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# GROSSMONT-CUYAMACA

## COMMUNITY COLLEGE DISTRICT

# 2013-2014

# ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 6, 2013. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 10, 2013, at 6:30 p.m. at the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

# Strategic Areas of Focus

- ❖ *Student Access*
- ❖ *Learning and Student Success*
- ❖ *Value and Support of Employees*
- ❖ *Economic and Community  
Development*
- ❖ *Fiscal and Physical Resources*

# **Governing Board and Administration**

## *Governing Board*

**Bill Garrett, President**

**Edwin Hiel, Vice President**

**Debbie Justeson, Clerk**

**Mary Kay Rosinski**

**Greg Barr**

**Peg Marcus, Grossmont College Student Trustee**

**Elsa Hernandez, Cuyamaca College Student Trustee**

## *Chancellor's Cabinet*

**Cindy L. Miles, Chancellor**

**Sunita V. Cooke, President Grossmont College**

**Mark J. Zacovic, President Cuyamaca College**

**Sue Rearic, Vice Chancellor-Business Services**

**Marsha Edwards, Vice Chancellor-Human Resources**

**Grossmont-Cuyamaca Community College District**  
**Adoption Budget**  
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**Grossmont-Cuyamaca Community College District**  
**Summary of Funds Available**  
**All District Funds**  
**Fiscal Year 2013/2014**

**Funds Available**

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

**General Fund:**

Unrestricted  
Restricted

***Tentative***

\$101,387,437  
16,910,145

***Adoption***

\$106,840,917  
19,212,041

Total General Fund

\$118,297,582

\$126,052,958

**Other Funds:**

Bookstore Special Revenue  
Grossmont Child Development Center  
Cuyamaca Child Development Center  
Cuyamaca Ornamental Horticulture  
Associated Students of Cuyamaca College  
Grossmont College Student Center  
Cuyamaca College Student Center  
Capital Outlay Projects Sub-Fund 41  
Proposition R Construction Sub-Fund 42  
Proposition V Construction Sub-Fund 45  
Direct Health Self-Insurance  
Other Post-Employment Benefits (OPEB)  
Grossmont College Student Representation Fee  
Cuyamaca College Student Representation Fee

\$1,289,563  
100,000  
285,938  
169,916  
237,663  
0  
171,147  
8,176,613  
2,676,059  
0  
75,370  
3,256,312  
226,208  
91,183

\$1,317,028  
148,768  
364,141  
168,209  
215,531  
0  
172,683  
10,544,907  
3,609,060  
398,250,000  
75,247  
3,255,970  
220,613  
90,207

Total Other Funds

\$16,755,972

\$418,432,364

***Total Funds Available***

\$135,053,554

\$544,485,322

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

	<u>Actual 10/11</u>	<u>Actual 11/12</u>	<u>Actual 12/13</u>	<u>Tentative Budget 13/14</u>	<u>Adoption Budget 13/14</u>
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	13,181	12,453	11,565	11,968	12,042
Non Credit	22	21	27	22	22
Summer Pullback	0	0	154	0	0
<b>Total</b>	<u>13,203</u>	<u>12,474</u>	<u>11,745</u>	<u>11,990</u>	<u>12,064</u>
<b>Cuyamaca College</b>					
Credit	5,855	5,221	5,009	5,237	5,270
Non Credit	232	44	65	64	64
Summer Pullback	0	0	113	0	0
<b>Total</b>	<u>6,087</u>	<u>5,265</u>	<u>5,187</u>	<u>5,301</u>	<u>5,334</u>
<b>Total Resident FTES</b>	<u><b>19,290</b></u>	<u><b>17,739</b></u>	<u><b>16,932</b></u>	<u><b>17,291</b></u>	<u><b>17,398</b></u>
	19,384 after state factoring	17,819 after state factoring	17,021 after state factoring		

<b>State FTES Data</b>					
<b>Funded Resident FTES</b>	<b>18,268</b>	<b>16,804</b>	<b>17,015</b>	<b>17,291</b>	<b>17,398</b>
<b>Unfunded FTES over CAP</b>	1,116	1,015	6	0	0
<b>Workload Restoration/(Reduction)</b>	2.14% <i>Partial Restoration</i>	(7.65%) <i>WLR</i>	1.21% <i>Partial Restoration</i>	1.63% <i>Partial Restoration</i>	2.25% <i>Partial Restoration</i>

**NON RESIDENT FTES:**

<b>Grossmont College</b>	909	758	670	668	668
<b>Cuyamaca College</b>	<u>141</u>	<u>84</u>	<u>86</u>	<u>60</u>	<u>60</u>
<b>Total Non Resident FTES</b>	<u><b>1,050</b></u>	<u><b>842</b></u>	<u><b>756</b></u>	<u><b>728</b></u>	<u><b>728</b></u>

**TOTAL RESIDENT & NON RESIDENT FTES:**

<b>Grossmont College</b>	14,112	13,232	12,416	12,658	12,732
<b>Cuyamaca College</b>	<u>6,228</u>	<u>5,349</u>	<u>5,273</u>	<u>5,361</u>	<u>5,394</u>
<b>Total FTES</b>	<u><b>20,340</b></u>	<u><b>18,581</b></u>	<u><b>17,688</b></u>	<u><b>18,019</b></u>	<u><b>18,126</b></u>

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$16,004,928	\$19,375,611	\$15,718,844	\$9,801,687	\$15,695,074
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$16,004,928</u>	<u>\$19,375,611</u>	<u>\$15,718,844</u>	<u>\$9,801,687</u>	<u>\$15,695,074</u>
Income	\$117,362,115	\$106,315,713	\$108,037,677	\$108,495,895	\$110,357,884
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	<u>\$117,362,115</u>	<u>\$106,315,713</u>	<u>\$108,037,677</u>	<u>\$108,495,895</u>	<u>\$110,357,884</u>
<b>Total Funds Available for Distribution</b>	<u>\$133,367,043</u>	<u>\$125,691,324</u>	<u>\$123,756,521</u>	<u>\$118,297,582</u>	<u>\$126,052,958</u>
Less Expenditures	113,991,432	109,972,480	108,061,447	113,461,118	121,458,607
<b>Total Ending Balance</b>	<u><u>\$19,375,611</u></u>	<u><u>\$15,718,844</u></u>	<u><u>\$15,695,074</u></u>	<u><u>\$4,836,464</u></u>	<u><u>\$4,594,351</u></u>
<b>ANALYSIS OF ENDING BALANCE:</b>					
<b>Committed Reserves:</b>					
Site Budget Commitments	\$5,027,882	\$5,811,182	\$7,535,856	\$0	\$0
Budget Dedication to Following Year	8,222,029	3,965,115	2,306,619	0	0
Categorical Commitments	455,015	59,647	438,015	0	0
Health Services	0	0	0	0	0
Parking Fund	913,647	1,065,537	728,787	0	0
<b>Contingency Reserve</b>	<u>4,757,038</u>	<u>4,817,363</u>	<u>4,685,797</u>	<u>4,836,464</u>	<u>4,594,351</u>
<b>Total Ending Balance</b>	<u><u>\$19,375,611</u></u>	<u><u>\$15,718,844</u></u>	<u><u>\$15,695,074</u></u>	<u><u>\$4,836,464</u></u>	<u><u>\$4,594,351</u></u>

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$10,688,390	\$9,784,920	\$10,628,545	\$7,168,410	\$12,221,653
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$10,688,390</u>	<u>\$9,784,920</u>	<u>\$10,628,545</u>	<u>\$7,168,410</u>	<u>\$12,221,653</u>
Income	\$99,312,994	\$90,064,589	\$92,139,520	\$91,912,408	\$92,312,645
Transfers Between Restricted & Unrestricted	(3,869,201)	4,494,977	1,340,608	2,306,619	2,306,619
<b>Total Income</b>	<u>\$95,443,793</u>	<u>\$94,559,566</u>	<u>\$93,480,128</u>	<u>\$94,219,027</u>	<u>\$94,619,264</u>
<b>Total Funds Available for Distribution</b>	<u>\$106,132,183</u>	<u>\$104,344,486</u>	<u>\$104,108,673</u>	<u>\$101,387,437</u>	<u>\$106,840,917</u>
Less Expenditures	96,347,263	93,715,941	91,887,020	96,550,973	102,246,566
<b>Total Ending Balance</b>	<u><u>\$9,784,920</u></u>	<u><u>\$10,628,545</u></u>	<u><u>\$12,221,653</u></u>	<u><u>\$4,836,464</u></u>	<u><u>\$4,594,351</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$5,027,882	\$5,811,182	\$7,535,856	\$0	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Contingency Reserve</b>	<u>4,757,038</u>	<u>4,817,363</u>	<u>4,685,797</u>	<u>4,836,464</u>	<u>4,594,351</u>
<b>Total Ending Balance</b>	<u><u>\$9,784,920</u></u>	<u><u>\$10,628,545</u></u>	<u><u>\$12,221,653</u></u>	<u><u>\$4,836,464</u></u>	<u><u>\$4,594,351</u></u>



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

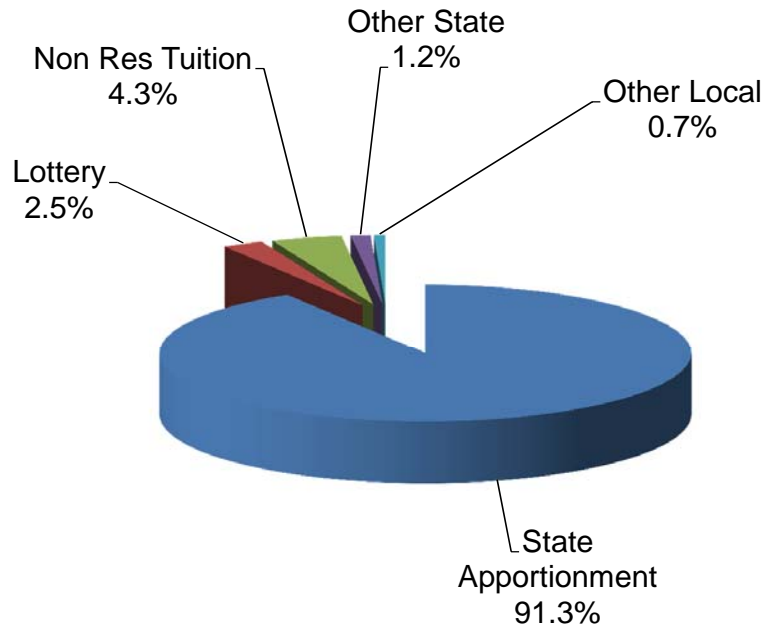
	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$5,316,538	\$9,590,691	\$5,090,299	\$2,633,277	\$3,473,421
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	\$5,316,538	\$9,590,691	\$5,090,299	\$2,633,277	\$3,473,421
Income	\$18,049,121	\$16,251,124	\$15,898,157	\$16,583,487	\$18,045,239
Transfers Between Restricted & Unrestricted	3,869,201	(4,494,977)	(1,340,608)	(2,306,619)	(2,306,619)
<b>Total Income</b>	\$21,918,322	\$11,756,147	\$14,557,549	\$14,276,868	\$15,738,620
<b>Total Funds Available for Distribution</b>	\$27,234,860	\$21,346,838	\$19,647,848	\$16,910,145	\$19,212,041
Less Expenditures	17,644,169	16,256,539	16,174,427	16,910,145	19,212,041
<b>Total Ending Balance</b>	\$9,590,691	\$5,090,299	\$3,473,421	\$0	\$0

**ANALYSIS OF ENDING BALANCE:**

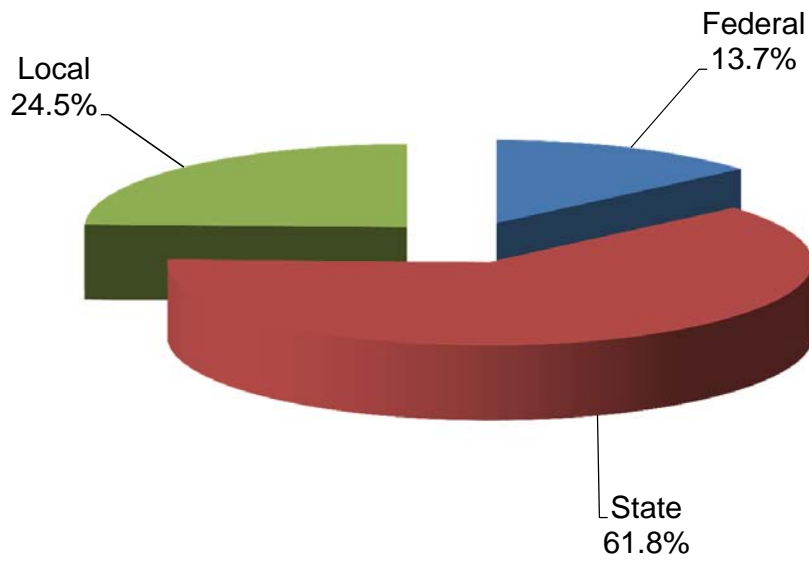
**Committed Reserves:**

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	8,222,029	3,965,115	2,306,619	0	0
Categorical Commitments	455,015	59,647	438,015	0	0
Health Services	0	0	0	0	0
Parking Fund	913,647	1,065,537	728,787	0	0
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	\$9,590,691	\$5,090,299	\$3,473,421	\$0	\$0

### Total All Sites - Unrestricted General Fund Income



### Total All Sites - Restricted General Fund Income



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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$2,699,938	\$2,467,846	\$2,359,455	\$2,416,837	\$2,479,048
Other Federal	0	0	0	0	0
Total Federal	<u>\$2,699,938</u>	<u>\$2,467,846</u>	<u>\$2,359,455</u>	<u>\$2,416,837</u>	<u>\$2,479,048</u>
State Apportionment:					
Base	\$88,000,665	\$83,784,326	\$83,784,326	\$84,710,479	\$84,710,479
C.O.L.A.	0	0	0	1,329,955	1,335,713
Growth/Restoration	2,135,299	0	926,153	1,283,311	1,775,824
State Deficit Factor (mid-year)	(478,077)	(1,968,463)	(1,694,210)	(3,492,950)	(3,512,881)
Prior Year Adjustment	98,843	175,235	344,488	0	0
Total State General Revenue	<u>\$89,756,730</u>	<u>\$81,991,098</u>	<u>\$83,360,757</u>	<u>\$83,830,795</u>	<u>\$84,309,135</u>
State Other:					
Categorical Funds	\$4,476,184	\$4,254,162	\$3,955,291	\$4,155,403	\$4,120,869
Grants	4,700,571	4,375,918	4,221,104	3,879,046	4,189,078
Cal-PASS Project	1,136,453	1,138,999	189,833	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	3,017,239	2,884,162	2,624,803	2,616,863	2,778,178
Mandated Cost	372,267	0	0	0	0
State Block Grants	30,715	0	470,757	677,746	1,108,743
Student Financial Aid Admin	801,258	882,645	1,208,333	1,161,327	1,160,000
Other State	2,548	0	939,314	1,358,391	781,910
Total State Other	<u>\$14,928,094</u>	<u>\$13,926,745</u>	<u>\$14,000,294</u>	<u>\$14,239,635</u>	<u>\$14,529,637</u>
Local:					
Community Service Fees	\$108,040	\$158,584	\$190,714	\$375,141	\$471,905
Contract Education	234,846	358,726	354,524	413,000	660,096
Enrollment Fees (2%)	121,164	131,986	145,921	120,000	120,000
Health Fees	622,215	475,677	605,013	767,648	888,666
Interest	85,567	72,266	42,700	50,000	50,000
Parking Fees & Fines	987,078	834,917	704,272	747,700	807,000
Tuition - Out of State	1,291,936	969,742	694,487	638,719	638,719
Tuition - Foreign Student	3,816,089	3,343,416	3,763,061	3,344,897	3,344,897
Other Student Fees	125,311	116,695	105,228	106,836	106,836
Other Local	2,383,277	1,457,260	1,742,324	1,637,461	2,144,719
Std't Fees Accrual	81,830	(16,911)	(42,718)	0	0
Revenue Shortfall	0	0	0	(192,774)	(192,774)
Total Local	<u>\$9,857,353</u>	<u>\$7,902,358</u>	<u>\$8,305,526</u>	<u>\$8,008,628</u>	<u>\$9,040,064</u>
Other:					
Interfund Transfer	\$120,000	\$0	\$0	\$0	\$0
Sale of Equipment	0	27,666	11,645	0	0
Total Other Sources	<u>\$120,000</u>	<u>\$27,666</u>	<u>\$11,645</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$117,362,115</u></u>	<u><u>\$106,315,713</u></u>	<u><u>\$108,037,677</u></u>	<u><u>\$108,495,895</u></u>	<u><u>\$110,357,884</u></u>

