

**GCCCCD**

**Ending Balance Summary**

**Fiscal Year End 6/30/17**

	Grossmont College	Cuyamaca College	District Services	Site 8/9	Districtwide Commitments (Including Benefit Sites 8 and 9)	TOTAL
<b>Calculation of Ending Balance:</b>						
<b>Working Budget</b>	<b>\$66,393,274</b>	<b>\$30,202,407</b>	<b>\$12,425,556</b>		<b>\$15,703,303</b>	<b>\$124,724,540</b>
Plus: 6/30/16 YE Adj to Beg Bal					2,252	2,252 <b>a</b>
	<u><b>\$66,393,274</b></u>	<u><b>\$30,202,407</b></u>	<u><b>\$12,425,556</b></u>		<u><b>\$15,705,555</b></u>	<u><b>\$124,726,792</b></u>
Less: Actual Expenditures	(63,539,618)	(29,579,896)	(12,214,046)	(9,047)	(7,280,932)	(112,623,539)
Less: Site 8 & 9 variance - move to site 2				9,047	(9,047)	0 <b>b</b>
Exp in 2411 also in 9522 - adj site 1			0			0 <b>c</b>
Exp in 8897 (also reflected in exp and rev)			0			0 <b>d</b>
Plus: Revenue over (under) budget	0	0			1,323,484	1,323,484
<b>Ending Balance</b>	<u><b>\$2,853,656</b></u>	<u><b>\$622,511</b></u>	<u><b>\$211,510</b></u>	<b>\$0</b>	<u><b>\$9,739,060</b></u>	<u><b>\$13,426,737</b></u> <b>e</b>
<b>Mandatory Commitments:</b>						
Purchase Order Commitments (pending year end closing)	\$897,013	\$184,707	\$156,739		\$445,507	\$1,683,966
District Contingency Reserve (16/17 AB Working Budget)					7,367,860	7,367,860
<b>Net After Mandatory Commitments</b>	<u><b>\$1,956,643</b></u>	<u><b>\$437,804</b></u>	<u><b>\$54,771</b></u>		<u><b>\$1,925,693</b></u>	<u><b>\$4,374,911</b></u>
<b>One-Time Critical Commitments:</b>						
16/17 Fiscal Uncertainty	\$1,956,643	\$437,804	\$54,771		\$1,847,096	\$4,296,314
<i>e.g.: Utilities Increase</i>						
<i>Maintenance and Facilities Needs</i>						
<i>Restoration of Critical Area</i>						
DW Commitments					78,597	78,597
<b>Total Commitments</b>	<u><b>\$1,956,643</b></u>	<u><b>\$437,804</b></u>	<u><b>\$54,771</b></u>		<u><b>\$1,925,693</b></u>	<u><b>\$4,374,911</b></u>
<b>Net Uncommitted Balances</b>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>		<u><b>\$0</b></u>	<u><b>\$0</b></u>

**Notes:**

- a** The YE Adj was posted net a budget increase - so it did not correctly increase 16/17 budget.
- b** Benefit Adj - site 8  
Site 9 offset  
Net site 8 and site 9
- c** Salary obj in ledger 9522 - show on some reports site 1 \$1,440; \$330 and \$360
- d** Exp in 8997 Spend Category Site 1 \$8,818 Show on some reports
- e** IAM Beginning Balance for 7/1/17

<i>Reserve calc</i>	
7,344,260	AB 1617 Reserve
23,600	Adj w IAM incr
<u>7,367,860</u>	IAM v 2

**D**