



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2018-2019

ADOPTION BUDGET

Updated to reflect final year end 6/30/18.

The budget will be presented at the Governing Board Meeting on Tuesday, January 15th, beginning at 6:30 p.m. in the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Budget Linked to Strategic Plan

❖ *District Vision*

Transform lives through learning

❖ *District Mission*

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

❖ *Districtwide Goals*

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

Governing Board and Administration

Governing Board

Linda Cartwright, President

Debbie Justeson, Vice President

Elena Adams, Board Clerk

Bill Garrett, Board Member

Brad Monroe, Board Member

Edwin Hernandez Armenta, Grossmont College Student Trustee

Kyrie Macogay, Cuyamaca College Student Trustee

Chancellor's Cabinet

Cindy L. Miles Ph.D., Chancellor

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

Julianna Barnes Ed.D., President Cuyamaca College

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

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

General Fund: (Pages 3-30)

	Tentative	Adoption
Unrestricted	\$132,349,637	\$137,940,792
Restricted	82,086,705	94,761,056
	\$214,436,342	\$232,701,848
Total General Fund	\$214,436,342	\$232,701,848

Supplemental Funds: (Pages 31-53)

College Bookstore Special Revenue	\$1,096,932	\$1,173,104	
Grossmont Child Development Center	131,392	150,891	
Cuyamaca Child Development Center	311,583	361,443	
Associated Students of Grossmont College	35,900	35,900	
Associated Students of Cuyamaca College	47,601	166,679	
Grossmont College Student Center	0	0	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	279,344	123,031	
Grossmont College Student Representation Fee	259,936	261,167	
Cuyamaca College Student Representation Fee	110,389	110,790	
Other Post-Employment Benefits (OPEB)	11,591,425	10,902,289	
Cuyamaca Ornamental Horticulture	134,060	169,357	
Capital Outlay Projects Sub-Fund 41	11,599,666	25,752,025	
Proposition R Construction Sub-Fund 42	0	0	<i>Fund closed 6/30/2016</i>
Proposition V Construction Sub-Fund 45	25,855,203	147,718,546	
	\$51,453,431	\$186,925,222	
Total Supplemental Funds	\$51,453,431	\$186,925,222	

Total Funds Available	\$265,889,773	\$419,627,070
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**Grossmont-Cuyamaca Community College District
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
<u>RESIDENT FTES:</u>			<i>Pushed summer forward</i>	<i>Planned to restore to 16/17 19,085</i>	<i>Anticipate 3 year average</i>
Grossmont College					
Credit	12,248	11,894	11,453	12,950	12,137
Non Credit	22	20	19	11	20
Summer Pullback	662	756	0	0	0
Total	<u>12,932</u>	<u>12,670</u>	<u>11,472</u>	<u>12,961</u>	<u>12,157</u>
Cuyamaca College					
Credit	5,707	5,959	5,708	6,124	5,745
Non Credit	0	0	0	0	0
Summer Pullback	4	330	0	0	0
Total	<u>5,711</u>	<u>6,289</u>	<u>5,708</u>	<u>6,124</u>	<u>5,745</u>
Total Resident FTES	<u>18,643</u>	<u>18,960</u>	<u>17,180</u>	<u>19,085</u>	<u>17,902</u>
	18,750 after state factoring	19,085 after state factoring	Funded for Stability at 19,085		

<i>State FTES Data</i>					
Funded Resident FTES	18,750	19,085	19,085	19,085	New SCFF funds based on 3 yr avg
FTES over (under) CAP	0	(40)	(323)	0	0
Workload Restoration/Growth	3.00% <i>Partial Growth/ Restoration</i>	2.00% <i>Growth</i>	<i>Stability Funded at 19,085 16/17 Final</i>	<i>Restore to 16/17 Funded with push & pull</i>	<i>Restore to 3 year average or lose funds beg in 21/22</i>

NON RESIDENT FTES:

Grossmont College	792	777	794	650	650
Cuyamaca College	62	86	79	48	48
Total Non Resident FTES (Factored)	<u>854</u>	<u>863</u>	<u>873</u>	<u>698</u>	<u>698</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,792	13,524	12,266	13,611	12,807
Cuyamaca College	5,811	6,424	5,787	6,172	5,793
Total FTES (Factored)	<u>19,603</u>	<u>19,948</u>	<u>18,053</u>	<u>19,783</u>	<u>18,600</u>

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,800,739	\$30,140,191	\$32,672,524	\$33,012,655	\$33,660,241
Accrual Adjustments	0	0	(4,037)	0	0
Adjusted Beginning Balance	<u>\$13,800,739</u>	<u>\$30,140,191</u>	<u>\$32,668,487</u>	<u>\$33,012,655</u>	<u>\$33,660,241</u>
Income	\$141,800,517	\$162,254,068	\$162,079,229	\$181,423,687	\$199,041,607
One-time funds	9,820,939	0	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$151,621,456</u>	<u>\$162,254,068</u>	<u>\$162,079,229</u>	<u>\$181,423,687</u>	<u>\$199,041,607</u>
Total Funds Available for Distribution	<u>\$165,422,195</u>	<u>\$192,394,259</u>	<u>\$194,747,716</u>	<u>\$214,436,342</u>	<u>\$232,701,848</u>
Less Expenditures	135,282,004	159,721,735	161,087,475	206,358,665	214,609,567
Total Ending Balance	<u><u>\$30,140,191</u></u>	<u><u>\$32,672,524</u></u>	<u><u>\$33,660,241</u></u>	<u><u>\$8,077,677</u></u>	<u><u>\$18,092,281</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$5,876,166	\$7,285,727	\$4,995,928	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,849,535	1,683,966	1,561,432	0	0
Budget Dedication to Following Year	6,832,828	8,139,678	9,044,302	0	0
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	9,020,000	8,132,198	10,358,429	0	9,673,359
Health Services	0	0	0	0	0
Parking Fund	0	63,095	0	0	0
Contingency Reserve	<u>6,561,662</u>	<u>7,367,860</u>	<u>7,700,150</u>	<u>8,077,677</u>	<u>8,418,922</u>
Total Ending Balance	<u><u>\$30,140,191</u></u>	<u><u>\$32,672,524</u></u>	<u><u>\$33,660,241</u></u>	<u><u>\$8,077,677</u></u>	<u><u>\$18,092,281</u></u>

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
SUMMARY OF OPERATIONS:					
Beginning Balance	\$10,983,056	\$14,365,602	\$13,426,737	\$11,793,010	\$12,943,150
Accrual Adjustments	0	0	(4,037)	0	0
Adjusted Beginning Balance	<u>\$10,983,056</u>	<u>\$14,365,602</u>	<u>\$13,422,700</u>	<u>\$11,793,010</u>	<u>\$12,943,150</u>
Income	\$111,172,062	\$116,091,195	\$120,008,622	\$120,556,627	\$124,997,642
One-time funds	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(3,518,751)	(4,406,521)	(2,949,208)	0	0
Total Income	<u>\$107,653,311</u>	<u>\$111,684,674</u>	<u>\$117,059,414</u>	<u>\$120,556,627</u>	<u>\$124,997,642</u>
Total Funds Available for Distribution	<u>\$118,636,367</u>	<u>\$126,050,276</u>	<u>\$130,482,114</u>	<u>\$132,349,637</u>	<u>\$137,940,792</u>
Less Expenditures	104,270,765	112,623,539	117,538,964	124,271,960	129,521,870
Total Ending Balance	<u><u>\$14,365,602</u></u>	<u><u>\$13,426,737</u></u>	<u><u>\$12,943,150</u></u>	<u><u>\$8,077,677</u></u>	<u><u>\$8,418,922</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$5,876,166	\$4,296,314	\$3,597,399	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,849,535	1,683,966	1,561,432	0	0
Budget Dedication to Following Year	78,239	78,597	84,169	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	<u>6,561,662</u>	<u>7,367,860</u>	<u>7,700,150</u>	<u>8,077,677</u>	<u>8,418,922</u>
Total Ending Balance	<u><u>\$14,365,602</u></u>	<u><u>\$13,426,737</u></u>	<u><u>\$12,943,150</u></u>	<u><u>\$8,077,677</u></u>	<u><u>\$8,418,922</u></u>

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

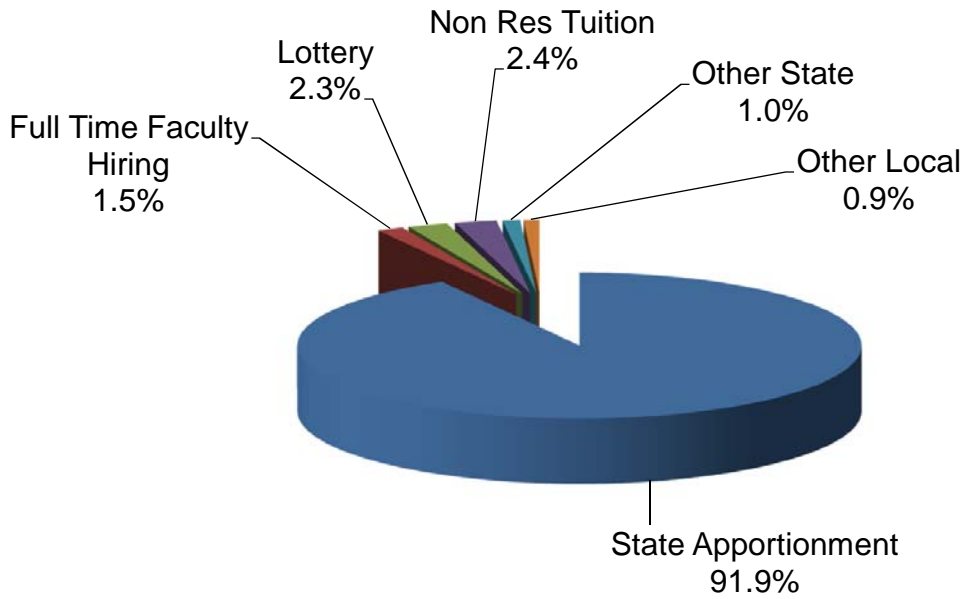
	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
SUMMARY OF OPERATIONS:					
Beginning Balance	\$2,817,683	\$15,774,589	\$19,245,787	\$21,219,645	\$20,717,091
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$2,817,683</u>	<u>\$15,774,589</u>	<u>\$19,245,787</u>	<u>\$21,219,645</u>	<u>\$20,717,091</u>
Income	\$30,628,455	\$46,162,873	\$42,070,607	\$60,867,060	\$74,043,965
One-time funds	9,820,939	0	0	0	0
Transfers Between Restricted & Unrestricted	3,518,751	4,406,521	2,949,208	0	0
Total Income	<u>\$43,968,145</u>	<u>\$50,569,394</u>	<u>\$45,019,815</u>	<u>\$60,867,060</u>	<u>\$74,043,965</u>
Total Funds Available for Distribution	<u>\$46,785,828</u>	<u>\$66,343,983</u>	<u>\$64,265,602</u>	<u>\$82,086,705</u>	<u>\$94,761,056</u>
Less Expenditures	31,011,239	47,098,196	43,548,511	82,086,705	85,087,697
Total Ending Balance	<u><u>\$15,774,589</u></u>	<u><u>\$19,245,787</u></u>	<u><u>\$20,717,091</u></u>	<u><u>\$0</u></u>	<u><u>\$9,673,359</u></u>

ANALYSIS OF ENDING BALANCE:

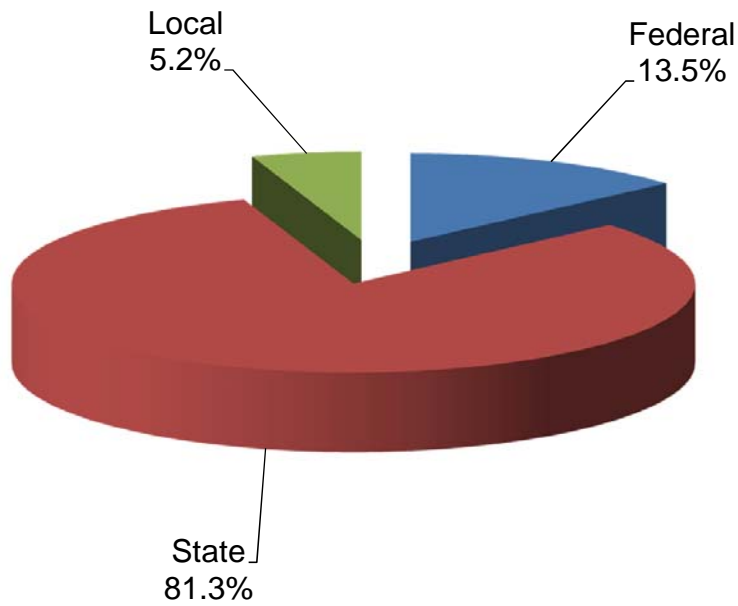
Committed Reserves:

Site Budget Commitments	\$0	\$2,989,413	\$1,398,529	\$0	\$0
Budget Dedication to Following Year	6,754,589	8,061,081	8,960,133	0	0
Categorical Commitments	0	0	0	0	0
STRS/PERS Reserve	9,020,000	8,132,198	10,358,429	0	9,673,359
Health Services	0	0	0	0	0
Parking Fund	0	63,095	0	0	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$15,774,589</u></u>	<u><u>\$19,245,787</u></u>	<u><u>\$20,717,091</u></u>	<u><u>\$0</u></u>	<u><u>\$9,673,359</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 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
Federal:					
Categorical Funds	\$3,019,168	\$4,537,726	\$6,869,592	\$9,889,096	\$9,990,194
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,019,168</u>	<u>\$4,537,726</u>	<u>\$6,869,592</u>	<u>\$9,889,096</u>	<u>\$9,990,194</u>
State Apportionment:					
Base	\$92,344,037	\$101,616,089	\$106,374,799	\$109,366,987	\$108,289,451
C.O.L.A.	941,909	0	1,607,192	2,963,845	2,964,404
Growth/Restoration/Base Adj.	7,269,361	4,800,707	1,939,753	0	0
Full-Time Faculty Hiring	1,030,128	23,580	0	0	1,862,982
State Deficit Factor	0	0	0	0	3,653,050
Prior Year Adjustment	460,608	(37,538)	(279,711)	0	0
Total State General Revenue	<u>\$102,046,043</u>	<u>\$106,402,838</u>	<u>\$109,642,033</u>	<u>\$112,330,832</u>	<u>\$116,769,887</u>
State Other:					
Categorical Funds	\$6,475,799	\$8,690,223	\$10,675,744	\$21,851,861	\$33,632,064
Grants	3,347,236	10,094,694	3,821,325	5,599,216	5,765,559
Student Equity/SSSP	6,302,375	7,301,186	6,945,756	8,889,707	9,396,784
Parity/ PT Comp	376,468	386,603	399,014	386,603	386,603
Lottery	3,839,688	3,924,300	4,380,997	3,563,855	3,621,335
Mandated Cost	0	0	0	524,986	524,986
State Block Grants	4,354,832	10,724,737	9,514,890	10,291,465	10,600,526
Student Financial Aid Admin	1,206,218	1,191,856	1,247,024	1,249,053	1,249,053
Other State	2,662,468	9,307	120,689	(830,033)	(879,029)
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$28,565,084</u>	<u>\$42,322,906</u>	<u>\$37,105,439</u>	<u>\$51,526,713</u>	<u>\$64,297,881</u>
Local:					
Community Service Fees	\$6,752	\$9,750	\$7,901	\$66,138	\$66,138
Intl/ACE/Cont Ed	237,771	247,187	122,873	127,000	115,493
Enrollment Fees (2%)	140,391	150,249	139,449	147,498	149,458
Health Fees	771,365	853,932	885,936	1,124,759	1,319,900
Interest	143,070	349,258	314,378	300,000	300,000
Parking Fees & Fines	1,225,636	1,450,014	1,289,135	1,334,000	1,334,000
Tuition - Out of State	993,511	1,153,373	1,181,578	775,000	775,000
Tuition - Foreign Student	3,026,245	3,048,891	3,559,999	2,240,000	2,240,000
Other Student Fees	94,534	60,289	57,678	79,000	79,000
Other Local	1,517,583	1,025,009	987,065	1,483,651	1,604,656
Revenue Shortfall	0	0	(106,514)	0	0
Total Local	<u>\$8,156,858</u>	<u>\$8,347,952</u>	<u>\$8,439,478</u>	<u>\$7,677,046</u>	<u>\$7,983,645</u>
Other:					
Interfund Transfer	\$0	\$612,000	\$0	\$0	\$0
Sale of Equipment	13,364	30,646	22,686	0	0
Total Other Sources	<u>\$13,364</u>	<u>\$642,646</u>	<u>\$22,686</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$141,800,517</u></u>	<u><u>\$162,254,068</u></u>	<u><u>\$162,079,228</u></u>	<u><u>\$181,423,687</u></u>	<u><u>\$199,041,607</u></u>