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

<b>INCOME:</b>	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>Federal:</b>					
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>
<b>State Apportionment:</b>					
Base	\$88,000,665	\$83,784,326	\$83,784,326	\$84,710,479	\$84,710,479
C.O.L.A.	0	0	0	1,329,955	1,335,713
Growth/Restoration	2,135,299	0	926,153	1,283,311	1,775,824
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	(478,077)	(1,968,463)	(1,694,210)	(3,492,950)	(3,512,881)
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	98,843	175,235	344,488	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$89,756,730</u>	<u>\$81,991,098</u>	<u>\$83,360,757</u>	<u>\$83,830,795</u>	<u>\$84,309,135</u>
<b>State Other:</b>					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,601,442	2,324,056	2,154,729	2,287,811	2,240,280
Mandated Cost	372,267	0	0	0	0
State Block Grants	0	0	470,757	476,398	476,420
Student Financial Aid Admin	100,162	123,627	299,978	299,978	269,384
Other State	0	0	0	0	0
Total State Other	<u>\$3,464,730</u>	<u>\$2,838,542</u>	<u>\$3,316,323</u>	<u>\$3,455,046</u>	<u>\$3,376,943</u>
<b>Local:</b>					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	121,164	131,986	145,921	120,000	120,000
Health Fees	0	0	0	0	0
Interest	85,567	72,266	42,700	50,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,291,936	969,742	694,487	638,719	638,719
Tuition - Foreign Student	3,816,089	3,343,416	3,763,061	3,344,897	3,344,897
Other Student Fees	125,311	116,695	105,228	106,836	106,836
Other Local	569,637	590,089	742,116	558,889	558,889
Stdt Fees Accrual	81,830	(16,911)	(42,718)	0	0
Revenue Shortfall	0	0	0	(192,774)	(192,774)
Total Local	<u>\$6,091,534</u>	<u>\$5,207,283</u>	<u>\$5,450,795</u>	<u>\$4,626,567</u>	<u>\$4,626,567</u>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	27,666	11,645	0	0
Total Other Sources	<u>\$0</u>	<u>\$27,666</u>	<u>\$11,645</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$99,312,994</u></u>	<u><u>\$90,064,589</u></u>	<u><u>\$92,139,520</u></u>	<u><u>\$91,912,408</u></u>	<u><u>\$92,312,645</u></u>

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$2,699,938	\$2,467,846	\$2,359,455	\$2,416,837	\$2,479,048
Other Federal	0	0	0	0	0
Total Federal	<u>\$2,699,938</u>	<u>\$2,467,846</u>	<u>\$2,359,455</u>	<u>\$2,416,837</u>	<u>\$2,479,048</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration	0	0	0	0	0
State Deficit Factor (mid-year)	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	\$4,476,184	\$4,254,162	\$3,955,291	\$4,155,403	\$4,120,869
Grants	4,700,571	4,375,918	4,221,104	3,879,046	4,189,078
Cal-PASS Project	1,136,453	1,138,999	189,833	0	0
Parity Allocation	0	0	0	0	0
Lottery	415,797	560,106	470,074	329,052	537,898
Mandated Cost	0	0	0	0	0
State Block Grants	30,715	0	0	201,348	632,323
Student Financial Aid Admin	701,096	759,018	908,355	861,349	890,616
Other State	2,548	0	939,314	1,358,391	781,910
Total State Other	<u>\$11,463,364</u>	<u>\$11,088,203</u>	<u>\$10,683,971</u>	<u>\$10,784,589</u>	<u>\$11,152,694</u>
Local:					
Community Service Fees	\$108,040	\$158,584	\$190,714	\$375,141	\$471,905
Contract Education	234,846	358,726	354,524	413,000	660,096
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	622,215	475,677	605,013	767,648	888,666
Interest	0	0	0	0	0
Parking Fees & Fines	987,078	834,917	704,272	747,700	807,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,813,640	867,171	1,000,208	1,078,572	1,585,830
Std't Fees Accrual	0	0	0	0	0
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$3,765,819</u>	<u>\$2,695,075</u>	<u>\$2,854,731</u>	<u>\$3,382,061</u>	<u>\$4,413,497</u>
Other:					
Interfund Transfer	\$120,000	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$120,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$18,049,121</u></u>	<u><u>\$16,251,124</u></u>	<u><u>\$15,898,157</u></u>	<u><u>\$16,583,487</u></u>	<u><u>\$18,045,239</u></u>

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

	<b>Tentative Budget 13/14</b>	<b>Adoption Budget 13/14</b>
<b><u>Federal</u></b>		
<b>Categoricals</b>		
Child Development Center-(Childcare Food Program)	\$55,000	\$82,966
Financial Aid Administrative Allowance	129,055	129,034
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	89,123	94,882
Veterans Education	46,725	47,540
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,698,727	1,726,419
Workstudy	393,207	393,207
Other Federal Revenue	5,000	5,000
	<b>\$2,416,837</b>	<b>\$2,479,048</b>
<b>TOTAL FEDERAL</b>		
<b><u>State</u></b>		
<b>Categoricals</b>		
Basic Skills	\$428,286	\$338,545
California Work Opportunities and Responsibility to Kids (CalWORKs)	594,052	601,940
Cooperative Agencies Resources for Education (CARE)	205,084	226,580
Disabled Students Programs & Services (DSPS)	956,130	979,553
Extended Opportunities, Programs & Services (EOPS)	994,174	998,955
Staff Development & Staff Diversity	93,723	104,563
Student Success and Support Program	794,832	775,848
Temporary Assistance for Needy Families (TANF - 50% State portion)	89,122	94,885
	<b>\$4,155,403</b>	<b>\$4,120,869</b>
<b>Total State Categoricals</b>		
<b>Grants</b>		
Economic Development	\$1,621,658	\$1,816,077
Funds for Student Success-Middle College High School	84,372	104,069
Foster & Kinship Care Education	845,727	853,832
Career Technical Education Grants (CTE)	627,878	625,302
Enrollment Growth & Retention	221,000	221,000
Child Development & Related Grants	478,411	568,798
	<b>\$3,879,046</b>	<b>\$4,189,078</b>
<b>Total State Grants</b>		
<b>Other State Restricted Funds</b>		
Proposition 20-Restricted Lottery Funds	\$329,052	537,898
State Block Grants	201,348	632,323
Student Financial Aid Administration	861,349	890,616
Bi National Border Health Grants	1,335,891	759,410
Youth Empowerment Strategies for Success	22,500	22,500
	<b>\$2,750,140</b>	<b>\$2,842,747</b>
<b>Total Other</b>		
	<b>\$10,784,589</b>	<b>\$11,152,694</b>
<b>TOTAL STATE</b>		
<b><u>Local</u></b>		
<b>Community Services</b>	\$375,141	\$471,905
<b>Contract Education</b>	413,000	660,096
<b>Health Fees</b>	767,648	888,666
<b>Parking Fees &amp; Fines</b>	747,700	807,000
<b>Other Local Income:</b>		
Child Development Training Consortium	11,947	31,645
County Foster Care Training	395,999	541,679
Emp Training Panel - Office of Professional Training (ETP-OPT)	80,000	80,000
Food Service Agreement	118,929	167,291
Miscellaneous Grants	471,697	765,215
	<b>\$1,078,572</b>	<b>\$1,585,830</b>
<b>Total Other Local</b>		
	<b>\$3,382,061</b>	<b>\$4,413,497</b>
<b>TOTAL LOCAL</b>		
	<b>\$16,583,487</b>	<b>\$18,045,239</b>
<b>TOTAL RESTRICTED INCOME</b>		
	<b>\$16,583,487</b>	<b>\$18,045,239</b>

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$20,092,049	\$19,794,130	\$17,882,437	\$19,320,358	\$19,073,257
12 Contract Adm, Counselors, Librarians	7,987,236	8,341,791	7,581,811	8,324,888	8,373,652
13 Hourly Teachers	15,121,034	13,682,814	13,997,950	13,996,555	15,058,002
14 Hourly Adm, Counselors, Librarians	1,038,250	1,016,333	1,270,755	1,089,440	1,212,383
Object Group 1000 Total	<u>\$44,238,569</u>	<u>\$42,835,068</u>	<u>\$40,732,953</u>	<u>\$42,731,241</u>	<u>\$43,717,294</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$18,506,636	\$18,277,539	\$17,217,342	\$19,468,960	\$19,701,067
22 Contract Instructional Aides	1,923,829	1,843,645	1,827,676	1,988,251	2,108,920
23 Hourly Non-Instructional	4,200,035	3,829,205	3,197,317	2,487,839	2,425,457
24 Hourly Instructional Aides	753,276	983,998	944,417	838,798	1,066,882
Object Group 2000 Total	<u>\$25,383,776</u>	<u>\$24,934,387</u>	<u>\$23,186,752</u>	<u>\$24,783,848</u>	<u>\$25,302,326</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$20,445,061	\$20,579,690	\$19,578,104	\$21,209,073	\$21,339,418
3x Early Retirement & Retiree Benefits	1,905,778	2,015,683	2,603,025	2,285,766	2,235,003
Object Group 3000 Total	<u>\$22,350,839</u>	<u>\$22,595,373</u>	<u>\$22,181,129</u>	<u>\$23,494,839</u>	<u>\$23,574,421</u>
<b>SUPPLIES:</b>					
43 Supplies	\$3,457,825	\$2,215,629	\$3,120,261	\$3,569,327	\$4,686,751
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$7,502,218	\$7,330,743	\$7,284,868	\$7,651,318	\$10,108,268
52 Travel and Mileage	398,096	391,326	477,984	686,715	728,442
53 Fees, Software, Memberships, Dues	1,016,278	1,008,379	1,003,739	1,154,407	1,226,157
54 Insurance	654,824	671,035	713,306	717,260	675,880
55 Utilities and Operations	2,955,494	3,225,532	2,648,134	3,357,544	3,831,660
56 Rents, Repairs & Maintenance	2,141,327	2,084,309	2,031,249	2,584,723	3,022,030
57 Audits, Interest, and Legals	304,891	250,522	485,887	346,979	352,470
58 Advertising, Postage & Other Operating	350,145	194,847	225,143	442,325	507,739
59 Other Holding	0	0	0	58,877	42,090
Object Group 5000 Total	<u>\$15,323,273</u>	<u>\$15,156,693</u>	<u>\$14,870,310</u>	<u>\$17,000,148</u>	<u>\$20,494,736</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$33,396	\$12,175	\$17,707	\$39,000	\$42,200
62 Building Alterations	30,043	13,236	19,079	16,000	19,804
63 Books	67,148	63,610	81,786	69,470	95,923
64 Equipment	930,563	532,237	566,388	535,483	1,418,284
Object Group 6000 Total	<u>\$1,061,150</u>	<u>\$621,258</u>	<u>\$684,960</u>	<u>\$659,953</u>	<u>\$1,576,211</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$84,689	\$125,000	\$130,000	\$140,000	\$140,000
73 Interfund Transfers	1,375,796	1,009,697	2,584,369	334,697	1,125,231
75/76 Stdt Financial Aid & Othr Pymts to Stdts	715,515	479,375	570,713	497,065	591,637
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$2,176,000</u>	<u>\$1,614,072</u>	<u>\$3,285,082</u>	<u>\$1,221,762</u>	<u>\$2,106,868</u>
Total Expenditures	<u>\$113,991,431</u>	<u>\$109,972,480</u>	<u>\$108,061,447</u>	<u>\$113,461,118</u>	<u>\$121,458,607</u>

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

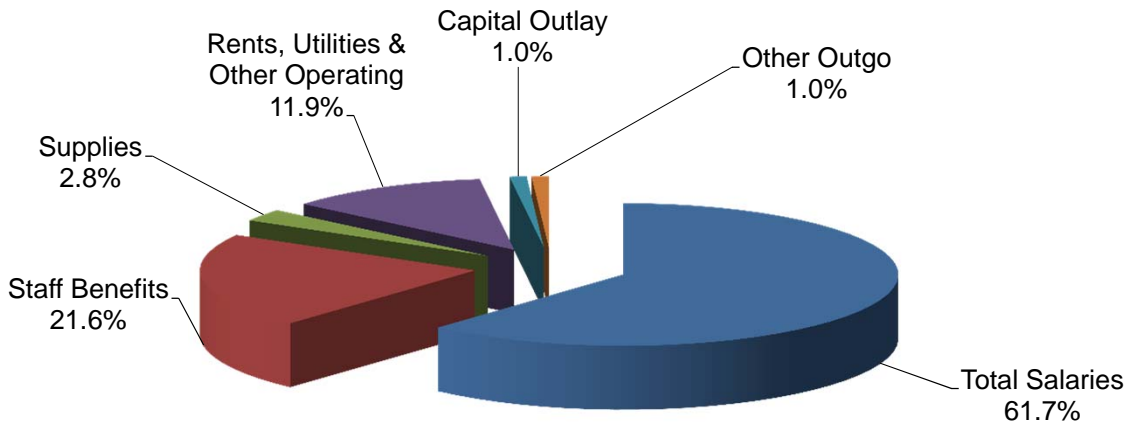
	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$19,902,825	\$19,608,314	\$17,699,384	\$19,135,746	\$18,890,645
12 Contract Adm, Counselors, Librarians	6,769,252	7,205,352	6,341,375	7,160,283	7,235,577
13 Hourly Teachers	14,702,202	13,448,171	13,892,675	13,828,922	14,887,130
14 Hourly Adm, Counselors, Librarians	594,318	577,161	879,605	801,134	905,524
Object Group 1000 Total	<u>\$41,968,596</u>	<u>\$40,838,998</u>	<u>\$38,813,039</u>	<u>\$40,926,085</u>	<u>\$41,918,876</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$16,593,094	\$16,357,233	\$15,232,587	\$17,517,035	\$17,379,452
22 Contract Instructional Aides	1,680,791	1,713,765	1,624,987	1,799,381	1,914,968
23 Hourly Non-Instructional	1,719,856	1,623,294	1,332,771	918,150	955,447
24 Hourly Instructional Aides	656,865	829,676	817,089	693,930	911,195
Object Group 2000 Total	<u>\$20,650,606</u>	<u>\$20,523,968</u>	<u>\$19,007,434</u>	<u>\$20,928,496</u>	<u>\$21,161,062</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$19,127,482	\$19,258,590	\$18,118,939	\$19,797,778	\$19,795,599
3x Early Retirement & Retiree Benefits	1,905,778	2,015,683	2,603,025	2,285,766	2,235,003
Object Group 3000 Total	<u>\$21,033,260</u>	<u>\$21,274,273</u>	<u>\$20,721,964</u>	<u>\$22,083,544</u>	<u>\$22,030,602</u>
<b>SUPPLIES:</b>					
43 Supplies	\$2,250,783	\$1,085,456	\$1,939,283	\$2,266,838	\$2,810,777
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,545,425	\$1,610,238	\$1,516,080	\$1,560,158	\$3,309,932
52 Travel and Mileage	264,158	283,146	356,273	418,000	447,578
53 Fees, Software, Memberships, Dues	885,886	918,429	926,815	1,030,086	1,090,522
54 Insurance	606,115	593,593	598,147	601,577	567,407
55 Utilities and Operations	2,624,426	2,851,000	2,424,451	3,007,948	3,416,636
56 Rents, Repairs & Maintenance	1,985,029	1,933,694	1,897,217	2,323,999	2,643,936
57 Audits, Interest, and Legals	225,546	181,852	422,794	277,439	282,930
58 Advertising, Postage & Other Operating	311,017	142,947	121,552	380,265	444,094
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,447,602</u>	<u>\$8,514,899</u>	<u>\$8,263,329</u>	<u>\$9,599,472</u>	<u>\$12,203,035</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$22,380	\$12,175	\$2,718	\$39,000	\$42,200
62 Building Alterations	29,172	13,236	19,079	15,000	18,804
63 Books	67,154	63,610	81,786	69,465	95,918
64 Equipment	375,549	241,586	329,841	191,319	908,477
Object Group 6000 Total	<u>\$494,255</u>	<u>\$330,607</u>	<u>\$433,424</u>	<u>\$314,784</u>	<u>\$1,065,399</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	(\$24,144)	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,375,796	1,009,697	2,584,369	334,697	909,797
75/76 Std Financial Aid & Othr Pymts to Stdts	150,507	138,043	124,178	97,057	147,018
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,502,159</u>	<u>\$1,147,740</u>	<u>\$2,708,547</u>	<u>\$431,754</u>	<u>\$1,056,815</u>
Total Expenditures	<u><u>\$96,347,263</u></u>	<u><u>\$93,715,941</u></u>	<u><u>\$91,887,020</u></u>	<u><u>\$96,550,973</u></u>	<u><u>\$102,246,566</u></u>



