
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	8,132,198	10,358,429	2,060,363	1,167,531	1,167,531
Health Services	0	0	0	0	0
Parking Fund	63,095	0	481	0	0
Contingency Reserve	<u>7,367,860</u>	<u>7,700,150</u>	<u>8,418,922</u>	<u>8,567,816</u>	<u>8,875,574</u>
Total Ending Balance	<u><u>\$32,672,524</u></u>	<u><u>\$33,660,241</u></u>	<u><u>\$18,156,493</u></u>	<u><u>\$11,775,347</u></u>	<u><u>\$11,333,105</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
SUMMARY OF OPERATIONS:					
Beginning Balance	\$14,365,602	\$13,426,737	\$12,943,150	\$9,744,622	\$12,781,971
Accrual Adjustments	0	(4,037)	0	0	0
Adjusted Beginning Balance	<u>\$14,365,602</u>	<u>\$13,422,700</u>	<u>\$12,943,150</u>	<u>\$9,744,622</u>	<u>\$12,781,971</u>
Income	\$116,091,195	\$120,008,622	\$128,004,468	\$125,753,801	\$127,583,583
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(4,406,521)	(2,949,208)	4,412,996	0	0
Total Income	<u>\$111,684,674</u>	<u>\$117,059,414</u>	<u>\$132,417,464</u>	<u>\$125,753,801</u>	<u>\$127,583,583</u>
Total Funds Available for Distribution	<u>\$126,050,276</u>	<u>\$130,482,114</u>	<u>\$145,360,614</u>	<u>\$135,498,423</u>	<u>\$140,365,554</u>
Less Expenditures	112,623,539	117,538,964	132,578,643	126,930,607	131,489,980
Total Ending Balance	<u><u>\$13,426,737</u></u>	<u><u>\$12,943,150</u></u>	<u><u>\$12,781,971</u></u>	<u><u>\$8,567,816</u></u>	<u><u>\$8,875,574</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$4,296,314	\$3,597,399	\$1,816,004	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,683,966	1,561,432	2,378,039	0	0
Budget Dedication to Following Year	78,597	84,169	169,006	0	0
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
STRS/PERS Reserve	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	7,367,860	7,700,150	8,418,922	8,567,816	8,875,574
Total Ending Balance	<u><u>\$13,426,737</u></u>	<u><u>\$12,943,150</u></u>	<u><u>\$12,781,971</u></u>	<u><u>\$8,567,816</u></u>	<u><u>\$8,875,574</u></u>

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

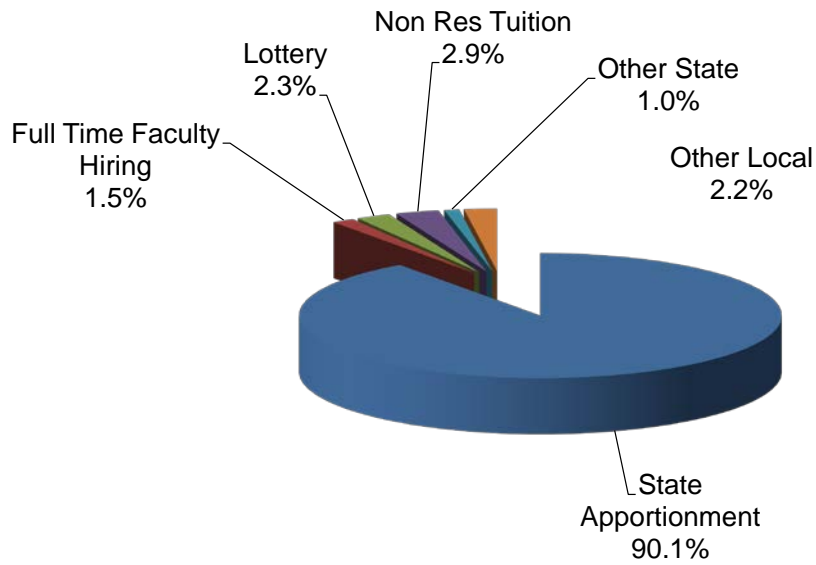
	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
SUMMARY OF OPERATIONS:					
Beginning Balance	\$15,774,589	\$19,245,787	\$20,717,091	\$6,399,045	\$5,374,522
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$15,774,589</u>	<u>\$19,245,787</u>	<u>\$20,717,091</u>	<u>\$6,399,045</u>	<u>\$5,374,522</u>
Income	\$46,162,873	\$42,070,607	\$64,778,956	\$61,365,894	\$71,892,809
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	4,406,521	2,949,208	(4,412,996)	0	0
Total Income	<u>\$50,569,394</u>	<u>\$45,019,815</u>	<u>\$60,365,960</u>	<u>\$61,365,894</u>	<u>\$71,892,809</u>
Total Funds Available for Distribution	<u>\$66,343,983</u>	<u>\$64,265,602</u>	<u>\$81,083,051</u>	<u>\$67,764,939</u>	<u>\$77,267,331</u>
Less Expenditures	47,098,196	43,548,511	75,708,529	64,557,408	74,809,800
Total Ending Balance	<u><u>\$19,245,787</u></u>	<u><u>\$20,717,091</u></u>	<u><u>\$5,374,522</u></u>	<u><u>\$3,207,531</u></u>	<u><u>\$2,457,531</u></u>

ANALYSIS OF ENDING BALANCE:

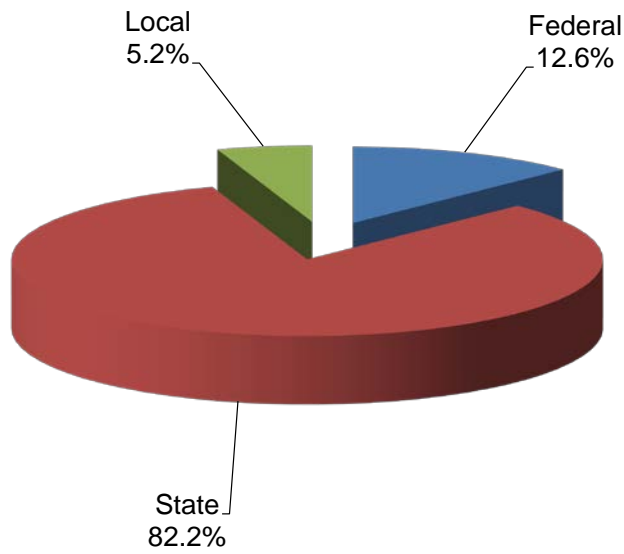
Committed Reserves:

Site Budget Commitments	\$2,989,413	\$1,398,529	\$2,332,140	\$0	\$0
Budget Dedication to Following Year	8,061,081	8,960,133	981,538	2,040,000	1,290,000
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	8,132,198	10,358,429	2,060,363	1,167,531	1,167,531
Health Services	0	0	0	0	0
Parking Fund	63,095	0	481	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$19,245,787</u></u>	<u><u>\$20,717,091</u></u>	<u><u>\$5,374,522</u></u>	<u><u>\$3,207,531</u></u>	<u><u>\$2,457,531</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
Federal:					
Categorical Funds	\$4,537,726	\$6,869,592	\$6,843,932	\$8,806,896	\$9,038,319
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,537,726</u>	<u>\$6,869,592</u>	<u>\$6,843,932</u>	<u>\$8,806,896</u>	<u>\$9,038,319</u>
State Apportionment:					
Base	\$101,616,089	\$106,374,799	\$107,828,605	\$111,863,062	\$111,225,001
C.O.L.A.	0	1,607,192	2,934,668	3,646,735	3,662,705
Growth/Restoration/Base Adj.	4,800,707	1,939,753	0	0	0
Full-Time Faculty Hiring Prior Yr	23,580	0	1,127,904	1,952,667	1,127,904
Increase for SCFF	0	0	3,740,085	0	77,380
Prior Year Adjustment	(37,538)	(279,711)	(4,847)	0	0
Total State General Revenue	<u>\$106,402,838</u>	<u>\$109,642,033</u>	<u>\$115,626,415</u>	<u>\$117,462,464</u>	<u>\$116,092,990</u>
State Other:					
Categorical Funds	\$8,690,223	\$10,675,744	\$32,119,728	\$24,728,242	\$34,821,290
Grants	10,094,694	3,821,325	4,823,561	3,389,644	3,915,616
Student Equity/SSSP	7,301,186	6,945,756	7,337,503	8,986,874	8,573,094
Parity/Part-Time Faculty Comp	386,603	399,014	630,293	386,603	386,603
Lottery	3,924,300	4,380,997	3,884,638	3,621,335	3,621,335
State Block Grants	10,724,737	9,514,890	9,561,961	10,138,271	10,200,953
Student Financial Aid Admin	1,191,856	1,247,024	1,284,248	1,246,530	1,246,530
Full-Time Faculty Hiring Current Yr	0	0	763,126	0	763,126
Other State	9,307	120,689	26,268	402,727	416,276
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$42,322,906</u>	<u>\$37,105,439</u>	<u>\$60,431,326</u>	<u>\$52,900,226</u>	<u>\$63,944,823</u>
Local:					
Community Service Fees	\$9,750	\$7,901	\$743	\$65,000	\$65,395
Intl/ACE/Cont Ed	247,187	122,873	80,606	115,493	115,493
Enrollment Fees (2%)	150,249	139,449	142,858	142,000	142,000
Health Fees	853,932	885,936	931,901	1,302,000	1,351,626
Interest	349,258	314,378	565,841	300,000	450,000
Parking Fees & Fines	1,450,014	1,289,135	1,183,967	1,334,000	1,198,000
Tuition - Out of State	1,153,373	1,181,578	771,571	735,000	735,000
Tuition - International Student	3,048,891	3,559,999	3,746,530	2,280,000	2,910,000
Other Student Fees	60,289	57,678	0	0	0
Other Local	1,025,009	987,065	1,108,712	1,676,616	1,783,816
Revenue Shortfall	0	(106,514)	0	0	0
Total Local	<u>\$8,347,952</u>	<u>\$8,439,478</u>	<u>\$8,532,729</u>	<u>\$7,950,109</u>	<u>\$8,751,330</u>
Other:					
Interfund Transfers	\$612,000	\$0	\$4,762,996	\$0	\$0
Transfers In - from OPEB	0	0	1,303,436	0	1,648,930
Sale of Equipment/Surplus	30,646	22,686	38,486	0	0
Total Other Sources	<u>\$642,646</u>	<u>\$22,686</u>	<u>\$6,104,918</u>	<u>\$0</u>	<u>\$1,648,930</u>
TOTAL INCOME	<u><u>\$162,254,068</u></u>	<u><u>\$162,079,228</u></u>	<u><u>\$197,539,320</u></u>	<u><u>\$187,119,695</u></u>	<u><u>\$199,476,392</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
INCOME:					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	
Other Federal	0	0	0	0	
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$101,616,089	\$106,374,799	\$107,828,605	\$111,863,062	\$111,225,001
C.O.L.A.	0	1,607,192	2,934,668	3,646,735	3,662,705
Growth/Restoration/Base Adj.	4,800,707	1,939,753	0	0	0
Full-Time Faculty Hiring Prior Yr	23,580	0	1,127,904	1,952,667	1,127,904
Increase for SCFF	0	0	3,740,085	0	77,380
Prior Year Adjustment	(37,538)	(279,711)	(4,847)	0	0
Total State General Revenue	<u>\$106,402,838</u>	<u>\$109,642,033</u>	<u>\$115,626,415</u>	<u>\$117,462,464</u>	<u>\$116,092,990</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity/SSSP	0	0	0	0	0
Parity/Part-Time Faculty Comp	386,603	399,014	630,293	386,603	386,603
Lottery	2,945,320	3,166,015	2,714,128	2,899,807	2,899,807
State Block Grants	524,986	543,915	548,044	524,986	524,986
Student Financial Aid Admin	308,046	296,017	314,238	308,046	308,046
Full-Time Faculty Hiring Current Yr	0	0	763,126	0	763,126
Other State	15,890	0	(39,098)	0	0
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$4,180,845</u>	<u>\$4,404,961</u>	<u>\$4,930,731</u>	<u>\$4,119,442</u>	<u>\$4,882,568</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	150,249	139,449	142,858	142,000	142,000
Health Fees	0	0	0	0	0
Interest	349,258	314,378	565,841	300,000	450,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,153,373	1,181,578	771,571	735,000	735,000
Tuition - International Student	3,048,891	3,559,999	3,746,530	2,280,000	2,910,000
Other Student Fees	60,289	57,678	0	0	0
Other Local	714,806	792,373	878,600	714,895	722,095
Revenue Shortfall	0	(106,514)	0	0	0
Total Local	<u>\$5,476,866</u>	<u>\$5,938,941</u>	<u>\$6,105,400</u>	<u>\$4,171,895</u>	<u>\$4,959,095</u>
Other:					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In - from OPEB	0	0	1,303,436	0	1,648,930
Sale of Equipment/Surplus	30,646	22,686	38,486	0	0
Total Other Sources	<u>\$30,646</u>	<u>\$22,686</u>	<u>\$1,341,922</u>	<u>\$0</u>	<u>\$1,648,930</u>
TOTAL INCOME	<u><u>\$116,091,195</u></u>	<u><u>\$120,008,621</u></u>	<u><u>\$128,004,468</u></u>	<u><u>\$125,753,801</u></u>	<u><u>\$127,583,583</u></u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
INCOME:					
Federal:					
Categorical Funds	\$4,537,726	\$6,869,592	\$6,843,932	\$8,806,896	\$9,038,319
Other Federal	0	0			
Total Federal	<u>\$4,537,726</u>	<u>\$6,869,592</u>	<u>\$6,843,932</u>	<u>\$8,806,896</u>	<u>\$9,038,319</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration/Base Adj.	0	0	0	0	0
Full-Time Faculty Hiring Prior Yr	0	0	0	0	0
Increase for SCFF	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$8,690,223	\$10,675,744	\$32,119,728	\$24,728,242	\$34,821,290
Grants	10,094,694	3,821,325	4,823,561	3,389,644	3,915,616
Student Equity/SSSP	7,301,186	6,945,756	7,337,503	8,986,874	8,573,094
Parity/Part-Time Faculty Comp	0	0	0	0	0
Lottery	978,980	1,214,982	1,170,510	721,528	721,528
State Block Grants	10,199,751	8,970,975	9,013,917	9,613,285	9,675,967
Student Financial Aid Admin	883,810	951,007	970,010	938,484	938,484
Full-Time Faculty Hiring Current Yr	0	0	0	0	0
Other State	(6,583)	120,689	65,366	402,727	416,276
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$38,142,061</u>	<u>\$32,700,478</u>	<u>\$55,500,595</u>	<u>\$48,780,784</u>	<u>\$59,062,255</u>
Local:					
Community Service Fees	\$9,750	\$7,901	\$743	\$65,000	\$65,395
Intl/ACE/Cont Ed	247,187	122,873	80,606	115,493	115,493
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	853,932	885,936	931,901	1,302,000	1,351,626
Interest	0	0	0	0	0
Parking Fees & Fines	1,450,014	1,289,135	1,183,967	1,334,000	1,198,000
Tuition - Out of State	0	0	0	0	0
Tuition - International Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	310,203	194,692	230,112	961,721	1,061,721
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$2,871,086</u>	<u>\$2,500,537</u>	<u>\$2,427,329</u>	<u>\$3,778,214</u>	<u>\$3,792,235</u>
Other:					
Interfund Transfers	\$612,000	\$0	\$7,100	\$0	\$0
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$612,000</u>	<u>\$0</u>	<u>\$7,100</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$46,162,873</u></u>	<u><u>\$42,070,607</u></u>	<u><u>\$64,778,956</u></u>	<u><u>\$61,365,894</u></u>	<u><u>\$71,892,809</u></u>