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

INCOME:	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$92,344,037	\$101,616,089	\$106,374,799	\$109,366,987	\$108,289,451
C.O.L.A.	941,909	0	1,607,192	2,963,845	2,964,404
Growth/Restoration/Base Adj.	7,269,361	4,800,707	1,939,753	0	0
Full-Time Faculty Hiring	1,030,128	23,580	0	0	1,862,982
Increase for SCFF	0	0	0	0	3,653,050
Prior Year Adjustment	460,608	(37,538)	(279,711)	0	0
Total State General Revenue	<u>\$102,046,043</u>	<u>\$106,402,838</u>	<u>\$109,642,033</u>	<u>\$112,330,832</u>	<u>\$116,769,887</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity/SSSP	0	0	0	0	0
Parity/ PT Comp	376,468	386,603	399,014	386,603	386,603
Lottery	2,855,408	2,945,320	3,166,015	2,899,807	2,899,807
Mandated Cost	0	0	0	524,986	524,986
State Block Grants	509,378	524,986	543,915	0	0
Student Financial Aid Admin	301,725	308,046	296,017	308,046	308,046
Other State	0	15,890	0	0	0
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$4,042,979</u>	<u>\$4,180,845</u>	<u>\$4,404,961</u>	<u>\$4,119,442</u>	<u>\$4,119,442</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	140,391	150,249	139,449	147,498	149,458
Health Fees	0	0	0	0	0
Interest	143,070	349,258	314,378	300,000	300,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	993,511	1,153,373	1,181,578	775,000	775,000
Tuition - Foreign Student	3,026,245	3,048,891	3,559,999	2,240,000	2,240,000
Other Student Fees	94,534	60,289	57,678	79,000	79,000
Other Local	671,925	714,806	792,373	564,855	564,855
Revenue Shortfall	0	0	(106,514)	0	0
Total Local	<u>\$5,069,676</u>	<u>\$5,476,866</u>	<u>\$5,938,941</u>	<u>\$4,106,353</u>	<u>\$4,108,313</u>
Other:					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	13,364	30,646	22,686	0	0
Total Other Sources	<u>\$13,364</u>	<u>\$30,646</u>	<u>\$22,686</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$111,172,062</u></u>	<u><u>\$116,091,195</u></u>	<u><u>\$120,008,621</u></u>	<u><u>\$120,556,627</u></u>	<u><u>\$124,997,642</u></u>

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

INCOME:	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
Federal:					
Categorical Funds	\$3,019,168	\$4,537,726	\$6,869,592	\$9,889,096	\$9,990,194
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,019,168</u>	<u>\$4,537,726</u>	<u>\$6,869,592</u>	<u>\$9,889,096</u>	<u>\$9,990,194</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration/Base Adj.	0	0	0	0	0
Full-Time Faculty Hiring	0	0	0	0	0
State Deficit Factor	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$6,475,799	\$8,690,223	\$10,675,744	\$21,851,861	\$33,632,064
Grants	3,347,236	10,094,694	3,821,325	5,599,216	5,765,559
Student Equity/SSSP	6,302,375	7,301,186	6,945,756	8,889,707	9,396,784
Parity/ PT Comp	0	0	0	0	0
Lottery	984,280	978,980	1,214,982	664,048	721,528
Mandated Cost	0	0	0	0	0
State Block Grants	3,845,454	10,199,751	8,970,975	10,291,465	10,600,526
Student Financial Aid Admin	904,493	883,810	951,007	941,007	941,007
Other State	2,662,468	(6,583)	120,689	(830,033)	(879,029)
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$24,522,105</u>	<u>\$38,142,061</u>	<u>\$32,700,478</u>	<u>\$47,407,271</u>	<u>\$60,178,439</u>
Local:					
Community Service Fees	\$6,752	\$9,750	\$7,901	\$66,138	\$66,138
Intl/ACE/Cont Ed	237,771	247,187	122,873	127,000	115,493
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	771,365	853,932	885,936	1,124,759	1,319,900
Interest	0	0	0	0	0
Parking Fees & Fines	1,225,636	1,450,014	1,289,135	1,334,000	1,334,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	845,658	310,203	194,692	918,796	1,039,801
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$3,087,182</u>	<u>\$2,871,086</u>	<u>\$2,500,537</u>	<u>\$3,570,693</u>	<u>\$3,875,332</u>
Other:					
Interfund Transfer	\$0	\$612,000	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$612,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$30,628,455</u></u>	<u><u>\$46,162,873</u></u>	<u><u>\$42,070,607</u></u>	<u><u>\$60,867,060</u></u>	<u><u>\$74,043,965</u></u>

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

	<u>Tentative Budget 18/19</u>	<u>Adoption Budget 18/19</u>
Federal		
Categoricals		
America's Promise Grant	\$1,424,448	\$1,407,592
Bi National Border Health Grants	1,428,802	1,102,829
Child Development (Childcare Food, Foster Care, Head Start)	633,023	1,144,728
Financial Aid Administrative Allowance	102,394	111,734
National Science Foundation (NSF) Grants	582,978	569,785
Perkins Vocational Technical Education Act (VTEA)	1,359,031	1,296,907
STEM Guided Pathways	2,141,963	2,010,743
Temporary Assistance for Needy Families (TANF) Federal Portion	163,058	149,042
Title V	1,395,997	1,451,168
Veterans Education & Resource Center	160,263	204,315
Workstudy	475,502	522,502
Other Federal Revenue	21,637	18,849
TOTAL FEDERAL	\$9,889,096	\$9,990,194
State		
Categoricals		
AB19 California College Promise	\$ -	\$740,735
Basic Skills (Transformation, Pilot)	592,113	548,320
California Work Opportunities and Responsibility to Kids (CalWORKS)	1,767,894	1,773,247
Classified Professional Development Block Grant	0	80,000
Cooperating Agencies Foster Youth Educational Support (CAFYES)	595,648	443,635
Cooperative Agencies Resources for Education (CARE)	453,730	479,329
Disabled Students Programs & Services (DSPS)	1,696,079	2,012,583
Extended Opportunities, Programs & Services (EOPS)	2,127,567	2,439,838
Financial Aid Administrative Allowance	941,007	970,010
Financial Aid Technology	0	306,719
Guided Pathways	1,250,415	1,234,666
Staff Development & Staff Diversity	179,929	136,646
Strong Workforce	10,623,357	20,383,752
Student Equity & Achievement (formerly Stdt Equity, SSSP, Basic Skills Init)	8,889,707	9,396,784
Student Success Completion (formerly FT Stdt Success, CC Completion)	1,461,066	1,933,543
Temporary Assistance for Needy Families (TANF - 50% State portion)	163,056	149,041
Total State Categoricals	\$30,741,568	\$43,028,848
Grants		
California Apprentice Initiatives	\$575,564	\$475,278
California Career Pathways	84,441	81,722
California Promise Innovation	750,000	1,194,576
Campus Safety & Sexual Assault	42,942	41,067
Career Technical Education Grants (CTE)	49,520	69,166
Child Development (General Childcare, Infant/Toddler, Foster Care)	1,433,378	1,227,407
Economic Development	1,829,854	1,151,994
Enrollment Growth & Retention	459,180	322,249
Funds for Student Success-Middle College High School	100,000	100,000
Industry Sector Projects-in-Common (Health, Biotechnology)	0	407,320
Institutional Effectiveness Partnership Initiative	157,000	195,290
Veterans Resource Center	48,471	399,096
Zero Textbook Cost	68,866	100,394
Total State Grants	\$5,599,216	\$5,765,559
Other State Restricted Funds		
Proposition 20- Restricted Lottery Funds	\$664,048	\$721,528
State Block Grants (Instructional Support, Adult Education)	10,291,465	10,600,526
Other State Revenue	110,974	61,978
Total Other	\$11,066,487	\$11,384,032
TOTAL STATE	\$47,407,271	\$60,178,439
Local		
Community Services	\$66,138	\$66,138
Intl/ACE/Cont Ed	127,000	115,493
Health Fees	1,124,759	1,319,900
Parking Fees & Fines	1,334,000	1,334,000
Other Local Income:		
Grossmont Healthcare District	0	78,000
Miscellaneous Grants	918,796	961,801
Total Other Local	918,796	\$1,039,801
TOTAL LOCAL	3,570,693	\$3,875,332
TOTAL RESTRICTED INCOME	\$60,867,060	\$74,043,965

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,204,960	\$20,545,494	\$20,504,825	\$21,867,402	\$24,550,406
12 Contract Adm, Counselors, Librarians	8,999,692	9,790,144	9,549,742	10,017,646	10,494,357
13 Hourly Teachers	17,555,963	19,857,791	19,826,453	19,842,910	20,692,552
14 Hourly Adm, Counselors, Librarians	2,790,417	2,495,538	2,773,287	2,615,933	3,717,819
Object Group 1000 Total	<u>\$48,551,032</u>	<u>\$52,688,967</u>	<u>\$52,654,307</u>	<u>\$54,343,891</u>	<u>\$59,455,134</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$20,763,042	\$22,137,411	\$22,808,416	\$25,927,066	\$27,368,445
22 Contract Instructional Aides	1,973,182	2,163,731	2,399,318	2,571,714	2,705,779
23 Hourly Non-Instructional	2,522,856	2,963,270	3,366,410	2,821,808	3,294,739
24 Hourly Instructional Aides	2,040,107	2,101,540	2,213,457	1,536,344	2,509,261
Object Group 2000 Total	<u>\$27,299,187</u>	<u>\$29,365,952</u>	<u>\$30,787,601</u>	<u>\$32,856,932</u>	<u>\$35,878,224</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$24,997,745	\$28,901,923	\$31,157,756	\$34,808,849	\$34,955,990
3x Early Retirement & Retiree Benefits	2,096,240	2,053,650	1,500,137	1,333,436	1,333,436
Object Group 3000 Total	<u>\$27,093,985</u>	<u>\$30,955,573</u>	<u>\$32,657,893</u>	<u>\$36,142,285</u>	<u>\$36,289,426</u>
SUPPLIES:					
43 Supplies	\$4,148,669	\$3,299,951	\$3,044,088	\$6,454,325	\$5,830,703
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$10,966,357	\$24,037,495	\$19,913,223	\$31,399,575	\$41,507,258
52 Travel and Mileage	874,160	982,090	920,414	1,441,809	1,696,823
53 Fees, Software, Memberships, Dues	1,297,513	1,324,653	1,430,826	1,852,186	2,317,208
54 Insurance	701,023	675,502	772,292	869,413	867,622
55 Utilities and Operations	3,498,493	3,729,170	3,462,724	4,895,981	4,776,012
56 Rents, Repairs & Maintenance	2,769,456	2,748,572	3,023,512	3,750,534	3,647,982
57 Audits, Interest, and Legals	293,652	371,762	329,774	456,386	464,893
58 Advertising, Postage & Other Operating	269,617	339,714	287,703	1,012,755	833,899
59 Other Holding	0	0	0	22,190,538	1,087,685
Object Group 5000 Total	<u>\$20,670,271</u>	<u>\$34,208,958</u>	<u>\$30,140,468</u>	<u>\$67,869,177</u>	<u>\$57,199,382</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,190	\$24,060	\$21,471	\$30,045	\$57,950
62 Building Alterations	11,043	0	9,741	28,681	37,267
63 Books	118,568	118,742	115,716	357,113	385,581
64 Equipment	1,115,015	1,449,753	1,772,647	3,269,779	3,602,037
Object Group 6000 Total	<u>\$1,248,816</u>	<u>\$1,592,555</u>	<u>\$1,919,575</u>	<u>\$3,685,618</u>	<u>\$4,082,835</u>
OTHER OUTGO:					
71 Debt Service	\$153,833	\$163,901	\$167,714	\$190,000	\$190,000
73 Interfund Transfers	4,105,237	4,943,963	7,008,630	965,414	10,654,086
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,012,776	2,510,207	2,673,003	3,851,023	5,029,777
79 Dedicated Reserves	(1,802)	(8,292)	34,196	0	0
Object Group 7000 Total	<u>\$6,270,044</u>	<u>\$7,609,779</u>	<u>\$9,883,543</u>	<u>\$5,006,437</u>	<u>\$15,873,863</u>
Total Expenditures	<u>\$135,282,004</u>	<u>\$159,721,735</u>	<u>\$161,087,475</u>	<u>\$206,358,665</u>	<u>\$214,609,567</u>

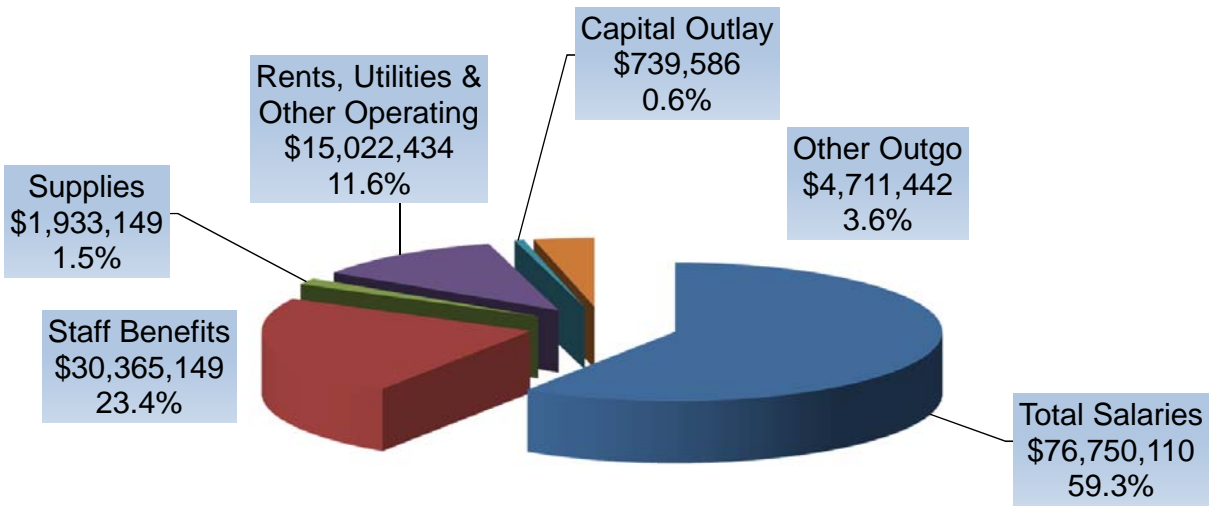
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,140,391	\$20,395,374	\$20,216,332	\$21,150,520	\$22,540,481
12 Contract Adm, Counselors, Librarians	6,465,155	7,099,891	7,018,996	7,372,533	7,588,460
13 Hourly Teachers	17,461,644	19,480,999	19,490,136	19,022,238	19,933,232
14 Hourly Adm, Counselors, Librarians	618,142	442,787	705,571	596,991	774,788
Object Group 1000 Total	<u>\$43,685,332</u>	<u>\$47,419,051</u>	<u>\$47,431,035</u>	<u>\$48,142,282</u>	<u>\$50,836,961</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$17,393,355	\$18,144,449	\$18,454,695	\$20,727,379	\$20,888,208
22 Contract Instructional Aides	1,866,059	2,035,289	2,085,155	2,258,922	2,288,216
23 Hourly Non-Instructional	1,068,426	1,232,293	1,535,290	913,850	1,518,460
24 Hourly Instructional Aides	985,844	829,044	1,157,498	679,217	1,218,265
Object Group 2000 Total	<u>\$21,313,684</u>	<u>\$22,241,075</u>	<u>\$23,232,638</u>	<u>\$24,579,368</u>	<u>\$25,913,149</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$22,135,262	\$24,459,654	\$26,362,814	\$29,365,786	\$29,031,713
3x Early Retirement & Retiree Benefits	1,424,236	1,381,642	1,500,137	1,333,436	1,333,436
Object Group 3000 Total	<u>\$23,559,498</u>	<u>\$25,841,296</u>	<u>\$27,862,951</u>	<u>\$30,699,222</u>	<u>\$30,365,149</u>
SUPPLIES:					
43 Supplies	\$1,138,262	\$1,124,156	\$645,156	\$2,474,105	\$1,933,149
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,864,669	\$3,098,723	\$3,707,722	\$3,637,978	\$3,942,660
52 Travel and Mileage	464,659	480,891	458,603	610,058	636,358
53 Fees, Software, Memberships, Dues	1,083,267	1,173,857	1,260,517	1,340,228	1,590,330
54 Insurance	611,528	573,486	705,284	761,459	761,459
55 Utilities and Operations	3,214,163	3,247,278	2,909,770	4,090,068	3,897,110
56 Rents, Repairs & Maintenance	2,645,839	2,666,729	2,930,275	3,420,030	3,305,670
57 Audits, Interest, and Legals	244,219	329,929	290,274	425,886	434,393
58 Advertising, Postage & Other Operating	195,954	241,935	214,029	398,779	454,454
59 Other Holding	0	0	0	2,481,981	0
Object Group 5000 Total	<u>\$11,324,298</u>	<u>\$11,812,828</u>	<u>\$12,476,474</u>	<u>\$17,166,467</u>	<u>\$15,022,434</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$1,540	\$24,060	\$16,396	\$30,045	\$31,178
62 Building Alterations	11,043	0	7,966	28,681	37,267
63 Books	61,081	33,078	55,005	77,998	78,077
64 Equipment	180,707	435,971	609,316	422,435	593,064
Object Group 6000 Total	<u>\$254,371</u>	<u>\$493,109</u>	<u>\$688,683</u>	<u>\$559,159</u>	<u>\$739,586</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,793,074	3,413,980	4,928,054	416,082	4,476,167
75/76 Std Financial Aid & Othr Pymts to Stdts	204,048	286,336	239,777	235,275	235,275
79 Dedicated Reserves	(1,802)	(8,292)	34,196	0	0
Object Group 7000 Total	<u>\$2,995,320</u>	<u>\$3,692,024</u>	<u>\$5,202,027</u>	<u>\$651,357</u>	<u>\$4,711,442</u>
Total Expenditures	<u><u>\$104,270,765</u></u>	<u><u>\$112,623,539</u></u>	<u><u>\$117,538,964</u></u>	<u><u>\$124,271,960</u></u>	<u><u>\$129,521,870</u></u>