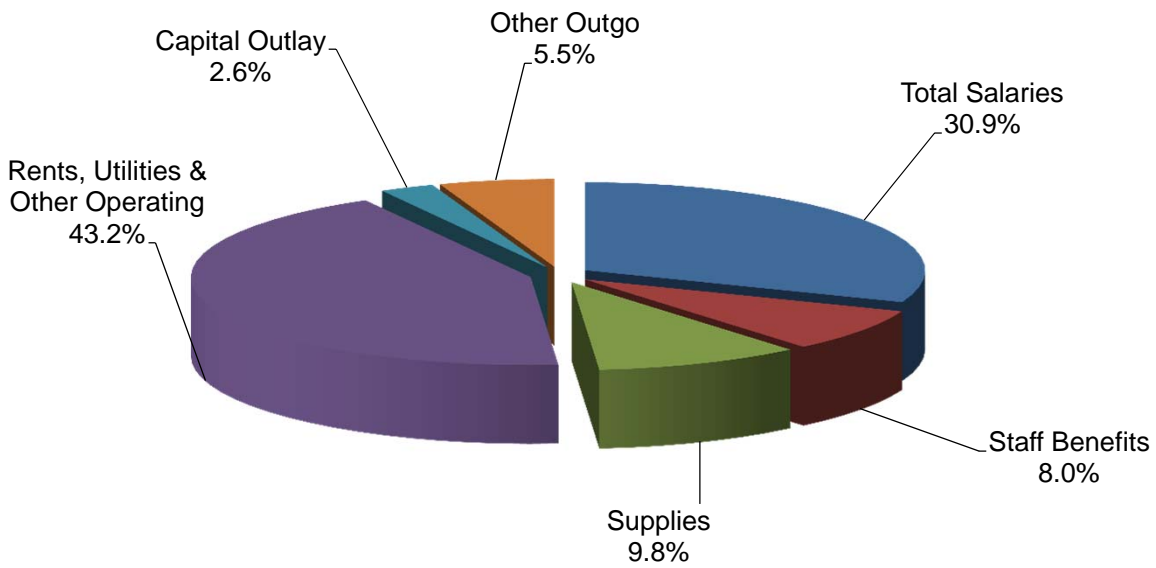
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - RESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$189,224	\$185,816	\$183,052	\$184,612	\$182,612
12 Contract Adm, Counselors, Librarians	1,217,985	1,136,439	1,240,436	1,164,605	1,138,075
13 Hourly Teachers	418,832	234,643	105,275	167,633	170,872
14 Hourly Adm, Counselors, Librarians	443,932	439,172	391,150	288,306	306,859
Object Group 1000 Total	<u>\$2,269,973</u>	<u>\$1,996,070</u>	<u>\$1,919,913</u>	<u>\$1,805,156</u>	<u>\$1,798,418</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,913,542	\$1,920,306	\$1,984,755	\$1,951,925	\$2,321,615
22 Contract Instructional Aides	243,038	129,880	202,689	188,870	193,952
23 Hourly Non-Instructional	2,480,179	2,205,911	1,864,546	1,569,689	1,470,010
24 Hourly Instructional Aides	96,411	154,322	127,327	144,868	155,687
Object Group 2000 Total	<u>\$4,733,170</u>	<u>\$4,410,419</u>	<u>\$4,179,317</u>	<u>\$3,855,352</u>	<u>\$4,141,264</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,317,578	\$1,321,100	\$1,459,165	\$1,411,295	\$1,543,819
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,317,578</u>	<u>\$1,321,100</u>	<u>\$1,459,165</u>	<u>\$1,411,295</u>	<u>\$1,543,819</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,207,042	\$1,130,173	\$1,180,978	\$1,302,489	\$1,875,974
Object Group 4000 Total	<u>\$1,207,042</u>	<u>\$1,130,173</u>	<u>\$1,180,978</u>	<u>\$1,302,489</u>	<u>\$1,875,974</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$5,956,793	\$5,720,505	\$5,768,788	\$6,091,160	\$6,798,336
52 Travel and Mileage	133,937	108,180	121,711	268,715	280,864
53 Fees, Software, Memberships, Dues	130,392	89,950	76,924	124,321	135,635
54 Insurance	48,709	77,442	115,159	115,683	108,473
55 Utilities and Operations	331,068	374,532	223,683	349,596	415,024
56 Rents, Repairs & Maintenance	156,298	150,615	134,033	260,724	378,094
57 Audits, Interest, and Legals	79,345	68,670	63,093	69,540	69,540
58 Advertising, Postage & Other Operating	39,128	51,900	103,592	62,060	63,645
59 Other Holding	0	0	0	58,877	42,090
Object Group 5000 Total	<u>\$6,875,670</u>	<u>\$6,641,794</u>	<u>\$6,606,983</u>	<u>\$7,400,676</u>	<u>\$8,291,701</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$11,016	\$0	\$14,989	\$0	\$0
62 Building Alterations	871	0	0	1,000	1,000
63 Books	(5)	0	0	5	5
64 Equipment	555,014	290,651	236,547	344,164	509,807
Object Group 6000 Total	<u>\$566,895</u>	<u>\$290,651</u>	<u>\$251,536</u>	<u>\$345,169</u>	<u>\$510,812</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$108,833	\$125,000	\$130,000	\$140,000	\$140,000
73 Interfund Transfers	0	0	0	0	215,434
75/76 Stdt Financial Aid & Othr Pymts to Stdts	565,008	341,332	446,535	400,008	444,619
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$673,841</u>	<u>\$466,332</u>	<u>\$576,535</u>	<u>\$790,008</u>	<u>\$1,050,053</u>
Total Expenditures	<u><u>\$17,644,169</u></u>	<u><u>\$16,256,539</u></u>	<u><u>\$16,174,427</u></u>	<u><u>\$16,910,145</u></u>	<u><u>\$19,212,041</u></u>

**Total All Sites - Unrestricted General Fund**



**Total All Sites - Restricted General Fund**



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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$14,906,476	\$14,593,423	\$13,188,092	\$14,346,587	\$14,171,080
12 Contract Adm, Counselors, Librarians	4,628,751	4,679,430	3,902,734	4,238,888	4,239,236
13 Hourly Teachers	10,321,680	9,333,424	9,459,451	9,873,574	10,937,683
14 Hourly Adm, Counselors, Librarians	703,811	611,744	786,334	806,750	826,563
Object Group 1000 Total	<u>\$30,560,718</u>	<u>\$29,218,021</u>	<u>\$27,336,611</u>	<u>\$29,265,799</u>	<u>\$30,174,562</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$8,424,347	\$8,528,499	\$7,703,243	\$8,970,154	\$9,266,478
22 Contract Instructional Aides	1,267,437	1,217,362	1,196,380	1,329,603	1,367,211
23 Hourly Non-Instructional	2,634,878	2,210,172	1,643,926	1,230,175	1,269,605
24 Hourly Instructional Aides	569,971	798,721	791,783	642,831	902,441
Object Group 2000 Total	<u>\$12,896,633</u>	<u>\$12,754,754</u>	<u>\$11,335,332</u>	<u>\$12,172,763</u>	<u>\$12,805,735</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$12,460,463	\$12,508,475	\$11,613,974	\$12,954,516	\$12,787,859
3x Early Retirement & Retiree Benefits	295,791	332,799	578,744	496,684	596,684
Object Group 3000 Total	<u>\$12,756,255</u>	<u>\$12,841,274</u>	<u>\$12,192,718</u>	<u>\$13,451,200</u>	<u>\$13,384,543</u>
<b>SUPPLIES:</b>					
43 Supplies	\$2,353,464	\$1,311,909	\$2,143,439	\$2,333,089	\$3,137,418
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,709,966	\$2,558,593	\$2,986,324	\$3,728,704	\$4,203,673
52 Travel and Mileage	189,838	179,449	219,190	336,856	357,306
53 Fees, Software, Memberships, Dues	206,306	164,185	167,946	191,504	228,285
54 Insurance	77,924	130,886	150,954	151,477	144,267
55 Utilities and Operations	1,721,247	1,971,546	1,540,215	2,104,647	2,388,781
56 Rents, Repairs & Maintenance	895,607	724,341	673,871	973,774	1,134,198
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	174,101	61,854	52,689	164,088	200,932
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,974,988</u>	<u>\$5,790,854</u>	<u>\$5,791,189</u>	<u>\$7,651,050</u>	<u>\$8,657,442</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$7,705	\$12,175	\$0	\$39,000	\$39,000
62 Building Alterations	30,043	13,236	19,079	16,000	19,804
63 Books	37,705	46,308	72,795	43,970	70,347
64 Equipment	617,725	366,541	440,829	351,897	1,097,857
Object Group 6000 Total	<u>\$693,178</u>	<u>\$438,260</u>	<u>\$532,703</u>	<u>\$450,867</u>	<u>\$1,227,008</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,275,796	738,840	2,313,512	63,840	638,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	533,273	321,563	402,153	405,390	476,334
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,809,069</u>	<u>\$1,060,403</u>	<u>\$2,715,665</u>	<u>\$469,230</u>	<u>\$1,115,274</u>
Total Expenditures	<u><u>\$67,044,304</u></u>	<u><u>\$63,415,475</u></u>	<u><u>\$62,047,657</u></u>	<u><u>\$65,793,998</u></u>	<u><u>\$70,501,982</u></u>

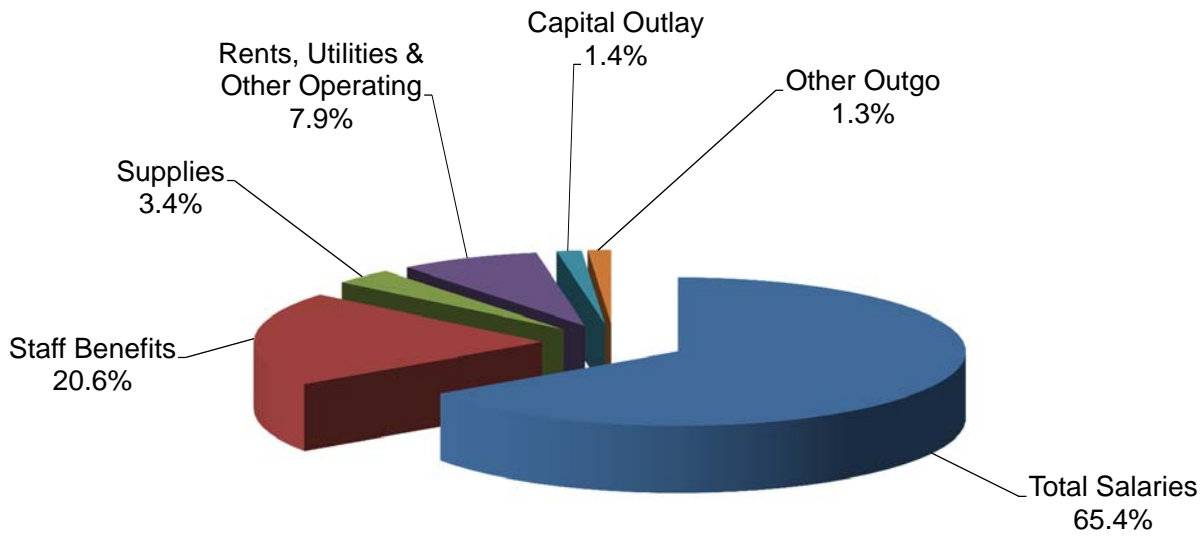
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - UNRESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$14,717,253	\$14,407,607	\$13,005,040	\$14,161,975	\$13,988,468
12 Contract Adm, Counselors, Librarians	3,777,324	3,903,859	3,073,763	3,470,962	3,474,229
13 Hourly Teachers	9,983,453	9,112,735	9,359,578	9,711,696	10,771,566
14 Hourly Adm, Counselors, Librarians	403,676	408,912	612,430	655,411	673,764
Object Group 1000 Total	<u>\$28,881,705</u>	<u>\$27,833,113</u>	<u>\$26,050,811</u>	<u>\$28,000,044</u>	<u>\$28,908,027</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,282,601	\$7,343,221	\$6,618,828	\$7,833,562	\$8,025,641
22 Contract Instructional Aides	1,078,436	1,132,114	1,077,643	1,188,112	1,219,015
23 Hourly Non-Instructional	996,445	942,877	784,381	527,691	619,532
24 Hourly Instructional Aides	489,171	681,341	700,425	540,130	802,395
Object Group 2000 Total	<u>\$9,846,652</u>	<u>\$10,099,553</u>	<u>\$9,181,277</u>	<u>\$10,089,495</u>	<u>\$10,666,583</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$11,558,076	\$11,631,659	\$10,709,249	\$12,060,801	\$11,865,234
3x Early Retirement & Retiree Benefits	295,791	332,799	578,744	496,684	596,684
Object Group 3000 Total	<u>\$11,853,868</u>	<u>\$11,964,458</u>	<u>\$11,287,993</u>	<u>\$12,557,485</u>	<u>\$12,461,918</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,592,149	\$660,020	\$1,439,289	\$1,484,151	\$2,066,409
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$420,102	\$539,970	\$450,909	\$538,170	\$786,485
52 Travel and Mileage	122,285	132,523	168,949	220,428	239,447
53 Fees, Software, Memberships, Dues	167,604	125,847	138,492	156,266	192,826
54 Insurance	41,276	65,443	75,477	75,477	75,477
55 Utilities and Operations	1,574,635	1,833,511	1,388,597	1,917,888	2,169,798
56 Rents, Repairs & Maintenance	819,148	672,036	633,081	939,187	1,098,708
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	157,523	40,302	28,813	141,154	178,368
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,302,574</u>	<u>\$3,409,632</u>	<u>\$2,884,318</u>	<u>\$3,988,570</u>	<u>\$4,741,109</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$7,705	\$12,175	\$0	\$39,000	\$39,000
62 Building Alterations	29,172	13,236	19,079	15,000	18,804
63 Books	37,710	46,308	72,795	43,965	70,342
64 Equipment	238,960	157,825	263,130	106,655	735,624
Object Group 6000 Total	<u>\$313,547</u>	<u>\$229,544</u>	<u>\$355,004</u>	<u>\$204,620</u>	<u>\$863,770</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,275,796	738,840	2,313,512	63,840	638,940
75/76 Stdt Financial Aid & Othr Pymts to Stdts	98,061	89,330	83,571	90,557	140,518
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,373,857</u>	<u>\$828,170</u>	<u>\$2,397,083</u>	<u>\$154,397</u>	<u>\$779,458</u>
Total Expenditures	<u><u>\$57,164,352</u></u>	<u><u>\$55,024,490</u></u>	<u><u>\$53,595,775</u></u>	<u><u>\$56,478,762</u></u>	<u><u>\$60,487,274</u></u>

