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GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

**2017-2018**

**SUPPLEMENTAL  
FUNDS**

The supplemental funds portion will be presented at the Governing Board Meeting on Tuesday, October 17, beginning at 6:30 p.m. in the Grossmont College Griffin Gate, 8800 Grossmont College Drive, El Cajon, CA 92020.

**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 2017/2018**

**Funds Available**

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

**General Fund: (Pages 1-28)**

	<b><i>Tentative</i></b>	<b><i>Adoption</i></b>
Unrestricted	\$126,838,730	\$131,590,435
Restricted	69,485,484	84,317,866
	<hr/>	<hr/>
Total General Fund	\$196,324,214	\$215,908,301

**Supplemental Funds: (Pages 29-52)**

Bookstore Special Revenue	\$934,520	\$1,073,574
Grossmont Child Development Center	123,425	131,392
Cuyamaca Child Development Center	295,000	302,558
Associated Students of Grossmont College	35,900	35,900
Associated Students of Cuyamaca College	158,045	151,784
Cuyamaca Ornamental Horticulture	159,802	157,845
Grossmont College Student Center	0	0
Cuyamaca College Student Center	161,604	216,706
Grossmont College Student Representation Fee	252,241	263,334
Cuyamaca College Student Representation Fee	115,286	102,217
Direct Health Insurance	0	0
Other Post-Employment Benefits (OPEB)	8,245,134	8,901,504
Capital Outlay Projects Sub-Fund 41	7,826,986	12,789,945
Proposition R Construction Sub-Fund 42	0	0
Proposition V Construction Sub-Fund 45	47,416,405	42,578,130
Direct Health Self-Insurance	0	0
	<hr/>	<hr/>
Total Other Funds	\$65,724,348	\$66,704,889

***Total Funds Available***

<b><i>Total Funds Available</i></b>	<hr/> <hr/>	<hr/> <hr/>
	\$262,048,562	\$282,613,190

# **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</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adoption</b>
	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>Budget</b>	<b>Budget</b>
							<b>17/18</b>	<b>17/18</b>
<b>Grossmont College</b>								
Commission Distributions	\$209,496	\$227,222	\$220,934	\$223,115	\$245,836	\$196,622	\$220,000	\$220,000
Interest Income	3,920	1,090	950	376	300	332	300	300
<b>Total</b>	<b>\$213,416</b>	<b>\$228,312</b>	<b>\$221,884</b>	<b>\$223,491</b>	<b>\$246,136</b>	<b>\$196,954</b>	<b>\$220,300</b>	<b>\$220,300</b>
<b>Cuyamaca College</b>								
Commission Distributions	\$94,871	\$91,775	\$88,064	\$88,194	\$84,533	\$80,437	\$90,000	\$90,000
Other Local Revenue	0	0	141	0	0	228	0	0
Interest Income	1,364	215	83	195	0	0	50	50
<b>Total</b>	<b>\$96,235</b>	<b>\$91,990</b>	<b>\$88,288</b>	<b>\$88,389</b>	<b>\$84,533</b>	<b>\$80,665</b>	<b>\$90,050</b>	<b>\$90,050</b>
<b>Other Commission Distributions</b>								
District Services Allocation	\$26,467	\$27,739	\$26,869	\$27,070	\$25,796	\$24,092	\$26,000	\$26,000
<b>Total</b>	<b>\$26,467</b>	<b>\$27,739</b>	<b>\$26,869</b>	<b>\$27,070</b>	<b>\$25,796</b>	<b>\$24,092</b>	<b>\$26,000</b>	<b>\$26,000</b>
<b>Total Sources</b>	<b>\$336,118</b>	<b>\$348,041</b>	<b>\$337,041</b>	<b>\$338,950</b>	<b>\$356,465</b>	<b>\$301,711</b>	<b>\$336,350</b>	<b>\$336,350</b>