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

	Tentative Budget 19/20	Adoption Budget 19/20
<u>Federal</u>		
Categoricals		
America's Promise Grant	\$695,000	\$815,823
Bi National Border Health Grants	1,115,074	1,115,074
Child Development (Childcare Food, Foster Care, Head Start)	1,171,254	1,132,531
Financial Aid Administrative Allowance	111,734	111,734
National Science Foundation (NSF) Grants	216,518	195,718
Perkins Vocational Technical Education Act (VTEA)	1,300,857	1,366,431
STEM Guided Pathways	1,874,984	1,816,402
Temporary Assistance for Needy Families (TANF) Federal Portion	145,634	140,678
Title V	1,352,653	1,476,010
Veterans Education & Resource Center	300,686	245,416
Workstudy	522,502	522,502
Other Federal Revenue	0	100,000
TOTAL FEDERAL	\$8,806,896	\$9,038,319
<u>State</u>		
Categoricals		
AB19 California College Promise	\$647,437	\$1,781,892
Basic Skills Transformation	150,000	148,417
California Work Opportunities and Responsibility to Kids (CaWORKs)	1,732,273	1,820,555
Classified Professional Development Block Grant	78,001	71,724
Cooperating Agencies Foster Youth Educational Support (CAFYES)	492,593	494,114
Cooperative Agencies Resources for Education (CARE)	466,545	458,988
Disabled Students Programs & Services (DSPS)	1,920,117	2,258,479
Extended Opportunities, Programs & Services (EOPS)	2,137,325	2,169,207
Financial Aid Administrative Allowance	938,484	938,484
Financial Aid Technology	352,719	353,265
Guided Pathways	1,706,663	1,699,928
Staff Development & Staff Diversity	117,280	111,227
Strong Workforce	13,729,681	22,122,501
Student Equity & Achievement (formerly Std Equity, SSSP, Basic Skills Init)	8,986,874	8,573,094
Student Success Completion (formerly FT Std Success, CC Completion)	1,051,975	1,190,314
Temporary Assistance for Needy Families (TANF - 50% State portion)	145,633	140,679
Total State Categoricals	\$34,653,600	\$44,332,868
Grants		
California Apprentice Initiatives	\$45,000	\$60,512
Campus Safety & Sexual Assault	25,701	26,143
Career Technical Education Grants (CTE)	40,744	34,744
Child Development (General Childcare, Infant/Toddler, Foster Care)	1,234,699	1,301,028
Economic Development	811,050	251,446
Enrollment Growth & Retention	202,415	202,415
Funds for Student Success-Middle College High School	100,000	100,000
Improving Online CTE Pathways	0	1,000,000
Incarcerated Students Reentry Grant	227,272	227,272
Industry Sector Projects-in-Common (Biotechnology)	5,000	5,752
Institutional Effectiveness Partnership Initiative	300,000	308,634
Veterans Resource Center	396,763	396,670
Zero Textbook Cost	1,000	1,000
Total State Grants	\$3,389,644	\$3,915,616
Other State Restricted Funds		
Proposition 20- Restricted Lottery Funds	\$721,528	\$721,528
State Block Grants (Instructional Support, Adult Education)	9,613,285	9,675,967
Other State Revenue	402,727	416,276
Total Other	\$10,737,540	\$10,813,771
TOTAL STATE	\$48,780,784	\$59,062,255
<u>Local</u>		
Community Services		
Intl/ACE/Cont Ed	\$65,000	\$65,395
Health Fees	115,493	115,493
Health Fees	1,302,000	1,351,626
Parking Fees & Fines	1,334,000	1,198,000
Other Local Income:		
Grossmont Healthcare District	0	0
Miscellaneous Grants	961,721	1,061,721
Total Other Local	961,721	\$1,061,721
TOTAL LOCAL	3,778,214	\$3,792,235
TOTAL RESTRICTED INCOME	\$61,365,894	\$71,892,809

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,545,494	\$20,504,825	\$20,561,601	\$24,207,948	\$24,283,150
12 Contract Adm, Counselors, Librarians	9,790,144	9,549,742	9,690,174	11,601,722	11,352,674
13 Hourly Teachers	19,857,791	19,826,453	24,518,649	20,193,632	20,333,775
14 Hourly Adm, Counselors, Librarians	2,495,538	2,773,287	2,968,033	3,347,276	3,692,178
Object Group 1000 Total	\$52,688,967	\$52,654,307	\$57,738,457	\$59,350,578	\$59,661,777
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$22,137,411	\$22,808,416	\$24,717,124	\$27,596,989	\$27,766,197
22 Contract Instructional Aides	2,163,731	2,399,318	2,482,112	2,694,457	2,808,654
23 Hourly Non-Instructional	2,963,270	3,366,410	3,497,009	2,744,233	3,361,912
24 Hourly Instructional Aides	2,101,540	2,213,457	2,168,411	2,111,405	2,142,554
Object Group 2000 Total	\$29,365,952	\$30,787,601	\$32,864,656	\$35,147,084	\$36,079,317
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$28,901,923	\$31,157,756	\$34,001,252	\$37,104,645	\$38,232,730
3x Early Retirement & Retiree Benefits	2,053,650	1,500,137	1,811,648	30,000	1,678,830
Object Group 3000 Total	\$30,955,573	\$32,657,893	\$35,812,900	\$37,134,645	\$39,911,560
SUPPLIES:					
4x Supplies	\$3,299,951	\$3,044,088	\$3,047,415	\$5,867,275	\$5,511,784
Object Group 4000 Total	\$3,299,951	\$3,044,088	\$3,047,415	\$5,867,275	\$5,511,784
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$24,037,495	\$19,913,223	\$40,161,371	\$32,611,720	\$41,222,249
52 Travel and Mileage	982,090	920,414	1,140,334	1,713,378	2,033,677
53 Fees, Software, Memberships, Dues	1,324,653	1,430,826	1,362,506	2,140,571	2,112,342
54 Insurance	675,502	772,292	898,685	945,609	953,464
55 Utilities and Operations	3,729,170	3,462,724	3,571,395	4,134,299	4,301,317
56 Rents, Repairs & Maintenance	2,748,572	3,023,512	3,098,246	3,454,756	3,626,058
57 Audits, Interest, and Legals	371,762	329,774	340,671	384,386	437,298
58 Advertising, Postage & Other Operating	339,714	287,703	327,060	697,791	712,342
59 Other Holding	0	0	0	698,943	145,363
Object Group 5000 Total	\$34,208,958	\$30,140,468	\$50,900,268	\$46,781,453	\$55,544,110
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$21,471	\$15,677	\$30,044	\$30,044
62 Building Alterations	-	9,741	56,679	28,681	28,681
63 Books	118,742	115,716	279,773	145,803	116,152
64 Equipment	1,449,753	1,772,647	2,803,171	2,373,097	3,333,204
Object Group 6000 Total	\$1,592,555	\$1,919,575	\$3,155,300	\$2,577,625	\$3,508,081
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$190,000	\$195,000
73 Interfund Transfers	4,943,963	7,008,630	19,953,985	1,116,082	1,170,068
75/76 Std Financial Aid & Othr Pymts to Stdts	2,510,207	2,673,003	4,635,020	3,323,273	4,718,083
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	\$7,609,779	\$9,883,543	\$24,768,176	\$4,629,355	\$6,083,151
Total Expenditures	\$159,721,735	\$161,087,475	\$208,287,172	\$191,488,015	\$206,299,780

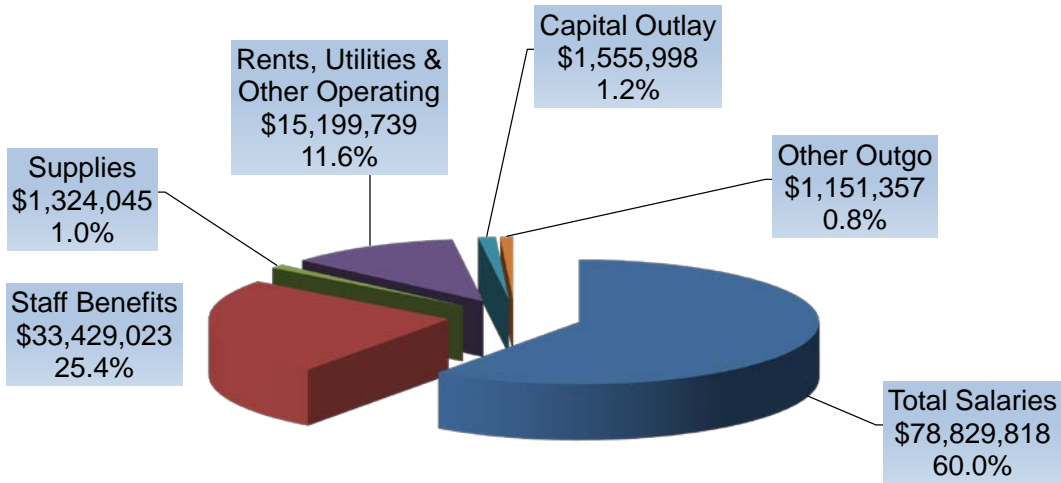
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,395,374	\$20,216,332	\$20,072,056	\$23,162,714	\$23,100,660
12 Contract Adm, Counselors, Librarians	7,099,891	7,018,996	7,314,613	8,499,873	8,307,347
13 Hourly Teachers	19,480,999	19,490,136	23,752,322	19,739,168	19,739,168
14 Hourly Adm, Counselors, Librarians	442,787	705,571	750,258	799,508	1,030,367
Object Group 1000 Total	<u>\$47,419,051</u>	<u>\$47,431,035</u>	<u>\$51,889,249</u>	<u>\$52,201,263</u>	<u>\$52,177,542</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,144,449	\$18,454,695	\$20,018,144	\$21,852,478	\$22,110,925
22 Contract Instructional Aides	2,035,289	2,085,155	2,221,637	2,346,325	2,333,090
23 Hourly Non-Instructional	1,232,293	1,535,290	1,639,036	1,017,025	1,375,550
24 Hourly Instructional Aides	829,044	1,157,498	733,340	796,817	832,711
Object Group 2000 Total	<u>\$22,241,075</u>	<u>\$23,232,638</u>	<u>\$24,612,157</u>	<u>\$26,012,645</u>	<u>\$26,652,276</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$24,459,654	\$26,362,814	\$29,006,334	\$30,964,514	\$31,750,193
3x Early Retirement & Retiree Benefits	1,381,642	1,500,137	1,811,648	30,000	1,678,830
Object Group 3000 Total	<u>\$25,841,296</u>	<u>\$27,862,951</u>	<u>\$30,817,982</u>	<u>\$30,994,514</u>	<u>\$33,429,023</u>
SUPPLIES:					
4x Supplies Object Group 4000 Total	\$1,124,156	\$645,156	\$743,600	\$1,809,195	\$1,324,045
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,098,723	\$3,707,722	\$3,559,973	\$3,638,705	\$4,497,883
52 Travel and Mileage	480,891	458,603	580,844	610,348	672,819
53 Fees, Software, Memberships, Dues	1,173,857	1,260,517	1,233,817	1,508,035	1,642,147
54 Insurance	573,486	705,284	809,900	839,446	833,464
55 Utilities and Operations	3,247,278	2,909,770	3,030,032	3,567,095	3,615,572
56 Rents, Repairs & Maintenance	2,666,729	2,930,275	2,978,065	3,125,053	3,215,847
57 Audits, Interest, and Legals	329,929	290,274	322,610	353,886	426,798
58 Advertising, Postage & Other Operating	241,935	214,029	280,706	346,245	295,209
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$11,812,828</u>	<u>\$12,476,474</u>	<u>\$12,795,947</u>	<u>\$13,988,813</u>	<u>\$15,199,739</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$16,396	\$778	\$30,044	\$30,044
62 Building Alterations	-	7,966	55,249	28,681	28,681
63 Books	33,078	55,005	55,512	77,998	77,998
64 Equipment	435,971	609,316	1,501,819	636,097	1,419,275
Object Group 6000 Total	<u>\$493,109</u>	<u>\$688,683</u>	<u>\$1,613,358</u>	<u>\$772,820</u>	<u>\$1,555,998</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,413,980	4,928,054	9,632,466	916,082	916,082
75/76 Stdt Financial Aid & Othr Pymts to Stdts	286,336	239,777	484,713	235,275	235,275
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	<u>\$3,692,024</u>	<u>\$5,202,027</u>	<u>\$10,106,350</u>	<u>\$1,151,357</u>	<u>\$1,151,357</u>
Total Expenditures	<u>\$112,623,539</u>	<u>\$117,538,964</u>	<u>\$132,578,643</u>	<u>\$126,930,607</u>	<u>\$131,489,980</u>