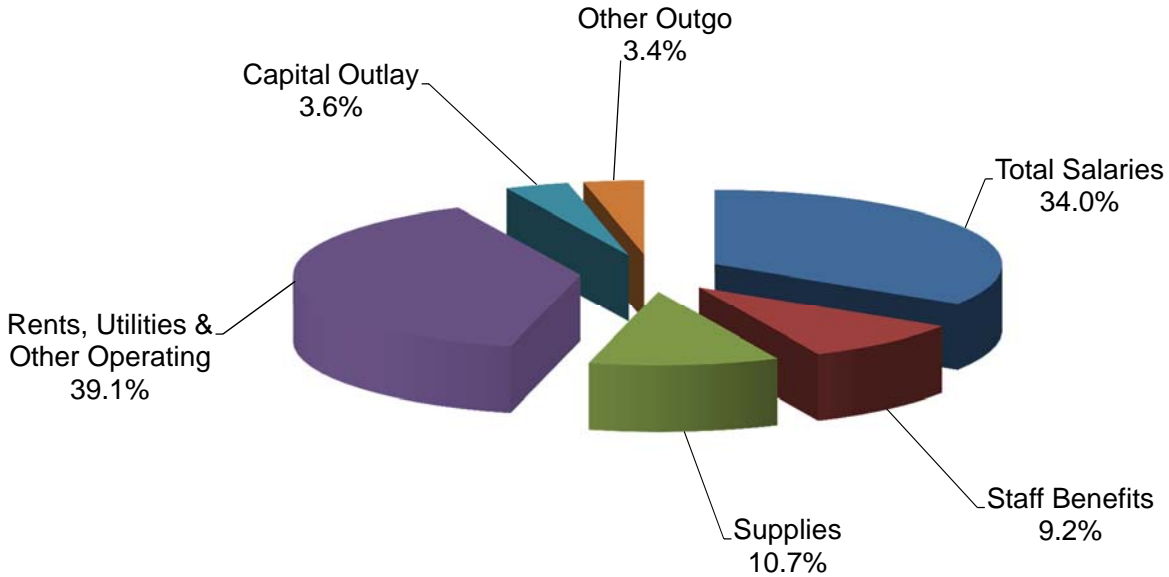
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - RESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$189,224	\$185,816	\$183,052	\$184,612	\$182,612
12 Contract Adm, Counselors, Librarians	851,427	775,571	828,971	767,926	765,007
13 Hourly Teachers	338,228	220,689	99,873	161,878	166,117
14 Hourly Adm, Counselors, Librarians	300,134	202,832	173,904	151,339	152,799
Object Group 1000 Total	<u>\$1,679,013</u>	<u>\$1,384,908</u>	<u>\$1,285,800</u>	<u>\$1,265,755</u>	<u>\$1,266,535</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,141,746	\$1,185,278	\$1,084,416	\$1,136,592	\$1,240,837
22 Contract Instructional Aides	189,001	85,248	118,737	141,491	148,196
23 Hourly Non-Instructional	1,638,434	1,267,295	859,544	702,484	650,073
24 Hourly Instructional Aides	80,800	117,381	91,358	102,701	100,046
Object Group 2000 Total	<u>\$3,049,981</u>	<u>\$2,655,202</u>	<u>\$2,154,055</u>	<u>\$2,083,268</u>	<u>\$2,139,152</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$902,387	\$876,816	\$904,726	\$893,715	\$922,625
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$902,387</u>	<u>\$876,816</u>	<u>\$904,726</u>	<u>\$893,715</u>	<u>\$922,625</u>
<b>SUPPLIES:</b>					
43 Supplies	\$761,315	\$651,889	\$704,150	\$848,938	\$1,071,009
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,289,863	\$2,018,623	\$2,535,415	\$3,190,534	\$3,417,188
52 Travel and Mileage	67,553	46,926	50,240	116,428	117,859
53 Fees, Software, Memberships, Dues	38,702	38,338	29,454	35,238	35,459
54 Insurance	36,649	65,443	75,477	76,000	68,790
55 Utilities and Operations	146,612	138,035	151,618	186,759	218,983
56 Rents, Repairs & Maintenance	76,458	52,305	40,789	34,587	35,490
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,578	21,552	23,876	22,934	22,564
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,672,414</u>	<u>\$2,381,222</u>	<u>\$2,906,869</u>	<u>\$3,662,480</u>	<u>\$3,916,333</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	871	0	0	1,000	1,000
63 Books	(5)	0	0	5	5
64 Equipment	378,765	208,716	177,700	245,242	362,233
Object Group 6000 Total	<u>\$379,631</u>	<u>\$208,716</u>	<u>\$177,700</u>	<u>\$246,247</u>	<u>\$363,238</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	435,212	232,234	318,581	314,833	335,816
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$435,212</u>	<u>\$232,234</u>	<u>\$318,581</u>	<u>\$314,833</u>	<u>\$335,816</u>
Total Expenditures	<u><u>\$9,879,952</u></u>	<u><u>\$8,390,987</u></u>	<u><u>\$8,451,881</u></u>	<u><u>\$9,315,236</u></u>	<u><u>\$10,014,708</u></u>

### Grossmont - Unrestricted General Fund



### Grossmont - Restricted General Fund



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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$5,185,573	\$5,200,707	\$4,694,344	\$4,973,771	\$4,902,177
12 Contract Adm, Counselors, Librarians	2,800,989	2,935,179	2,858,494	3,039,481	3,087,897
13 Hourly Teachers	4,799,042	4,349,220	4,538,498	4,122,981	4,120,319
14 Hourly Adm, Counselors, Librarians	333,439	404,590	483,375	282,690	385,820
Object Group 1000 Total	<u>\$13,119,043</u>	<u>\$12,889,696</u>	<u>\$12,574,711</u>	<u>\$12,418,923</u>	<u>\$12,496,213</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,690,655	\$4,726,883	\$4,535,635	\$5,065,209	\$5,356,183
22 Contract Instructional Aides	656,392	626,282	631,296	658,648	741,709
23 Hourly Non-Instructional	1,324,325	1,418,409	1,474,392	1,202,299	1,105,852
24 Hourly Instructional Aides	176,360	177,980	146,670	187,967	156,441
Object Group 2000 Total	<u>\$6,847,733</u>	<u>\$6,949,554</u>	<u>\$6,787,993</u>	<u>\$7,114,123</u>	<u>\$7,360,185</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,698,573	\$5,844,551	\$5,695,830	\$5,986,962	\$6,106,148
3x Early Retirement & Retiree Benefits	338,977	333,309	162,657	146,801	146,801
Object Group 3000 Total	<u>\$6,037,550</u>	<u>\$6,177,860</u>	<u>\$5,858,487</u>	<u>\$6,133,763</u>	<u>\$6,252,949</u>
<b>SUPPLIES:</b>					
43 Supplies	\$785,599	\$665,797	\$803,325	\$847,676	\$1,097,226
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,113,010	\$1,472,800	\$1,990,257	\$1,625,715	\$2,174,202
52 Travel and Mileage	126,838	141,519	162,572	178,041	193,909
53 Fees, Software, Memberships, Dues	178,294	133,586	105,446	114,567	140,318
54 Insurance	41,275	68,219	79,365	79,366	79,366
55 Utilities and Operations	1,030,833	1,021,518	1,064,212	1,055,441	1,196,306
56 Rents, Repairs & Maintenance	330,513	317,261	323,740	450,368	641,041
57 Audits, Interest, and Legals	0	202	0	0	0
58 Advertising, Postage & Other Operating	97,555	45,960	37,711	87,516	103,961
59 Other Holding	0	0	0	58,877	42,090
Object Group 5000 Total	<u>\$3,918,318</u>	<u>\$3,201,065</u>	<u>\$3,763,303</u>	<u>\$3,649,891</u>	<u>\$4,571,193</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$25,691	\$0	\$14,989	\$0	\$3,200
62 Building Alterations	0	0	0	0	0
63 Books	29,443	17,302	8,991	25,500	25,576
64 Equipment	230,523	98,802	83,374	124,486	182,395
Object Group 6000 Total	<u>\$285,657</u>	<u>\$116,104</u>	<u>\$107,354</u>	<u>\$149,986</u>	<u>\$211,171</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	100,000	63,840	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	178,086	144,863	163,447	85,175	108,803
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$278,086</u>	<u>\$208,703</u>	<u>\$227,287</u>	<u>\$149,015</u>	<u>\$172,643</u>
Total Expenditures	<u><u>\$31,271,984</u></u>	<u><u>\$30,208,779</u></u>	<u><u>\$30,122,460</u></u>	<u><u>\$30,463,377</u></u>	<u><u>\$32,161,580</u></u>

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

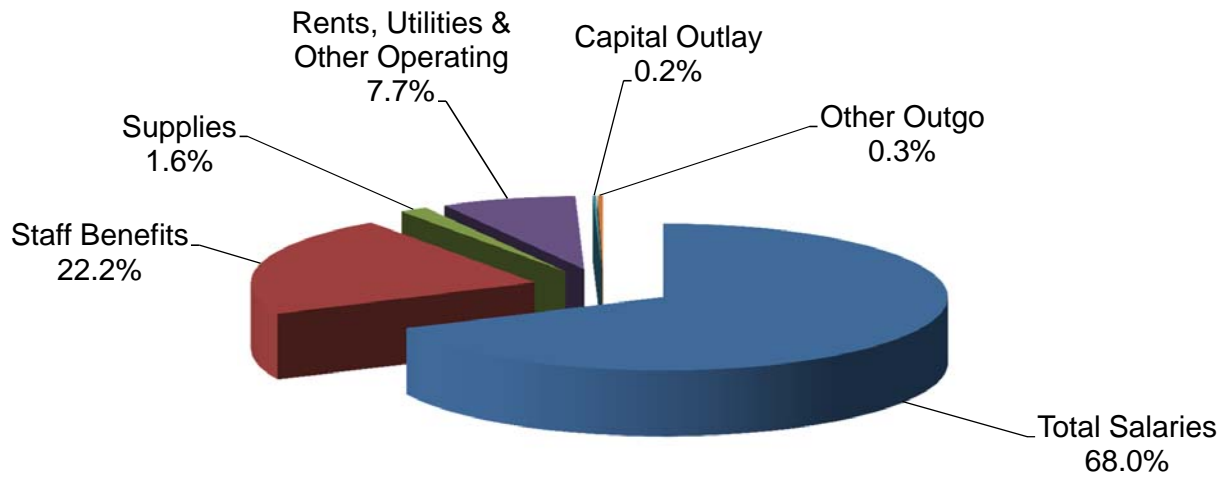
	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$5,185,573	\$5,200,707	\$4,694,344	\$4,973,771	\$4,902,177
12 Contract Adm, Counselors, Librarians	2,434,432	2,574,311	2,447,030	2,642,802	2,714,829
13 Hourly Teachers	4,718,438	4,335,266	4,533,096	4,117,226	4,115,564
14 Hourly Adm, Counselors, Librarians	189,641	168,250	266,129	145,723	231,760
Object Group 1000 Total	<u>\$12,528,083</u>	<u>\$12,278,534</u>	<u>\$11,940,599</u>	<u>\$11,879,522</u>	<u>\$11,964,330</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$3,992,793	\$4,082,846	\$3,926,577	\$4,363,871	\$4,592,980
22 Contract Instructional Aides	602,355	581,651	547,344	611,269	695,953
23 Hourly Non-Instructional	646,826	573,786	521,062	360,094	310,915
24 Hourly Instructional Aides	160,749	141,038	110,700	145,800	100,800
Object Group 2000 Total	<u>\$5,402,724</u>	<u>\$5,379,321</u>	<u>\$5,105,683</u>	<u>\$5,481,034</u>	<u>\$5,700,648</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,314,292	\$5,434,398	\$5,239,892	\$5,513,361	\$5,609,879
3x Early Retirement & Retiree Benefits	338,977	333,309	162,657	146,801	146,801
Object Group 3000 Total	<u>\$5,653,269</u>	<u>\$5,767,707</u>	<u>\$5,402,549</u>	<u>\$5,660,162</u>	<u>\$5,756,680</u>
<b>SUPPLIES:</b>					
43 Supplies	\$411,338	\$240,913	\$358,894	\$499,299	\$421,168
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$73,789	\$87,557	\$114,319	\$145,016	\$150,313
52 Travel and Mileage	60,778	80,265	92,541	69,813	74,963
53 Fees, Software, Memberships, Dues	98,865	90,336	70,573	85,484	95,142
54 Insurance	29,215	56,220	39,682	39,683	39,683
55 Utilities and Operations	978,985	936,525	947,974	983,595	1,108,726
56 Rents, Repairs & Maintenance	293,296	272,830	272,693	300,231	453,437
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	81,812	21,062	21,052	61,390	75,880
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,616,741</u>	<u>\$1,544,795</u>	<u>\$1,558,834</u>	<u>\$1,685,212</u>	<u>\$1,998,144</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,675	\$0	\$0	\$0	\$3,200
62 Building Alterations	0	0	0	0	0
63 Books	29,443	17,302	8,991	25,500	25,576
64 Equipment	54,274	16,867	24,526	25,564	34,821
Object Group 6000 Total	<u>\$98,393</u>	<u>\$34,169</u>	<u>\$33,517</u>	<u>\$51,064</u>	<u>\$63,597</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	100,000	63,840	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	48,290	35,765	35,493	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$148,290</u>	<u>\$99,605</u>	<u>\$99,333</u>	<u>\$63,840</u>	<u>\$63,840</u>
Total Expenditures	<u><u>\$25,858,839</u></u>	<u><u>\$25,345,044</u></u>	<u><u>\$24,499,409</u></u>	<u><u>\$25,320,133</u></u>	<u><u>\$25,968,407</u></u>