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

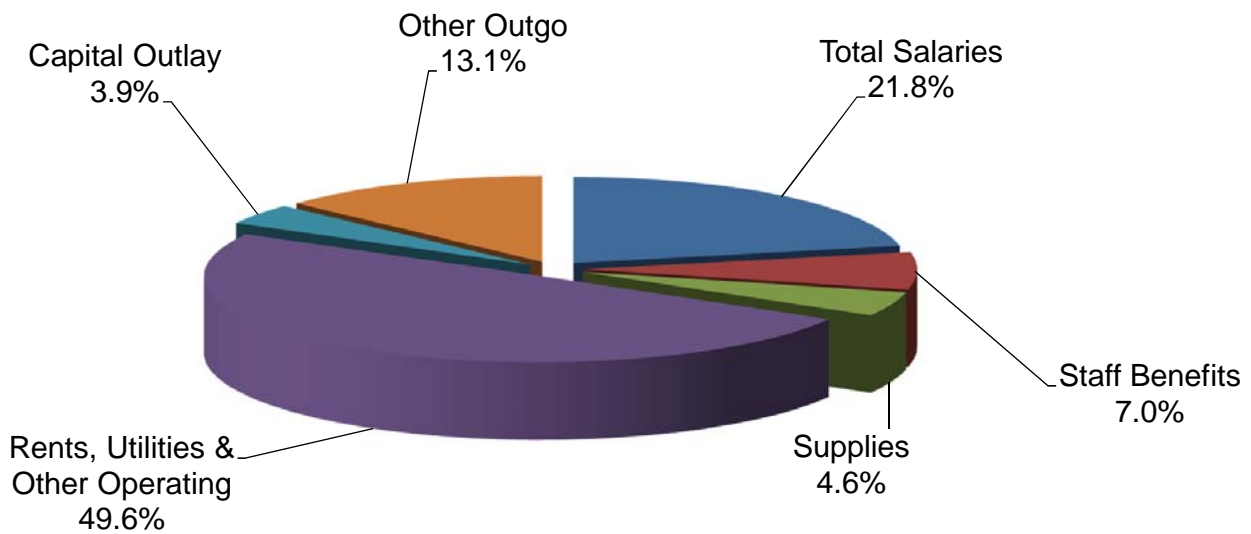
	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$64,569	\$150,120	\$288,493	\$716,882	\$2,009,925
12 Contract Adm, Counselors, Librarians	2,534,537	2,690,253	2,530,746	2,645,113	2,905,897
13 Hourly Teachers	94,319	376,792	336,317	820,672	759,320
14 Hourly Adm, Counselors, Librarians	2,172,275	2,052,751	2,067,716	2,018,942	2,943,031
Object Group 1000 Total	<u>\$4,865,700</u>	<u>\$5,269,916</u>	<u>\$5,223,272</u>	<u>\$6,201,609</u>	<u>\$8,618,173</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,369,687	\$3,992,962	\$4,353,721	\$5,199,687	\$6,480,237
22 Contract Instructional Aides	107,123	128,442	314,163	312,792	417,563
23 Hourly Non-Instructional	1,454,430	1,730,977	1,831,120	1,907,958	1,776,279
24 Hourly Instructional Aides	1,054,263	1,272,496	1,055,959	857,127	1,290,996
Object Group 2000 Total	<u>\$5,985,503</u>	<u>\$7,124,877</u>	<u>\$7,554,963</u>	<u>\$8,277,564</u>	<u>\$9,965,075</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,862,483	\$4,442,269	\$4,794,942	\$5,443,063	\$5,924,277
3x Early Retirement & Retiree Benefits	672,004	672,008	0	0	0
Object Group 3000 Total	<u>\$3,534,487</u>	<u>\$5,114,277</u>	<u>\$4,794,942</u>	<u>\$5,443,063</u>	<u>\$5,924,277</u>
SUPPLIES:					
43 Supplies	\$3,010,407	\$2,175,795	\$2,398,932	\$3,980,220	\$3,897,554
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$8,101,688	\$20,938,772	\$16,205,501	\$27,761,597	\$37,564,598
52 Travel and Mileage	409,501	501,199	461,811	831,751	1,060,465
53 Fees, Software, Memberships, Dues	214,246	150,796	170,309	511,958	726,878
54 Insurance	89,495	102,016	67,008	107,954	106,163
55 Utilities and Operations	284,330	481,892	552,954	805,913	878,902
56 Rents, Repairs & Maintenance	123,617	81,843	93,237	330,504	342,312
57 Audits, Interest, and Legals	49,433	41,833	39,500	30,500	30,500
58 Advertising, Postage & Other Operating	73,663	97,779	73,674	613,976	379,445
59 Other Holding	0	0	0	19,708,557	1,087,685
Object Group 5000 Total	<u>\$9,345,973</u>	<u>\$22,396,130</u>	<u>\$17,663,994</u>	<u>\$50,702,710</u>	<u>\$42,176,948</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,650	\$0	\$5,075	\$0	\$26,772
62 Building Alterations	0	0	1,775	0	0
63 Books	57,487	85,664	60,711	279,115	307,504
64 Equipment	934,308	1,013,782	1,163,331	2,847,344	3,008,973
Object Group 6000 Total	<u>\$994,445</u>	<u>\$1,099,446</u>	<u>\$1,230,892</u>	<u>\$3,126,459</u>	<u>\$3,343,249</u>
OTHER OUTGO:					
71 Debt Service	\$153,833	\$163,901	\$167,714	\$190,000	\$190,000
73 Interfund Transfers	1,312,163	1,529,983	2,080,576	549,332	6,177,919
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,808,728	2,223,871	2,433,226	3,615,748	4,794,502
79 Dedicated Reserves	0	0	-	0	0
Object Group 7000 Total	<u>\$3,274,724</u>	<u>\$3,917,755</u>	<u>\$4,681,516</u>	<u>\$4,355,080</u>	<u>\$11,162,421</u>
Total Expenditures	<u><u>\$31,011,239</u></u>	<u><u>\$47,098,196</u></u>	<u><u>\$43,548,511</u></u>	<u><u>\$82,086,705</u></u>	<u><u>\$85,087,697</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation 82.7%

Total All Sites - Restricted General Fund



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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,076,691	\$15,208,403	\$15,319,207	\$15,775,850	\$16,614,287
12 Contract Adm, Counselors, Librarians	4,753,147	5,106,256	4,945,625	5,344,715	5,364,172
13 Hourly Teachers	12,040,497	13,412,957	13,329,364	12,590,865	13,586,081
14 Hourly Adm, Counselors, Librarians	1,705,825	1,500,466	1,920,507	2,023,556	2,851,245
Object Group 1000 Total	<u>\$32,576,160</u>	<u>\$35,228,082</u>	<u>\$35,514,703</u>	<u>\$35,734,986</u>	<u>\$38,415,785</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,034,358	\$9,802,154	\$10,041,952	\$11,164,041	\$11,302,738
22 Contract Instructional Aides	1,295,181	1,439,313	1,527,569	1,672,953	1,749,111
23 Hourly Non-Instructional	1,513,983	1,699,597	2,058,259	1,782,613	2,129,502
24 Hourly Instructional Aides	1,450,843	1,475,892	1,496,751	1,121,760	1,808,893
Object Group 2000 Total	<u>\$13,294,365</u>	<u>\$14,416,956</u>	<u>\$15,124,531</u>	<u>\$15,741,367</u>	<u>\$16,990,244</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,673,623	\$16,528,096	\$17,992,632	\$19,727,757	\$19,989,290
3x Early Retirement & Retiree Benefits	558,406	628,018	155,865	30,000	30,000
Object Group 3000 Total	<u>\$15,232,029</u>	<u>\$17,156,114</u>	<u>\$18,148,497</u>	<u>\$19,757,757</u>	<u>\$20,019,290</u>
SUPPLIES:					
43 Supplies	\$2,528,977	\$1,802,569	\$1,608,002	\$4,023,437	\$3,613,047
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,578,620	\$3,487,467	\$3,714,170	\$5,333,404	\$5,738,636
52 Travel and Mileage	448,812	493,948	435,835	963,289	1,066,176
53 Fees, Software, Memberships, Dues	306,949	281,415	296,063	344,607	504,530
54 Insurance	137,838	138,124	134,017	160,000	160,000
55 Utilities and Operations	2,027,424	1,970,685	1,861,160	2,915,315	2,723,966
56 Rents, Repairs & Maintenance	716,732	758,955	838,328	1,421,254	1,192,987
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	68,464	109,663	103,168	368,676	371,865
59 Other Holding	0	0	0	9,989,262	665,360
Object Group 5000 Total	<u>\$7,284,839</u>	<u>\$7,240,257</u>	<u>\$7,382,741</u>	<u>\$21,495,807</u>	<u>\$12,423,520</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$1,540	\$24,060	\$366	\$30,045	\$46,178
62 Building Alterations	7,311	0	7,207	28,681	37,267
63 Books	61,950	33,285	55,021	297,889	297,968
64 Equipment	847,249	683,483	1,231,680	2,411,039	2,677,146
Object Group 6000 Total	<u>\$918,050</u>	<u>\$740,828</u>	<u>\$1,294,274</u>	<u>\$2,767,654</u>	<u>\$3,058,559</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,010,929	1,281,548	2,161,754	63,940	8,280,996
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,315,678	1,707,507	1,855,414	2,588,710	3,330,097
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,326,607</u>	<u>\$2,989,055</u>	<u>\$4,017,168</u>	<u>\$2,652,650</u>	<u>\$11,611,093</u>
Total Expenditures	<u>\$75,161,027</u>	<u>\$79,573,861</u>	<u>\$83,089,916</u>	<u>\$102,173,658</u>	<u>\$106,131,538</u>

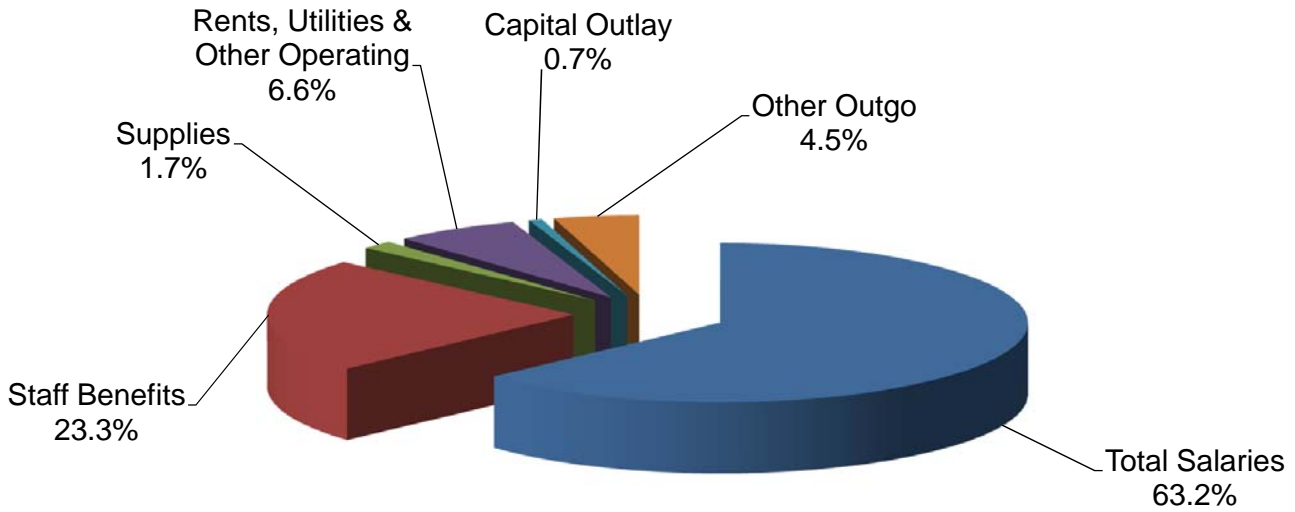
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,012,122	\$15,159,658	\$15,226,938	\$15,477,002	\$16,161,280
12 Contract Adm, Counselors, Librarians	3,134,451	3,619,582	3,534,528	3,882,329	3,982,329
13 Hourly Teachers	11,999,213	13,394,127	13,314,689	12,491,688	13,491,688
14 Hourly Adm, Counselors, Librarians	441,821	291,259	430,059	362,986	462,986
Object Group 1000 Total	<u>\$29,587,607</u>	<u>\$32,464,626</u>	<u>\$32,506,214</u>	<u>\$32,214,005</u>	<u>\$34,098,283</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,312,158	\$7,703,137	\$7,602,642	\$8,254,285	\$8,254,285
22 Contract Instructional Aides	1,168,178	1,295,737	1,323,599	1,369,668	1,369,668
23 Hourly Non-Instructional	700,371	730,970	1,022,983	614,181	1,063,902
24 Hourly Instructional Aides	803,343	643,976	990,355	549,211	1,020,555
Object Group 2000 Total	<u>\$9,984,050</u>	<u>\$10,373,820</u>	<u>\$10,939,579</u>	<u>\$10,787,345</u>	<u>\$11,708,410</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,994,717	\$14,603,325	\$15,653,053	\$16,939,050	\$16,850,123
3x Early Retirement & Retiree Benefits	61,722	131,334	155,865	30,000	30,000
Object Group 3000 Total	<u>\$13,056,439</u>	<u>\$14,734,659</u>	<u>\$15,808,918</u>	<u>\$16,969,050</u>	<u>\$16,880,123</u>
SUPPLIES:					
43 Supplies	\$661,361	\$589,175	\$318,903	\$1,818,853	\$1,218,903
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$527,217	\$422,197	\$422,430	\$816,103	\$651,687
52 Travel and Mileage	212,271	242,231	254,388	312,061	312,061
53 Fees, Software, Memberships, Dues	222,025	241,413	256,330	228,225	233,098
54 Insurance	68,919	69,062	67,009	70,000	70,000
55 Utilities and Operations	1,878,249	1,823,006	1,669,900	2,545,372	2,281,749
56 Rents, Repairs & Maintenance	690,767	728,235	798,969	1,351,318	1,116,883
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	27,779	39,168	60,215	102,404	135,520
59 Other Holding	0	0	0	2,289,134	0
Object Group 5000 Total	<u>\$3,627,227</u>	<u>\$3,565,312</u>	<u>\$3,529,241</u>	<u>\$7,714,617</u>	<u>\$4,800,998</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$1,540	\$24,060	\$366	\$30,045	\$31,178
62 Building Alterations	7,311	0	7,207	28,681	37,267
63 Books	61,081	33,285	55,021	77,998	78,077
64 Equipment	54,226	244,463	436,709	269,531	341,452
Object Group 6000 Total	<u>\$124,158</u>	<u>\$301,808</u>	<u>\$499,303</u>	<u>\$406,255</u>	<u>\$487,974</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,010,929	1,281,548	2,161,754	63,940	3,152,631
75/76 Stdt Financial Aid & Othr Pymts to Stdts	164,102	228,670	177,591	183,175	183,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,175,031</u>	<u>\$1,510,218</u>	<u>\$2,339,345</u>	<u>\$247,115</u>	<u>\$3,335,806</u>
Total Expenditures	<u><u>\$59,215,873</u></u>	<u><u>\$63,539,618</u></u>	<u><u>\$65,941,503</u></u>	<u><u>\$70,157,240</u></u>	<u><u>\$72,530,497</u></u>