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

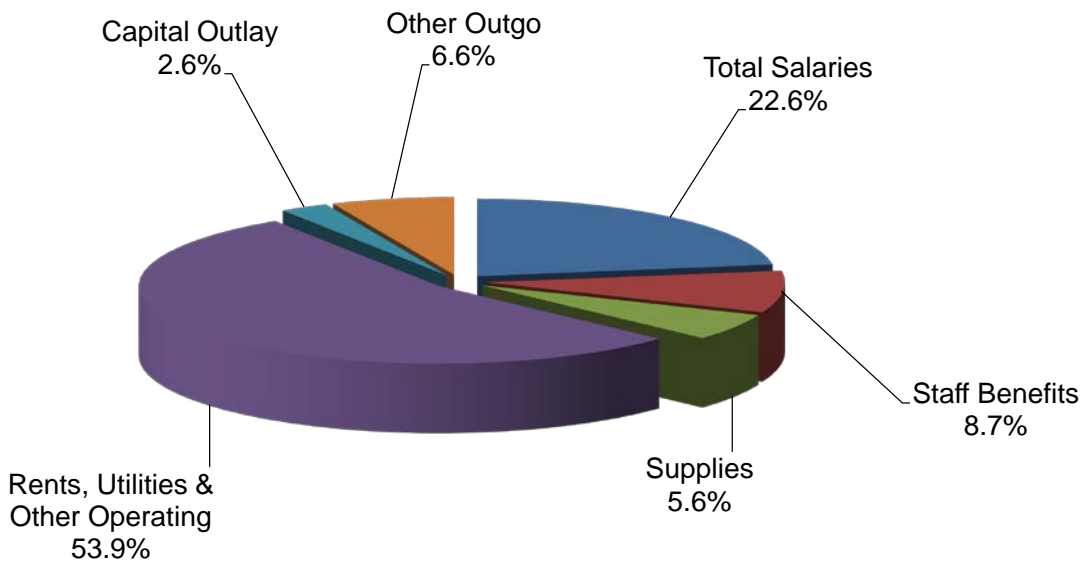
	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$150,120	\$288,493	\$489,545	\$1,045,234	\$1,182,490
12 Contract Adm, Counselors, Librarians	2,690,253	2,530,746	2,375,561	3,101,849	3,045,327
13 Hourly Teachers	376,792	336,317	766,327	454,464	594,607
14 Hourly Adm, Counselors, Librarians	2,052,751	2,067,716	2,217,775	2,547,768	2,661,811
Object Group 1000 Total	<u>\$5,269,916</u>	<u>\$5,223,272</u>	<u>\$5,849,208</u>	<u>\$7,149,315</u>	<u>\$7,484,235</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,992,962	\$4,353,721	\$4,698,980	\$5,744,511	\$5,655,272
22 Contract Instructional Aides	128,442	314,163	260,475	348,132	475,564
23 Hourly Non-Instructional	1,730,977	1,831,120	1,857,973	1,727,208	1,986,362
24 Hourly Instructional Aides	1,272,496	1,055,959	1,435,071	1,314,588	1,309,843
Object Group 2000 Total	<u>\$7,124,877</u>	<u>\$7,554,963</u>	<u>\$8,252,499</u>	<u>\$9,134,439</u>	<u>\$9,427,041</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,442,269	\$4,794,942	\$4,994,918	\$6,140,131	\$6,482,537
3x Early Retirement & Retiree Benefits	672,008	-	0	0	0
Object Group 3000 Total	<u>\$5,114,277</u>	<u>\$4,794,942</u>	<u>\$4,994,918</u>	<u>\$6,140,131</u>	<u>\$6,482,537</u>
SUPPLIES:					
4x Supplies	\$2,175,795	\$2,398,932	\$2,303,815	\$4,058,080	\$4,187,739
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$20,938,772	\$16,205,501	\$36,601,398	\$28,973,015	\$36,724,366
52 Travel and Mileage	501,199	461,811	559,490	1,103,030	1,360,858
53 Fees, Software, Memberships, Dues	150,796	170,309	128,689	632,536	470,195
54 Insurance	102,016	67,008	88,785	106,163	120,000
55 Utilities and Operations	481,892	552,954	541,363	567,204	685,745
56 Rents, Repairs & Maintenance	81,843	93,237	120,181	329,703	410,211
57 Audits, Interest, and Legals	41,833	39,500	18,061	30,500	10,500
58 Advertising, Postage & Other Operating	97,779	73,674	46,354	351,546	417,133
59 Other Holding	0	0	0	698,943	145,363
Object Group 5000 Total	<u>\$22,396,130</u>	<u>\$17,663,994</u>	<u>\$38,104,321</u>	<u>\$32,792,640</u>	<u>\$40,344,371</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$5,075	\$14,899	\$0	\$0
62 Building Alterations	0	1,775	1,430	0	0
63 Books	85,664	60,711	224,261	67,805	38,154
64 Equipment	1,013,782	1,163,331	1,301,352	1,737,000	1,913,929
Object Group 6000 Total	<u>\$1,099,446</u>	<u>\$1,230,892</u>	<u>\$1,541,942</u>	<u>\$1,804,805</u>	<u>\$1,952,083</u>
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$190,000	\$195,000
73 Interfund Transfers	1,529,983	2,080,576	10,321,519	200,000	253,986
75/76 Std Financial Aid & Othr Pymts to Stdts	2,223,871	2,433,226	4,150,307	3,087,998	4,482,808
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,917,755</u>	<u>\$4,681,516</u>	<u>\$14,661,826</u>	<u>\$3,477,998</u>	<u>\$4,931,794</u>
Total Expenditures	<u><u>\$47,098,196</u></u>	<u><u>\$43,548,511</u></u>	<u><u>\$75,708,529</u></u>	<u><u>\$64,557,408</u></u>	<u><u>\$74,809,800</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation 85.4%

Total All Sites - Restricted General Fund



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

	Actual 16/17	Actual 17/18	\$0 Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,208,403	\$15,319,207	\$14,939,777	\$16,967,235	\$17,087,482
12 Contract Adm, Counselors, Librarians	5,106,256	4,945,625	5,085,812	6,317,445	6,318,513
13 Hourly Teachers	13,412,957	13,329,364	16,820,547	13,530,403	13,530,403
14 Hourly Adm, Counselors, Librarians	1,500,466	1,920,507	2,123,492	2,518,855	2,845,031
Object Group 1000 Total	\$35,228,082	\$35,514,703	\$38,969,628	\$39,333,938	\$39,781,429
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,802,154	\$10,041,952	\$10,927,352	\$12,000,657	\$12,032,832
22 Contract Instructional Aides	1,439,313	1,527,569	1,608,585	1,722,330	1,849,762
23 Hourly Non-Instructional	1,699,597	2,058,259	2,117,477	1,731,832	2,175,235
24 Hourly Instructional Aides	1,475,892	1,496,751	1,442,301	1,448,421	1,381,025
Object Group 2000 Total	\$14,416,956	\$15,124,531	\$16,095,715	\$16,903,240	\$17,438,854
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,528,096	\$17,992,632	\$19,619,562	\$20,979,565	\$22,241,585
3x Early Retirement & Retiree Benefits	628,018	155,865	123,345	30,000	30,000
Object Group 3000 Total	\$17,156,114	\$18,148,497	\$19,742,907	\$21,009,565	\$22,271,585
SUPPLIES:					
4x Supplies	\$1,802,569	\$1,608,002	\$1,550,258	\$3,329,146	\$3,041,809
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,487,467	\$3,714,170	\$4,208,229	\$5,012,261	\$5,426,679
52 Travel and Mileage	493,948	435,835	460,540	1,121,499	1,120,410
53 Fees, Software, Memberships, Dues	281,415	296,063	321,450	438,325	477,325
54 Insurance	138,124	134,017	120,281	160,000	160,000
55 Utilities and Operations	1,970,685	1,861,160	1,906,826	2,351,395	2,495,445
56 Rents, Repairs & Maintenance	758,955	838,328	870,510	1,044,605	1,093,313
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	109,663	103,168	117,683	399,670	403,157
59 Other Holding	0	0	0	665,360	145,360
Object Group 5000 Total	\$7,240,257	\$7,382,741	\$8,005,519	\$11,193,115	\$11,321,689
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$366	\$14,899	\$30,044	\$30,044
62 Building Alterations	0	7,207	3,990	28,681	28,681
63 Books	33,285	55,021	223,185	78,889	78,889
64 Equipment	683,483	1,231,680	1,195,650	1,660,554	2,276,576
Object Group 6000 Total	\$740,828	\$1,294,274	\$1,437,724	\$1,798,168	\$2,414,190
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,281,548	2,161,754	12,670,851	63,940	63,940
75/76 Std Financial Aid & Othr Pymts to Stdts	1,707,507	1,855,414	2,715,675	2,547,469	3,663,358
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$2,989,055	\$4,017,168	\$15,386,526	\$2,611,409	\$3,727,298
Total Expenditures	\$79,573,861	\$83,089,916	\$101,188,277	\$96,178,581	\$99,996,854

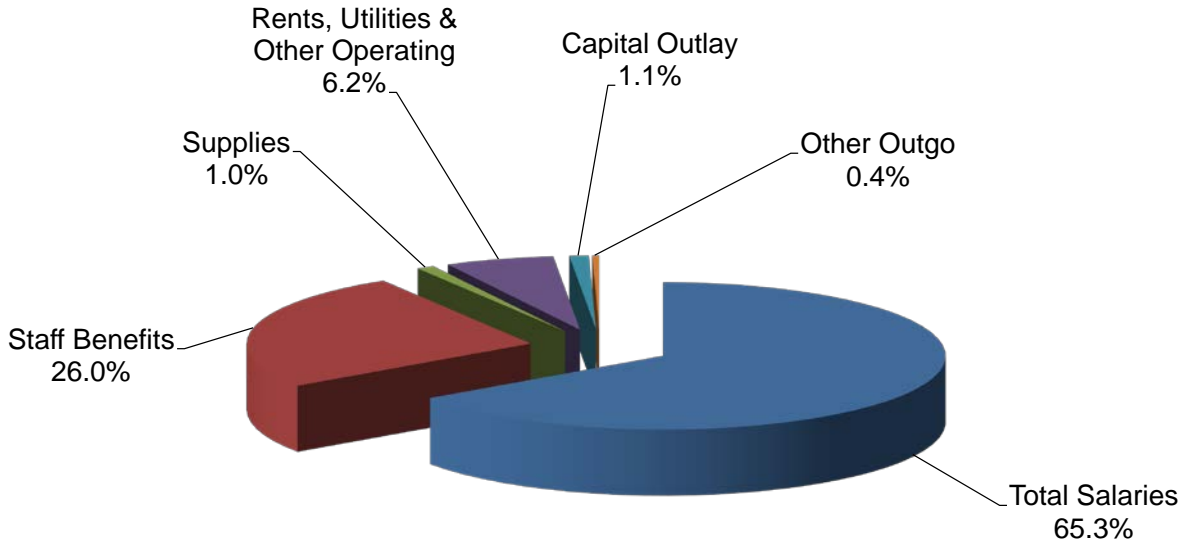
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,159,658	\$15,226,938	\$14,762,471	\$16,511,972	\$16,511,972
12 Contract Adm, Counselors, Librarians	3,619,582	3,534,528	3,849,093	4,534,505	4,534,505
13 Hourly Teachers	13,394,127	13,314,689	16,527,690	13,491,688	13,491,688
14 Hourly Adm, Counselors, Librarians	291,259	430,059	471,977	544,631	751,631
Object Group 1000 Total	<u>\$32,464,626</u>	<u>\$32,506,214</u>	<u>\$35,611,231</u>	<u>\$35,082,796</u>	<u>\$35,289,796</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,703,137	\$7,602,642	\$8,394,366	\$9,018,478	\$9,018,478
22 Contract Instructional Aides	1,295,737	1,323,599	1,392,865	1,422,579	1,422,579
23 Hourly Non-Instructional	730,970	1,022,983	1,055,257	714,181	1,017,381
24 Hourly Instructional Aides	643,976	990,355	549,840	649,211	649,211
Object Group 2000 Total	<u>\$10,373,820</u>	<u>\$10,939,579</u>	<u>\$11,392,328</u>	<u>\$11,804,449</u>	<u>\$12,107,649</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,603,325	\$15,653,053	\$17,218,832	\$17,883,999	\$18,807,163
3x Early Retirement & Retiree Benefits	131,334	155,865	123,345	30,000	30,000
Object Group 3000 Total	<u>\$14,734,659</u>	<u>\$15,808,918</u>	<u>\$17,342,177</u>	<u>\$17,913,999</u>	<u>\$18,837,163</u>
SUPPLIES:					
4x Supplies	\$589,175	\$318,903	\$237,949	\$1,078,514	\$747,368
Object Group 4000 Total	<u>\$589,175</u>	<u>\$318,903</u>	<u>\$237,949</u>	<u>\$1,078,514</u>	<u>\$747,368</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$422,197	\$422,430	\$571,421	\$617,473	\$731,792
52 Travel and Mileage	242,231	254,388	249,560	312,061	320,061
53 Fees, Software, Memberships, Dues	241,413	256,330	260,990	228,225	236,725
54 Insurance	69,062	67,009	60,140	70,000	70,000
55 Utilities and Operations	1,823,006	1,669,900	1,678,261	2,045,372	2,045,372
56 Rents, Repairs & Maintenance	728,235	798,969	819,737	973,359	991,966
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	39,168	60,215	101,628	108,724	108,724
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,565,312</u>	<u>\$3,529,241</u>	<u>\$3,741,737</u>	<u>\$4,355,214</u>	<u>\$4,504,640</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,060	\$366	\$0	\$30,044	\$30,044
62 Building Alterations	0	7,207	3,990	28,681	28,681
63 Books	33,285	55,021	53,197	77,998	77,998
64 Equipment	244,463	436,709	369,334	277,886	673,032
Object Group 6000 Total	<u>\$301,808</u>	<u>\$499,303</u>	<u>\$426,521</u>	<u>\$414,609</u>	<u>\$809,755</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,281,548	2,161,754	6,272,486	63,940	63,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	228,670	177,591	421,647	183,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,510,218</u>	<u>\$2,339,345</u>	<u>\$6,694,133</u>	<u>\$247,115</u>	<u>\$247,115</u>
Total Expenditures	<u>\$63,539,618</u>	<u>\$65,941,503</u>	<u>\$75,446,076</u>	<u>\$70,896,696</u>	<u>\$72,543,486</u>