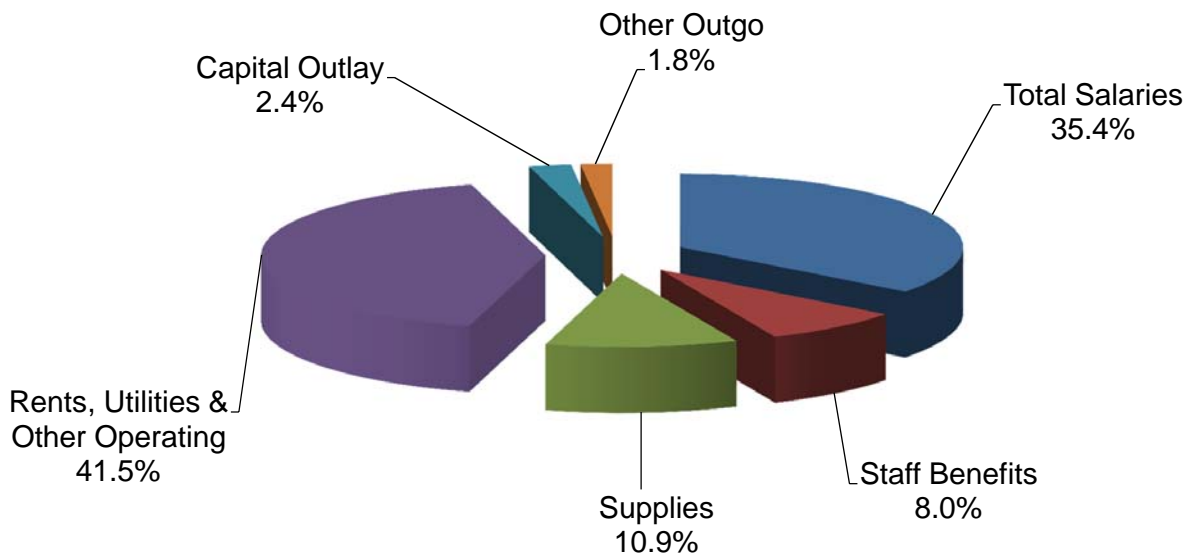
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Cuyamaca College - - RESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	366,558	360,868	411,465	396,679	373,068
13 Hourly Teachers	80,604	13,954	5,402	5,755	4,755
14 Hourly Adm, Counselors, Librarians	143,798	236,340	217,246	136,967	154,060
Object Group 1000 Total	<u>\$590,959</u>	<u>\$611,162</u>	<u>\$634,113</u>	<u>\$539,401</u>	<u>\$531,883</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$697,862	\$644,038	\$609,058	\$701,338	\$763,203
22 Contract Instructional Aides	54,037	44,632	83,952	47,379	45,756
23 Hourly Non-Instructional	677,499	844,623	953,330	842,205	794,937
24 Hourly Instructional Aides	15,611	36,942	35,970	42,167	55,641
Object Group 2000 Total	<u>\$1,445,008</u>	<u>\$1,570,235</u>	<u>\$1,682,310</u>	<u>\$1,633,089</u>	<u>\$1,659,537</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$384,280	\$410,154	\$455,938	\$473,601	\$496,269
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$384,280</u>	<u>\$410,154</u>	<u>\$455,938</u>	<u>\$473,601</u>	<u>\$496,269</u>
<b>SUPPLIES:</b>					
43 Supplies	\$374,261	\$424,884	\$444,431	\$348,377	\$676,058
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,039,221	\$1,385,243	\$1,875,939	\$1,480,699	\$2,023,889
52 Travel and Mileage	66,060	61,254	70,031	108,228	118,946
53 Fees, Software, Memberships, Dues	79,429	43,250	34,874	29,083	45,176
54 Insurance	12,060	11,999	39,682	39,683	39,683
55 Utilities and Operations	51,848	84,993	116,238	71,846	87,580
56 Rents, Repairs & Maintenance	37,217	44,431	51,047	150,137	187,604
57 Audits, Interest, and Legals	0	202	0	0	0
58 Advertising, Postage & Other Operating	15,743	24,899	16,659	26,126	28,081
59 Other Holding	0	0	0	58,877	42,090
Object Group 5000 Total	<u>\$2,301,577</u>	<u>\$1,656,271</u>	<u>\$2,204,470</u>	<u>\$1,964,679</u>	<u>\$2,573,049</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$11,016	\$0	\$14,989	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	176,248	81,935	58,847	98,922	147,574
Object Group 6000 Total	<u>\$187,264</u>	<u>\$81,935</u>	<u>\$73,836</u>	<u>\$98,922</u>	<u>\$147,574</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	129,796	109,098	127,954	85,175	108,803
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$129,796</u>	<u>\$109,098</u>	<u>\$127,954</u>	<u>\$85,175</u>	<u>\$108,803</u>
Total Expenditures	<u><u>\$5,413,146</u></u>	<u><u>\$4,863,739</u></u>	<u><u>\$5,623,052</u></u>	<u><u>\$5,143,244</u></u>	<u><u>\$6,193,173</u></u>

### Cuyamaca - Unrestricted General Fund



### Cuyamaca - Restricted General Fund



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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	557,496	727,182	820,582	1,046,519	1,046,519
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,000	0	870	0	0
Object Group 1000 Total	<u>\$558,497</u>	<u>\$727,182</u>	<u>\$821,452</u>	<u>\$1,046,519</u>	<u>\$1,046,519</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,391,634	\$5,022,156	\$4,978,463	\$5,433,597	\$5,078,406
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	240,832	200,624	78,999	55,365	50,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,632,466</u>	<u>\$5,222,780</u>	<u>\$5,057,462</u>	<u>\$5,488,962</u>	<u>\$5,128,406</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,229,694	\$2,225,132	\$2,266,272	\$2,249,955	\$2,428,771
3x Early Retirement & Retiree Benefits	177,473	90,093	39,021	28,522	28,522
Object Group 3000 Total	<u>\$2,407,168</u>	<u>\$2,315,225</u>	<u>\$2,305,293</u>	<u>\$2,278,477</u>	<u>\$2,457,293</u>
<b>SUPPLIES:</b>					
43 Supplies	\$270,268	\$158,944	\$152,949	\$290,989	\$327,786
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,501,606	\$3,077,290	\$2,223,145	\$2,061,004	\$1,783,569
52 Travel and Mileage	77,125	65,892	93,045	147,818	148,779
53 Fees, Software, Memberships, Dues	21,699	25,224	56,722	128,639	176,772
54 Insurance	0	0	0	0	0
55 Utilities and Operations	144,606	162,631	102,639	105,191	133,718
56 Rents, Repairs & Maintenance	94,646	179,695	157,226	233,826	344,433
57 Audits, Interest, and Legals	197,745	166,695	206,244	226,979	230,548
58 Advertising, Postage & Other Operating	53,769	57,228	52,280	162,692	174,817
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,091,197</u>	<u>\$3,734,655</u>	<u>\$2,891,302</u>	<u>\$3,066,149</u>	<u>\$2,992,636</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	14,234	0	6,404	0	2,200
Object Group 6000 Total	<u>\$14,234</u>	<u>\$0</u>	<u>\$6,404</u>	<u>\$0</u>	<u>\$2,200</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$108,833	\$125,000	\$130,000	\$140,000	\$140,000
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	250,000	250,000
Object Group 7000 Total	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$130,000</u>	<u>\$390,000</u>	<u>\$390,000</u>
Total Expenditures	<u>\$12,082,662</u>	<u>\$12,283,786</u>	<u>\$11,364,862</u>	<u>\$12,561,096</u>	<u>\$12,344,840</u>

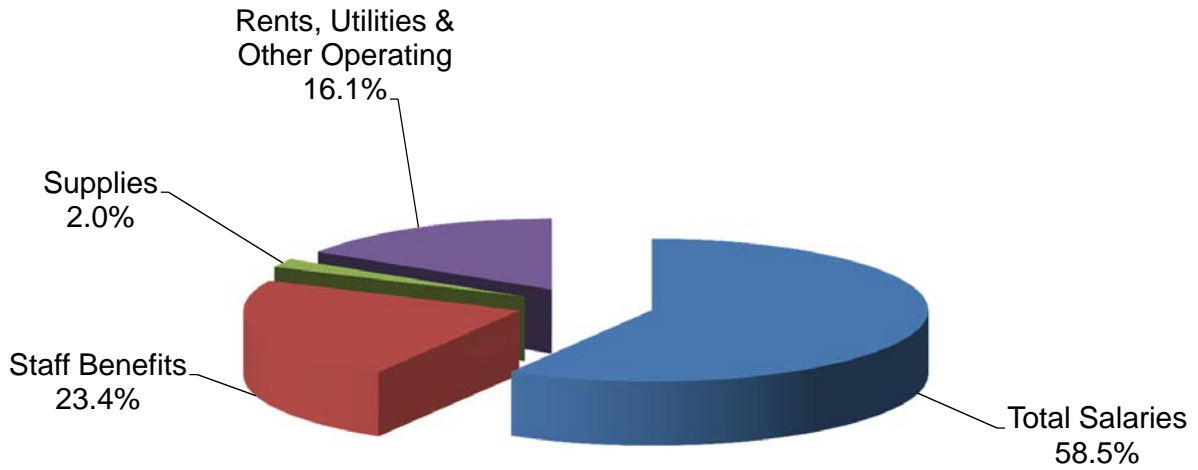
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	557,496	727,182	820,582	1,046,519	1,046,519
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,000	0	870	0	0
Object Group 1000 Total	<u>\$558,497</u>	<u>\$727,182</u>	<u>\$821,452</u>	<u>\$1,046,519</u>	<u>\$1,046,519</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,317,699	\$4,931,166	\$4,687,183	\$5,319,602	\$4,760,831
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	76,585	106,631	27,328	30,365	25,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,394,285</u>	<u>\$5,037,797</u>	<u>\$4,714,511</u>	<u>\$5,349,967</u>	<u>\$4,785,831</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,198,783	\$2,191,001	\$2,167,771	\$2,205,976	\$2,303,846
3x Early Retirement & Retiree Benefits	177,473	90,093	39,021	28,522	28,522
Object Group 3000 Total	<u>\$2,376,257</u>	<u>\$2,281,094</u>	<u>\$2,206,792</u>	<u>\$2,234,498</u>	<u>\$2,332,368</u>
<b>SUPPLIES:</b>					
43 Supplies	\$198,802	\$105,544	\$120,552	\$185,815	\$198,879
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$873,897	\$760,652	\$865,711	\$641,077	\$826,931
52 Travel and Mileage	76,800	65,892	91,605	117,759	118,720
53 Fees, Software, Memberships, Dues	9,438	16,861	44,126	68,639	121,772
54 Insurance	0	0	0	0	0
55 Utilities and Operations	11,998	11,126	10,687	14,200	25,257
56 Rents, Repairs & Maintenance	52,024	125,816	115,030	157,826	189,433
57 Audits, Interest, and Legals	118,400	98,226	143,151	157,439	161,008
58 Advertising, Postage & Other Operating	46,962	51,780	42,616	149,692	161,817
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,189,519</u>	<u>\$1,130,353</u>	<u>\$1,312,926</u>	<u>\$1,306,632</u>	<u>\$1,604,938</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	14,234	0	6,404	0	2,200
Object Group 6000 Total	<u>\$14,234</u>	<u>\$0</u>	<u>\$6,404</u>	<u>\$0</u>	<u>\$2,200</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,731,592</u></u>	<u><u>\$9,281,970</u></u>	<u><u>\$9,182,637</u></u>	<u><u>\$10,123,431</u></u>	<u><u>\$9,970,735</u></u>

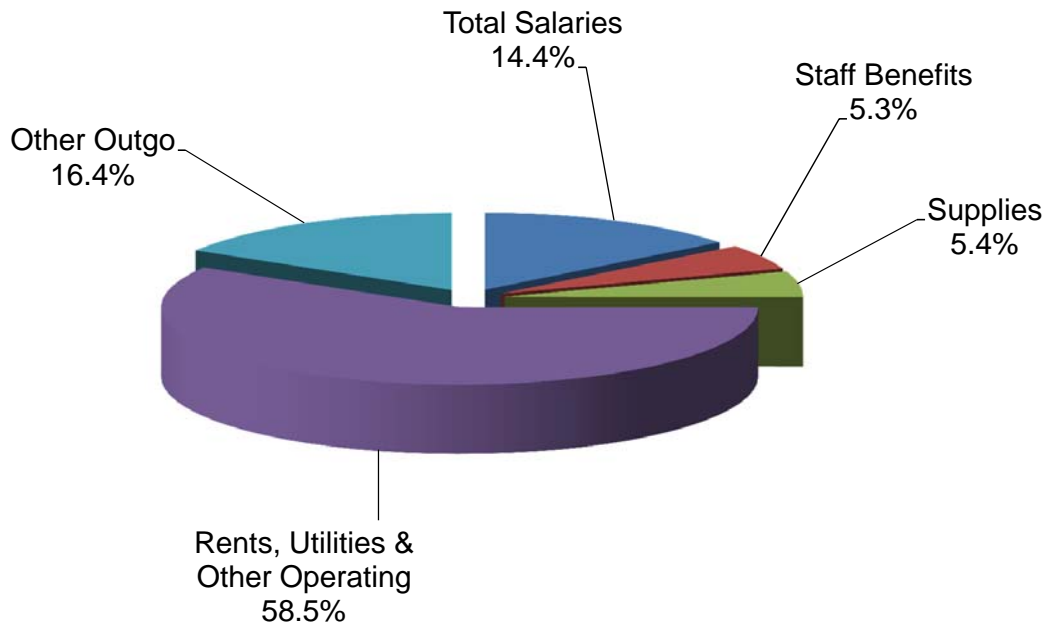
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$73,935	\$90,991	\$291,281	\$113,995	\$317,575
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	164,247	93,993	51,671	25,000	25,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$238,181</u>	<u>\$184,984</u>	<u>\$342,952</u>	<u>\$138,995</u>	<u>\$342,575</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$30,911	\$34,131	\$98,502	\$43,979	\$124,925
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$30,911</u>	<u>\$34,131</u>	<u>\$98,502</u>	<u>\$43,979</u>	<u>\$124,925</u>
<b>SUPPLIES:</b>					
43 Supplies	\$71,466	\$53,400	\$32,397	\$105,174	\$128,907
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,627,709	\$2,316,638	\$1,357,434	\$1,419,927	\$956,638
52 Travel and Mileage	325	0	1,440	30,059	30,059
53 Fees, Software, Memberships, Dues	12,261	8,362	12,597	60,000	55,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	132,608	151,505	91,952	90,991	108,461
56 Rents, Repairs & Maintenance	42,623	53,879	42,196	76,000	155,000
57 Audits, Interest, and Legals	79,345	68,468	63,093	69,540	69,540
58 Advertising, Postage & Other Operating	6,808	5,449	9,664	13,000	13,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,901,679</u>	<u>\$2,604,301</u>	<u>\$1,578,376</u>	<u>\$1,759,517</u>	<u>\$1,387,698</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$108,833	\$125,000	\$130,000	\$140,000	\$140,000
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	250,000	250,000
Object Group 7000 Total	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$130,000</u>	<u>\$390,000</u>	<u>\$390,000</u>
Total Expenditures	<u><u>\$2,351,070</u></u>	<u><u>\$3,001,816</u></u>	<u><u>\$2,182,227</u></u>	<u><u>\$2,437,665</u></u>	<u><u>\$2,374,105</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 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	311	170	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	175	0	0
Object Group 1000 Total	<u>\$311</u>	<u>\$170</u>	<u>\$175</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	6,945	7,297	5,964	8,000	8,000
Object Group 2000 Total	<u>\$6,945</u>	<u>\$7,297</u>	<u>\$5,964</u>	<u>\$8,000</u>	<u>\$8,000</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$56,330	\$1,532	\$2,028	\$17,640	\$16,640
3x Early Retirement & Retiree Benefits	1,093,536	1,259,481	1,822,603	1,613,759	1,462,996
Object Group 3000 Total	<u>\$1,149,866</u>	<u>\$1,261,013</u>	<u>\$1,824,631</u>	<u>\$1,631,399</u>	<u>\$1,479,636</u>
<b>SUPPLIES:</b>					
43 Supplies	\$48,495	\$78,979	\$20,548	\$97,573	\$124,321
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$177,637	\$222,059	\$85,142	\$235,895	\$1,946,824
52 Travel and Mileage	4,295	4,466	3,177	24,000	28,448
53 Fees, Software, Memberships, Dues	609,979	685,384	673,624	719,697	680,782
54 Insurance	535,625	471,930	482,988	486,417	452,247
55 Utilities and Operations	58,808	69,838	(58,931)	92,265	112,855
56 Rents, Repairs & Maintenance	820,561	863,012	876,412	926,755	902,358
57 Audits, Interest, and Legals	107,146	83,626	279,643	120,000	121,922
58 Advertising, Postage & Other Operating	24,719	29,804	82,463	28,029	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,338,770</u>	<u>\$2,430,119</u>	<u>\$2,424,518</u>	<u>\$2,633,058</u>	<u>\$4,273,465</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$2,718	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	68,082	66,894	35,781	59,100	135,832
Object Group 6000 Total	<u>\$68,082</u>	<u>\$66,894</u>	<u>\$38,499</u>	<u>\$59,100</u>	<u>\$135,832</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	(\$24,144)	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	207,017	207,017	207,017	422,451
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,156	12,949	5,114	6,500	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>(\$19,988)</u>	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$213,517</u>	<u>\$428,951</u>
Total Expenditures	<u><u>\$3,592,481</u></u>	<u><u>\$4,064,438</u></u>	<u><u>\$4,526,466</u></u>	<u><u>\$4,642,647</u></u>	<u><u>\$6,450,205</u></u>