**Revenue & Transfers to Associated Students:**

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

**Notes:**

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>Bookstore Commissions</b>					
<b>Beginning Balance</b>	<b>\$230,359</b>	<b>\$333,599</b>	<b>\$534,271</b>	<b>\$598,170</b>	<b>\$737,224</b>
Commissions Revenue	338,379	322,454	301,151	336,000	336,000
Other Local Revenue	195	598	560	350	350
Transfer from Dissolution Subfund	0	33,486	0	0	0
<b>Funds Available</b>	<b>\$568,933</b>	<b>\$690,137</b>	<b>\$835,982</b>	<b>\$934,520</b>	<b>\$1,073,574</b>
<b>Expenditures</b>					
Grossmont College	\$16,652	\$57,904	\$30,880	\$703,342	\$430,131
Cuyamaca College	96,682	87,962	47,878	90,050	122,837
District Services	122,000	10,000	20,000	62,737	66,829
<b>Total</b>	<b>\$235,334</b>	<b>\$155,866</b>	<b>\$98,758</b>	<b>\$856,129</b>	<b>\$619,797</b>
<b>Ending Balance</b>	<b>\$333,599</b>	<b>\$534,271</b>	<b>\$737,224</b>	<b>\$78,391</b>	<b>\$453,777</b>
<b>Dissolution of Enterprise Funds</b>					
<b>Beginning Balance</b>	<b>\$33,106</b>	<b>\$33,486</b>			
Revenue & Transfers:					
Interest	\$380	\$0			
Transfer to Commission Subfund	0	(33,486)			
<b>Total Revenue &amp; Transfers</b>	<b>\$380</b>	<b>(\$33,486)</b>			
<b>Funds Available</b>	<b>\$33,486</b>	<b>\$0</b>			
<b>Expenditures</b>					
Grossmont College	\$0	\$0			
Cuyamaca College	0	0			
<b>Total</b>	<b>\$0</b>	<b>\$0</b>			
<b>Ending Balance</b>	<b>\$33,486</b>	<b>\$0</b>			
<b>Combined Ending Balance</b>	<b>\$367,085</b>	<b>\$534,271</b>			

Subfund closed and transferred to  
Commissions Subfund.

**Notes:**

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

(2) Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$663,608	32,787	40,829	<b>\$737,224</b>
Revenue	220,300	90,050	26,000	<b>336,350</b>
Total Funds Available	\$883,908	\$122,837	\$66,829	<b>\$1,073,574</b>
Less: Expenditures	430,131	122,837	66,829	<b>619,797</b>
Ending Balance	<b>\$453,777</b>	<b>\$0</b>	<b>\$0</b>	<b>\$453,777</b>

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$63,341	\$37,864	\$44,394	\$77,390	\$85,392
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$63,341	\$37,864	\$44,394	\$77,390	\$85,392
 <b>Plus Current Year Income</b>					
Tuition Fees	\$71,735	\$51,618	\$42,646	\$46,035	\$46,000
Interest	0	0	0	0	0
<b>Total Revenues</b>	\$71,735	\$51,618	\$42,646	\$46,035	\$46,000
 <b>Total Funds Available</b>	\$135,076	\$89,482	\$87,040	\$123,425	\$131,392
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$86,589	\$34,389	\$0	\$103,425	\$111,392
Supplies & Materials	0	0	0	0	0
Other Operating	10,623	10,699	0	20,000	20,000
Capital Outlay	0	0	1,648	0	0
<b>Total Expenditures</b>	\$97,212	\$45,088	\$1,648	\$123,425	\$131,392
 <b>Total Ending Balance</b>	\$37,864	\$44,394	\$85,392	\$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 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$112,835	\$24,524	\$33,872	\$0	\$7,558
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$112,835</u>	<u>\$24,524</u>	<u>\$33,872</u>	<u>\$0</u>	<u>\$7,558</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$243,803	\$293,716	\$264,285	\$295,000	\$295,000
Interest	0	0	0		0
<b>Total Revenues</b>	<u>\$243,803</u>	<u>\$293,716</u>	<u>\$264,285</u>	<u>\$295,000</u>	<u>\$295,000</u>
 <b>Total Funds Available</b>	<u>\$356,638</u>	<u>\$318,240</u>	<u>\$298,157</u>	<u>\$295,000</u>	<u>\$302,558</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$276,933	\$284,368	\$270,483	\$266,792	\$282,558
Supplies & Materials	0	0	0	0	0
Other Operating	55,181	0	20,116	28,208	20,000
<b>Total Expenditures</b>	<u>\$332,114</u>	<u>\$284,368</u>	<u>\$290,599</u>	<u>\$295,000</u>	<u>\$302,558</u>
 <b>Total Ending Balance</b>	<u><u>\$24,524</u></u>	<u><u>\$33,872</u></u>	<u><u>\$7,558</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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