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

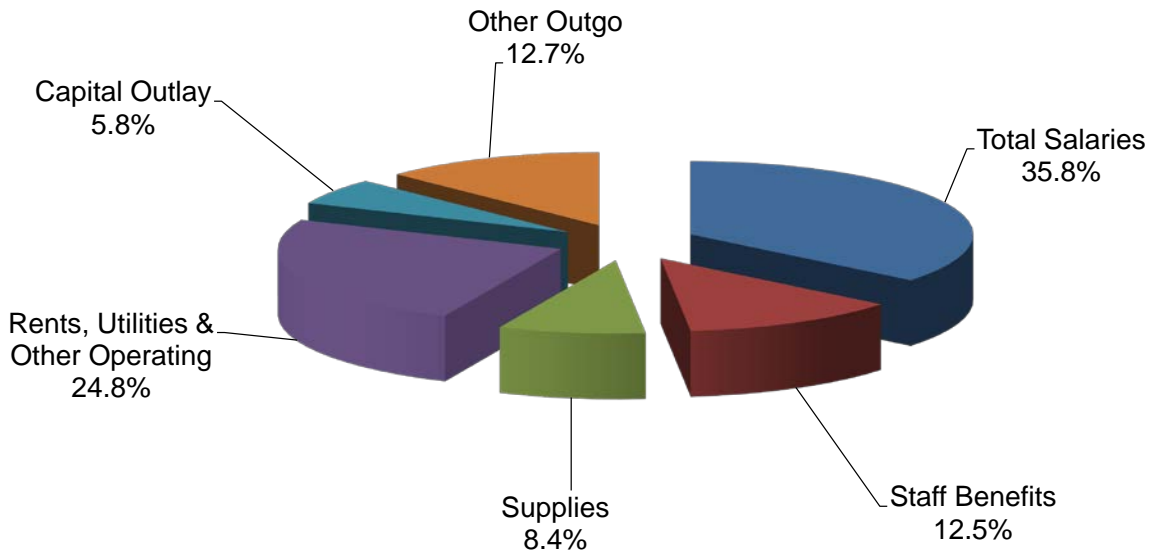
	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$48,745	\$92,269	\$177,306	\$455,263	\$575,510
12 Contract Adm, Counselors, Librarians	1,486,674	1,411,097	1,236,719	1,782,940	1,784,008
13 Hourly Teachers	18,830	14,675	292,857	38,715	38,715
14 Hourly Adm, Counselors, Librarians	1,209,207	1,490,448	1,651,515	1,974,224	2,093,400
Object Group 1000 Total	<u>\$2,763,456</u>	<u>\$3,008,489</u>	<u>\$3,358,397</u>	<u>\$4,251,142</u>	<u>\$4,491,633</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,099,017	\$2,439,310	\$2,532,986	\$2,982,179	\$3,014,354
22 Contract Instructional Aides	143,576	203,970	215,720	299,751	427,183
23 Hourly Non-Instructional	968,627	1,035,276	1,062,220	1,017,651	1,157,854
24 Hourly Instructional Aides	831,916	506,396	892,461	799,210	731,814
Object Group 2000 Total	<u>\$4,043,136</u>	<u>\$4,184,952</u>	<u>\$4,703,387</u>	<u>\$5,098,791</u>	<u>\$5,331,205</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,924,771	\$2,339,579	\$2,400,730	\$3,095,566	\$3,434,422
3x Early Retirement & Retiree Benefits	496,684	0	0	0	
Object Group 3000 Total	<u>\$2,421,455</u>	<u>\$2,339,579</u>	<u>\$2,400,730</u>	<u>\$3,095,566</u>	<u>\$3,434,422</u>
SUPPLIES:					
4x Supplies	\$1,213,394	\$1,289,099	\$1,312,309	\$2,250,632	\$2,294,441
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,065,270	\$3,291,740	\$3,636,808	\$4,394,788	\$4,694,887
52 Travel and Mileage	251,717	181,447	210,980	809,438	800,349
53 Fees, Software, Memberships, Dues	40,002	39,733	60,460	210,100	240,600
54 Insurance	69,062	67,008	60,141	90,000	90,000
55 Utilities and Operations	147,679	191,260	228,565	306,023	450,073
56 Rents, Repairs & Maintenance	30,720	39,359	50,773	71,246	101,347
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	70,495	42,953	16,055	290,946	294,433
59 Other Holding	0	0	0	665,360	145,360
Object Group 5000 Total	<u>\$3,674,945</u>	<u>\$3,853,500</u>	<u>\$4,263,782</u>	<u>\$6,837,901</u>	<u>\$6,817,049</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$14,899	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	169,988	891	891
64 Equipment	439,020	794,971	826,316	1,382,668	1,603,544
Object Group 6000 Total	<u>\$439,020</u>	<u>\$794,971</u>	<u>\$1,011,203</u>	<u>\$1,383,559</u>	<u>\$1,604,435</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	6,398,365	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	1,478,837	1,677,823	2,294,028	2,364,294	3,480,183
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,478,837</u>	<u>\$1,677,823</u>	<u>\$8,692,393</u>	<u>\$2,364,294</u>	<u>\$3,480,183</u>
Total Expenditures	<u>\$16,034,243</u>	<u>\$17,148,413</u>	<u>\$25,742,201</u>	<u>\$25,281,885</u>	<u>\$27,453,368</u>

Grossmont - Unrestricted General Fund



Total Compensation 91.3%

Grossmont - Restricted General Fund



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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,337,091	\$5,185,618	\$5,621,824	\$7,240,713	\$7,195,668
12 Contract Adm, Counselors, Librarians	3,710,379	3,683,307	3,601,775	4,220,183	3,960,467
13 Hourly Teachers	6,444,834	6,496,888	7,696,502	6,663,229	6,803,372
14 Hourly Adm, Counselors, Librarians	990,779	851,874	838,264	828,421	847,147
Object Group 1000 Total	<u>\$16,483,083</u>	<u>\$16,217,687</u>	<u>\$17,758,365</u>	<u>\$18,952,546</u>	<u>\$18,806,654</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,629,600	\$5,933,619	\$6,253,774	\$7,286,277	\$7,344,183
22 Contract Instructional Aides	724,418	871,749	867,727	972,127	958,892
23 Hourly Non-Instructional	1,117,495	1,182,619	1,267,767	996,401	1,175,677
24 Hourly Instructional Aides	624,468	716,654	726,110	662,984	761,529
Object Group 2000 Total	<u>\$8,095,981</u>	<u>\$8,704,641</u>	<u>\$9,115,378</u>	<u>\$9,917,789</u>	<u>\$10,240,281</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,125,329	\$8,844,707	\$9,643,513	\$10,680,604	\$10,694,920
3x Early Retirement & Retiree Benefits	146,803	64,421	46,320	0	0
Object Group 3000 Total	<u>\$8,272,132</u>	<u>\$8,909,128</u>	<u>\$9,689,833</u>	<u>\$10,680,604</u>	<u>\$10,694,920</u>
SUPPLIES:					
4x Supplies	\$1,231,004	\$1,216,967	\$1,244,533	\$2,029,256	\$2,195,232
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,694,106	\$3,255,147	\$2,522,948	\$3,284,661	\$3,588,576
52 Travel and Mileage	332,631	387,376	454,671	363,916	446,389
53 Fees, Software, Memberships, Dues	179,604	284,847	178,310	284,840	278,107
54 Insurance	65,908	30,855	57,289	50,622	58,477
55 Utilities and Operations	1,346,314	1,213,582	1,326,143	1,358,749	1,345,924
56 Rents, Repairs & Maintenance	299,775	350,922	449,449	617,594	646,368
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	42,493	32,368	31,844	54,157	113,757
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,960,831</u>	<u>\$5,555,097</u>	<u>\$5,020,654</u>	<u>\$6,014,539</u>	<u>\$6,477,598</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$21,105	\$778	\$0	\$0
62 Building Alterations	0	1,775	50,485	0	0
63 Books	85,457	60,695	56,588	66,914	37,263
64 Equipment	716,436	439,061	1,392,331	602,282	860,138
Object Group 6000 Total	<u>\$801,893</u>	<u>\$522,636</u>	<u>\$1,500,182</u>	<u>\$669,196</u>	<u>\$897,401</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	631,442	2,443,428	4,926,236	763,840	763,840
75/76 Std Financial Aid & Othr Pymts to Stdts	795,680	810,653	1,915,720	768,704	1,047,625
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,427,122</u>	<u>\$3,254,081</u>	<u>\$6,841,956</u>	<u>\$1,532,544</u>	<u>\$1,811,465</u>
Total Expenditures	<u>\$41,272,046</u>	<u>\$44,380,237</u>	<u>\$51,170,901</u>	<u>\$49,796,474</u>	<u>\$51,123,551</u>

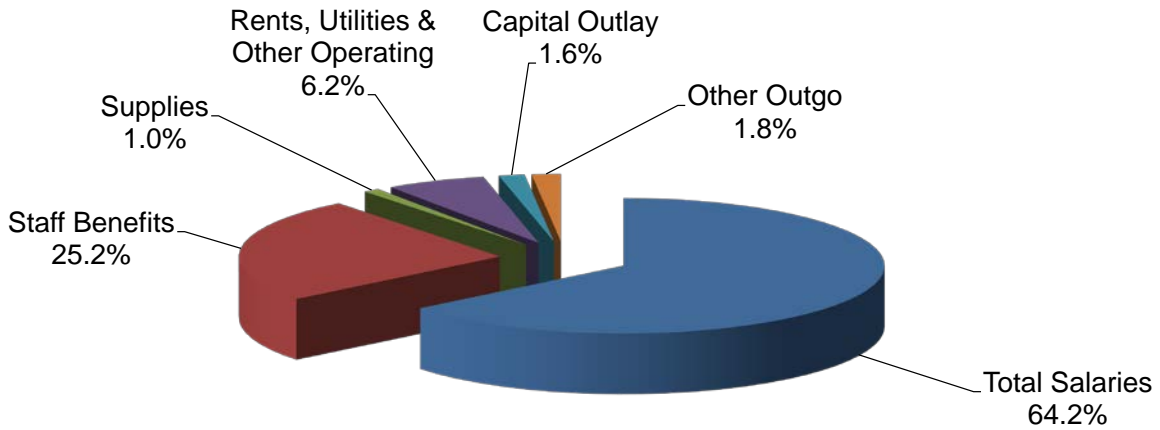
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,235,716	\$4,989,394	\$5,309,585	\$6,650,742	\$6,588,688
12 Contract Adm, Counselors, Librarians	2,506,800	2,563,658	2,462,933	2,901,274	2,699,148
13 Hourly Teachers	6,086,872	6,175,246	7,223,032	6,247,480	6,247,480
14 Hourly Adm, Counselors, Librarians	149,935	274,606	272,004	254,877	278,736
Object Group 1000 Total	\$13,979,323	\$14,002,904	\$15,267,554	\$16,054,373	\$15,814,052
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,484,903	\$4,679,739	\$4,823,875	\$5,248,076	\$5,308,396
22 Contract Instructional Aides	739,552	761,556	822,972	923,746	910,511
23 Hourly Non-Instructional	368,647	413,755	491,797	291,844	347,169
24 Hourly Instructional Aides	183,888	167,091	183,500	147,606	183,500
Object Group 2000 Total	\$5,776,990	\$6,022,141	\$6,322,144	\$6,611,272	\$6,749,576
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,811,519	\$7,342,147	\$8,018,790	\$8,860,926	\$8,871,692
3x Early Retirement & Retiree Benefits	0	64,421	46,320	0	0
Object Group 3000 Total	\$6,811,519	\$7,406,568	\$8,065,110	\$8,860,926	\$8,871,692
SUPPLIES:					
4x Supplies	\$306,779	\$124,496	\$306,389	\$259,355	\$354,891
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$155,593	\$204,253	\$293,468	\$105,145	\$171,176
52 Travel and Mileage	100,798	124,819	136,564	137,325	152,627
53 Fees, Software, Memberships, Dues	92,416	155,598	118,714	155,413	164,201
54 Insurance	32,954	30,855	28,645	34,459	28,477
55 Utilities and Operations	1,228,464	1,010,708	1,130,578	1,206,700	1,219,384
56 Rents, Repairs & Maintenance	267,589	317,132	390,467	383,025	401,392
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	23,602	31,718	31,557	53,557	51,057
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$1,901,416	\$1,875,083	\$2,129,993	\$2,075,624	\$2,188,314
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$16,030	\$778	\$0	\$0
62 Building Alterations	0	0	49,055	0	0
63 Books	(207)	(16)	2,315	0	0
64 Equipment	141,674	89,826	980,441	250,950	569,726
Object Group 6000 Total	\$141,467	\$105,840	\$1,032,589	\$250,950	\$569,726
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	611,756	1,563,840	1,893,840	563,840	563,840
75/76 Std Financial Aid & Othr Pymts to Stdts	50,646	55,250	59,601	45,000	45,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$662,402	\$1,619,090	\$1,953,441	\$608,840	\$608,840
Total Expenditures	\$29,579,896	\$31,156,122	\$35,077,220	\$34,721,340	\$35,157,091