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

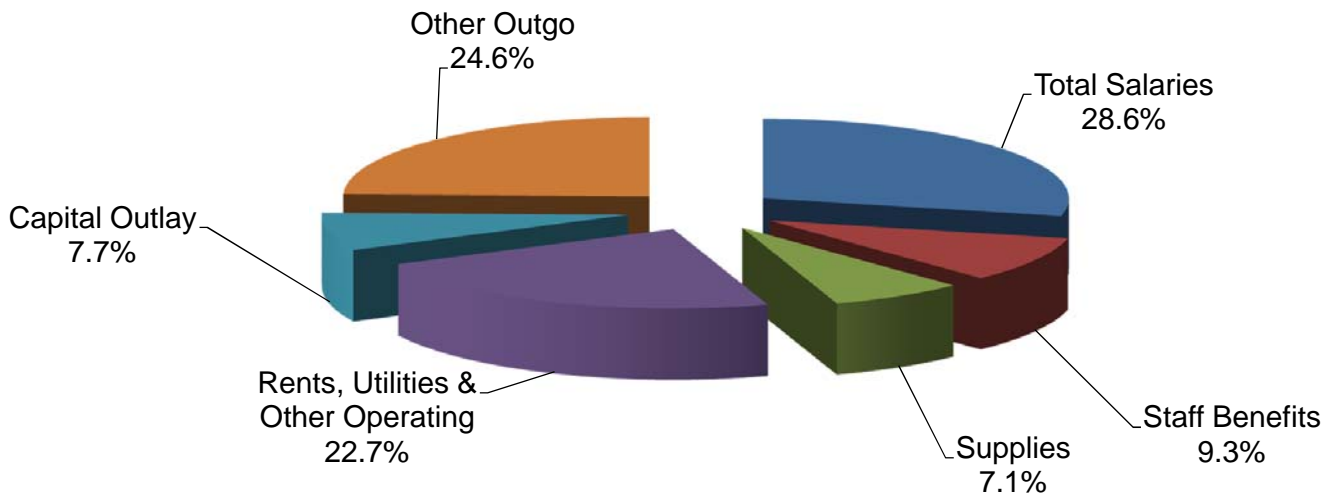
	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$64,569	\$48,745	\$92,269	\$298,848	\$453,007
12 Contract Adm, Counselors, Librarians	1,618,696	1,486,674	1,411,097	1,462,386	1,381,843
13 Hourly Teachers	41,284	18,830	14,675	99,177	94,393
14 Hourly Adm, Counselors, Librarians	1,264,004	1,209,207	1,490,448	1,660,570	2,388,259
Object Group 1000 Total	<u>\$2,988,553</u>	<u>\$2,763,456</u>	<u>\$3,008,489</u>	<u>\$3,520,981</u>	<u>\$4,317,502</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,722,200	\$2,099,017	\$2,439,310	\$2,909,756	\$3,048,453
22 Contract Instructional Aides	127,003	143,576	203,970	303,285	379,443
23 Hourly Non-Instructional	813,612	968,627	1,035,276	1,168,432	1,065,600
24 Hourly Instructional Aides	647,500	831,916	506,396	572,549	788,338
Object Group 2000 Total	<u>\$3,310,315</u>	<u>\$4,043,136</u>	<u>\$4,184,952</u>	<u>\$4,954,022</u>	<u>\$5,281,834</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,678,906	\$1,924,771	\$2,339,579	\$2,788,707	\$3,139,167
3x Early Retirement & Retiree Benefits	496,684	496,684	0	0	0
Object Group 3000 Total	<u>\$2,175,590</u>	<u>\$2,421,455</u>	<u>\$2,339,579</u>	<u>\$2,788,707</u>	<u>\$3,139,167</u>
SUPPLIES:					
43 Supplies	\$1,867,616	\$1,213,394	\$1,289,099	\$2,204,584	\$2,394,144
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,051,403	\$3,065,270	\$3,291,740	\$4,517,301	\$5,086,949
52 Travel and Mileage	236,541	251,717	181,447	651,228	754,115
53 Fees, Software, Memberships, Dues	84,924	40,002	39,733	116,382	271,432
54 Insurance	68,919	69,062	67,008	90,000	90,000
55 Utilities and Operations	149,175	147,679	191,260	369,943	442,217
56 Rents, Repairs & Maintenance	25,965	30,720	39,359	69,936	76,104
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	40,685	70,495	42,953	266,272	236,345
59 Other Holding	0	0	0	7,700,128	665,360
Object Group 5000 Total	<u>\$3,657,612</u>	<u>\$3,674,945</u>	<u>\$3,853,500</u>	<u>\$13,781,190</u>	<u>\$7,622,522</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$15,000
62 Building Alterations	0	0	0	0	0
63 Books	869	0	0	219,891	219,891
64 Equipment	793,023	439,020	794,971	2,141,508	2,335,694
Object Group 6000 Total	<u>\$793,892</u>	<u>\$439,020</u>	<u>\$794,971</u>	<u>\$2,361,399</u>	<u>\$2,570,585</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	5,128,365
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,151,576	1,478,837	1,677,823	2,405,535	3,146,922
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,151,576</u>	<u>\$1,478,837</u>	<u>\$1,677,823</u>	<u>\$2,405,535</u>	<u>\$8,275,287</u>
Total Expenditures	<u><u>\$15,945,154</u></u>	<u><u>\$16,034,243</u></u>	<u><u>\$17,148,413</u></u>	<u><u>\$32,016,418</u></u>	<u><u>\$33,601,041</u></u>

Grossmont - Unrestricted General Fund



Total Compensation 86.4%

Grossmont - Restricted General Fund



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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,128,269	\$5,337,091	\$5,185,618	\$6,091,552	\$7,936,119
12 Contract Adm, Counselors, Librarians	3,360,140	3,710,379	3,683,307	3,680,738	4,124,054
13 Hourly Teachers	5,514,965	6,444,834	6,496,888	7,252,045	7,106,471
14 Hourly Adm, Counselors, Librarians	1,084,592	990,779	851,874	592,377	866,574
Object Group 1000 Total	<u>\$15,087,966</u>	<u>\$16,483,083</u>	<u>\$16,217,687</u>	<u>\$17,616,712</u>	<u>\$20,033,218</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,393,983	\$5,629,600	\$5,933,619	\$6,887,786	\$7,988,738
22 Contract Instructional Aides	676,776	724,418	871,749	898,761	956,668
23 Hourly Non-Instructional	898,038	1,117,495	1,182,619	1,023,195	1,149,237
24 Hourly Instructional Aides	585,636	624,468	716,654	414,584	700,368
Object Group 2000 Total	<u>\$7,554,433</u>	<u>\$8,095,981</u>	<u>\$8,704,641</u>	<u>\$9,224,326</u>	<u>\$10,795,011</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$7,297,158	\$8,125,329	\$8,844,707	\$10,036,335	\$9,968,446
3x Early Retirement & Retiree Benefits	188,820	146,803	64,421	0	0
Object Group 3000 Total	<u>\$7,485,978</u>	<u>\$8,272,132</u>	<u>\$8,909,128</u>	<u>\$10,036,335</u>	<u>\$9,968,446</u>
SUPPLIES:					
43 Supplies	\$1,319,511	\$1,231,004	\$1,216,967	\$2,069,656	\$1,811,573
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,948,734	\$2,694,106	\$3,255,147	\$3,796,567	\$4,440,786
52 Travel and Mileage	255,751	332,631	387,376	314,848	361,675
53 Fees, Software, Memberships, Dues	199,998	179,604	284,847	283,491	275,644
54 Insurance	55,035	65,908	30,855	52,413	50,622
55 Utilities and Operations	1,206,792	1,346,314	1,213,582	1,504,161	1,565,074
56 Rents, Repairs & Maintenance	332,687	299,775	350,922	572,701	608,154
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	24,047	42,493	32,368	52,257	52,657
59 Other Holding	0	0	0	2,892,847	0
Object Group 5000 Total	<u>\$4,023,044</u>	<u>\$4,960,831</u>	<u>\$5,555,097</u>	<u>\$9,469,285</u>	<u>\$7,354,612</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,650	\$0	\$21,105	\$0	\$11,772
62 Building Alterations	0	0	1,775	0	0
63 Books	56,618	85,457	60,695	59,224	87,613
64 Equipment	191,012	716,436	439,061	705,836	666,724
Object Group 6000 Total	<u>\$250,280</u>	<u>\$801,893</u>	<u>\$522,636</u>	<u>\$765,060</u>	<u>\$766,109</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	524,390	631,442	2,443,428	613,172	1,424,736
75/76 Stdt Financial Aid & Othr Pymts to Stdts	689,535	795,680	810,653	1,255,213	1,692,580
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,213,925</u>	<u>\$1,427,122</u>	<u>\$3,254,081</u>	<u>\$1,868,385</u>	<u>\$3,117,316</u>
Total Expenditures	<u><u>\$36,935,137</u></u>	<u><u>\$41,272,046</u></u>	<u><u>\$44,380,237</u></u>	<u><u>\$51,049,759</u></u>	<u><u>\$53,846,285</u></u>

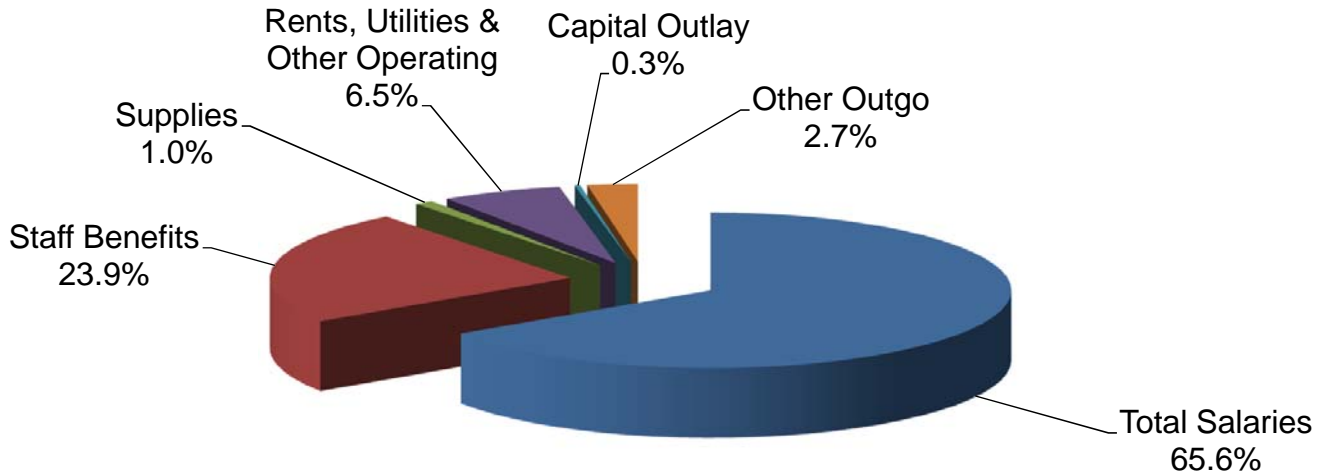
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,128,269	\$5,235,716	\$4,989,394	\$5,673,518	\$6,379,201
12 Contract Adm, Counselors, Librarians	2,444,299	2,506,800	2,563,658	2,498,011	2,600,000
13 Hourly Teachers	5,461,930	6,086,872	6,175,246	6,530,550	6,441,544
14 Hourly Adm, Counselors, Librarians	176,321	149,935	274,606	234,005	311,802
Object Group 1000 Total	<u>\$13,210,819</u>	<u>\$13,979,323</u>	<u>\$14,002,904</u>	<u>\$14,936,084</u>	<u>\$15,732,547</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,330,673	\$4,484,903	\$4,679,739	\$5,306,784	\$5,247,565
22 Contract Instructional Aides	697,575	739,552	761,556	889,254	918,548
23 Hourly Non-Instructional	291,433	368,647	413,755	288,669	443,558
24 Hourly Instructional Aides	178,873	183,888	167,091	130,006	197,710
Object Group 2000 Total	<u>\$5,498,554</u>	<u>\$5,776,990</u>	<u>\$6,022,141</u>	<u>\$6,614,713</u>	<u>\$6,807,381</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,356,900	\$6,811,519	\$7,342,147	\$8,320,424	\$8,200,461
3x Early Retirement & Retiree Benefits	42,022	0	64,421	0	0
Object Group 3000 Total	<u>\$6,398,922</u>	<u>\$6,811,519</u>	<u>\$7,406,568</u>	<u>\$8,320,424</u>	<u>\$8,200,461</u>
SUPPLIES:					
43 Supplies	\$204,675	\$306,779	\$124,496	\$360,728	\$347,176
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$74,184	\$155,593	\$204,253	\$216,145	\$204,856
52 Travel and Mileage	95,732	100,798	124,819	134,325	135,325
53 Fees, Software, Memberships, Dues	94,835	92,416	155,598	160,153	155,713
54 Insurance	34,459	32,954	30,855	34,459	34,459
55 Utilities and Operations	1,143,177	1,228,464	1,010,708	1,234,690	1,283,757
56 Rents, Repairs & Maintenance	267,621	267,589	317,132	339,242	365,434
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	23,496	23,602	31,718	51,257	51,557
59 Other Holding	0	0	0	192,847	0
Object Group 5000 Total	<u>\$1,733,504</u>	<u>\$1,901,416</u>	<u>\$1,875,083</u>	<u>\$2,363,118</u>	<u>\$2,231,101</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$16,030	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	(207)	(16)	0	0
64 Equipment	51,058	141,674	89,826	0	94,245
Object Group 6000 Total	<u>\$51,058</u>	<u>\$141,467</u>	<u>\$105,840</u>	<u>\$0</u>	<u>\$94,245</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	402,429	611,756	1,563,840	63,840	893,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	32,383	50,646	55,250	45,000	45,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$434,812</u>	<u>\$662,402</u>	<u>\$1,619,090</u>	<u>\$108,840</u>	<u>\$938,840</u>
Total Expenditures	<u><u>\$27,532,344</u></u>	<u><u>\$29,579,896</u></u>	<u><u>\$31,156,122</u></u>	<u><u>\$32,703,907</u></u>	<u><u>\$34,351,751</u></u>