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

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

17/18 Intial Year

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

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>					
ASCC	\$35,259	\$36,896	\$36,118	\$36,117	\$30,232
Clubs & Organizations (1)	52,116	60,812	63,327	63,328	62,952
Prior Year Adjustments	0	0	0		
<b>Adjusted Beginning Balance</b>	<b>\$87,375</b>	<b>\$97,708</b>	<b>\$99,445</b>	<b>\$99,445</b>	<b>\$93,184</b>
 <b>Plus Current year Income</b>					
Sales	\$360	\$32	\$160	\$1,000	\$1,000
Student Activities Card Sales	2,568	3,408	2,877	4,000	4,000
Operating Allocation	10,000	10,000	10,000	10,000	10,000
Contribution	0	0	0	0	0
Interest	89	163	0	100	100
Other	1,827	1,312	622	3,500	3,500
Club Deposits	72,100	73,369	71,886	40,000	40,000
<b>Total Revenues (2)</b>	<b>\$86,944</b>	<b>\$88,284</b>	<b>\$85,545</b>	<b>\$58,600</b>	<b>\$58,600</b>
 <b>Total Funds Available</b>	<b>\$174,319</b>	<b>\$185,992</b>	<b>\$184,990</b>	<b>\$158,045</b>	<b>\$151,784</b>
 <b>Less Current Year Expenditures</b>					
Hourly	\$2,350	\$2,700	\$1,828	\$3,200	\$3,200
Benefits	47	54	8	64	64
Activities	9,183	7,521	0	10,340	10,340
Commencement	0	0	10,013	0	0
Supplies	1,453	3,560	6,038	2,796	3,914
Other (26)	(26)	1,759	1,459	2,200	1,200
Club Expenses	63,404	70,853	72,260	103,328	103,210
Intra-Fund Transfers Out	200	100	200		
<b>Total Expenditures</b>	<b>\$76,611</b>	<b>\$86,547</b>	<b>\$91,806</b>	<b>\$121,928</b>	<b>\$121,928</b>
 <b>Total Ending Balance</b>	<b>\$97,708</b>	<b>\$99,445</b>	<b>\$93,184</b>	<b>\$36,117</b>	<b>\$29,856</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 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
<b>Total Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Total Funds Available</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Total Ending Balance</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$65,565	\$87,833	\$91,304	\$91,304	\$146,406
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$65,565	\$87,833	\$91,304	\$91,304	\$146,406
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$72,128	\$74,584	\$74,736	\$70,000	\$70,000
Interest	328	637	770	300	300
<b>Total Revenues</b>	\$72,456	\$75,221	\$75,506	\$70,300	\$70,300
 <b>Total Funds Available</b>	\$138,021	\$163,054	\$166,810	\$161,604	\$216,706
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$188	\$84	\$16,045	\$11,604	\$20,000
Contract Services	0	0	897	20,000	96,706
Rental & Leases	0	0	0	70,000	0
Repair by Outside Vendor	0	0	2,260	60,000	100,000
Capital Outlay	0	71,666	1,202	0	0
Transfer To Capital Project Fund	50,000	0	0	0	0
<b>Total Expenditures</b>	\$50,188	\$71,750	\$20,404	\$161,604	\$216,706
 <b>Total Ending Balance</b>	\$87,833	\$91,304	\$146,406	\$0	\$0

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$192,316	\$209,956	\$208,480	\$212,186	\$223,279
<b>Plus Current Year Income</b>					
Student Representation Fees	\$38,899	\$20,248	\$38,513	\$40,000	\$40,000
Interest	27	18	12	55	55
<b>Total Revenues</b>	<u>\$38,926</u>	<u>\$20,266</u>	<u>\$38,525</u>	<u>\$40,055</u>	<u>\$40,055</u>
<b>Total Funds Available</b>	<u>\$231,242</u>	<u>\$230,222</u>	<u>\$247,005</u>	<u>\$252,241</u>	<u>\$263,334</u>
<b>Less Current Year Expenditures</b>					
Travel & Conferences	\$19,271	\$20,674	\$20,576	\$40,055	\$40,055
Transportation	2,015	1,068	3,150	3,000	3,000
<b>Total Expenditures</b>	<u>\$21,286</u>	<u>\$21,742</u>	<u>\$23,726</u>	<u>\$43,055</u>	<u>\$43,055</u>
<b>Total Ending Balance</b>	<u><u>\$209,956</u></u>	<u><u>\$208,480</u></u>	<u><u>\$223,279</u></u>	<u><u>\$209,186</u></u>	<u><u>\$220,279</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 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$75,508	\$84,634	\$82,497	\$95,261	\$82,192
<b>Plus Current Year Income</b>					
Student Representation Fees	\$19,083	\$9,699	\$18,948	\$20,000	\$20,000
Interest	10	0	0	25	25
<b>Total Revenues</b>	<u>\$19,093</u>	<u>\$9,699</u>	<u>\$18,948</u>	<u>\$20,025</u>	<u>\$20,025</u>
<b>Total Funds Available</b>	<u>\$94,601</u>	<u>\$94,333</u>	<u>\$101,445</u>	<u>\$115,286</u>	<u>\$102,217</u>
<b>Less Current Year Expenditures</b>					
Supplies	\$0	\$378	\$0	\$0	\$0
Travel & Conferences	9,968	11,458	19,253	20,000	20,000
<b>Total Expenditures</b>	<u>\$9,968</u>	<u>\$11,836</u>	<u>\$19,253</u>	<u>\$20,000</u>	<u>\$20,000</u>
<b>Total Ending Balance</b>	<u><u>\$84,633</u></u>	<u><u>\$82,497</u></u>	<u><u>\$82,192</u></u>	<u><u>\$95,286</u></u>	<u><u>\$82,217</u></u>