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

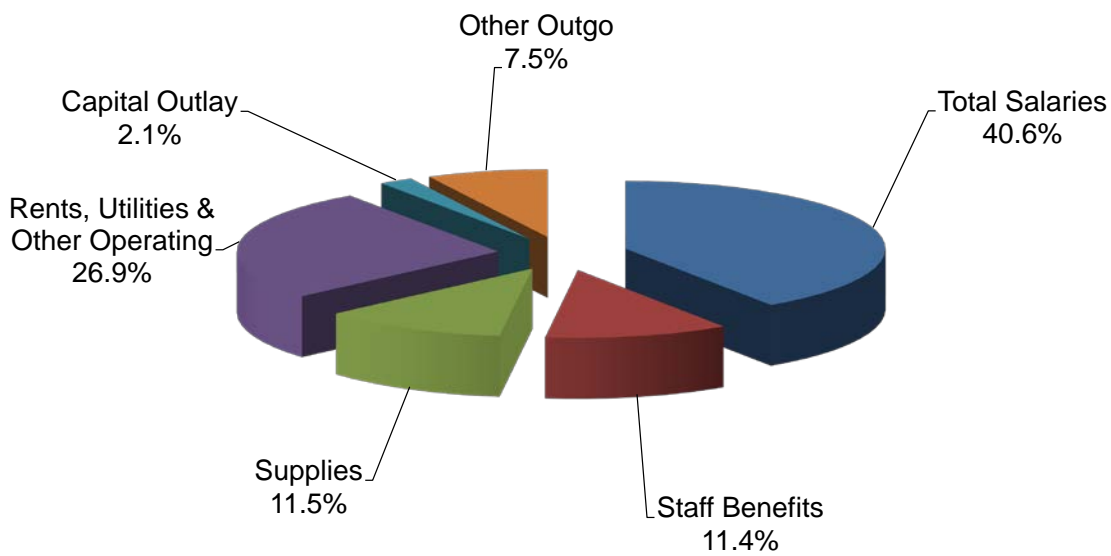
	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$101,375	\$196,224	\$312,239	\$589,971	\$606,980
12 Contract Adm, Counselors, Librarians	1,203,579	1,119,649	1,138,842	1,318,909	1,261,319
13 Hourly Teachers	357,962	321,642	473,470	415,749	555,892
14 Hourly Adm, Counselors, Librarians	840,844	577,268	566,260	573,544	568,411
Object Group 1000 Total	<u>\$2,503,760</u>	<u>\$2,214,783</u>	<u>\$2,490,811</u>	<u>\$2,898,173</u>	<u>\$2,992,602</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,144,697	\$1,253,880	\$1,429,899	\$2,038,201	\$2,035,787
22 Contract Instructional Aides	(15,134)	110,193	44,755	48,381	48,381
23 Hourly Non-Instructional	748,848	768,864	775,970	704,557	828,508
24 Hourly Instructional Aides	440,580	549,563	542,610	515,378	578,029
Object Group 2000 Total	<u>\$2,318,991</u>	<u>\$2,682,500</u>	<u>\$2,793,234</u>	<u>\$3,306,517</u>	<u>\$3,490,705</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,313,810	\$1,502,560	\$1,624,723	\$1,819,678	\$1,823,228
3x Early Retirement & Retiree Benefits	146,803	0	0	0	0
Object Group 3000 Total	<u>\$1,460,613</u>	<u>\$1,502,560</u>	<u>\$1,624,723</u>	<u>\$1,819,678</u>	<u>\$1,823,228</u>
SUPPLIES:					
4x Supplies	\$924,225	\$1,092,471	\$938,144	\$1,769,901	\$1,840,341
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,538,513	\$3,050,894	\$2,229,480	\$3,179,516	\$3,417,400
52 Travel and Mileage	231,833	262,557	318,107	226,591	293,762
53 Fees, Software, Memberships, Dues	87,188	129,249	59,596	129,427	113,906
54 Insurance	32,954	0	28,644	16,163	30,000
55 Utilities and Operations	117,850	202,874	195,565	152,049	126,540
56 Rents, Repairs & Maintenance	32,186	33,790	58,982	234,569	244,976
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	18,891	650	287	600	62,700
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,059,415</u>	<u>\$3,680,014</u>	<u>\$2,890,661</u>	<u>\$3,938,915</u>	<u>\$4,289,284</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$5,075	\$0	\$0	\$0
62 Building Alterations	0	1,775	1,430	0	0
63 Books	85,664	60,711	54,273	66,914	37,263
64 Equipment	574,762	349,235	411,890	351,332	290,412
Object Group 6000 Total	<u>\$660,426</u>	<u>\$416,796</u>	<u>\$467,593</u>	<u>\$418,246</u>	<u>\$327,675</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	19,686	879,588	3,032,396	200,000	200,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	745,034	755,403	1,856,119	723,704	1,002,625
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$764,720</u>	<u>\$1,634,991</u>	<u>\$4,888,515</u>	<u>\$923,704</u>	<u>\$1,202,625</u>
Total Expenditures	<u>\$11,692,150</u>	<u>\$13,224,115</u>	<u>\$16,093,681</u>	<u>\$15,075,134</u>	<u>\$15,966,460</u>

Cuyamaca - Unrestricted General Fund



Total Compensation 89.4%

Cuyamaca - Restricted General Fund



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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	973,509	920,810	1,002,587	1,064,094	1,073,694
13 Hourly Teachers	0	201	1,600	0	0
14 Hourly Adm, Counselors, Librarians	0	0	6,277	0	0
Object Group 1000 Total	<u>\$973,509</u>	<u>\$921,011</u>	<u>\$1,010,464</u>	<u>\$1,064,094</u>	<u>\$1,073,694</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,705,057	\$6,822,376	\$7,525,155	\$8,310,055	\$8,389,182
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	146,178	125,532	111,765	16,000	11,000
24 Hourly Instructional Aides	0	52	0	0	0
Object Group 2000 Total	<u>\$6,851,235</u>	<u>\$6,947,960</u>	<u>\$7,636,920</u>	<u>\$8,326,055</u>	<u>\$8,400,182</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,279,242	\$3,689,193	\$4,047,724	\$4,551,644	\$4,403,393
3x Early Retirement & Retiree Benefits	143,318	20,688	34,413	0	0
Object Group 3000 Total	<u>\$3,422,560</u>	<u>\$3,709,881</u>	<u>\$4,082,137</u>	<u>\$4,551,644</u>	<u>\$4,403,393</u>
SUPPLIES:					
4x Supplies	\$189,504	\$189,722	\$224,696	\$434,658	\$142,281
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$15,896,971	\$10,570,222	\$18,683,416	\$10,188,715	\$10,380,728
52 Travel and Mileage	127,844	131,139	188,103	157,962	191,878
53 Fees, Software, Memberships, Dues	27,078	11,372	19,124	128,307	133,309
54 Insurance	0	0	0	0	0
55 Utilities and Operations	376,265	74,321	228,210	284,827	289,043
56 Rents, Repairs & Maintenance	228,073	212,142	299,753	308,672	305,049
57 Audits, Interest, and Legals	137,991	92,970	91,943	134,386	114,386
58 Advertising, Postage & Other Operating	107,736	121,819	143,320	227,704	176,559
59 Other Holding	0	0	0	33,583	0
Object Group 5000 Total	<u>\$16,901,958</u>	<u>\$11,213,985</u>	<u>\$19,653,869</u>	<u>\$11,464,156</u>	<u>\$11,590,952</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	759	2,204	0	0
63 Books	0	0	0	0	0
64 Equipment	28,829	83,419	202,220	49,470	105,043
Object Group 6000 Total	<u>\$28,829</u>	<u>\$84,178</u>	<u>\$204,424</u>	<u>\$49,470</u>	<u>\$105,043</u>
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$190,000	\$195,000
73 Interfund Transfers	620,374	380,000	517,488	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	<u>\$775,983</u>	<u>\$581,910</u>	<u>\$696,659</u>	<u>\$190,000</u>	<u>\$195,000</u>
Total Expenditures	<u>\$29,143,578</u>	<u>\$23,648,647</u>	<u>\$33,509,169</u>	<u>\$26,080,077</u>	<u>\$25,910,545</u>

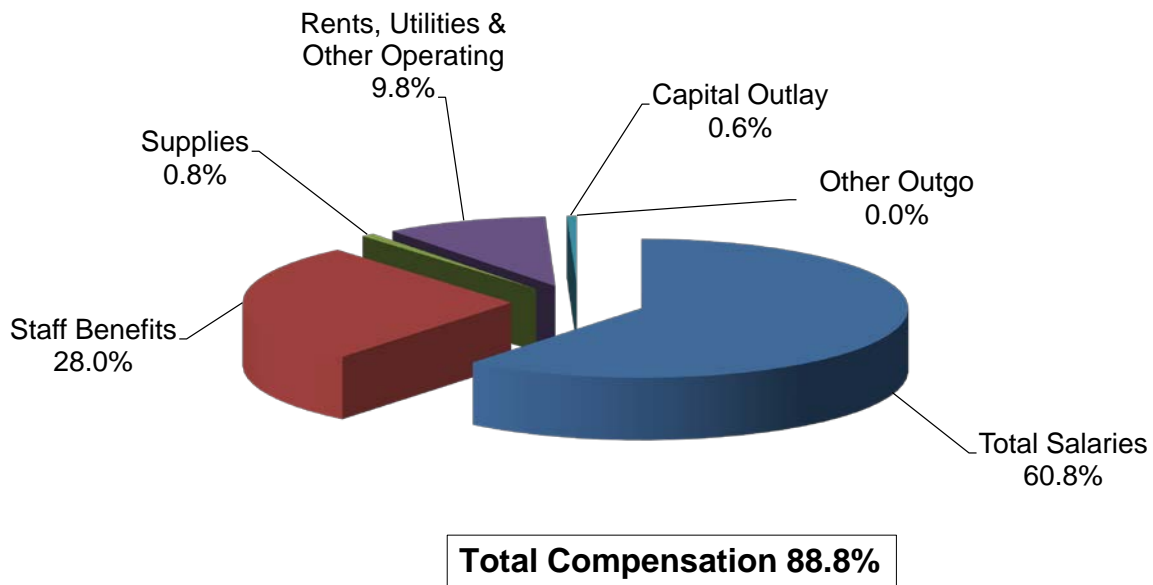
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	973,509	920,810	1,002,587	1,064,094	1,073,694
13 Hourly Teachers	0	201	1,600	0	0
14 Hourly Adm, Counselors, Librarians	0	0	6,277	0	0
Object Group 1000 Total	<u>\$973,509</u>	<u>\$921,011</u>	<u>\$1,010,464</u>	<u>\$1,064,094</u>	<u>\$1,073,694</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,955,809	\$6,161,845	\$6,789,060	\$7,585,924	\$7,784,051
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	132,676	98,552	91,982	11,000	11,000
24 Hourly Instructional Aides	0	52	0	0	0
Object Group 2000 Total	<u>\$6,088,485</u>	<u>\$6,260,449</u>	<u>\$6,881,042</u>	<u>\$7,596,924</u>	<u>\$7,795,051</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,996,621	\$3,361,098	\$3,763,329	\$4,219,589	\$4,071,338
3x Early Retirement & Retiree Benefits	114,797	20,688	34,413	0	0
Object Group 3000 Total	<u>\$3,111,418</u>	<u>\$3,381,786</u>	<u>\$3,797,742</u>	<u>\$4,219,589</u>	<u>\$4,071,338</u>
SUPPLIES:					
4x Supplies	\$162,529	\$172,429	\$178,672	\$407,111	\$115,809
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$595,865	\$644,129	\$532,691	\$333,834	\$529,990
52 Travel and Mileage	125,189	115,971	167,751	133,962	168,131
53 Fees, Software, Memberships, Dues	10,971	10,244	10,890	41,158	46,160
54 Insurance	0	0	0	0	0
55 Utilities and Operations	95,286	117,148	110,977	175,695	179,911
56 Rents, Repairs & Maintenance	209,136	192,348	293,957	286,384	282,761
57 Audits, Interest, and Legals	96,158	53,470	73,882	103,886	103,886
58 Advertising, Postage & Other Operating	104,589	91,748	113,329	167,704	116,559
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,237,194</u>	<u>\$1,225,058</u>	<u>\$1,303,477</u>	<u>\$1,242,623</u>	<u>\$1,427,398</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	759	2,204	0	0
63 Books	0	0	0	0	0
64 Equipment	28,829	64,294	139,074	46,470	85,070
Object Group 6000 Total	<u>\$28,829</u>	<u>\$65,053</u>	<u>\$141,278</u>	<u>\$46,470</u>	<u>\$85,070</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	620,374	380,000	152,488	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(8,292)	34,196	(10,829)	0	0
Object Group 7000 Total	<u>\$612,082</u>	<u>\$414,196</u>	<u>\$141,659</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$12,214,046</u>	<u>\$12,439,982</u>	<u>\$13,454,334</u>	<u>\$14,576,811</u>	<u>\$14,568,360</u>