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

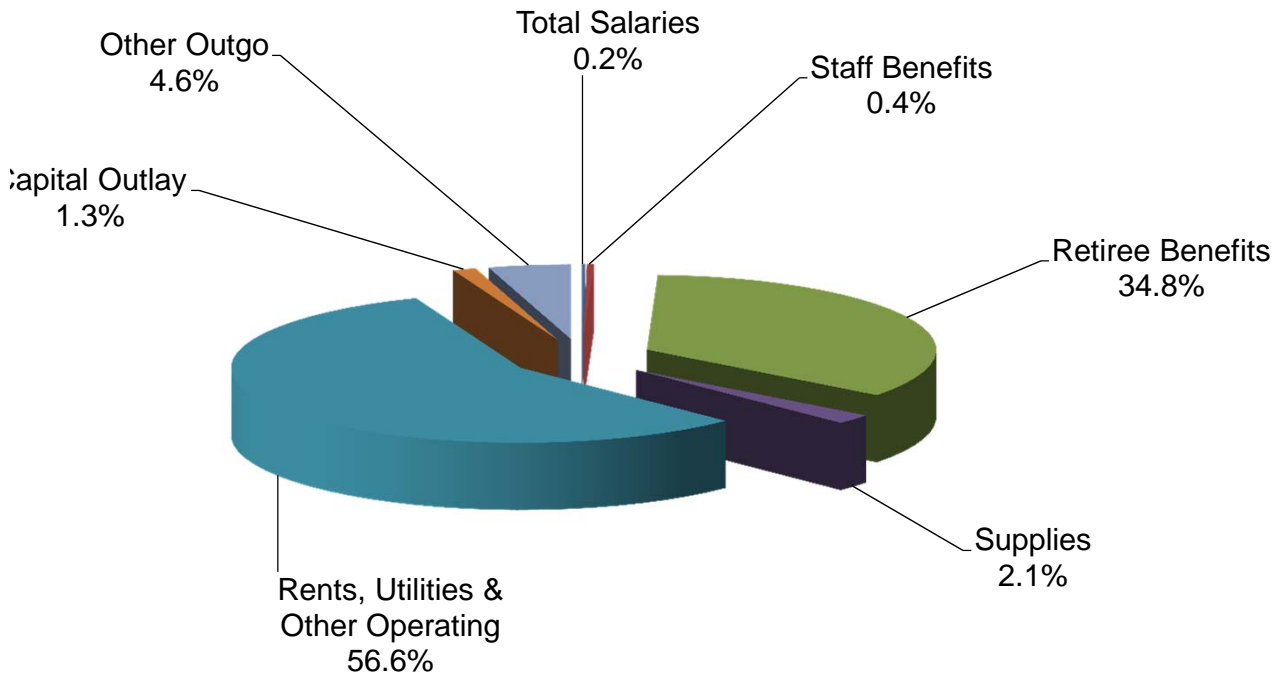
	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	311	170	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	175	0	0
Object Group 1000 Total	<u>\$311</u>	<u>\$170</u>	<u>\$175</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	6,945	7,297	5,964	8,000	8,000
Object Group 2000 Total	<u>\$6,945</u>	<u>\$7,297</u>	<u>\$5,964</u>	<u>\$8,000</u>	<u>\$8,000</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$56,330	\$1,532	\$2,028	\$17,640	\$16,640
3x Early Retirement & Retiree Benefits	1,093,536	1,259,481	1,822,603	1,613,759	1,462,996
Object Group 3000 Total	<u>\$1,149,866</u>	<u>\$1,261,013</u>	<u>\$1,824,631</u>	<u>\$1,631,399</u>	<u>\$1,479,636</u>
<b>SUPPLIES:</b>					
43 Supplies	\$48,495	\$78,979	\$20,548	\$97,573	\$124,321
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$177,637	\$222,059	\$85,142	\$235,895	\$1,546,203
52 Travel and Mileage	4,295	4,466	3,177	10,000	14,448
53 Fees, Software, Memberships, Dues	609,979	685,384	673,624	719,697	680,782
54 Insurance	535,625	471,930	482,988	486,417	452,247
55 Utilities and Operations	58,808	69,838	77,194	92,265	112,855
56 Rents, Repairs & Maintenance	820,561	863,012	876,412	926,755	902,358
57 Audits, Interest, and Legals	107,146	83,626	279,643	120,000	121,922
58 Advertising, Postage & Other Operating	24,719	29,804	29,071	28,029	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,338,769</u>	<u>\$2,430,119</u>	<u>\$2,507,251</u>	<u>\$2,619,058</u>	<u>\$3,858,844</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$2,718	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	68,082	66,894	35,781	59,100	135,832
Object Group 6000 Total	<u>\$68,082</u>	<u>\$66,894</u>	<u>\$38,499</u>	<u>\$59,100</u>	<u>\$135,832</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	(\$24,144)	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	207,017	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,156	12,949	5,114	6,500	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>(\$19,988)</u>	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$213,517</u>	<u>\$213,517</u>
Total Expenditures	<u><u>\$3,592,480</u></u>	<u><u>\$4,064,438</u></u>	<u><u>\$4,609,199</u></u>	<u><u>\$4,628,647</u></u>	<u><u>\$5,820,150</u></u>



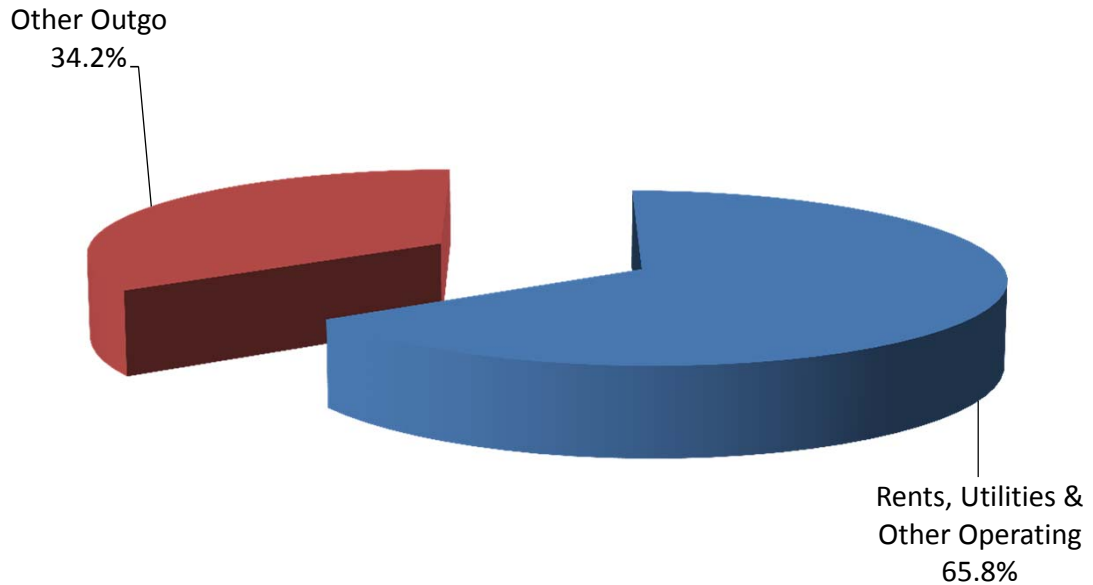
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - RESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SUPPLIES:</b>					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$400,621
52 Travel and Mileage	0	0	0	14,000	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	1	0	(136,124)	0	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	0	53,392	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1</u>	<u>\$0</u>	<u>(\$82,732)</u>	<u>\$14,000</u>	<u>\$414,621</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	215,434
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$215,434</u>
Total Expenditures	<u><u>\$1</u></u>	<u><u>\$0</u></u>	<u><u>(\$82,732)</u></u>	<u><u>\$14,000</u></u>	<u><u>\$630,055</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**

<b>Revenue &amp; Transfers to Sites:</b>	<b>Actual 08/09</b>	<b>Actual 09/10</b>	<b>Actual 10/11</b>	<b>Actual 11/12</b>	<b>Actual 12/13</b>	<b>Tentative Budget 13/14</b>	<b>Adoption Budget 13/14</b>
<b>Grossmont College</b>							
Commission Distributions	\$290,097	\$270,140	\$217,511	\$209,496	\$227,222	\$222,636	\$222,636
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	36,129	12,414	9,720	3,920	1,090	1,170	1,170
<b>Total</b>	<b>\$326,226</b>	<b>\$282,554</b>	<b>\$227,231</b>	<b>\$213,416</b>	<b>\$228,312</b>	<b>\$223,806</b>	<b>\$223,806</b>
<b>Cuyamaca College</b>							
Commission Distributions	\$157,997	\$134,322	\$108,467	\$94,871	\$91,775	\$95,000	\$95,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Other Local Revenue	100	50	0	0	0	0	0
Interest Income	687	2,524	1,716	1,364	215	330	330
<b>Total</b>	<b>\$158,784</b>	<b>\$136,896</b>	<b>\$110,183</b>	<b>\$96,235</b>	<b>\$91,990</b>	<b>\$95,330</b>	<b>\$95,330</b>
<b>Other Commission Distributions</b>							
District Services Allocation	\$38,965	\$35,171	\$28,346	\$26,467	\$27,739	\$28,000	\$28,000
<b>Total</b>	<b>\$38,965</b>	<b>\$35,171</b>	<b>\$28,346</b>	<b>\$26,467</b>	<b>\$27,739</b>	<b>\$28,000</b>	<b>\$28,000</b>
<b>Total Sources</b>	<b>\$523,975</b>	<b>\$454,620</b>	<b>\$365,760</b>	<b>\$336,118</b>	<b>\$348,041</b>	<b>\$347,136</b>	<b>\$347,136</b>

**Revenue & Transfers to Associated Students:**

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

**Notes:**

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**  
**COLLEGE BOOKSTORES <sup>(1)</sup>**  
**SPECIAL REVENUE FUND**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>Bookstore Commissions</b>					
<b>Beginning Balance</b>	<b>\$1,618,876</b>	<b>\$804,382</b>	<b>\$696,944</b>	<b>\$890,055</b>	<b>\$917,715</b>
Commissions Revenue	354,324	330,834	346,736	345,636	345,636
Other Local Revenue	0	0	0	0	0
Funds Available	<u>\$1,973,200</u>	<u>\$1,135,216</u>	<u>\$1,043,680</u>	<u>\$1,235,691</u>	<u>\$1,263,351</u>
Expenditures					
Grossmont College	\$864,512	\$333,524	\$3,959	\$400,000	\$400,000
Cuyamaca College	184,306	104,748	122,006	200,705	216,662
District Services	120,000	0	0	28,000	28,000
Total	<u>\$1,168,818</u>	<u>\$438,272</u>	<u>\$125,965</u>	<u>\$628,705</u>	<u>\$644,662</u>
<b>Ending Balance</b>	<b><u>\$804,382</u></b>	<b><u>\$696,944</u></b>	<b><u>\$917,715</u></b>	<b><u>\$606,986</u></b>	<b><u>\$618,689</u></b>
<b>Dissolution of Enterprise Funds</b>					
<b>Beginning Balance</b>	<b>\$34,152</b>	<b>\$45,588</b>	<b>\$50,872</b>	<b>\$52,372</b>	<b>\$52,177</b>
Revenue & Transfers:					
Interest	\$11,436	\$5,284	\$1,305	\$1,500	\$1,500
Total Revenue & Transfers	<u>\$11,436</u>	<u>\$5,284</u>	<u>\$1,305</u>	<u>\$1,500</u>	<u>\$1,500</u>
Funds Available	<u>\$45,588</u>	<u>\$50,872</u>	<u>\$52,177</u>	<u>\$53,872</u>	<u>\$53,677</u>
Expenditures					
Grossmont College	\$0	\$0	\$0	\$0	\$0
Cuyamaca College	0	0	0	0	0
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Ending Balance</b>	<b><u>\$45,588</u></b>	<b><u>\$50,872</u></b>	<b><u>\$52,177</u></b>	<b><u>\$53,872</u></b>	<b><u>\$53,677</u></b>
<b>Combined Ending Balance</b>	<b><u>\$849,970</u></b>	<b><u>\$747,816</u></b>	<b><u>\$969,892</u></b>	<b><u>\$660,858</u></b>	<b><u>\$672,366</u></b>

**Notes:**

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

(2) Funds Available by Fund:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Bookstore Commissions	\$908,687	216,662	138,002	<b>\$1,263,351</b>
Dissolution of Enterprise Funds	33,243	20,434	0	<b>53,677</b>
Total Funds Available	<u>\$941,930</u>	<u>\$237,096</u>	<u>\$138,002</u>	<b><u>\$1,317,028</u></b>
Less: Expenditures	(400,000)	(216,662)	(28,000)	<b>(644,662)</b>
Ending Balance	<b><u>\$541,930</u></b>	<b><u>\$20,434</u></b>	<b><u>\$110,002</u></b>	<b><u>\$672,366</u></b>