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

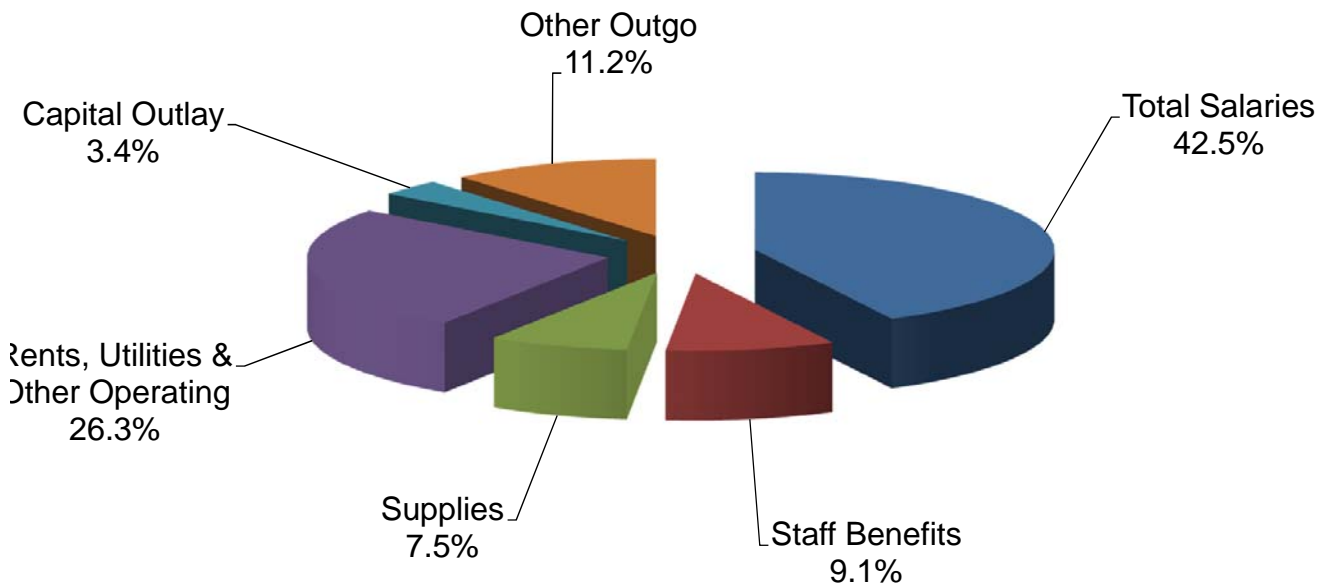
	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$101,375	\$196,224	\$418,034	\$1,556,918
12 Contract Adm, Counselors, Librarians	915,841	1,203,579	1,119,649	1,182,727	1,524,054
13 Hourly Teachers	53,035	357,962	321,642	721,495	664,927
14 Hourly Adm, Counselors, Librarians	908,271	840,844	577,268	358,372	554,772
Object Group 1000 Total	<u>\$1,877,147</u>	<u>\$2,503,760</u>	<u>\$2,214,783</u>	<u>\$2,680,628</u>	<u>\$4,300,671</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,063,310	\$1,144,697	\$1,253,880	\$1,581,002	\$2,741,173
22 Contract Instructional Aides	(20,799)	(15,134)	110,193	9,507	38,120
23 Hourly Non-Instructional	606,605	748,848	768,864	734,526	705,679
24 Hourly Instructional Aides	406,763	440,580	549,563	284,578	502,658
Object Group 2000 Total	<u>\$2,055,879</u>	<u>\$2,318,991</u>	<u>\$2,682,500</u>	<u>\$2,609,613</u>	<u>\$3,987,630</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$940,258	\$1,313,810	\$1,502,560	\$1,715,911	\$1,767,985
3x Early Retirement & Retiree Benefits	146,798	146,803	0	0	0
Object Group 3000 Total	<u>\$1,087,056</u>	<u>\$1,460,613</u>	<u>\$1,502,560</u>	<u>\$1,715,911</u>	<u>\$1,767,985</u>
SUPPLIES:					
43 Supplies	\$1,114,836	\$924,225	\$1,092,471	\$1,708,928	\$1,464,397
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,874,550	\$2,538,513	\$3,050,894	\$3,580,422	\$4,235,930
52 Travel and Mileage	160,019	231,833	262,557	180,523	226,350
53 Fees, Software, Memberships, Dues	105,163	87,188	129,249	123,338	119,931
54 Insurance	20,576	32,954	0	17,954	16,163
55 Utilities and Operations	63,615	117,850	202,874	269,471	281,317
56 Rents, Repairs & Maintenance	65,066	32,186	33,790	233,459	242,720
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	551	18,891	650	1,000	1,100
59 Other Holding	0	0	0	2,700,000	0
Object Group 5000 Total	<u>\$2,289,540</u>	<u>\$3,059,415</u>	<u>\$3,680,014</u>	<u>\$7,106,167</u>	<u>\$5,123,511</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,650	\$0	\$5,075	\$0	\$11,772
62 Building Alterations	0	0	1,775	0	0
63 Books	56,618	85,664	60,711	59,224	87,613
64 Equipment	139,954	574,762	349,235	705,836	572,479
Object Group 6000 Total	<u>\$199,222</u>	<u>\$660,426</u>	<u>\$416,796</u>	<u>\$765,060</u>	<u>\$671,864</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	121,961	19,686	879,588	549,332	530,896
75/76 Stdt Financial Aid & Othr Pymts to Stdts	657,152	745,034	755,403	1,210,213	1,647,580
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$779,113</u>	<u>\$764,720</u>	<u>\$1,634,991</u>	<u>\$1,759,545</u>	<u>\$2,178,476</u>
Total Expenditures	<u><u>\$9,402,793</u></u>	<u><u>\$11,692,150</u></u>	<u><u>\$13,224,115</u></u>	<u><u>\$18,345,852</u></u>	<u><u>\$19,494,534</u></u>

Cuyamaca - Unrestricted General Fund



Total Compensation 89.5%

Cuyamaca - Restricted General Fund



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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	886,405	973,509	920,810	992,193	1,006,131
13 Hourly Teachers	0	0	201	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$886,405</u>	<u>\$973,509</u>	<u>\$921,011</u>	<u>\$992,193</u>	<u>\$1,006,131</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,329,864	\$6,705,057	\$6,822,376	\$7,875,239	\$8,076,969
22 Contract Instructional Aides	1,225	0	0	0	0
23 Hourly Non-Instructional	110,835	146,178	125,532	16,000	16,000
24 Hourly Instructional Aides	0	0	52	0	0
Object Group 2000 Total	<u>\$6,441,924</u>	<u>\$6,851,235</u>	<u>\$6,947,960</u>	<u>\$7,891,239</u>	<u>\$8,092,969</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,011,640	\$3,279,242	\$3,689,193	\$4,405,049	\$4,298,184
3x Early Retirement & Retiree Benefits	28,522	143,318	20,688	0	0
Object Group 3000 Total	<u>\$3,040,162</u>	<u>\$3,422,560</u>	<u>\$3,709,881</u>	<u>\$4,405,049</u>	<u>\$4,298,184</u>
SUPPLIES:					
43 Supplies	\$244,732	\$189,504	\$189,722	\$289,402	\$244,126
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,800,994	\$15,896,971	\$10,570,222	\$19,833,106	\$19,756,712
52 Travel and Mileage	148,764	127,844	131,139	130,172	185,472
53 Fees, Software, Memberships, Dues	42,231	27,078	11,372	52,458	172,106
54 Insurance	0	0	0	0	0
55 Utilities and Operations	230,605	376,265	74,321	340,394	333,199
56 Rents, Repairs & Maintenance	234,532	228,073	212,142	220,932	272,895
57 Audits, Interest, and Legals	129,830	137,991	92,970	206,386	191,386
58 Advertising, Postage & Other Operating	106,427	107,736	121,819	141,318	105,577
59 Other Holding	0	0	0	1,800,000	422,303
Object Group 5000 Total	<u>\$4,693,383</u>	<u>\$16,901,958</u>	<u>\$11,213,985</u>	<u>\$22,724,766</u>	<u>\$21,439,650</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	3,732	0	759	0	0
63 Books	0	0	0	0	0
64 Equipment	75,262	28,829	83,419	90,113	195,270
Object Group 6000 Total	<u>\$78,994</u>	<u>\$28,829</u>	<u>\$84,178</u>	<u>\$90,113</u>	<u>\$195,270</u>
OTHER OUTGO:					
71 Debt Service	\$153,833	\$163,901	\$167,714	\$190,000	\$190,000
73 Interfund Transfers	91,414	620,374	380,000	0	141,394
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(1,802)	(8,292)	34,196	0	0
Object Group 7000 Total	<u>\$243,445</u>	<u>\$775,983</u>	<u>\$581,910</u>	<u>\$190,000</u>	<u>\$331,394</u>
Total Expenditures	<u>\$15,629,045</u>	<u>\$29,143,578</u>	<u>\$23,648,647</u>	<u>\$36,582,762</u>	<u>\$35,607,724</u>

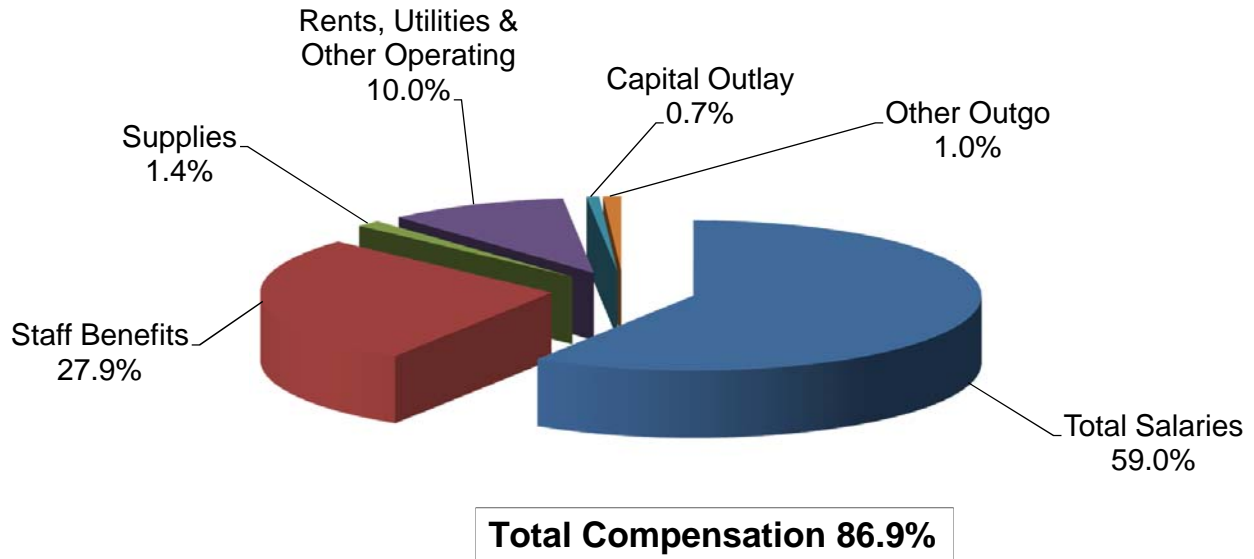
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	886,405	973,509	920,810	992,193	1,006,131
13 Hourly Teachers	0	0	201	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$886,405</u>	<u>\$973,509</u>	<u>\$921,011</u>	<u>\$992,193</u>	<u>\$1,006,131</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,745,687	\$5,955,809	\$6,161,845	\$7,166,310	\$7,386,358
22 Contract Instructional Aides	306	0	0	0	0
23 Hourly Non-Instructional	76,622	132,676	98,552	11,000	11,000
24 Hourly Instructional Aides	0	0	52	0	0
Object Group 2000 Total	<u>\$5,822,615</u>	<u>\$6,088,485</u>	<u>\$6,260,449</u>	<u>\$7,177,310</u>	<u>\$7,397,358</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,768,321	\$2,996,621	\$3,361,098	\$4,091,312	\$3,966,129
3x Early Retirement & Retiree Benefits	0	114,797	20,688	0	0
Object Group 3000 Total	<u>\$2,768,321</u>	<u>\$3,111,418</u>	<u>\$3,381,786</u>	<u>\$4,091,312</u>	<u>\$3,966,129</u>
SUPPLIES:					
43 Supplies	\$217,272	\$162,529	\$172,429	\$223,574	\$205,113
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$625,259	\$595,865	\$644,129	\$257,996	\$438,205
52 Travel and Mileage	145,621	125,189	115,971	130,172	155,472
53 Fees, Software, Memberships, Dues	18,072	10,971	10,244	47,658	81,158
54 Insurance	0	0	0	0	0
55 Utilities and Operations	91,578	95,286	117,148	173,895	177,831
56 Rents, Repairs & Maintenance	201,946	209,136	192,348	193,823	251,007
57 Audits, Interest, and Legals	80,397	96,158	53,470	175,886	160,886
58 Advertising, Postage & Other Operating	74,705	104,589	91,748	141,318	163,577
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,237,578</u>	<u>\$1,237,194</u>	<u>\$1,225,058</u>	<u>\$1,120,748</u>	<u>\$1,428,136</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	3,732	0	759	0	0
63 Books	0	0	0	0	0
64 Equipment	73,931	28,829	64,294	90,113	94,470
Object Group 6000 Total	<u>\$77,663</u>	<u>\$28,829</u>	<u>\$65,053</u>	<u>\$90,113</u>	<u>\$94,470</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	91,414	620,374	380,000	0	141,394
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	(1,802)	(8,292)	34,196	0	0
Object Group 7000 Total	<u>\$89,612</u>	<u>\$612,082</u>	<u>\$414,196</u>	<u>\$0</u>	<u>\$141,394</u>
Total Expenditures	<u><u>\$11,099,466</u></u>	<u><u>\$12,214,046</u></u>	<u><u>\$12,439,982</u></u>	<u><u>\$13,695,250</u></u>	<u><u>\$14,238,731</u></u>