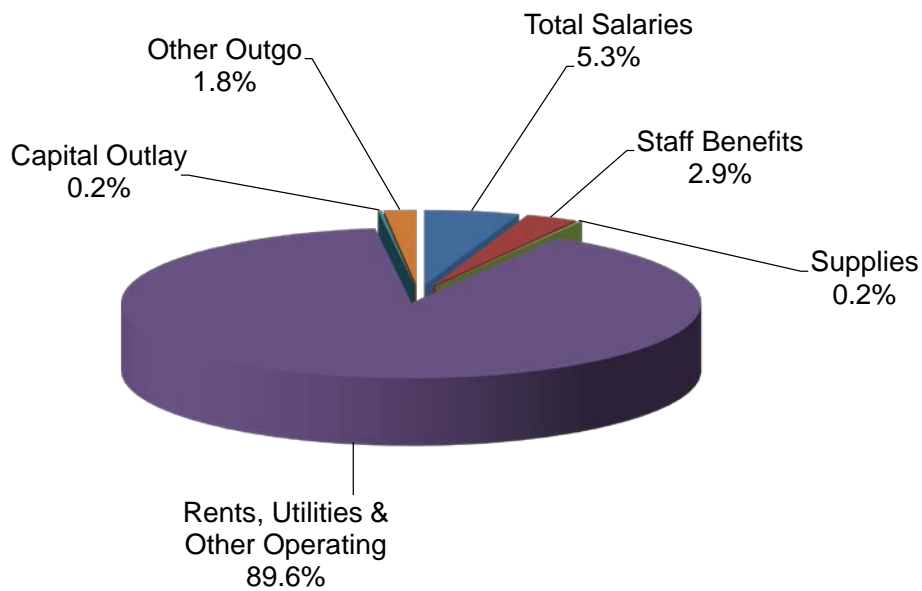
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$749,248	\$660,531	\$736,095	\$724,131	\$605,131
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	13,502	26,980	19,783	5,000	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$762,750</u>	<u>\$687,511</u>	<u>\$755,878</u>	<u>\$729,131</u>	<u>\$605,131</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$282,621	\$328,095	\$284,395	\$332,055	\$332,055
3x Early Retirement & Retiree Benefits	28,521	0	0	0	0
Object Group 3000 Total	<u>\$311,142</u>	<u>\$328,095</u>	<u>\$284,395</u>	<u>\$332,055</u>	<u>\$332,055</u>
SUPPLIES:					
4x Supplies	\$26,975	\$17,293	\$46,024	\$27,547	\$26,472
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$15,301,106	\$9,926,093	\$18,150,725	\$9,854,881	\$9,850,738
52 Travel and Mileage	2,655	15,168	20,352	24,000	23,747
53 Fees, Software, Memberships, Dues	16,107	1,128	8,234	87,149	87,149
54 Insurance	0	0	0	0	0
55 Utilities and Operations	280,979	(42,827)	117,233	109,132	109,132
56 Rents, Repairs & Maintenance	18,937	19,794	5,796	22,288	22,288
57 Audits, Interest, and Legals	41,833	39,500	18,061	30,500	10,500
58 Advertising, Postage & Other Operating	3,147	30,071	29,991	60,000	60,000
59 Other Holding	0	0	0	33,583	0
Object Group 5000 Total	<u>\$15,664,764</u>	<u>\$9,988,927</u>	<u>\$18,350,392</u>	<u>\$10,221,533</u>	<u>\$10,163,554</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	19,125	63,146	3,000	19,973
Object Group 6000 Total	<u>\$0</u>	<u>\$19,125</u>	<u>\$63,146</u>	<u>\$3,000</u>	<u>\$19,973</u>
OTHER OUTGO:					
71 Debt Service	\$163,901	\$167,714	\$190,000	\$190,000	\$195,000
73 Interfund Transfers	0	0	365,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$163,901</u>	<u>\$167,714</u>	<u>\$555,000</u>	<u>\$190,000</u>	<u>\$195,000</u>
Total Expenditures	<u>\$16,929,532</u>	<u>\$11,208,665</u>	<u>\$20,054,835</u>	<u>\$11,503,266</u>	<u>\$11,342,185</u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	4,293	906	0	0	0
Object Group 1000 Total	\$4,293	\$906	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$600	\$10,469	\$10,843	\$0	\$0
22 Contract Instructional Aides	0	0	5,800	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	1,180	0	0	0	0
Object Group 2000 Total	\$1,780	\$10,469	\$16,643	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$969,256	\$631,224	\$690,453	\$892,832	\$892,832
3x Early Retirement & Retiree Benefits	1,135,511	1,259,163	1,607,570	0	1,648,830
Object Group 3000 Total	\$2,104,767	\$1,890,387	\$2,298,023	\$892,832	\$2,541,662
SUPPLIES:					
4x Supplies	\$76,874	\$29,397	\$27,928	\$74,215	\$132,462
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,958,951	\$2,373,684	\$14,746,778	\$14,126,083	\$21,826,266
52 Travel and Mileage	27,667	(33,936)	37,020	70,001	275,000
53 Fees, Software, Memberships, Dues	836,556	838,544	843,622	1,289,099	1,223,601
54 Insurance	471,470	607,420	721,115	734,987	734,987
55 Utilities and Operations	35,906	313,661	110,216	139,328	170,905
56 Rents, Repairs & Maintenance	1,461,769	1,622,120	1,478,534	1,483,885	1,581,328
57 Audits, Interest, and Legals	233,771	236,804	248,728	250,000	322,912
58 Advertising, Postage & Other Operating	79,822	30,348	34,213	16,260	18,869
59 Other Holding	0	0	0	0	3
Object Group 5000 Total	\$5,105,912	\$5,988,645	\$18,220,226	\$18,109,643	\$26,153,871
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	21,005	18,487	12,970	60,791	91,447
Object Group 6000 Total	\$21,005	\$18,487	\$12,970	\$60,791	\$91,447
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,410,599	2,023,448	1,839,410	288,302	342,288
75/76 Std Financial Aid & Othr Pymts to Stdts	7,020	6,936	3,625	7,100	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$2,417,619	\$2,030,384	\$1,843,035	\$295,402	\$349,388
Total Expenditures	\$9,732,250	\$9,968,675	\$22,418,825	\$19,432,883	\$29,268,830

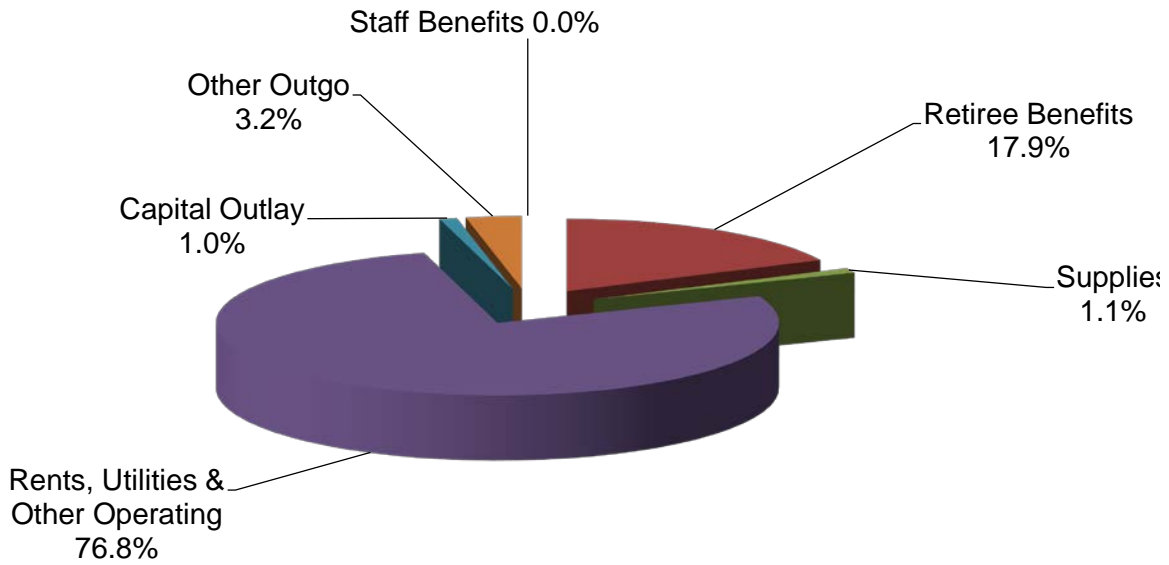
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,593	906	0	0	0
Object Group 1000 Total	\$1,593	\$906	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$600	\$10,469	\$10,843	\$0	\$0
22 Contract Instructional Aides	0	0	5,800	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	1,180	0	0	0	0
Object Group 2000 Total	\$1,780	\$10,469	\$16,643	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$48,189	\$6,516	\$5,383	\$0	\$0
3x Early Retirement & Retiree Benefits	1,135,511	1,259,163	1,607,570	0	1,648,830
Object Group 3000 Total	\$1,183,700	\$1,265,679	\$1,612,953	\$0	\$1,648,830
SUPPLIES:					
4x Supplies	\$65,673	\$29,328	\$20,590	\$64,215	\$105,977
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,925,068	\$2,436,910	\$2,162,393	\$2,582,253	\$3,064,925
52 Travel and Mileage	12,673	(36,575)	26,969	27,000	32,000
53 Fees, Software, Memberships, Dues	829,057	838,345	843,223	1,083,239	1,195,061
54 Insurance	471,470	607,420	721,115	734,987	734,987
55 Utilities and Operations	100,522	112,014	110,216	139,328	170,905
56 Rents, Repairs & Maintenance	1,461,769	1,621,826	1,473,904	1,482,285	1,539,728
57 Audits, Interest, and Legals	233,771	236,804	248,728	250,000	322,912
58 Advertising, Postage & Other Operating	74,576	30,348	34,192	16,260	18,869
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$5,108,906	\$5,847,092	\$5,620,740	\$6,315,352	\$7,079,387
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	21,005	18,487	12,970	60,791	91,447
Object Group 6000 Total	\$21,005	\$18,487	\$12,970	\$60,791	\$91,447
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	900,302	822,460	1,313,652	288,302	288,302
75/76 Std Financial Aid & Othr Pymts to Stdts	7,020	6,936	3,465	7,100	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$907,322	\$829,396	\$1,317,117	\$295,402	\$295,402
Total Expenditures	\$7,289,979	\$8,001,357	\$8,601,013	\$6,735,760	\$9,221,043

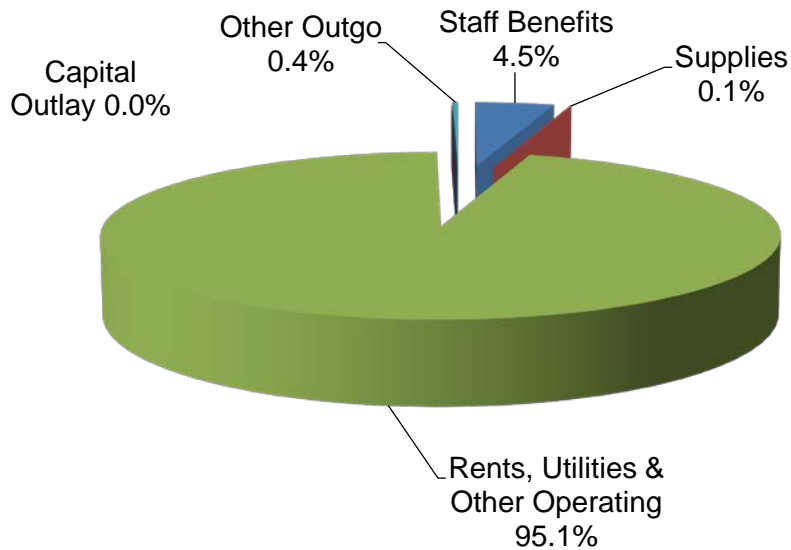
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,700	0	0	0	0
Object Group 1000 Total	\$2,700	\$0	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$921,067	\$624,708	\$685,070	\$892,832	\$892,832
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$921,067	\$624,708	\$685,070	\$892,832	\$892,832
SUPPLIES:					
4x Supplies	\$11,201	\$69	\$7,338	\$10,000	\$26,485
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$33,883	(\$63,226)	\$12,584,385	\$11,543,830	\$18,761,341
52 Travel and Mileage	14,994	2,639	10,051	43,001	243,000
53 Fees, Software, Memberships, Dues	7,499	199	399	205,860	28,540
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(64,616)	201,647	0	0	0
56 Rents, Repairs & Maintenance	0	294	4,630	1,600	41,600
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	5,246	0	21	0	0
59 Other Holding	0	0	0	0	3
Object Group 5000 Total	(\$2,994)	\$141,553	\$12,599,486	\$11,794,291	\$19,074,484
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,510,297	1,200,988	525,758	0	53,986
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	160	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$1,510,297	\$1,200,988	\$525,918	\$0	\$53,986
Total Expenditures	\$2,442,271	\$1,967,318	\$13,817,812	\$12,697,123	\$20,047,787

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual	Actual	Actual	Tentative	Adoption
	16/17	17/18	18/19	Budget	Budget
	16/17	17/18	18/19	19/20	19/20
Grossmont College					
Commission Distributions	\$196,622	\$174,171	\$135,708	\$220,000	\$220,000
Interest Income	332	507	586	300	300
Total	\$196,954	\$174,678	\$136,294	\$220,300	\$220,300
Cuyamaca College					
Commission Distributions	\$80,437	\$71,252	\$55,517	\$90,000	\$90,000
Other Local Revenue	228	279	216	0	0
Interest Income	0	25	15	50	50
Total	\$80,665	\$71,556	\$55,748	\$90,050	\$90,050
Other Commission Distributions					
District Services Allocation	\$24,092	\$21,341	\$16,628	\$26,000	\$26,000
Total	\$24,092	\$21,341	\$16,628	\$26,000	\$26,000
Total Sources	\$301,711	\$267,575	\$208,670	\$336,350	\$336,350

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
Bookstore Commissions					
Beginning Balance	\$534,271	\$737,224	\$836,754	\$893,033	\$913,291
Commissions Revenue	301,151	266,764	207,854	336,000	336,000
Other Local Revenue	560	811	816	350	350
Transfer from Dissolution Subfund	0	0	0	0	0
Funds Available	<u>\$835,982</u>	<u>\$1,004,799</u>	<u>\$1,045,424</u>	<u>\$1,229,383</u>	<u>\$1,249,641</u>
Expenditures					
Grossmont College	\$30,880	\$63,040	\$54,768	\$1,057,300	\$1,077,073
Cuyamaca College	47,878	85,005	51,849	109,413	113,286
District Services	20,000	20,000	25,516	62,670	59,282
Total	<u>\$98,758</u>	<u>\$168,045</u>	<u>\$132,133</u>	<u>\$1,229,383</u>	<u>\$1,249,641</u>
Ending Balance	<u>\$737,224</u>	<u>\$836,754</u>	<u>\$913,291</u>	<u>\$0</u>	<u>\$0</u>

Dissolution of Enterprise Funds

Beginning Balance	Subfund closed and transferred to Commissions Subfund.
Revenue & Transfers:	
Interest	
Transfer to Commission Subfund	
Total Revenue & Transfers	
Funds Available	
Expenditures	
Grossmont College	
Cuyamaca College	
Total	
Ending Balance	

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.