(3) Ending Balances by Site:				Total
Bookstore Commissions	Subfund 38	\$508,687	\$0	\$110,002
Dissolution of Enterprise Funds	Subfund 36	33,243	20,434	0
Combined Subfunds		<u>\$541,930</u>	<u>\$20,434</u>	<u>\$110,002</u>
				<b><u>\$672,366</u></b>

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$38,299	\$64,521	\$98,974	\$60,000	\$108,768
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$38,299	\$64,521	\$98,974	\$60,000	\$108,768
 <b>Plus Current Year Income</b>					
Tuition Fees	\$26,188	\$23,850	\$44,128	\$40,000	\$40,000
Other Sources	121	10,603	427	0	0
<b>Total Revenues</b>	\$26,309	\$34,453	\$44,555	\$40,000	\$40,000
 <b>Total Funds Available</b>	\$64,608	\$98,974	\$143,529	\$100,000	\$148,768
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$16,652	\$88,000	\$136,174
Supplies & Materials	87	0	3,556	5,000	5,594
Other Operating	0	0	14,553	7,000	7,000
<b>Total Expenditures</b>	\$87	\$0	\$34,761	\$100,000	\$148,768
 <b>Total Ending Balance</b>	\$64,521	\$98,974	\$108,768	\$0	\$0

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

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$13,424	\$4,309	\$25,938	\$25,938	\$104,141
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$13,424</u>	<u>\$4,309</u>	<u>\$25,938</u>	<u>\$25,938</u>	<u>\$104,141</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$220,807	\$252,528	\$263,904	\$260,000	\$260,000
Other Sources	8	37	0	0	0
<b>Total Revenues</b>	<u>\$220,815</u>	<u>\$252,565</u>	<u>\$263,904</u>	<u>\$260,000</u>	<u>\$260,000</u>
 <b>Total Funds Available</b>	<u>\$234,239</u>	<u>\$256,874</u>	<u>\$289,842</u>	<u>\$285,938</u>	<u>\$364,141</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$209,500	\$190,000	\$155,000	\$255,938	\$334,141
Supplies & Materials	0	285	0	0	0
Other Operating	20,430	40,651	30,701	30,000	30,000
<b>Total Expenditures</b>	<u>\$229,930</u>	<u>\$230,936</u>	<u>\$185,701</u>	<u>\$285,938</u>	<u>\$364,141</u>
 <b>Total Ending Balance</b>	<u><u>\$4,309</u></u>	<u><u>\$25,938</u></u>	<u><u>\$104,141</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$75,068	\$72,149	\$70,184	\$88,256	\$86,549
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>\$75,068</b>	<b>\$72,149</b>	<b>\$70,184</b>	<b>\$88,256</b>	<b>\$86,549</b>
 <b>Plus Current Year Income</b>					
Sales	\$80,561	\$100,071	\$94,940	\$81,475	\$81,475
Interest	314	203	143	185	185
Other	0	0	540	0	0
<b>Total Revenue</b>	<b>\$80,875</b>	<b>\$100,274</b>	<b>\$95,623</b>	<b>\$81,660</b>	<b>\$81,660</b>
 <b>Total Funds Available</b>	<b>\$155,943</b>	<b>\$172,423</b>	<b>\$165,807</b>	<b>\$169,916</b>	<b>\$168,209</b>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$7,097	\$14,696	\$11,550	\$11,550
Supplies & Materials	51,056	66,673	43,780	76,131	74,456
Other Operating Expenses	24,120	20,757	20,570	33,636	33,636
Capital Outlay	7,512	0	0	11,000	11,000
Inter-Fund Transfers Out	1,106	533	212	0	0
Tfr to FGCC	0	7,179	0	0	0
<b>Total Expenditures</b>	<b>\$83,794</b>	<b>\$102,239</b>	<b>\$79,258</b>	<b>\$132,317</b>	<b>\$130,642</b>
 <b>Total Ending Balance</b>	<b>\$72,149</b>	<b>\$70,184</b>	<b>\$86,549</b> (2)	<b>\$37,599</b> (2)	<b>\$37,567</b>

**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:

	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$11	\$0	\$4,570
OH Greenhouse Trust	107	0	32,862
OH Operational	95,505	79,258	49,117
<b>Total</b>	<b>\$95,623</b>	<b>\$79,258</b>	<b>\$86,549</b>



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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>					
ASCC	\$53,135	\$40,594	\$40,109	\$44,193	\$40,693
Clubs & Organizations (1)	36,771	57,420	39,393	68,470	49,838
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>\$89,906</b>	<b>\$98,014</b>	<b>\$79,502</b>	<b>\$112,663</b>	<b>\$90,531</b>
 <b>Plus Current year Income</b>					
Sales	\$1,450	\$235	\$1,049	\$3,500	\$3,500
Student Activities Card Sales	4,904	3,505	3,502	9,900	9,900
Operating Allocation	10,200	10,000	10,000	10,000	10,000
Contribution	100	0	0	0	0
Interest	282	197	120	100	100
Other	1,100	1,934	2,000	1,500	1,500
Club Deposits	103,259	127,733	84,279	100,000	100,000
<b>Total Revenues (2)</b>	<b>\$121,295</b>	<b>\$143,604</b>	<b>\$100,950</b>	<b>\$125,000</b>	<b>\$125,000</b>
 <b>Total Funds Available</b>	<b>\$211,201</b>	<b>\$241,618</b>	<b>\$180,452</b>	<b>\$237,663</b>	<b>\$215,531</b>
 <b>Less Current Year Expenditures</b>					
Hourly	\$1,600	\$3,720	\$3,565	\$6,000	\$6,000
Benefits	112	74	71	360	360
Activities	7,426	9,669	8,369	10,000	10,000
Commencement	0	0	730	0	0
Hospitality	0	0	0	0	0
Supplies	1,605	1,276	1,213	6,000	6,000
Other	3,270	1,617	1,789	2,640	2,640
Club Expenses	98,974	145,760	73,834	168,470	149,838
Intra-Fund Transfers Out	200	0	350	0	0
<b>Total Expenditures</b>	<b>\$113,187</b>	<b>\$162,116</b>	<b>\$89,921</b>	<b>\$193,470</b>	<b>\$174,838</b>
 <b>Total Ending Balance</b>	<b>\$98,014</b>	<b>\$79,502</b>	<b>\$90,531</b>	<b>\$44,193</b>	<b>\$40,693</b>

**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 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$3,007	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$3,007	\$0	\$0	\$0	\$0
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
<b>Total Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Funds Available</b>	\$3,007	\$0	\$0	\$0	\$0
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	3,007	0	0	0	0
<b>Total Expenditures</b>	\$3,007	\$0	\$0	\$0	\$0
<b>Total Ending Balance</b>	\$0	\$0	\$0	\$0	\$0

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

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$110,254	\$182,789	\$134,861	\$100,447	\$102,183
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$110,254	\$182,789	\$134,861	\$100,447	\$102,183
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$79,204	\$72,031	\$69,963	\$70,000	\$70,000
Interest	990	1,011	360	700	500
<b>Total Revenues</b>	\$80,194	\$73,042	\$70,323	\$70,700	\$70,500
<b>Total Funds Available</b>	\$190,448	\$255,831	\$205,184	\$171,147	\$172,683
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$7,053	\$6,569	\$897	\$17,946	\$17,946
Contract Services	126	0	0	11,061	11,061
Rental & Leases	0	0	0	10,000	10,000
Repair by Outside Vendor	480	3,505	0	7,640	9,176
Capital Outlay	0	10,896	2,104	24,500	24,500
Transfer To Capital Project Fund	0	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	\$7,659	\$120,970	\$103,001	\$171,147	\$172,683
<b>Total Ending Balance</b>	\$182,789	\$134,861	\$102,183	\$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  
CAPITAL OUTLAY PROJECTS FUND 40  
SUMMARY OF FUND BALANCE**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14 (Multiyear)	Adoption Budget 13/14 (Multiyear)
<b>Beginning Balance</b>	\$57,319,605	\$40,442,181	\$17,564,848	\$10,421,172	\$12,932,033
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$57,319,605</u>	<u>\$40,442,181</u>	<u>\$17,564,848</u>	<u>\$10,421,172</u>	<u>\$12,932,033</u>
 <b>Plus Current Year Revenues</b>					
State	\$1,370,963	\$57,333	\$0	\$0	\$0
Local	342,829	144,276	58,155	31,500	281,500
Inter-Fund Transfers In	2,278,803	1,108,118	2,420,000	400,000	1,190,434
Proceeds - Sale of Series A Prop V Bond	0	0	0	0	80,000,000
Proceeds - Sale of Future Prop V Bond	0	0	0	0	318,000,000
<b>Total Revenues</b>	<u>\$3,992,595</u>	<u>\$1,309,727</u>	<u>\$2,478,155</u>	<u>\$431,500</u>	<u>\$399,471,934</u>
 <b>Total Funds Available</b>	<u>\$61,312,200</u>	<u>\$41,751,908</u>	<u>\$20,043,003</u>	<u>\$10,852,672</u>	<u>\$412,403,967</u>
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$660,230	\$2,558,734	\$998,654	\$387,170	\$12,456,416
Other Operating Expenses	5,776,860	4,576,800	2,869,513	2,915,790	131,770,731
Capital Outlay	14,432,929	17,051,526	3,242,803	7,549,712	268,176,820
Inter-Fund Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$20,870,019</u>	<u>\$24,187,060</u>	<u>\$7,110,970</u>	<u>\$10,852,672</u>	<u>\$412,403,967</u>
 <b>Total Ending Balance</b>	<u><u>\$40,442,181</u></u>	<u><u>\$17,564,848</u></u>	<u><u>\$12,932,033</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 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14 (Multiyear)	Adoption Budget 13/14 (Multiyear)
<b>Beginning Balance</b>	\$12,037,779	\$11,605,195	\$7,517,633	\$7,750,113	\$9,327,973
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$12,037,779</u>	<u>\$11,605,195</u>	<u>\$7,517,633</u>	<u>\$7,750,113</u>	<u>\$9,327,973</u>
 <b>Plus Current Year Revenues</b>					
State	\$1,370,963	\$57,333	\$0	\$0	\$0
Local	63,702	44,738	28,153	26,500	26,500
Inter-Fund Transfers In	2,278,803	1,108,118	2,420,000	400,000	1,190,434
<b>Total Revenues</b>	<u>\$3,713,468</u>	<u>\$1,210,189</u>	<u>\$2,448,153</u>	<u>\$426,500</u>	<u>\$1,216,934</u>
 <b>Total Funds Available</b>	<u>\$15,751,247</u>	<u>\$12,815,384</u>	<u>\$9,965,786</u>	<u>\$8,176,613</u>	<u>\$10,544,907</u>
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$570,590	\$231,996	\$47,554	\$45,397	\$161,637
Other Operating Expenses	866,999	1,271,803	692,534	1,554,138	2,275,842
Capital Outlay	2,708,463	3,793,952	(102,275)	6,577,078	8,107,428
<b>Total Expenditures</b>	<u>\$4,146,052</u>	<u>\$5,297,751</u>	<u>\$637,813</u>	<u>\$8,176,613</u>	<u>\$10,544,907</u>
 <b>Total Ending Balance</b>	<u><u>\$11,605,195</u></u>	<u><u>\$7,517,633</u></u>	<u><u>\$9,327,973</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. The Governing Board may by resolution 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 12/13	Tentative Budget 13/14 (Multiyear)	Adoption Budget 13/14 (Multiyear)
<b><u>Capital Projects</u></b>			
DW Capital Program	\$45,966	\$86,047	\$72,843
DW Prop "R" Oversight Committee	34,415	6,933	25,322
CC Science & Technology Center Equipment	0	1,329	1,329
CC Business & Technology (Matching Funds)	4,612	6,130	6,130
CC Business & Technology Equipment (Matching Funds)	39,282	0	0
<b>Capital Building Projects Total</b>	<b>\$124,275</b>	<b>\$100,439</b>	<b>\$105,624</b>
<b>Grossmont</b>			
04/05 SM R/R Boilers 300/500	\$37,945	\$0	\$8,251
06/07 SM Sewer & Underground Electrical	0	293,837	293,837
07/08 SM Replace Roof Bldg 400B	0	40,999	40,999
07/08 SM Replace Overhang Roof TM	0	135,598	135,598
13/14 SM Projects	0	0	298,764
Subtotal	\$37,945	\$470,434	\$777,449
<b>Cuyamaca</b>			
05/06 SM Electrical Panels/Transformer	\$9,405	\$0	\$0
06/07 SM Emergency Power Phase 2	27,380	0	0
07/08 SM Replace Signage Phase 2	10,767	20,427	22,380
08/09 SM Water Shut-Off Valve Replacement	0	16,539	16,539
13/14 SM Projects	0	0	132,104
Subtotal	\$47,552	\$36,966	\$171,023
<b>Sched. Maint. and Haz. Subst. Projects Total</b>	<b>\$85,497</b>	<b>\$507,400</b>	<b>\$948,472</b>
<b><u>Local and Lease Revenue Bond Projects</u></b>			
<b>District Services/Districtwide</b>			
DS Theater 2nd-Elect Maint Relocation	\$0	\$44,010	\$44,010
DW HR Technology Upgrade	0	157,441	157,441
DW Facilities Issues	0	94,085	94,085
DW Parking Improvements & Circ R&R	0	1,200,176	600,176
DW Fire Barriers	0	59,743	59,743
DW Energy Conservation Project	144,937	71,934	76,281
DW Post Project	3,274	4,235	10,333
DW Capital Project/Def. Maint./Misc. Income	40,500	94,408	161,941
DW Facilities Issues	9,396	20,326	20,953
DW Information Systems-Tech Improvements	31,990	0	41,779
Subtotal	\$230,097	\$1,746,358	\$1,266,742

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

	Actual 12/13	Tentative Budget 13/14 (Multiyear)	Adoption Budget 13/14 (Multiyear)
<b>Grossmont</b>			
Football/Soccer Field	\$0	\$146,653	\$146,653
Griffin Center/Student & Admin Serv. Renovation	(938,291)	167,267	232,171
Secondary Effects	0	65,691	65,691
State Energy Project	0	11,029	11,029
Parking & Circ R&R	0	162,935	162,935
Facilities Issues	26,160	943,422	833,574
Bldg 36 Secondary Effects	0	972,294	972,294
Football Field Turf Replace	0	250,000	300,000
Roofing Renovation & Repair	370,444	578,593	591,262
Health/Physical Science - General Fund	0	30,039	30,039
Health Occupations Training Center			395,000
Resurface Tennis Courts	75,134	543,322	1,445,468
Interior Classroom Painting	0	25,000	25,000
Water Reduction / Drought Tolerant	14,794	167,158	881,256
HVAC Energy Mgmt Controls	55,895	137,000	81,105
Classroom Door Code Comp	223,371	0	8,932
Bldg 43 Gym Paint	115,137	0	32,215
Hyde Gallery Storage	122,145	0	43,671
Digital Marquee Signage	0	825,000	1,125,000
Student Award Display	0	100,000	100,000
Subtotal	<u>\$64,788</u>	<u>\$5,125,403</u>	<u>\$7,483,295</u>
<b>Cuyamaca</b>			
Facilities Repairs	\$19,398	\$13,057	\$16,231
Parking & Circulation Issues	0	9,120	9,120
Student Center - Tfr from Student Center Fees	63,244	160,748	231,551
Bookstore - Tfr from Bookstore SRF	16,914	178,697	202,866
Child Development Center	0	391	3,658
Automotive Smog Equipment	0	35,000	35,000
Science & Math Hood Exhaust	33,600	0	8,400
One Stop Center Heat & AC Upgrade	0	52,000	52,000
Science & Math HVAC Exhaust	0	248,000	181,948
Subtotal	<u>\$133,156</u>	<u>\$697,013</u>	<u>\$740,774</u>
<b>Local and Lease Revenue Bond Projects Total</b>	<u>\$428,041</u>	<u>\$7,568,774</u>	<u>\$9,490,811</u>
<b>Total Projects</b>	<u><u>\$637,813</u></u>	<u><u>\$8,176,613</u></u>	<u><u>\$10,544,907</u></u>