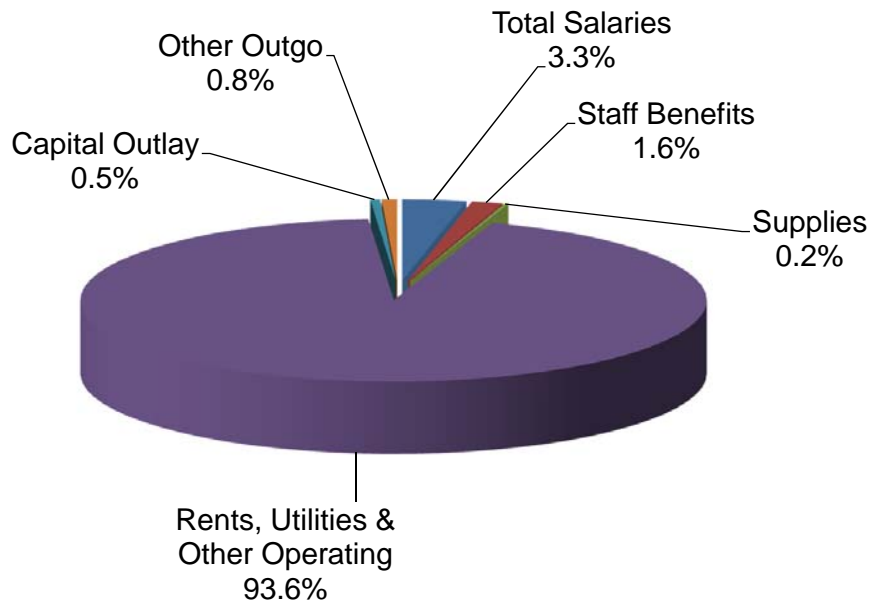
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$584,177	\$749,248	\$660,531	\$708,929	\$690,611
22 Contract Instructional Aides	919	0	0	0	0
23 Hourly Non-Instructional	34,213	13,502	26,980	5,000	5,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$619,309</u>	<u>\$762,750</u>	<u>\$687,511</u>	<u>\$713,929</u>	<u>\$695,611</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$243,319	\$282,621	\$328,095	\$313,737	\$332,055
3x Early Retirement & Retiree Benefits	28,522	28,521	0	0	0
Object Group 3000 Total	<u>\$271,841</u>	<u>\$311,142</u>	<u>\$328,095</u>	<u>\$313,737</u>	<u>\$332,055</u>
SUPPLIES:					
43 Supplies	\$27,460	\$26,975	\$17,293	\$65,828	\$39,013
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,175,735	\$15,301,106	\$9,926,093	\$19,575,110	\$19,318,507
52 Travel and Mileage	3,143	2,655	15,168	0	30,000
53 Fees, Software, Memberships, Dues	24,159	16,107	1,128	4,800	90,948
54 Insurance	0	0	0	0	0
55 Utilities and Operations	139,027	280,979	(42,827)	166,499	155,368
56 Rents, Repairs & Maintenance	32,586	18,937	19,794	27,109	21,888
57 Audits, Interest, and Legals	49,433	41,833	39,500	30,500	30,500
58 Advertising, Postage & Other Operating	31,722	3,147	30,071	0	(58,000)
59 Other Holding	0	0	0	1,800,000	422,303
Object Group 5000 Total	<u>\$3,455,805</u>	<u>\$15,664,764</u>	<u>\$9,988,927</u>	<u>\$21,604,018</u>	<u>\$20,011,514</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,331	0	19,125	0	100,800
Object Group 6000 Total	<u>\$1,331</u>	<u>\$0</u>	<u>\$19,125</u>	<u>\$0</u>	<u>\$100,800</u>
OTHER OUTGO:					
71 Debt Service	\$153,833	\$163,901	\$167,714	\$190,000	\$190,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$153,833</u>	<u>\$163,901</u>	<u>\$167,714</u>	<u>\$190,000</u>	<u>\$190,000</u>
Total Expenditures	<u><u>\$4,529,579</u></u>	<u><u>\$16,929,532</u></u>	<u><u>\$11,208,665</u></u>	<u><u>\$22,887,512</u></u>	<u><u>\$21,368,993</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	501	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	4,293	906	0	0
Object Group 1000 Total	<u>\$501</u>	<u>\$4,293</u>	<u>\$906</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,837	\$600	\$10,469	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	3,628	1,180	0	0	0
Object Group 2000 Total	<u>\$8,465</u>	<u>\$1,780</u>	<u>\$10,469</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,324	\$969,256	\$631,224	\$639,708	\$700,070
3x Early Retirement & Retiree Benefits	1,320,492	1,135,511	1,259,163	1,303,436	1,303,436
Object Group 3000 Total	<u>\$1,335,816</u>	<u>\$2,104,767</u>	<u>\$1,890,387</u>	<u>\$1,943,144</u>	<u>\$2,003,506</u>
SUPPLIES:					
43 Supplies	\$55,449	\$76,874	\$29,397	\$71,830	\$161,957
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,638,009	\$1,958,951	\$2,373,684	\$2,436,498	\$11,571,124
52 Travel and Mileage	20,833	27,667	(33,936)	33,500	83,500
53 Fees, Software, Memberships, Dues	748,335	836,556	838,544	1,171,630	1,364,928
54 Insurance	508,150	471,470	607,420	657,000	657,000
55 Utilities and Operations	33,672	35,906	313,661	136,111	153,773
56 Rents, Repairs & Maintenance	1,485,505	1,461,769	1,622,120	1,535,647	1,573,946
57 Audits, Interest, and Legals	163,822	233,771	236,804	250,000	273,507
58 Advertising, Postage & Other Operating	70,679	79,822	30,348	450,504	303,800
59 Other Holding	0	0	0	7,508,429	22
Object Group 5000 Total	<u>\$4,669,005</u>	<u>\$5,105,912</u>	<u>\$5,988,645</u>	<u>\$14,179,319</u>	<u>\$15,981,600</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,492	21,005	18,487	62,791	62,897
Object Group 6000 Total	<u>\$1,492</u>	<u>\$21,005</u>	<u>\$18,487</u>	<u>\$62,791</u>	<u>\$62,897</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,478,504	2,410,599	2,023,448	288,302	806,960
75/76 Stdt Financial Aid & Othr Pymts to Stdts	7,563	7,020	6,936	7,100	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,486,067</u>	<u>\$2,417,619</u>	<u>\$2,030,384</u>	<u>\$295,402</u>	<u>\$814,060</u>
Total Expenditures	<u><u>\$7,556,795</u></u>	<u><u>\$9,732,250</u></u>	<u><u>\$9,968,675</u></u>	<u><u>\$16,552,486</u></u>	<u><u>\$19,024,020</u></u>

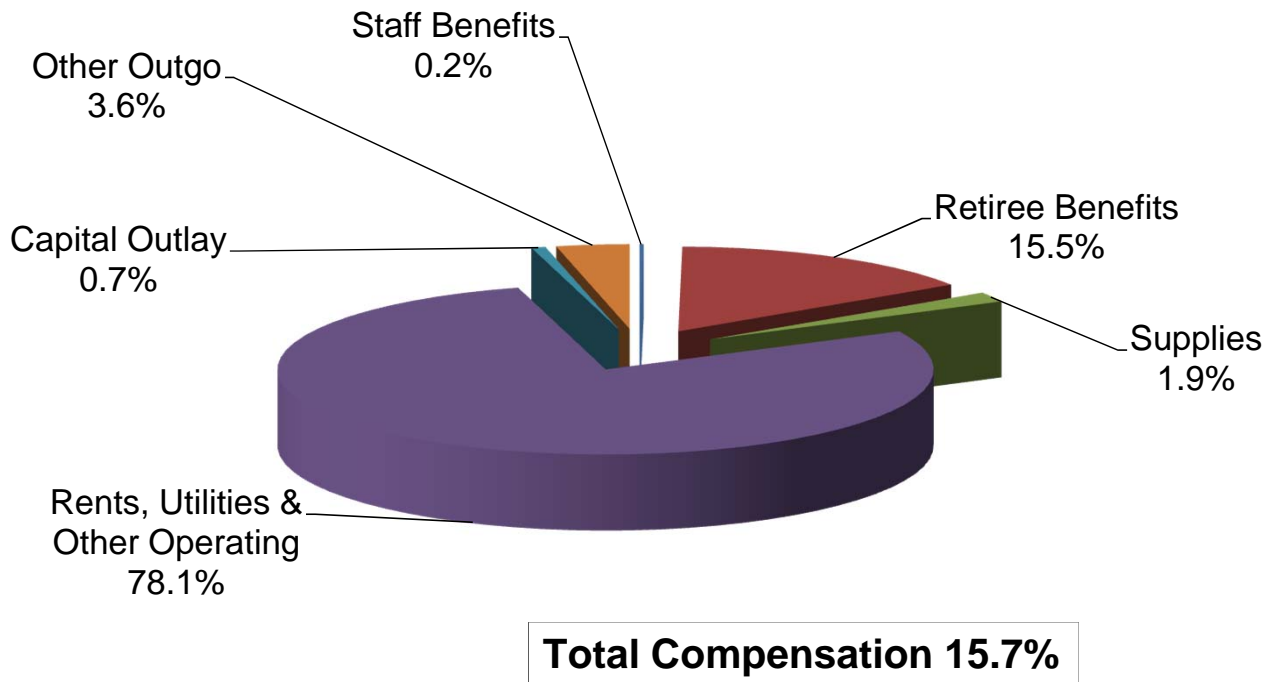
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	501	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,593	906	0	0
Object Group 1000 Total	<u>\$501</u>	<u>\$1,593</u>	<u>\$906</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,837	\$600	\$10,469	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	3,628	1,180	0	0	0
Object Group 2000 Total	<u>\$8,465</u>	<u>\$1,780</u>	<u>\$10,469</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,324	\$48,189	\$6,516	\$15,000	\$15,000
3x Early Retirement & Retiree Benefits	1,320,492	1,135,511	1,259,163	1,303,436	1,303,436
Object Group 3000 Total	<u>\$1,335,816</u>	<u>\$1,183,700</u>	<u>\$1,265,679</u>	<u>\$1,318,436</u>	<u>\$1,318,436</u>
SUPPLIES:					
43 Supplies	\$54,954	\$65,673	\$29,328	\$70,950	\$161,957
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,638,009	\$1,925,068	\$2,436,910	\$2,347,734	\$2,647,912
52 Travel and Mileage	11,035	12,673	(36,575)	33,500	33,500
53 Fees, Software, Memberships, Dues	748,335	829,057	838,345	904,192	1,120,361
54 Insurance	508,150	471,470	607,420	657,000	657,000
55 Utilities and Operations	101,159	100,522	112,014	136,111	153,773
56 Rents, Repairs & Maintenance	1,485,505	1,461,769	1,621,826	1,535,647	1,572,346
57 Audits, Interest, and Legals	163,822	233,771	236,804	250,000	273,507
58 Advertising, Postage & Other Operating	69,974	74,576	30,348	103,800	103,800
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,725,989</u>	<u>\$5,108,906</u>	<u>\$5,847,092</u>	<u>\$5,967,984</u>	<u>\$6,562,199</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,492	21,005	18,487	62,791	62,897
Object Group 6000 Total	<u>\$1,492</u>	<u>\$21,005</u>	<u>\$18,487</u>	<u>\$62,791</u>	<u>\$62,897</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	288,302	900,302	822,460	288,302	288,302
75/76 Std Financial Aid & Othr Pymts to Stdts	7,563	7,020	6,936	7,100	7,100
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$295,865</u>	<u>\$907,322</u>	<u>\$829,396</u>	<u>\$295,402</u>	<u>\$295,402</u>
Total Expenditures	<u><u>\$6,423,082</u></u>	<u><u>\$7,289,979</u></u>	<u><u>\$8,001,357</u></u>	<u><u>\$7,715,563</u></u>	<u><u>\$8,400,891</u></u>

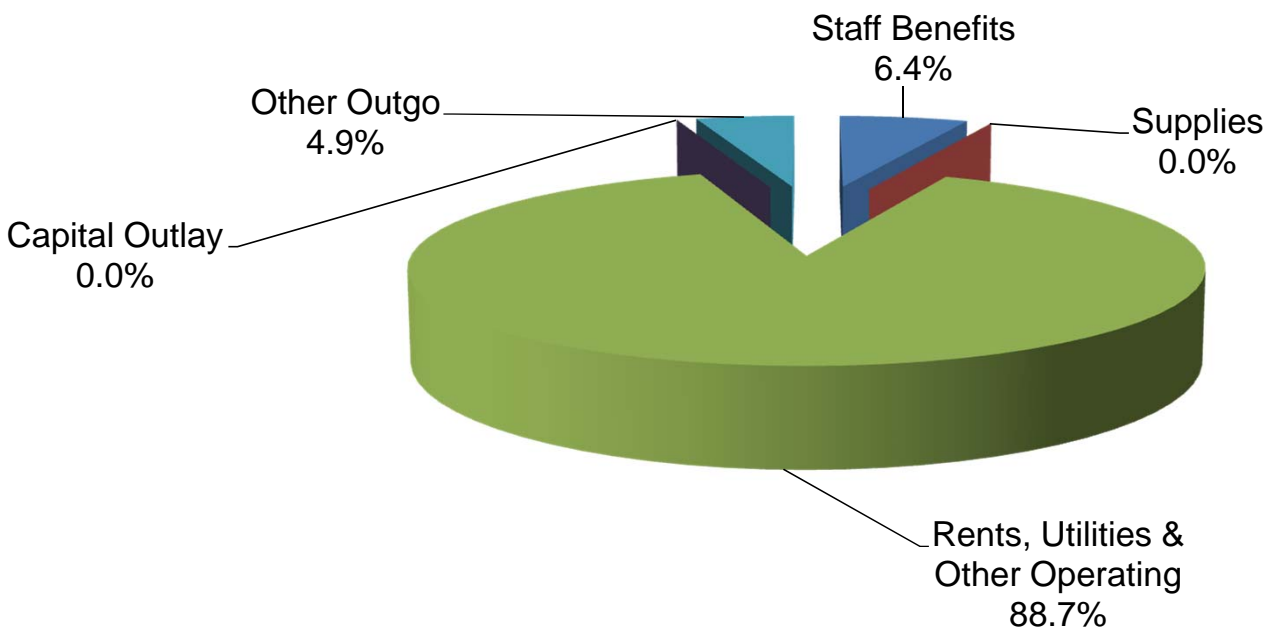
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	2,700	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$2,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$921,067	\$624,708	\$624,708	\$685,070
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$921,067</u>	<u>\$624,708</u>	<u>\$624,708</u>	<u>\$685,070</u>
SUPPLIES:					
43 Supplies	\$495	\$11,201	\$69	\$880	\$0
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$33,883	(\$63,226)	\$88,764	\$8,923,212
52 Travel and Mileage	9,798	14,994	2,639	0	50,000
53 Fees, Software, Memberships, Dues	0	7,499	199	267,438	244,567
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(67,487)	(64,616)	201,647	0	0
56 Rents, Repairs & Maintenance	0	0	294	0	1,600
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	705	5,246	0	346,704	200,000
59 Other Holding	0	0	0	7,508,429	22
Object Group 5000 Total	<u>(\$56,984)</u>	<u>(\$2,994)</u>	<u>\$141,553</u>	<u>\$8,211,335</u>	<u>\$9,419,401</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,190,202	1,510,297	1,200,988	0	518,658
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>\$1,190,202</u>	<u>\$1,510,297</u>	<u>\$1,200,988</u>	<u>\$0</u>	<u>\$518,658</u>
Total Expenditures	<u><u>\$1,133,713</u></u>	<u><u>\$2,442,271</u></u>	<u><u>\$1,967,318</u></u>	<u><u>\$8,836,923</u></u>	<u><u>\$10,623,129</u></u>

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 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
Grossmont College								
Commission Distributions	\$227,222	\$220,934	\$223,115	\$245,836	\$196,622	\$174,171	\$220,000	\$220,000
Interest Income	1,090	950	376	300	332	507	300	300
Total	\$228,312	\$221,884	\$223,491	\$246,136	\$196,954	\$174,678	\$220,300	\$220,300
Cuyamaca College								
Commission Distributions	\$91,775	\$88,064	\$88,194	\$84,533	\$80,437	\$71,252	\$90,000	\$90,000
Other Local Revenue	0	141	0	0	228	279	0	0
Interest Income	215	83	195	0	0	25	50	50
Total	\$91,990	\$88,288	\$88,389	\$84,533	\$80,665	\$71,556	\$90,050	\$90,050
Other Commission Distributions								
District Services Allocation	\$27,739	\$26,869	\$27,070	\$25,796	\$24,092	\$21,341	\$26,000	\$26,000
Total	\$27,739	\$26,869	\$27,070	\$25,796	\$24,092	\$21,341	\$26,000	\$26,000
 Total Sources	 \$348,041	 \$337,041	 \$338,950	 \$356,465	 \$301,711	 \$267,575	 \$336,350	 \$336,350
 Revenue & Transfers to Associated Students:								
Distributions to ASGC (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distributions to ASCC	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Distributions	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

Note:

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

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
Bookstore Commissions					
Beginning Balance	\$333,599	\$534,271	\$737,224	\$760,582	\$836,754
Commissions Revenue	322,454	301,151	266,764	336,000	336,000
Transfer from Dissolution Subfund	0	0	0	0	0
Other Local Revenue	598	560	811	350	350
Transfer from Dissolution Subfund	33,486	0	0	0	0
Funds Available	<u>\$690,137</u>	<u>\$835,982</u>	<u>\$1,004,799</u>	<u>\$1,096,932</u>	<u>\$1,173,104</u>
Expenditures					
Transfers to General Fund	\$0	\$0	\$0	\$0	\$0
Grossmont College	57,904	30,880	63,040	926,815	995,547
Cuyamaca College	87,962	47,878	85,005	112,539	109,387
District Services	10,000	20,000	20,000	57,578	68,170
Total	<u>\$155,866</u>	<u>\$98,758</u>	<u>\$168,045</u>	<u>\$1,096,932</u>	<u>\$1,173,104</u>
Ending Balance	<u>\$534,271</u>	<u>\$737,224</u>	<u>\$836,754</u>	<u>\$0</u>	<u>\$0</u>
Dissolution of Enterprise Funds					
Beginning Balance	\$33,486				
Revenue & Transfers:					
Interest	\$0				
Transfer to Commission Subfund	(33,486)				
Total Revenue & Transfers	<u>(\$33,486)</u>				
Funds Available	<u>\$0</u>				
Expenditures					
Grossmont College	\$0				
Cuyamaca College	0				
Total	<u>\$0</u>				
Ending Balance	<u>\$0</u>				
Combined Ending Balance	<u>\$534,271</u>				

Subfund closed and transferred to
Commissions Subfund.