(2) Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$856,773	\$23,236	\$33,282	\$913,291
Revenue	220,300	90,050	26,000	336,350
Total Funds Available	<u>\$1,077,073</u>	<u>\$113,286</u>	<u>\$59,282</u>	<u>\$1,249,641</u>
Less: Expenditures	1,077,073	113,286	59,282	1,249,641
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$44,394	\$85,392	\$104,891	\$129,000	\$131,801
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$44,394</u>	<u>\$85,392</u>	<u>\$104,891</u>	<u>\$129,000</u>	<u>\$131,801</u>
 Plus Current Year Income					
Tuition Fees	\$42,646	\$19,582	\$26,910	\$46,000	\$46,000
Interest	0	0	0	0	0
Total Revenues	<u>\$42,646</u>	<u>\$19,582</u>	<u>\$26,910</u>	<u>\$46,000</u>	<u>\$46,000</u>
 Total Funds Available	<u>\$87,040</u>	<u>\$104,974</u>	<u>\$131,801</u>	<u>\$175,000</u>	<u>\$177,801</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$111,392	\$111,392
Supplies & Materials	0	0	0	0	0
Other Operating	0	83	0	20,000	20,000
Capital Outlay	1,648	0	0	43,608	46,409
Total Expenditures	<u>\$1,648</u>	<u>\$83</u>	<u>\$0</u>	<u>\$175,000</u>	<u>\$177,801</u>
 Total Ending Balance	<u><u>\$85,392</u></u>	<u><u>\$104,891</u></u>	<u><u>\$131,801</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 activities 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 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$33,872	\$7,558	\$50,443	\$0	\$120,028
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$33,872</u>	<u>\$7,558</u>	<u>\$50,443</u>	<u>\$0</u>	<u>\$120,028</u>
 Plus Current Year Income					
Tuition Fees	\$264,285	\$311,592	\$312,289	\$310,000	\$310,000
Interest	0	0	0	0	0
Total Revenues	<u>\$264,285</u>	<u>\$311,592</u>	<u>\$312,289</u>	<u>\$310,000</u>	<u>\$310,000</u>
 Total Funds Available	<u>\$298,157</u>	<u>\$319,150</u>	<u>\$362,732</u>	<u>\$310,000</u>	<u>\$430,028</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$270,483	\$57,411	\$226,961	\$275,000	\$375,000
Supplies & Materials	0	0	0	0	0
Other Operating	20,116	211,296	15,743	35,000	55,028
Total Expenditures	<u>\$290,599</u>	<u>\$268,707</u>	<u>\$242,704</u>	<u>\$310,000</u>	<u>\$430,028</u>
 Total Ending Balance	<u><u>\$7,558</u></u>	<u><u>\$50,443</u></u>	<u><u>\$120,028</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 activities 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 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE					
ASGC			\$0	\$0	\$356,460
Clubs & Organizations			0	0	82,682
Transfer in from ASGC, Inc.			436,767	115,321	0
Adjusted Beginning Balance			<u>\$436,767</u>	<u>\$115,321</u>	<u>\$439,142</u>
 Plus Current year Income					
Sales			\$153,026	\$14,500	\$150,000
Sales-Activity Cards			17,254	0	17,000
Operational Allocation from GC			20,000	20,000	20,000
Activity Revenue			5,662	1,400	5,700
Contributions/Donations			1,149	0	1,000
Interest			764	0	700
Other Local Revenue			12,583	0	12,000
Total Revenues			<u>\$210,438</u>	<u>\$35,900</u>	<u>\$206,400</u>
 Total Funds Available			<u>\$647,205</u>	<u>\$151,221</u>	<u>\$645,542</u>
 Less Current Year Expenditures					
Hourly Salary & Benefits			\$6,861	\$0	\$7,150
Supplies			173,373	122,394	160,000
Travel & Conferences			6,352	9,000	7,000
Miscellaneous			0	18,277	15,000
Assoc Student Activity Expense			5,774	1,550	6,000
Student Benefit Services			2,783	0	3,000
Operational Expense			12,920	0	13,000
Total Expenditures			<u>\$208,063</u>	<u>\$151,221</u>	<u>\$204,000</u>
 Total Ending Balance			<u><u>\$439,142</u></u>	<u><u>\$0</u></u>	<u><u>\$441,542</u></u>

18/19 Initial Year

Note: ASGC operations transitioned to GCCCD in 18/19 following the dissolution of ASGC, Inc. All balances were transferred in. 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 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE					
ASCC	\$36,118	\$30,232	\$19,783	\$27,843	\$0
Clubs & Organizations	63,327	62,952	65,296	76,053	88,261
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$99,445	\$93,184	\$85,079	\$103,896	\$88,261
Plus Current year Income					
Sales	\$160	\$28,482	\$18,091	\$26,000	\$26,000
Student Activities Card Sales	2,877	1,763	2,932	4,000	4,000
Operational Allocation from CC	10,000	51,662	10,606	10,000	10,000
Contribution	0	0	0	0	0
Interest	0	0	0	100	100
Other	622	25,932	2,805	3,500	3,500
Club Deposits	71,886	31,829	40,592	36,000	36,000
Total Revenues	\$85,545	\$139,668	\$75,026	\$79,600	\$79,600
Total Funds Available	\$184,990	\$232,852	\$160,105	\$183,496	\$167,861
Less Current Year Expenditures					
Hourly	\$1,828	\$3,200	\$0	\$3,200	\$3,200
Benefits	8	64	0	64	64
Activities	0	3,619	2,041	10,180	0
Commencement	10,013	0	0	0	0
Hospitality	0	0	0	0	0
Supplies	6,038	35,497	31,661	32,469	30,648
Other	1,459	250	68	1,200	1,200
Club Expenses	72,260	104,903	37,991	108,540	10,180
Reserve for Contingencies	0	0	0	0	94,726
Intra-Fund Transfers Out	200	240	83	27,843	27,843
Total Expenditures	\$91,806	\$147,773	\$71,844	\$183,496	\$167,861
Total Ending Balance	\$93,184	\$85,079	\$88,261	\$0	\$0

Note:

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 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	0				
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$91,304	\$146,406	\$47,731	\$109,121	\$126,112
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$91,304	\$146,406	\$47,731	\$109,121	\$126,112
 Plus Current Year Income					
Mandatory Construction Fee	\$74,736	\$76,183	\$79,603	\$75,000	\$75,000
Interest	770	865	1,435	300	300
Total Revenues	\$75,506	\$77,048	\$81,038	\$75,300	\$75,300
 Total Funds Available	\$166,810	\$223,454	\$128,769	\$184,421	\$201,412
 Less Current Year Expenditures					
Supplies & Materials	\$16,045	\$656	\$281	\$19,421	\$36,412
Contract Services	897	2,198	2,376	84,000	84,000
Rental & Leases	0	0	0	80,000	80,000
Repair by Outside Vendor	2,260	2,450	0	0	0
Legal Advertising	0	419	0	1,000	1,000
Capital Outlay	1,202	0	0	0	0
Transfer To Capital Project Fund	0	170,000	0	0	0
Total Expenditures	\$20,404	\$175,723	\$2,657	\$184,421	\$201,412
 Total Ending Balance	\$146,406	\$47,731	\$126,112	\$0	\$0

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

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$208,480	\$223,279	\$221,112	\$228,000	\$242,732
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$208,480	\$223,279	\$221,112	\$228,000	\$242,732
 Plus Current Year Income					
Student Representation Fees	\$38,513	\$25,845	\$56,321	\$40,000	\$40,000
Interest	12	55	53	55	55
Total Revenues	\$38,525	\$25,900	\$56,374	\$40,055	\$40,055
 Total Funds Available	\$247,005	\$249,179	\$277,486	\$268,055	\$282,787
 Less Current Year Expenditures					
Supplies	\$0	\$81	\$1,873	\$1,231	\$15,963
Meals & Meeting Refreshments	0	291	0	0	0
Contract & Miscellaneous Services	0	3,450	0	0	0
Travel & Conferences	20,576	21,649	18,396	27,509	27,509
Transportation	3,150	2,546	2,114	3,000	3,000
Computer Equipment	0	0	12,371	12,546	12,546
Rentals & Leases	0	50	0	0	0
Reserve for Contingencies	0	0	0	223,769	223,769
Total Expenditures	\$23,726	\$28,067	\$34,754	\$268,055	\$282,787
 Total Ending Balance	\$223,279	\$221,112	\$242,732	\$0	\$0

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

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$82,497	\$82,192	\$90,765	\$103,273	\$104,434
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$82,497</u>	<u>\$82,192</u>	<u>\$90,765</u>	<u>\$103,273</u>	<u>\$104,434</u>
Plus Current Year Income					
Student Representation Fees	\$18,948	\$12,343	\$28,053	\$20,000	\$20,000
Interest	0	20	22	25	25
Total Revenues	<u>\$18,948</u>	<u>\$12,363</u>	<u>\$28,075</u>	<u>\$20,025</u>	<u>\$20,025</u>
Total Funds Available	<u>\$101,445</u>	<u>\$94,555</u>	<u>\$118,840</u>	<u>\$123,298</u>	<u>\$124,459</u>
Less Current Year Expenditures					
Supplies	\$0	\$66	\$0	\$0	\$0
Travel & Conferences	19,253	3,573	14,344	25,445	25,445
Mileage	0	151	62	1,401	2,562
Reserve for Contingencies	0	0	0	96,452	96,452
Total Expenditures	<u>\$19,253</u>	<u>\$3,790</u>	<u>\$14,406</u>	<u>\$123,298</u>	<u>\$124,459</u>
Total Ending Balance	<u><u>\$82,192</u></u>	<u><u>\$90,765</u></u>	<u><u>\$104,434</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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
Other Post-Employment Benefits (OPEB)
Internal Service Fund**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$6,304,787	\$8,027,344	\$9,573,868	\$9,965,353	\$10,241,863
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$4,817,481	\$8,027,344	\$9,573,868	\$9,965,353	\$10,241,863
Plus Current Year Income					
Interest Income	\$316,641	\$199,402	\$713,432	\$180,000	\$180,000
Funding for Current Employees (a)	1,126,491	1,143,585	1,148,421	1,266,890	1,266,890
Funding for Prior Liability (b)	279,425	203,537	109,578	0	0
Total Revenues	\$1,722,557	\$1,546,524	\$1,971,431	\$1,446,890	\$1,446,890
Total Funds Available	\$8,027,344	\$9,573,868	\$11,545,299	\$11,412,243	\$11,688,753
Less Current Year Expenditures					
Transfer to Fund Retiree Health	\$0	\$0	\$1,303,436	\$0	\$1,648,930
Total Expenditures	\$0	\$0	\$1,303,436	\$0	\$1,648,930
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
Total Ending Balance	\$8,027,344	\$9,573,868	\$10,241,863	\$11,412,243	\$10,039,823

Notes:

- (1) As of 6/30/18 the actuarially determined net remaining OPEB liability is \$11.3 million after considering the above balances.
- (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 75, implemented as required in 2017/2018, the district is required to report 100% of the net OPEB liability.
- (3) This Fund accounts for funds transferred from the general operating fund to address the actuarial liability, as follows:
 - (a) Current employees costs - beginning in fiscal year 2011/2012, the district is allocating current costs to program budgets along with other employee benefit costs. This allocation was .5% in 11/12 and 12/13, 1% in 13/14, 1.5% in 14/15. The allocation will increase to 2% in 15/16 and will be capped at 2% until further analysis is conducted.
 - (b) Unfunded prior liability - beginning in fiscal year 2013/2014, 10% of site unrestricted general fund ending balances are transferred in to address the current unfunded balance.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
 CUYAMACA ORNAMENTAL HORTICULTURE
 ENTERPRISE FUND**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20	Adoption Budget 19/20
BEGINNING BALANCE	\$65,198	\$77,385	\$88,897	\$52,148	\$80,631
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$65,198</u>	<u>\$77,385</u>	<u>\$88,897</u>	<u>\$52,148</u>	<u>\$80,631</u>
Plus Current Year Income					
Sales	\$86,668	\$54,708	\$44,541	\$80,300	\$80,300
Interest	0	0	0	160	160
Other	0	0	0	0	0
Total Revenue	<u>\$86,668</u>	<u>\$54,708</u>	<u>\$44,541</u>	<u>\$80,460</u>	<u>\$80,460</u>
Total Funds Available	<u>\$151,866</u>	<u>\$132,093</u>	<u>\$133,438</u>	<u>\$132,608</u>	<u>\$161,091</u>
Less Current Year Expenditures					
Salaries & Benefits	\$205	\$0	\$0	\$0	\$0
Supplies & Materials	56,288	30,707	40,592	60,997	81,480
Other Operating Expenses	17,545	11,358	11,692	68,611	76,611
Capital Outlay	0	0	0	3,000	3,000
Inter-Fund Transfers Out	0	0	0	0	0
Tfr to ASCC	443	1,131	523	0	0
Other Expenses	0	0	0	0	0
Total Expenditures	<u>\$74,481</u>	<u>\$43,196</u>	<u>\$52,807</u>	<u>\$132,608</u>	<u>\$161,091</u>
Total Ending Balance	<u><u>\$77,385</u></u>	<u><u>\$88,897</u></u>	<u><u>\$80,631</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Notes:

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,615	\$10	\$4,625	\$0
OH Greenhouse Trust	33,299	100	33,399	\$0
OH Operational	42,717	80,350	123,067	\$0
Total	<u>\$80,631</u>	<u>\$80,460</u>	<u>\$161,091</u>	<u>\$0</u>

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20 (Multiyear)	Adoption Budget 19/20 (Multiyear)
Beginning Balance	\$9,308,043	\$10,081,829	\$15,400,729	\$21,825,686	\$29,420,122
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$9,308,043</u>	<u>\$10,081,829</u>	<u>\$15,400,729</u>	<u>\$21,825,686</u>	<u>\$29,420,122</u>
Plus Revenue					
State	\$458,821	\$883,135	\$118,658	\$0	\$53,986
Local	236,057	85,157	124,347	88,000	100,000
Inter-Fund Transfers In	3,538,645	6,463,004	19,349,196	700,000	0
Insurance Reimbursement	0	2,193,011	340,309	0	0
Total Revenue	<u>\$4,233,523</u>	<u>\$9,624,307</u>	<u>\$19,932,510</u>	<u>\$788,000</u>	<u>\$153,986</u>
 Total Funds Available	 <u>\$13,541,566</u>	 <u>\$19,706,136</u>	 <u>\$35,333,239</u>	 <u>\$22,613,686</u>	 <u>\$29,574,108</u>
 Less Current Year Expenditures					
Supplies & Materials	\$40,032	\$57,634	\$129,463	\$0	\$0
Other Operating Expenses	354,931	2,222,735	1,770,167	0	0
Capital Outlay	3,064,774	2,025,038	4,013,487	22,613,686	29,574,108
Total Expenditures	<u>\$3,459,737</u>	<u>\$4,305,407</u>	<u>\$5,913,117</u>	<u>\$22,613,686</u>	<u>\$29,574,108</u>
 Total Ending Balance	 <u><u>\$10,081,829</u></u>	 <u><u>\$15,400,729</u></u>	 <u><u>\$29,420,122</u></u>	 <u><u>\$0</u></u>	 <u><u>\$0</u></u>

Note:

The Capital Outlay Projects Fund is used to account for the acquisition or construction of capital projects and scheduled maintenance. This fund is maintained in the County Treasury and used for capital outlay purposes. The District may add to this fund over a period of years for specific capital purposes through interfund transfers from other sources.