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

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

	Actual 14/15	Actual 15/16	Actual 16/17
<b>BEGINNING BALANCE</b>	<div style="border: 1px solid black; padding: 50px;"> <p style="font-size: 1.2em;">Fund Closed See Note below</p> </div>		
<b>Plus Current Year Income</b>			
Interest Income			
Transfer From/To General Fund			
<b>Total Revenues</b>			
<b>Total Funds Available</b>			
<b>Less Current Year Expenditures</b>			
Self-Insured Benefits			
<b>Total Expenditures</b>			
Reserve For Contingencies			
<b>Total Ending Balance</b>			

**Note:**

This Internal Service Fund was established in 2002. It is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund was maintained in the County Treasury. As of 1/1/2013, the District no longer has a self-insured program. Processing of all medical claims have been completed and the fund is closed.

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$3,701,307	\$4,817,481	\$6,304,787	\$7,208,437	\$7,747,919
<b>Plus Current Year Income</b>					
Interest Income	\$12,118	\$27,707	\$316,641	\$10,000	\$10,000
Funding for Current Employees (a)	739,613	1,020,527	1,126,491	1,143,585	1,143,585
Funding for Prior Liability (b)	364,443	439,072	0	0	0
<b>Total Revenues</b>	<u>\$1,116,174</u>	<u>\$1,487,306</u>	<u>\$1,443,132</u>	<u>\$1,153,585</u>	<u>\$1,153,585</u>
<b>Total Funds Available</b>	<u>\$4,817,481</u>	<u>\$6,304,787</u>	<u>\$7,747,919</u>	<u>\$8,362,022</u>	<u>\$8,901,504</u>
<b>Less Current Year Expenditures</b>					
Other Post Employment Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserve For Contingencies	0	0	0	0	0
<b>Total Ending Balance</b>	<u><u>\$4,817,481</u></u>	<u><u>\$6,304,787</u></u>	<u><u>\$7,747,919</u></u>	<u><u>\$8,362,022</u></u>	<u><u>\$8,901,504</u></u>

**Notes:**

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



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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18	Adoption Budget 17/18
<b>BEGINNING BALANCE</b>	\$71,999	\$59,196	\$65,198	\$38,024	\$77,385
Prior Year Adjustments	0	0	0		
<b>Adjusted Beginning Balance</b>	\$71,999	\$59,196	\$65,198	\$38,024	\$77,385
 <b>Plus Current Year Income</b>					
Sales	\$73,220	\$82,754	\$86,668	\$80,960	\$80,300
Interest	129	238	0	0	160
Other	0	0	0	78,842	0
<b>Total Revenue</b>	\$73,349	\$82,992	\$86,668	\$159,802	\$80,460
 <b>Total Funds Available</b>	\$145,348	\$142,188	\$151,866	\$159,802	\$157,845
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$14,223	\$5,729	\$205	\$16,569	\$16,569
Supplies & Materials	57,769	53,620	56,288	68,363	65,333
Other Operating Expenses	13,312	17,215	17,545	36,736	34,919
Capital Outlay	0	0	0	0	3,000
Inter-Fund Transfers Out	848	426	0	0	0
Tfr to ASCC	0	0	443	0	0
Other Expenses	0	0	0	38,134	0
<b>Total Expenditures</b>	\$86,153	\$76,990	\$74,481	\$159,802	\$119,821
 <b>Total Ending Balance</b>	\$59,196	\$65,198	\$77,385	\$0	\$38,024