Notes:

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

(2) Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	775,247	19,337	42,170	\$836,754
Revenue	220,300	90,050	26,000	336,350
Total Funds Available	<u>\$995,547</u>	<u>\$109,387</u>	<u>\$68,170</u>	\$1,173,104
Less: Expenditures	995,547	109,387	68,170	1,173,104
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 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE	\$37,864	\$44,394	\$85,392	\$85,392	\$104,891
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$37,864</u>	<u>\$44,394</u>	<u>\$85,392</u>	<u>\$85,392</u>	<u>\$104,891</u>
Plus Current Year Income					
Tuition Fees	\$51,618	\$42,646	\$19,582	\$46,000	\$46,000
Interest	0	0	0	0	0
Total Revenues	<u>\$51,618</u>	<u>\$42,646</u>	<u>\$19,582</u>	<u>\$46,000</u>	<u>\$46,000</u>
Total Funds Available	<u>\$89,482</u>	<u>\$87,040</u>	<u>\$104,974</u>	<u>\$131,392</u>	<u>\$150,891</u>
Less Current Year Expenditures					
Salaries & Benefits	\$34,389	\$0	\$0	\$111,392	\$111,392
Supplies & Materials	0	0	0	0	0
Other Operating	10,699	0	83	20,000	20,000
Capital Outlay	0	1,648	0	0	19,499
Total Expenditures	<u>\$45,088</u>	<u>\$1,648</u>	<u>\$83</u>	<u>\$131,392</u>	<u>\$150,891</u>
Total Ending Balance	<u><u>\$44,394</u></u>	<u><u>\$85,392</u></u>	<u><u>\$104,891</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 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE	\$24,524	\$33,872	\$7,558	\$16,583	\$50,443
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$24,524</u>	<u>\$33,872</u>	<u>\$7,558</u>	<u>\$16,583</u>	<u>\$50,443</u>
 Plus Current Year Income					
Tuition Fees	\$293,716	\$264,285	\$311,592	\$295,000	\$311,000
Interest	0	0	0	0	0
Total Revenues	<u>\$293,716</u>	<u>\$264,285</u>	<u>\$311,592</u>	<u>\$295,000</u>	<u>\$311,000</u>
 Total Funds Available	<u>\$318,240</u>	<u>\$298,157</u>	<u>\$319,150</u>	<u>\$311,583</u>	<u>\$361,443</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$284,368	\$270,483	\$57,411	\$282,558	\$324,860
Supplies & Materials	0	0	0	0	0
Other Operating	0	20,116	211,296	29,025	36,583
Total Expenditures	<u>\$284,368</u>	<u>\$290,599</u>	<u>\$268,707</u>	<u>\$311,583</u>	<u>\$361,443</u>
 Total Ending Balance	<u><u>\$33,872</u></u>	<u><u>\$7,558</u></u>	<u><u>\$50,443</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 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE					
ASGC				\$0	
Clubs & Organizations				0	
Prior Year Adjustments				0	
Adjusted Beginning Balance				<u>\$0</u>	<u>\$0</u>
Plus Current year Income					
Operational Allocation from GC				\$20,000	\$20,000
Benefit Card				14,000	14,000
Campus Services				400	400
Interest				0	0
Movie Ticket Program				1,500	1,500
Club Deposits				Pending	0
Total Revenues				<u>\$35,900</u>	<u>\$35,900</u>
Total Funds Available				<u>\$35,900</u>	<u>\$35,900</u>
Less Current Year Expenditures					
Supplies				\$700	\$1,200
Travel & Conferences				0	9,000
Printing				100	100
Advertising				250	250
Postage				150	150
Miscellaneous				9,750	23,650
Assoc Student Activity Expense				0	1,550
Directors' Fees				9,000	0
Student Benefit Services				1,500	0
Operational Expense				12,400	0
Poster Supplies				500	0
Movie Ticket Program				1,550	0
Total Expenditures				<u>\$35,900</u>	<u>\$35,900</u>
Total Ending Balance				<u>\$0</u>	<u>\$0</u>

18/19 Initial Year

Note: 7/1/17 ASGC operations transitioned to GCCCD following the dissolution of ASGC, Inc. This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Grossmont College.

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE					
ASCC	\$36,896	\$36,118	\$30,232	\$29,001	\$27,843
Clubs & Organizations (1)	60,812	63,327	62,952	0	57,236
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$97,708	\$99,445	\$93,184	\$29,001	\$85,079
Plus Current year Income					
Sales	\$32	\$160	\$28,482	\$2,000	\$29,000
Student Activities Card Sales	3,408	2,877	1,763	4,000	4,000
Operational Allocation from CC	10,000	10,000	51,662	10,000	10,000
Contribution	0	0	0	0	0
Interest	163	0	0	100	100
Other	1,312	622	25,932	2,500	3,500
Club Deposits	73,369	71,886	31,829	0	35,000
Total Revenues (2)	\$88,284	\$85,545	\$139,668	\$18,600	\$81,600
Total Funds Available	\$185,992	\$184,990	\$232,852	\$47,601	\$166,679
Less Current Year Expenditures					
Hourly	\$2,700	\$1,828	\$3,200	\$3,200	\$3,200
Benefits	54	8	64	64	64
Activities	7,521	0	3,619	10,148	10,148
Commencement	0	10,013	0	0	0
Hospitality	0	0	0	0	0
Supplies	3,560	6,038	35,497	3,133	3,988
Other	1,759	1,459	250	1,200	1,200
Club Expenses	70,853	72,260	104,903	0	120,236
Reserve for Contingencies	0	0	0	0	0
Intra-Fund Transfers Out	100	200	240	29,856	27,843
Total Expenditures	\$86,547	\$91,806	\$147,773	\$47,601	\$166,679
Total Ending Balance	\$99,445	\$93,184	\$85,079	\$0	\$0

Notes:

- (1) Beginning with the 2000/2001 Adoption Budget, the accounting for Cuyamaca Student Clubs and Campus Organizations are included in this presentation.
- (2) This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Cuyamaca College.

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

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

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

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE	\$87,833	\$91,304	\$146,406	\$209,044	\$47,731
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$87,833	\$91,304	\$146,406	\$209,044	\$47,731
 Plus Current Year Income					
Mandatory Construction Fee	\$74,584	\$74,736	\$76,183	\$70,000	\$75,000
Interest	637	770	865	300	300
Total Revenues	\$75,221	\$75,506	\$77,048	\$70,300	\$75,300
 Total Funds Available	\$163,054	\$166,810	\$223,454	\$279,344	\$123,031
 Less Current Year Expenditures					
Supplies & Materials	\$84	\$16,045	\$656	\$20,000	\$18,031
Contract Services	0	897	2,198	109,344	54,000
Rental & Leases	0	0	0	0	0
Repair by Outside Vendor	0	2,260	2,450	150,000	50,000
Legal Advertising	0	0	419	0	1,000
Capital Outlay	71,666	1,202	0	0	0
Transfer To Capital Project Fund	0	0	170,000	0	0
Total Expenditures	\$71,750	\$20,404	\$175,723	\$279,344	\$123,031
 Total Ending Balance	\$91,304	\$146,406	\$47,731	\$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 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE	\$209,956	\$208,480	\$223,279	\$219,881	\$221,112
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$209,956	\$208,480	\$223,279	\$219,881	\$221,112
 Plus Current Year Income					
Student Representation Fees	\$20,248	\$38,513	\$25,845	\$40,000	\$40,000
Interest	18	12	55	55	55
Total Revenues	\$20,266	\$38,525	\$25,900	\$40,055	\$40,055
 Total Funds Available	\$230,222	\$247,005	\$249,179	\$259,936	\$261,167
 Less Current Year Expenditures					
Supplies	\$0	\$0	\$81	\$0	\$1,231
Meals & Meeting Refreshments	0	0	291	0	0
Contract & Miscellaneous Services	0	0	3,450	0	0
Travel & Conferences	20,674	20,576	21,649	40,055	27,509
Transportation	1,068	3,150	2,546	3,000	3,000
Computer Equipment	0	0	0	0	12,546
Rentals & Leases	0	0	50	0	0
Transfer to ASGC Student Rep Fee Trust Fund	0	0	0	0	0
Reserve for Contingencies	0	0	0	216,881	216,881
Total Expenditures	\$21,742	\$23,726	\$28,067	\$259,936	\$261,167
 Total Ending Balance	\$208,480	\$223,279	\$221,112	\$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 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE	\$84,634	\$82,497	\$82,192	\$90,364	\$90,765
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$84,634	\$82,497	\$82,192	\$90,364	\$90,765
 Plus Current Year Income					
Student Representation Fees	\$9,699	\$18,948	\$12,343	\$20,000	\$20,000
Interest	0	0	20	25	25
Total Revenues	\$9,699	\$18,948	\$12,363	\$20,025	\$20,025
 Total Funds Available	\$94,333	\$101,445	\$94,555	\$110,389	\$110,790
 Less Current Year Expenditures					
Supplies	\$378	\$0	\$66	\$0	\$0
Travel & Conferences	11,458	19,253	3,573	28,172	27,172
Mileage	0	0	151	0	1,401
Reserve for Contingencies	0	0	0	82,217	82,217
Total Expenditures	\$11,836	\$19,253	\$3,790	\$110,389	\$110,790
 Total Ending Balance	\$82,497	\$82,192	\$90,765	\$0	\$0

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 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE	\$4,817,481	\$6,304,787	\$8,027,344	\$10,147,840	\$9,573,868
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$4,817,481	\$6,304,787	\$8,027,344	\$10,147,840	\$9,573,868
Plus Current Year Income					
Interest Income	\$27,707	\$316,641	\$199,402	\$300,000	\$180,000
Funding for Current Employees (a)	1,020,527	1,126,491	1,143,585	1,143,585	1,148,421
Funding for Prior Liability (b)	439,072	279,425	203,537	0	0
Total Revenues	\$1,487,306	\$1,722,557	\$1,546,524	\$1,443,585	\$1,328,421
Total Funds Available	\$6,304,787	\$8,027,344	\$9,573,868	\$11,591,425	\$10,902,289
Less Current Year Expenditures					
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0
Noninsured Casualty Losses	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
Total Ending Balance	<u>\$6,304,787</u>	<u>\$8,027,344</u>	<u>\$9,573,868</u>	<u>\$11,591,425</u>	<u>\$10,902,289</u>

Notes:

- (1) As of 6/30/2017 the total OPEB liability is \$18.4 million. This fund maintains the balance identified for this liability.
- (2) This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement reported only the amount paid in the current fiscal year for retiree benefits. Under GASB 45, implemented as required in 2008/2009, the district is required to report future obligations and any unfunded amounts related to future benefit cost.
- (3) This Fund accounts for funds transferred from the general operating fund to address the actuarial liability, as follows:
 - (a) Current employees costs - beginning in fiscal year 2011/2012, the district is allocating current costs to program budgets along with other employee benefit costs. This allocation was .5% in 11/12 and 12/13, 1% in 13/14, 1.5% in 14/15. The allocation will increase to 2% in 15/16 and will be capped at 2% until further analysis is conducted.
 - (b) Unfunded prior liability - beginning in fiscal year 2013/2014, 10% of site unrestricted general fund ending balances are transferred in to address the current unfunded balance.

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19	Adoption Budget 18/19
BEGINNING BALANCE	\$59,196	\$65,198	\$77,385	\$53,600	\$88,897
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$59,196</u>	<u>\$65,198</u>	<u>\$77,385</u>	<u>\$53,600</u>	<u>\$88,897</u>
Plus Current Year Income					
Sales	\$82,754	\$86,668	\$54,708	\$80,300	\$80,300
Interest	238	0	0	160	160
Other	0	0	0	0	0
Total Revenue	<u>\$82,992</u>	<u>\$86,668</u>	<u>\$54,708</u>	<u>\$80,460</u>	<u>\$80,460</u>
Total Funds Available	<u>\$142,188</u>	<u>\$151,866</u>	<u>\$132,093</u>	<u>\$134,060</u>	<u>\$169,357</u>
Less Current Year Expenditures					
Salaries & Benefits	\$5,729	\$205	\$0	\$6,120	\$6,120
Supplies & Materials	53,620	56,288	30,707	60,997	60,997
Other Operating Expenses	17,215	17,545	11,358	66,943	79,240
Capital Outlay	0	0	0	0	23,000
Inter-Fund Transfers Out	426	0	0	0	0
Tfr to ASCC	0	443	1,131	0	0
Other Expenses	0	0	0	0	0
Total Expenditures	<u>\$76,990</u>	<u>\$74,481</u>	<u>\$43,196</u>	<u>\$134,060</u>	<u>\$169,357</u>
Total Ending Balance	<u><u>\$65,198</u></u>	<u><u>\$77,385</u></u>	<u><u>\$88,897</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	\$0	\$0	\$4,615
OH Greenhouse Trust	33,299	0	0	\$33,299
OH Operational	39,471	54,708	43,196	\$50,983
Total	<u>\$77,385</u>	<u>\$54,708</u>	<u>\$43,196</u>	<u>\$88,897</u>

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19 (Multiyear)	Adoption Budget 18/19 (Multiyear)
Beginning Balance	\$80,138,915	\$68,307,907	\$52,209,959	\$36,947,669	\$36,669,275
Prior Year Adjustments	0	0		0	0
Adjusted Beg Balance	<u>\$80,138,915</u>	<u>\$68,307,907</u>	<u>\$52,209,959</u>	<u>\$36,947,669</u>	<u>\$36,669,275</u>
 Plus Revenue					
State	\$770,610	\$458,821	\$883,135	\$0	\$0
Local	359,306	765,220	652,151	507,200	530,000
Inter-Fund Transfers In	3,022,980	3,538,645	6,463,004	0	10,238,004
Proceeds - Sale of Series A & B Prop V Bond	0	0	0	0	126,000,000
Proceeds - Sale of Future Prop V Bond	0	0	0	0	0
Insurance Reimbursement	0	0	2,193,011	0	33,292
Total Revenue	<u>\$4,152,896</u>	<u>\$4,762,686</u>	<u>\$10,191,301</u>	<u>\$507,200</u>	<u>\$136,801,296</u>
 Total Funds Available	<u>\$84,291,811</u>	<u>\$73,070,593</u>	<u>\$62,401,260</u>	<u>\$37,454,869</u>	<u>\$173,470,571</u>
 Less Current Year Expenditures					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies/Equip \$500-\$1,999	135,812	164,471	754,924	58,174	\$108,174
Other Operating Expenses	9,377,937	7,091,519	11,331,325	14,996,971	139,528,684
Capital Outlay	6,470,155	13,604,644	13,645,736	22,399,724	33,833,713
Inter-Fund Transfers Out	0	0	0	0	0
Total Expenditures	<u>\$15,983,904</u>	<u>\$20,860,634</u>	<u>\$25,731,985</u>	<u>\$37,454,869</u>	<u>\$173,470,571</u>
 Total Ending Balance	<u><u>\$68,307,907</u></u>	<u><u>\$52,209,959</u></u>	<u><u>\$36,669,275</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