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20 (Multiyear)	Adoption Budget 19/20 (Multiyear)
<u>Grossmont College</u>					
GC Bldg 36 Secondary Effects	\$415	\$33,050	\$0	\$242,864	\$242,864
GC Athletic Field, Track & Scoreboards	6,972	122,739	2,742,567	394,550	1,847,392
GC Roofing Renovation & Repair	0	0	0	437,797	437,797
GC Resurface Tennis Courts	0	0	0	136,970	136,970
GC Interior Classroom Painting	0	0	0	25,000	25,000
GC Water Reduction/Drought Tolerant	7,861	0	7,500	59,279	59,279
GC Digital Marquee Signage	0	0	0	100,000	100,000
GC Student Award Display	0	0	0	26,334	26,334
GC Pool Equipment Repair	(4,695)	0	0	67,092	67,092
GC Main Chiller Addition	1,108,970	0	0	0	0
GC Energy Conservation Proj Y 1-5	288,533	0	0	670,978	670,978
GC Secondary Effects	0	0	0	101,094	101,094
GC Facilities Issues	66,627	239,671	40,370	127,019	94,577
GC Parking & Circ R&R	155,394	0	0	539,710	622,710
13/14 SM GC Bldg 36 HVAC	7,100	0	0	0	0
14/15 SM GC Pool Equip Replacement	8,436	0	0	0	0
14/15 SM GC Water Tower Replacement	335,046	0	0	0	0
15/16 SM GC Central Chiller	516,021	0	0	0	0
15/16 SM GC Water Tower	183,621	0	0	0	0
16/17 SM GC Fan Coils 53 & 55	0	20,831	27,403	376,284	481,185
17/18 SM GC Bldg 53 & 55 HVAC II	0	0	0	229,335	229,335
18/19 SM GC Bldg 500 HVAC	0	0	0	96,738	118,658
19/20 SM GC Bldg 500 HVAC	0	0	0	0	53,986
GC Chiller Temporary Repair & Restoration	0	124,723	295,789	57,488	129,488
GC Water Pressure	0	45,500	16,500	17,000	18,000
GC Culinary TV Facil Proj	0	0	9,520	87,415	90,369
GC Landscape & Sustainability Projects	0	0	22,707	115,037	92,330
GC CDC Upgrades Facil Proj	0	0	3,220	19,814	25,256
GC Bldg 36	0	0	0	4,000,000	4,550,000
GC 500 Complex	0	0	0	1,000,000	1,500,000
GC A&C Complx	0	0	0	3,088,691	4,165,691
GC Infrastructure Prop V Support	0	0	0		1,908,000
GC Sodexo Projects	0	3,808	4,650	118,800	141,542
Total Grossmont College	\$2,680,301	\$590,322	\$3,170,226	\$12,135,289	\$17,935,927
<u>Cuyamaca College</u>					
CC Automotive Smog Equipment	\$723	\$0	\$0	\$34,276	\$34,276
CC Energy Conservation Proj Y 1-5	181,992	108,306	55,404	506,268	507,268
CC Student Center - Tfr from Stdt Ctr Fd	0	0	173,637	13,188	22,732
CC Parking & Circulation Issues	0	0	0	6,932	6,932
CC Bookstore - Tfr from Bookstore SRF	0	0	0	25,411	25,411
CC Facilities Repairs	0	26,104	75,170	199,618	190,798
13/14 SM CC Bldg A HVAC	3,962	0	0	0	0
14/15 SM CC Bldg A HVAC	31,323	0	0	0	0
14/15 SM CC Upgrade Elect Panel	9,665	1,508	0	0	0
15/16 SM CC Rep LRC Roof AHU	82,065	46,165	0	0	0
15/16 SM CC Replace CDC Roof	119,626	3,692	0	0	0
16/17 SM CC LRC Rooftop AHUs	0	400,000	0	0	0

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

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20 (Multiyear)	Adoption Budget 19/20 (Multiyear)
<u>Cuyamaca College Continued</u>					
16/17 SM CC Drght Landscape	0	57,584	0	0	0
17/18 SM CC LRC Roof Bldg C	0	0	28,650	191,585	200,685
CC Bldg H Renovation - STEM Grant	0	188,515	554,379	984,774	422,723
CC Water/Wastewater Outdoor Dist Sys	0	337,211	15,119	0	0
CC Bldg F Sound Mitigation	0	3,646	0	0	0
CC LRC Restoration & Temp Location	0	1,893,792	752,723	0	79,788
CC Bldg B Flood Restoration	0	0	332,366	0	0
CC Campus Renov	0	0	212,540	0	91,195
CC Landscape & Sustainability	0	0	0	344,463	353,663
CC Campus Wide Roofing Repairs	0	0	7,849	1,200,000	1,692,151
CC Campus Wide Lighting Improvements	0	0	0	245,728	300,000
CC Campus Wide Signage Improvements	0	0	0	300,000	300,000
CC Campus & Renov Repairs Ph 1 & 2	0	0	4,682	500,000	245,318
CC Emergency Preparedness	0	0	0	0	100,000
CC Campus Wide Project Support	0	0	0	2,500,000	2,500,000
Total Cuyamaca College	\$429,356	\$3,066,523	\$2,212,519	\$7,052,243	\$7,072,940
<u>District Services</u>					
DS Facilities Issues	\$25,428	\$0	\$0	\$0	\$0
DS Site Project Support	0	0	0	80,000	55,000
DS Facil/DW Prog Mgmt Modular	0	0	366	310,000	309,634
DS Facilities Renov & Improvement	16,000	58,429	203,718	419,011	439,135
17/18 SM DS Bldg 86 HVAC	0	0	0	86,749	129,999
Total District Services	\$41,428	\$58,429	\$204,084	\$895,760	\$933,768
<u>Districtwide</u>					
DW Capital Pj/Def. Maint./Misc. Income	\$0	\$0	\$0	\$88,000	\$140,426
DW Capital Program	92,515	60	103,542	42,000	31,440
DW Citizen Bond Oversight Committee	43,571	63,265	56,658	30,000	36,125
DW Post Project	5,767	0	0	0	0
DW Energy Conservation Project	0	0	0	41,394	41,394
DW Museum Facilities Issues	10,616	0	27,952	36,000	1,327,432
DW Facilities Issues	0	386,055	0	0	0
DW Parking Circ R&R	0	0	0	294,785	94,785
DW CPF Pkg/Rds Site 1 & 3	153,694	0	0	0	0
DW CPF Pkg/Rds CC Site 4	2,489	0	0	0	0
DW Bosch Alarm Panel Conversion	0	12,786	0	0	0
DW Outdoor Speaker System	0	16,136	0	0	0
DW Secure Campuses	0	52,680	0	0	0
DW IT Server HVAC Upgrd	0	43,563	38,603	226,917	827,405
DW Domestic Water/Fire Sys Assmt	0	0	10,867	711,000	115,133
DW IT Facilities Issues	0	4,530	0	60,000	0
DW Sec Access/Locks/Cameras Otdr Wireless	0	10,159	88,666	619,298	1,017,333
DW Workday Facility Improvement	0	899	0	30,000	0
DW Security Upgrades	0	0	0	351,000	0
Total Districtwide	\$308,652	\$590,133	\$326,288	\$2,530,394	\$3,631,473
Capital Outlay Projects Total	\$3,459,737	\$4,305,407	\$5,913,117	\$22,613,686	\$29,574,108

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
PROPOSITION V CONSTRUCTION
SUMMARY OF FUND BALANCE**

	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20 (Multiyear)	Adoption Budget 19/20 (Multiyear)
Beginning Balance	\$58,999,864	\$42,128,130	\$21,268,546	\$82,859,812	\$108,024,701
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$58,999,864</u>	<u>\$42,128,130</u>	<u>\$21,268,546</u>	<u>\$82,859,812</u>	<u>\$108,024,701</u>
 Plus Revenue					
Proceeds - Series A & B	\$0	\$0	\$126,000,000	\$0	\$0
Proceeds - Future Bond Sales	0	0	0	192,000,000	192,000,000
Local	529,163	572,634	2,534,024	630,000	0
Total Revenue	<u>\$529,163</u>	<u>\$572,634</u>	<u>\$128,534,024</u>	<u>\$192,630,000</u>	<u>\$192,000,000</u>
 Total Funds Available	<u>\$59,529,027</u>	<u>\$42,700,764</u>	<u>\$149,802,570</u>	<u>\$275,489,812</u>	<u>\$300,024,701</u>
 Less Current Year Expenditures					
Supplies & Materials	\$124,439	\$697,290	\$69,498	\$630,000	\$0
Other Operating Expenses	6,736,588	9,114,230	13,661,267	47,494,218	0
Capital Outlay	10,539,870	11,620,698	28,047,104	227,365,594	300,024,701
Total Expenditures	<u>\$17,400,897</u>	<u>\$21,432,218</u>	<u>\$41,777,869</u>	<u>\$275,489,812</u>	<u>\$300,024,701</u>
 Total Ending Balance	<u><u>\$42,128,130</u></u>	<u><u>\$21,268,546</u></u>	<u><u>\$108,024,701</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

Proposition V Bonds were approved by the voters in November, 2012.
Expenditures within this fund may only be for purposes stated in the bond measure.

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

	Prop V Total Funding Plan	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20 (Multiyear)	Adoption Budget 19/20 (Multiyear)
Capital Projects						
Grossmont College						
Prop V Start Up Projects	\$67,270	\$5,841	\$4,698	\$0	\$0	\$0
Energy Conservation Projects	1,367,339	532,017	2,409	(62,677)	0	0
A&C Teaching & Performance Theater-Phase 1	43,872,775	427,251	10,477,844	19,924,220	285,577	10,498,742
12 kV Main Serv Replacement	1,621,973	1,152,083	2,805	0	0	0
Science, Math, Career Tech Cmplx-Phase 1	13,245,226	693,859	439,333	6,780,373	1,684,845	5,023,070
Main Chiller Addition	6,252,194	4,426,128	322,737	0	0	0
Maintenance Facility-New Bldg	2,000,000	0	5,604	0	1,992,722	1,992,722
A&C Cmplx-Comm/Drama/Art/Cerm-Phase 2	32,528,248	0	145,097	570,693	28,701,675	31,812,458
Lib Arts & Bus Tech	39,924,000	29,660	42,348	8,016	38,886,202	39,843,976
Science, Math, Career Tech Cmplx - Phase 2	41,746,562	0	139,711	1,218,575	37,916,063	40,388,276
A&C Cmplx-Stagehouse Thtr/Music - Phase 3	29,440,165	0	0	0	29,440,165	29,440,165
Environmental Impact Report - EIR	166,816	13,586	1,308	0	0	31,155
Interim Swing Space - Phase 1	3,386,905	219	1,912,093	388,709	463,228	1,085,884
Infrastructure/Utilities Project	3,600,000	22,057	27,208	1,312,923	556,972	1,525,810
Prop V Infra-Master Pump	2,700,000	0	0	88,906	2,243,715	2,611,094
Allocation of DW Costs	37,864,148	3,465,522	2,354,899	2,410,842	22,480,840	22,135,640
Total Grossmont College	\$259,783,621	\$10,768,223	\$15,878,094	\$32,640,580	\$164,652,004	\$186,388,992
Cuyamaca College						
Prop V Start Up Projects	\$104,508	\$18,990	(\$9,610)	\$0	\$0	\$0
Energy Conservation Projects Y 1-5	1,600,195	290,935	19,027	320,443	121,378	95,604
Student Services, Admin Bldg & Central Park	29,800,000	40,184	913,508	1,856,587	25,090,961	26,620,247
Student/Veterans Center Imp.	4,228,000	0	290,206	1,524,783	892,617	2,413,011
One Stop Interim Improvements	38,535	12,075	0	-10,261	0	0
Instructional Building (F)	21,159,985	0	74,200	49,808	21,013,147	21,033,939
Ornamental Horticulture Complex/M Remodel	13,718,115	49,889	1,280,562	1,205,639	11,374,733	11,091,965
Chiller Expansion	8,746,494	36,054	197,696	934,952	7,224,604	7,577,791
Parking Lot/Roadway Replacement	280,071	0	0	0	0	0
Exercise Science Bldg D Renovation	4,920,647	1,295,628	172,520	826,531	3,286,132	2,515,364
Track & Field Enhancements	8,214,341	2,550,235	0	1,330	5,443,887	5,442,557
Weight Training Classroom	390,459	0	0	0	0	0
Building L Remodel	1,700,000	8,240	990,017	701,744	0	0
Environmental Impact Report - EIR	225,000	(8,415)	27,449	27,798	23,734	43,730
Infrastructure/Utilities Allocation	565,230	11,465	1,416	0	0	4,999
Upgrade Electric Panel	635,289	67,568	2,678	0	0	0
CDC Roof Replacement	46,081	39,181	6,900	0	0	0
LRC Roof Top AHU	282,387	0	276,425	-16,600	2,598	22,562
Building H Expansion	1,470,579	0	15,383	431,733	703,241	1,023,463
Allocation of DW Costs	16,742,354	1,532,326	1,041,250	1,065,985	9,940,710	9,787,760
Total Cuyamaca College	\$114,868,270	\$5,944,355	\$5,299,627	\$8,920,472	\$85,117,742	\$87,672,992

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

	Prop V Total Funding Plan	Actual 16/17	Actual 17/18	Actual 18/19	Tentative Budget 19/20 (Multiyear)	Adoption Budget 19/20 (Multiyear)
<u>District Services</u>						
Prop V Start Up Projects	\$500,000	\$0	\$0	\$0	\$488,708	\$488,708
Warehouse	3,177,616	0	0	0	3,177,616	3,177,616
GCCCD DO & Community Center	15,841,467	2,864	42,711	0	15,730,316	15,751,787
District & Auxiliary Modular	423,734	373,786	0	0	0	0
Allocation of DW Costs	3,405,292	311,669	211,786	216,817	2,021,490	1,990,761
Total District Services	\$23,348,109	\$688,319	\$254,497	\$216,817	\$21,418,130	\$21,408,872
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$4,301,936	\$4,553,845
DW Technology & Tech Infrastructure	31,176,794	3,589,421	2,715,107	2,172,776	15,712,740	15,700,722
DW Bond Issuance Costs	0	0	0	297,476	0	(297,476)
DW Program Management	16,500,000	1,203,840	1,147,592	911,120	9,780,819	9,610,680
DW Oth Prg Costs (Design Stds, PLA, Legal)	2,375,000	516,256	(254,764)	312,273	989,481	940,234
DW Program Contingency (2% of \$398M)	7,960,000	0	0	0	7,960,000	7,960,000
Allocation of DW Costs to the Sites	(58,011,794)	(5,309,517)	(3,607,935)	(3,693,645)	(34,443,040)	(33,914,160)
Total Districtwide	\$0	\$0	\$0	\$0	\$4,301,936	\$4,553,845
Total Proposition V Budget	\$398,000,000	\$17,400,897	\$21,432,218	\$41,777,869	\$275,489,812	\$300,024,701