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14 (Multiyear)	Adoption Budget 13/14 (Multiyear)
<b>Beginning Balance</b>	\$45,281,826	\$28,836,986	\$10,047,215	\$2,671,059	\$3,604,060
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$45,281,826</u>	<u>\$28,836,986</u>	<u>\$10,047,215</u>	<u>\$2,671,059</u>	<u>\$3,604,060</u>
<b>Funding Sources</b>					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Less Payment of Lease Revenue Bond	0	0	0	0	0
Net Proceeds from Sale of Bonds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Interest	\$279,127	\$99,538	\$30,002	\$5,000	\$5,000
Miscellaneous Income	0	0	0	0	0
Inter-Fund Transfers In	0	0	0	0	0
<b>Total Funding Sources</b>	<u>\$279,127</u>	<u>\$99,538</u>	<u>\$30,002</u>	<u>\$5,000</u>	<u>\$5,000</u>
<b>Total Funds Available</b>	<u>\$45,560,953</u>	<u>\$28,936,524</u>	<u>\$10,077,217</u>	<u>\$2,676,059</u>	<u>\$3,609,060</u>
<b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$89,640	\$2,326,738	\$951,100	\$341,773	\$347,279
Other Operating Expenses	4,909,861	3,304,997	2,176,979	1,361,652	2,054,889
Capital Outlay	11,724,466	13,257,574	3,345,078	972,634	1,206,892
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$16,723,967</u>	<u>\$18,889,309</u>	<u>\$6,473,157</u>	<u>\$2,676,059</u>	<u>\$3,609,060</u>
<b>Total Ending Balance</b>	<u><u>\$28,836,986</u></u>	<u><u>\$10,047,215</u></u>	<u><u>\$3,604,060</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Note:**

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

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

	Funding Plan	Expenditures Prior to 12/13	Actual Expenditures 12/13	Adoption Budget 13/14 (Multiyear)
<b>Districtwide</b>				
Program Management				
Master Plans	\$468,096	\$84,945	\$366,826	\$16,325
Post Project Coordination	371,170	334,349	35,504	1,318
Program Management	9,091,341	8,736,048	293,813	61,481
Project Management	1,010,000	1,001,212	0	8,788
Legal Services	137,500	130,353	0	7,147
<b>Total Program Management</b>	<b>\$11,078,107</b>	<b>\$10,286,906</b>	<b>\$696,143</b>	<b>\$95,059</b>
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Standby Power	241,230	0	241,230	0
Technology Infrastructure	6,314,000	5,863,481	308,280	142,239
2nd Effects - Road Repairs	595,000	0	0	595,000
IPP/FPP Development	136,359	136,359	0	0
Info System - Tech Improvements	496,000	68,508	320,733	106,759
Prop R Program Services	12,781	10,281	2,500	0
<b>Total Districtwide</b>	<b>\$19,324,022</b>	<b>\$16,816,081</b>	<b>\$1,568,886</b>	<b>\$939,057</b>
<b>Grossmont</b>				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	258,071	0	0
Scheduled Maintenance	2,199,665	1,730,493	391,434	77,739
<b>Total GC Scheduled Maintenance</b>	<b>\$2,912,352</b>	<b>\$2,443,180</b>	<b>\$391,434</b>	<b>\$77,739</b>
Bldg 500 Classroom Upgrades	\$1,255,000	\$0	\$1,111,774	\$143,226
Marquis Sign	150,000	0	0	150,000
Campuswide Signage-Phase 2	334,460	0	54,702	279,758
Ceramics Yard Improvements	580,000	0	107,661	472,339
Meditation Garden/Cart Storage	300,000	0	137,210	162,790
Parking Lot Light Retrofit	34,000	0	32,752	1,248
Fan Coil Replacement	27,000	0	0	27,000
Campus DDC Controls	43,500	0	22,873	20,627
Chiller Plant Upgrade Close-Out	10,197	0	10,197	0
Performing & Fine Arts Complex Design	129,698	0	0	129,698
Standby Power	980,000	0	946,862	33,138
Science Building Fume Hood	645,565	0	301,491	344,074
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,790,506	3,790,506	0	0
Exercise Sci & Wellness Complex Reno	8,977,609	8,977,609	0	0
Infrastructure	1,183,457	1,183,457	0	0
Secondary Effects & Swing	4,327,995	4,065,127	235,359	27,509
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,347,755	2,347,755	0	0
Griffin Center/Student & Admin Janitorial	25,160	0	0	25,160
Griffin Center/Student & Admin IT	106,844	106,844	0	0
Secondary Effects - Tech Mall	253,060	253,060	0	0
Griffin Center/Student & Admin Serv. Renovation	34,678,324	33,057,788	1,444,070	176,466
Campus Signage	282,027	271,535	10,468	24
Science Lab Building	6,498,209	6,497,436	459	314
Digital Arts/Sculpture	13,284,056	13,284,056	0	0
Digital Arts/Sculpture - FF&E	531,888	527,570	0	4,318
Health & Sciences Complex	14,904,402	14,890,195	8,578	5,629
Health & Sciences - FF&E	633,906	371,277	0	262,629
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,661,511	19,661,511	0	0
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Fine Arts Complex	82,010	82,010	0	0
<b>Total Grossmont</b>	<b>\$122,129,936</b>	<b>\$114,974,536</b>	<b>\$4,815,890</b>	<b>\$2,343,686</b>

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

	Funding Plan	Expenditures Prior to 12/13	Actual Expenditures 12/13	Adoption Budget 13/14 (Multiyear)
<b>Cuyamaca</b>				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	430,160	0	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,361	177,361	0	0
<b>Total CC Scheduled Maintenance</b>	<b>\$851,737</b>	<b>\$851,737</b>	<b>\$0</b>	<b>\$0</b>
Interior Design Guidelines	\$66,546	\$70,720	\$0	\$0
Renovation and Repair	3,761,462	3,670,029	0	91,433
Secondary Effects & Swing	1,199,301	1,199,301	0	0
Infrastructure	2,042,326	2,042,325	0	0
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,104,356	18,104,356	0	0
Student Center - FF&E	875,000	848,555	0	26,445
Science & Technology Center	5,541,323	5,541,323	0	0
Communication Arts	27,725,086	27,725,086	0	0
Communication Arts - FF&E	2,171,418	2,130,579	0	40,839
Business & Technology	13,983,476	13,961,809	0	21,667
Business & Technology - FF&E	87,018	34,543	1,437	51,038
Remodel B, D, E, F, G Buildings	345,658	305,313	40,047	298
LRC Expansion/Remodel	2,028,662	1,987,146	41,516	0
LRC Expansion/Remodel - FF&E	54,338	45,028	3,987	5,323
Parking Construction 2nd Effects	211,040	121,372	894	88,774
Parking Expansion Ph 2a	834,444	834,444	0	0
Parking Expansion Ph 2b	433,529	433,529	0	0
Parking Expansion-Grading & Prep	453,145	453,145	0	0
Chiller Plant Upgrade Close-Out	1,000	0	500	500
<b>Total Cuyamaca</b>	<b>\$85,804,017</b>	<b>\$85,393,492</b>	<b>\$88,381</b>	<b>\$326,317</b>
<b>Total Proposition "R" Budget</b>	<b>\$227,257,975</b>	<b>\$217,184,108</b>	<b>\$6,473,157</b>	<b>\$3,609,060</b>

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

	<u>Tentative Budget 13/14 (Multiyear)</u>	<u>Adoption Budget 13/14 (Multiyear)</u>
<b>Beginning Balance</b>	\$0	\$0
Prior Year Adjustments	<u>0</u>	<u>0</u>
<b>Adjusted Beg Balance</b>	\$0	\$0
<b>Funding Sources</b>		
Proceeds from Sale of Series A Bond	\$0	\$80,000,000
Proceeds from Sale of Future Series Bonds	<u>0</u>	<u>318,000,000</u>
Net Proceeds from Sale of Bonds	\$0	\$398,000,000
Interest	<u>\$0</u>	<u>\$250,000</u>
<b>Total Funding Sources</b>	\$0	\$398,250,000
<b>Total Funds Available</b>	<u>\$0</u>	<u>\$398,250,000</u>
<b>Less Current Year Expenditures</b>		
Supplies/Equip \$500-\$1,999	\$0	\$11,947,500
Other Operating Expenses	0	127,440,000
Capital Outlay	<u>0</u>	<u>258,862,500</u>
<b>Total Expenditures</b>	\$0	\$398,250,000
<b>Total Ending Balance</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Notes:**

- 1) Within the Capital Outlay Projects Fund is Subfund 45, which is used to account for the proceeds from the sale of Proposition V Bonds approved by the voters in November, 2012. Expenditures within this Subfund may only be for purposes stated in the bond measure.
- 2) Interest income estimated for 2013/2014 only

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$0	\$78,611	\$73,183	\$75,370	\$75,247
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$78,611</u>	<u>\$73,183</u>	<u>\$75,370</u>	<u>\$75,247</u>
<b>Plus Current Year Income</b>					
Interest Income	\$4,400	\$2,140	\$218	\$0	\$0
Transfer From General Fund	6,959,120	7,150,126	3,950,000	0	0
<b>Total Revenues</b>	<u>\$6,963,520</u>	<u>\$7,152,266</u>	<u>\$3,950,218</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Funds Available</b>	<u>\$6,963,520</u>	<u>\$7,230,877</u>	<u>\$4,023,401</u>	<u>\$75,370</u>	<u>\$75,247</u>
<b>Less Current Year Expenditures</b>					
Self-Insured Benefits	6,884,909	7,157,694	3,948,154	75,370	75,247
<b>Total Expenditures</b>	<u>\$6,884,909</u>	<u>\$7,157,694</u>	<u>\$3,948,154</u>	<u>\$75,370</u>	<u>\$75,247</u>
Reserve For Contingencies	0	0	0	0	0
<b>Total Ending Balance</b>	<u><u>\$78,611</u></u>	<u><u>\$73,183</u></u>	<u><u>\$75,247</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Note:**

This Internal Service Fund was established in 2002. It is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund is maintained in the County Treasury. As of 1/1/2013, the District no longer has a self-insured program. The expenditures anticipated to be paid during 2013/14 are for medical claims incurred through the closeout period. Upon completion of processing the medical claims, the fund will be closed on 12/31/2013.

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$2,265,877	\$2,278,842	\$2,532,963	\$2,769,963	\$2,766,852
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$2,265,877	\$2,278,842	\$2,532,963	\$2,769,963	\$2,766,852
 <b>Plus Current Year Income</b>					
Interest Income	\$12,965	\$10,643	\$10,019	\$10,000	\$10,000
Post Retirement Funding	0	243,478	223,870	476,349	479,118
<b>Total Revenues</b>	\$12,965	\$254,121	\$233,889	\$486,349	\$489,118
 <b>Total Funds Available</b>	\$2,278,842	\$2,532,963	\$2,766,852	\$3,256,312	\$3,255,970
 <b>Less Current Year Expenditures</b>					
Other Post Employment Benefits	0	0	0	0	0
<b>Total Expenditures</b>	\$0	\$0	\$0	\$0	\$0
 Reserve For Contingencies	0	0	0	0	0
 <b>Total Ending Balance</b>	<u>\$2,278,842</u>	<u>\$2,532,963</u>	<u>\$2,766,852</u>	<u>\$3,256,312</u>	<u>\$3,255,970</u>

**Notes:**

(1) As of 11/1/2011 the estimated unfunded liability was \$14.9 million. The next actuarial study will be done in the Fall 2013.

(2) This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement required reporting only the amount paid in the current fiscal year for retiree benefits. This did not include future obligations. Under GASB 45, the district is required to report future obligations and any unfunded amounts. The process of determining how much should be set aside now to provide future benefits requires an actuarial analysis. An actuary's estimate or "valuation" is the product of many assumptions using historical experience to project future benefits and cost. This Internal Service Fund was established to account for funds transferred from the general operating fund to address the actuarial liability. The district implemented GASB 45 in the 08-09 fiscal year by updating the valuation and reporting the liability on the annual financial statements.

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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$134,964	\$160,100	\$166,137	\$185,108	\$179,513
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$134,964</u>	<u>\$160,100</u>	<u>\$166,137</u>	<u>\$185,108</u>	<u>\$179,513</u>
 <b>Plus Current Year Income</b>					
Student Representation Fees	\$40,211	\$40,508	\$35,552	\$41,000	\$41,000
Interest	379	134	65	100	100
<b>Total Revenues</b>	<u>\$40,590</u>	<u>\$40,642</u>	<u>\$35,617</u>	<u>\$41,100</u>	<u>\$41,100</u>
 <b>Total Funds Available</b>	<u>\$175,554</u>	<u>\$200,742</u>	<u>\$201,754</u>	<u>\$226,208</u>	<u>\$220,613</u>
 <b>Less Current Year Expenditures</b>					
Travel & Conferences	\$15,311	\$34,605	\$20,391	\$53,210	\$47,640
Transportation	143	0	950	0	0
Rentals & Leases	0	0	900	0	0
<b>Total Expenditures</b>	<u>\$15,454</u>	<u>\$34,605</u>	<u>\$22,241</u>	<u>\$53,210</u>	<u>\$47,640</u>
 <b>Total Ending Balance</b>	<u><u>\$160,100</u></u>	<u><u>\$166,137</u></u>	<u><u>\$179,513</u></u>	<u><u>\$172,998</u></u>	<u><u>\$172,973</u></u>

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



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

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
<b>BEGINNING BALANCE</b>	\$37,188	\$47,026	\$61,166	\$71,133	\$70,157
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$37,188</u>	<u>\$47,026</u>	<u>\$61,166</u>	<u>\$71,133</u>	<u>\$70,157</u>
 <b>Plus Current Year Income</b>					
Student Representation Fees	\$19,885	\$19,058	\$18,150	\$20,000	\$20,000
Interest	111	49	26	50	50
<b>Total Revenues</b>	<u>\$19,996</u>	<u>\$19,107</u>	<u>\$18,176</u>	<u>\$20,050</u>	<u>\$20,050</u>
 <b>Total Funds Available</b>	<u>\$57,184</u>	<u>\$66,133</u>	<u>\$79,342</u>	<u>\$91,183</u>	<u>\$90,207</u>
 <b>Less Current Year Expenditures</b>					
Supplies	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	10,158	4,967	9,185	20,000	20,000
<b>Total Expenditures</b>	<u>\$10,158</u>	<u>\$4,967</u>	<u>\$9,185</u>	<u>\$20,000</u>	<u>\$20,000</u>
 <b>Total Ending Balance</b>	<u><u>\$47,026</u></u>	<u><u>\$61,166</u></u>	<u><u>\$70,157</u></u>	<u><u>\$71,183</u></u>	<u><u>\$70,207</u></u>

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

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