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

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19 (Multiyear)	Adoption Budget 18/19 (Multiyear)
Beginning Balance	\$10,021,225	\$9,308,043	\$10,081,829	\$11,542,466	\$15,400,729
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$10,021,225</u>	<u>\$9,308,043</u>	<u>\$10,081,829</u>	<u>\$11,542,466</u>	<u>\$15,400,729</u>
Plus Revenue					
State	\$770,610	\$458,821	\$883,135	\$0	\$0
Local	(26,673)	236,057	85,157	57,200	80,000
Inter-Fund Transfers In	3,022,980	3,538,645	6,463,004	0	10,238,004
Insurance Reimbursement	0	0	2,193,011	0	33,292
Total Revenue	<u>\$3,766,917</u>	<u>\$4,233,523</u>	<u>\$9,624,307</u>	<u>\$57,200</u>	<u>\$10,351,296</u>
Total Funds Available	<u>\$13,788,142</u>	<u>\$13,541,566</u>	<u>\$19,706,136</u>	<u>\$11,599,666</u>	<u>\$25,752,025</u>
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$33,840	\$40,032	\$57,634	\$0	\$0
Other Operating Expenses	779,463	354,931	2,222,735	878,988	387,647
Capital Outlay	3,666,796	3,064,774	2,025,038	10,720,678	25,364,378
Total Expenditures	<u>\$4,480,099</u>	<u>\$3,459,737</u>	<u>\$4,305,407</u>	<u>\$11,599,666</u>	<u>\$25,752,025</u>
Total Ending Balance	<u><u>\$9,308,043</u></u>	<u><u>\$10,081,829</u></u>	<u><u>\$15,400,729</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

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

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19 (Multiyear)	Adoption Budget 18/19 (Multiyear)
<u>Grossmont College</u>					
Bldg 36 Secondary Effects	\$717,680	\$415	\$33,050	\$235,659	\$242,864
Athletic Field, Track & Scoreboards	0	6,972	122,739	1,631,800	2,652,290
Roofing Renovation & Repair	14,220	0	0	437,797	437,797
Resurface Tennis Courts	116,053	0	0	136,970	136,970
Interior Classroom Painting	0	0	0	25,000	25,000
Water Reduction/Drought Tolerant	41,481	7,861	0	159,279	66,779
Digital Marquee Signage	0	0	0	100,000	100,000
Student Award Display	0	0	0	26,334	26,334
Health Occupations Training Center	96,823	0	0	417,669	317,669
Pool Equipment Repair	289,770	(4,695)	0	67,092	67,092
Main Chiller Addition	265,451	1,108,970	0	177,536	0
Lighting Controls & HVAC Upgrade Yr 2	148,901	(3,796)	0	0	0
Energy Projects Yr 3	24,794	292,329	0	55,349	0
Energy Projects Yr 4	0	0	0	342,664	342,664
Energy Projects Yr 5	0	0	0	101,808	328,314
Secondary Effects	0	0	0	101,094	101,094
Athletic Field Accessibility Mandate	0	0	0	0	1,400,000
Facilities Issues	69,591	66,627	239,671	1,301,629	129,307
Parking & Circ R&R	245,674	155,394	0	539,710	539,710
13/14 SM GC Bldg 36 HVAC	65,451	7,100	0	0	0
14/15 SM GC Pool Equip Replacement	51,069	8,436	0	0	0
14/15 SM GC Water Tower Replacement	73,737	335,046	0	0	0
15/16 SM GC Central Chiller	117,977	516,021	0	0	0
15/16 SM GC Water Tower	0	183,621	0	0	0
16/17 SM GC Fan Coils 53 & 55	0	0	20,831	499,871	508,588
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	0	118,658
Chiller Temporary Repair & Restoration	0	0	124,723	0	425,277
Water Pressure	0	0	45,500	17,000	34,500
Culinary TV Facil Proj	0	0	0	0	99,889
Landscape & Sustainability Projects	0	0	0	0	115,037
CDC Upgrades Facil Proj	0	0	0	0	28,476
Bldg 36	0	0	0	0	4,000,000
500 Complex	0	0	0	0	1,000,000
Arts & Com Ph 2&3	0	0	0	0	3,088,691
Sodexo Projects	0	0	3,808	118,800	146,192
Total Grossmont College	\$2,338,672	\$2,680,301	\$590,322	\$6,722,396	\$16,708,527
<u>Cuyamaca College</u>					
Automotive Smog Equipment	\$0	\$723	\$0	\$34,276	\$34,276
One Stop Center Heat & AC Upgrade	66	0	0	0	0
Lighting & HVAC Upgrade Yr 2	256,350	(6,748)	0	0	0
Energy Projects Yr 3	14,050	188,740	0	0	0
Energy Projects Yr 4	0	0	60,753	47,007	55,404
Energy Projects Yr 5	0	0	47,553	554,821	507,268
Student Center - Tfr from Std Ctr Fd	1,939	0	0	0	196,369
Parking & Circulation Issues	0	0	0	6,932	6,932
Bookstore - Tfr from Bookstore SRF	0	0	0	25,411	25,411

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19 (Multiyear)	Adoption Budget 18/19 (Multiyear)
<u>Cuyamaca College Continued</u>					
Facilities Repairs	10,222	0	26,104	701,635	274,842
13/14 SM CC Bldg A HVAC	98,779	3,962	0	0	0
14/15 SM CC Bldg A HVAC	132,114	31,323	0	0	0
14/15 SM CC Upgrade Elect Panel	134,402	9,665	1,508	50,926	0
15/16 SM CC Rep LRC Roof AHU	42,825	82,065	46,165	10,517	0
15/16 SM CC Replace CDC Roof	39,138	119,626	3,692	19,070	0
16/17 SM CC LRC Rooftop AHUs	0	0	400,000	0	0
16/17 SM CC Drght Landscape	0	0	57,584	17,978	0
17/18 SM CC LRC Roof Bldg C	0	0	0	229,335	229,335
Bldg H Renovation - STEM Grant	0	0	188,515	667,666	977,102
Water/Wastewater Outdoor Dist Sys	0	0	337,211	0	6,245
Bldg F Sound Mitigation	0	0	3,646	9,200	0
LRC Restoration & Temp Location	0	0	1,893,792	1,049,452	682,511
Campus Renovation & Repair Projects	0	0	0	0	302,235
Landscape & Sustainability Projects	0	0	0	0	353,663
Campus Wide Roofing Repairs	0	0	0	0	1,200,000
Campus Wide Lighting Improvements	0	0	0	0	300,000
Campus Wide Signage Improvements	0	0	0	0	300,000
Total Cuyamaca College	\$729,885	\$429,356	\$3,066,523	\$3,424,226	\$5,451,593
<u>District Services</u>					
DS Facilities Renovation & Improvements	\$14,752	\$41,428	\$58,429	\$618,111	\$662,853
17/18 SM DS Bldg 86 HVAC	0	0	0	130,000	129,999
Total District Services	\$14,752	\$41,428	\$58,429	\$748,111	\$792,852
<u>Districtwide</u>					
DW Capital Pj/Def. Maint./Misc. Income	\$0	\$0	\$0	\$84,097	\$36,718
DW Capital Program	15,438	92,515	60	27,740	29,842
DW Citizen Bond Oversight Committee	65,551	43,571	63,265	53,000	79,783
DW Post Project	1,818	5,767	0	0	0
DW Energy Conservation Project	5,783	0	0	20,000	161,394
DW Museum Facilities Issues	0	10,616	0	4,384	4,384
DW Facilities Issues	0	0	386,055	0	1,213
DW Parking Circ R&R	0	0	0	294,785	294,785
DW CPF Pkg/Rds Site 1 & 3	822,030	153,694	0	0	0
DW CPF Pkg/Rds CC Site 4	479,222	2,489	0	0	0
DW Bosch Alarm Panel Conversion	0	0	12,786	0	214
DW Outdoor Speaker System	6,948	0	16,136	0	12,713
DW Secure Campuses	0	0	52,680	6,302	0
DW IT Server HVAC	0	0	43,563	168,677	276,437
DW Domestic Water/Fire Systems Assmt	0	0	0	30,000	726,000
DW Facilities 1-Time Funds	0	0	0	10,948	0
DW IT Facilities Issues	0	0	4,530	5,000	470
DW Bldg Access Ctrls & Door Locks/Security	0	0	10,159	0	685,999
DW Workday Facility Improvement	0	0	899	0	89,101
DW Emergency Call-Boxes Upgrades	0	0	0	0	400,000
Total Districtwide	\$1,396,790	\$308,652	\$590,133	\$704,933	\$2,799,053
Capital Outlay Projects Total	\$4,480,099	\$3,459,737	\$4,305,407	\$11,599,666	\$25,752,025

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

	Actual 15/16
Beginning Balance	\$445,366
Prior Year Adjustments	0
Adjusted Beg Balance	\$445,366
Plus Revenue	
Proceeds from Sale of Bonds	\$0
Local	2,914
Total Funding Sources	\$2,914
Total Funds Available	\$448,280
Less Current Year Expenditures	
Supplies/Equip \$500-\$1,999	\$38,562
Other Operating Expenses	65,736
Capital Outlay	343,982
Total Expenditures	\$448,280
Total Ending Balance	\$0

Fund closed 6-30-16

Note:

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

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

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

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

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

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

	Actual 15/16	Actual 16/17	Actual 17/18	Tentative Budget 18/19 (Multiyear)	Adoption Budget 18/19 (Multiyear)
Beginning Balance	\$69,672,324	\$58,999,864	\$42,128,130	\$25,405,203	\$21,268,546
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$69,672,324	58,999,864	42,128,130	\$25,405,203	\$21,268,546
Plus Revenue					
Proceeds - Sale of Series A & B Prop V Bond	\$0	\$0	\$0	\$0	\$126,000,000
Local	383,065	529,163	566,994	450,000	450,000
Total Revenue	\$383,065	\$529,163	\$566,994	\$450,000	\$126,450,000
Total Funds Available	\$70,055,389	\$59,529,027	\$42,695,124	\$25,855,203	\$147,718,546
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$63,410	\$124,439	\$697,290	\$58,174	\$108,174
Other Operating Expenses	8,532,738	6,736,588	9,108,590	14,117,983	139,141,037
Capital Outlay	2,459,377	10,539,870	11,620,698	11,679,046	8,469,335
Total Expenditures	\$11,055,525	\$17,400,897	\$21,426,578	\$25,855,203	\$147,718,546
Total Ending Balance	\$58,999,864	\$42,128,130	\$21,268,546	\$0	\$0

Note:

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

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

	Prop V Total Funding Plan	Actual 15-16	Actual 16-17	Actual 17-18	Tentative Budget 18-19 (Multiyear)	Adoption Budget 18-19 (Multiyear)
Capital Projects						
Grossmont College						
Prop V Start Up Projects	\$67,270	\$12,813	\$5,841	\$4,698	\$0	\$0
Lighting Fixture & Controls Update Y1	614,481	(21,498)	0	0	0	0
Lighting & HVAC Upgrades Y2	165,109	145,177	16,637	714	0	0
DW Energy Conservation Y3	587,749	93,381	515,380	(3,945)	0	5,640
A&C Teaching & Performance Theater-Phase 1	43,872,775	1,822,498	427,251	10,477,844	3,104,316	7,117
12 kV Main Serv Replacement	1,621,973	467,085	1,152,083	2,805	0	41
Science, Math, Career Tech Cmplx-Phase 1	13,245,226	308,591	693,859	439,333	402,786	279,767
Main Chiller Addition	6,252,194	1,293,868	4,426,128	322,737	0	11,365
Maintenance Facility-New Bldg	2,000,000	0	0	5,604	0	96
A&C Cmplx-Comm/Drama/Art/Cerm-Phase 2	32,528,248	0	0	145,097	1,963,569	1,768,911
Lib Arts & Bus Tech	39,924,000	0	29,660	42,348	16,959	152
Science, Math, Career Tech Cmplx - Phase 2	41,746,562	0	0	139,711	0	289
A&C Cmplx-Stagehouse Thtr/Music - Phase 3	29,440,165	0	0	0	0	0
Environmental Impact Report - EIR	166,816	7,749	13,586	1,308	31,155	31,155
Interim Swing Space - Phase 1	3,386,905	0	219	1,912,093	1,910,070	1,372,158
Infrastructure/Utilities Project	3,600,000	154,507	22,057	27,208	200,909	192,530
Prop V Infra-Master Pump	2,700,000	0	0	0	0	0
Allocation of DW Costs	37,864,148	3,133,946	3,465,522	2,354,899	1,278,365	2,069,017
Unallocated & Series B Funds	0	0	0	0	0	82,240,200
Total Grossmont College	\$259,783,621	\$7,418,117	\$10,768,223	\$15,872,454	\$8,908,129	\$87,978,438
Cuyamaca College						
Prop V Start Up Projects	\$104,508	\$15,346	\$18,990	(\$9,610)	\$0	\$0
Lighting Fixture & Controls Update Y1	453,017	(11,352)	0	0	0	0
Lighting & HVAC Upgrades Y2	365,733	308,369	5,733	0	0	0
DW Energy Conservation Y3	327,602	61,171	285,202	(18,771)	0	0
DW Energy Conservation Y4	453,843	0	0	37,798	76,001	62,203
DW Energy Conservation Y5	0	0	0	0	138,199	150,000
Student Services & Admin Bldg	29,800,000	81,218	40,184	903,247	2,358,957	1,890,119
Student/Veterans Center Imp.	4,228,000	0	0	290,206	2,510,970	2,231,829
One Stop Interim Improvements	38,535	26,460	12,075	0	0	0
Instructional Building (F)	21,159,985	0	0	74,200	204,627	146,762
Ornamental Horticulture Complex/M Remodel	13,718,115	90,060	49,889	1,280,562	3,591,559	4,388,108
Chiller Expansion	8,746,494	0	36,054	197,696	869,907	802,349
Parking Lot/Roadway Replacement	280,071	280,071	0	0	0	0

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

	Prop V Total Funding Plan	Actual 15-16	Actual 16-17	Actual 17-18	Tentative Budget 18-19 (Multiyear)	Adoption Budget 18-19 (Multiyear)
<u>Cuyamaca College Continued</u>						
Exercise Science Bldg D Renovation	4,920,647	110,603	1,295,628	172,520	81,325	80,164
Track & Field Enhancements	8,214,341	220,219	2,550,235	0	0	0
Weight Training Classroom	390,459	112,491	0	0	0	0
Building L Remodel	1,700,000	0	8,240	990,017	1,904,728	516,946
Environmental Impact Report - EIR	225,000	37,379	(8,415)	27,449	98,898	96,528
Infrastructure/Utilities Allocation	565,230	90,262	11,465	1,416	5,000	4,999
Upgrade Electric Panel	635,289	490,592	67,568	2,678	0	0
CDC Roof Replacement	46,081	0	39,181	6,900	0	0
Central Park	0	0	0	10,261	244,396	239,739
W/W Outdoor Distribution System	0	0	0	0	204,512	250,000
LRC Roof Top AHU	282,387	0	0	276,425	209,353	171,975
LRC Roof Replacement	0	0	0	0	100,000	100,000
Building H Expansion	1,470,579	0	0	15,383	495,900	484,618
Allocation of DW Costs	16,742,354	1,385,716	1,532,326	1,041,250	865,867	1,215,464
Unallocated & Series B Funds	0	0	0	0	0	36,363,600
Total Cuyamaca College	\$114,868,270	\$3,298,605	\$5,944,355	\$5,299,627	\$13,960,199	\$49,195,403
<u>District Services</u>						
Prop V Start Up Projects	\$500,000	\$1,440	\$0	\$0	\$11,284	\$11,284
Warehouse	3,177,616	0	0	0	45,114	5,114
GCCCD DO & Community Center	15,841,467	5,567	2,864	42,711	0	13,530
District & Auxiliary Modular	422,239	49,948	372,291	0	17,366	17,366
Program Management Allocation	1,495	0	1,495	0	0	0
Allocation of DW Costs	3,405,292	281,848	311,669	211,786	565,924	637,030
Unallocated & Series B Funds	0	0	0	0	0	7,396,200
Total District Services	\$23,348,109	\$338,803	\$688,319	\$254,497	\$639,688	\$8,080,524
<u>Districtwide</u>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$2,347,187	\$2,464,181
Total Districtwide	\$0	\$0	\$0	\$0	\$2,347,187	\$2,464,181
Total Proposition V Budget	\$398,000,000	\$11,055,525	\$17,400,897	\$21,426,578	\$25,855,203	\$147,718,546