**Notes:**

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

(2) Fund Balance:	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,615	\$10	\$0	\$4,625
OH Greenhouse Trust	33,299	100	0	33,399
OH Operational	39,471	80,460	119,931	0
<b>Total</b>	<b>\$77,385</b>	<b>\$80,570</b>	<b>\$119,931</b>	<b>\$38,024</b>

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18 (Multiyear)	Adoption Budget 17/18 (Multiyear)
<b>Beginning Balance</b>	\$89,732,200	\$80,138,915	\$68,307,907	\$54,961,391	\$52,209,959
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$89,732,200</u>	<u>\$80,138,915</u>	<u>\$68,307,907</u>	<u>\$54,961,391</u>	<u>\$52,209,959</u>
 <b>Plus Current Year Revenues</b>					
State	\$503,413	\$770,610	\$458,821	\$0	\$656,629
Local	425,554	359,306	765,220	282,000	482,000
Inter-Fund Transfers In	1,675,697	3,022,980	3,538,645	0	2,019,487
Proceeds - Sale of Series A Prop V Bond	0	0	0	0	0
<b>Total Revenues</b>	<u>\$2,604,664</u>	<u>\$4,152,896</u>	<u>\$4,762,686</u>	<u>\$282,000</u>	<u>\$3,158,116</u>
 <b>Total Funds Available</b>	<u>\$92,336,864</u>	<u>\$84,291,811</u>	<u>\$73,070,593</u>	<u>\$55,243,391</u>	<u>\$55,368,075</u>
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$128,667	\$135,812	\$164,471	\$7,013	\$58,174
Other Operating Expenses	7,961,951	9,377,937	7,091,519	18,843,898	12,642,054
Capital Outlay	4,107,331	6,470,155	13,604,644	36,392,480	42,667,847
<b>Total Expenditures</b>	<u>\$12,197,949</u>	<u>\$15,983,904</u>	<u>\$20,860,634</u>	<u>\$55,243,391</u>	<u>\$55,368,075</u>
 <b>Total Ending Balance</b>	<u><u>\$80,138,915</u></u>	<u><u>\$68,307,907</u></u>	<u><u>\$52,209,959</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 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18 (Multiyear)	Adoption Budget 17/18 (Multiyear)
<b>Beginning Balance</b>	\$11,261,834	\$10,021,225	\$9,308,043	\$7,794,986	\$10,081,829
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$11,261,834</u>	<u>\$10,021,225</u>	<u>\$9,308,043</u>	<u>\$7,794,986</u>	<u>\$10,081,829</u>
 <b>Plus Current Year Revenues</b>					
State	\$503,413	\$770,610	\$458,821	\$0	\$656,629
Local	118,480	(26,673)	236,057	32,000	32,000
Inter-Fund Transfers In	1,675,697	3,022,980	3,538,645	0	2,019,487
<b>Total Revenues</b>	<u>\$2,297,590</u>	<u>\$3,766,917</u>	<u>\$4,233,523</u>	<u>\$32,000</u>	<u>\$2,708,116</u>
 <b>Total Funds Available</b>	<u>\$13,559,424</u>	<u>\$13,788,142</u>	<u>\$13,541,566</u>	<u>\$7,826,986</u>	<u>\$12,789,945</u>
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	66,391	33,840	40,032	4,771	0
Other Operating Expenses	873,544	779,463	354,931	1,364,514	776,006
Capital Outlay	2,598,264	3,666,796	3,064,774	6,457,701	12,013,939
<b>Total Expenditures</b>	<u>\$3,538,199</u>	<u>\$4,480,099</u>	<u>\$3,459,737</u>	<u>\$7,826,986</u>	<u>\$12,789,945</u>
 <b>Total Ending Balance</b>	<u><u>\$10,021,225</u></u>	<u><u>\$9,308,043</u></u>	<u><u>\$10,081,829</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Note:**

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

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18 (Multiyear)	Adoption Budget 17/18 (Multiyear)
<b><u>Grossmont College</u></b>					
Bldg 36 Secondary Effects	\$227,526	\$717,680	\$415	\$275,914	\$275,914
Football Field Turf Replace	0	0	0	500,000	500,000
Roofing Renovation & Repair	0	14,220	0	437,797	437,797
Resurface Tennis Courts	1,408,301	116,053	0	136,970	136,970
Interior Classroom Painting	0	0	0	25,000	25,000
Water Reduction/Drought Tolerant	52,487	41,481	7,861	166,779	166,779
Digital Marquee Signage	0	0	0	100,000	100,000
Student Award Display	133,666	0	0	26,334	26,334
Health Occupations Training Center	826	96,823	0	417,669	417,669
Pool Equipment Repair	46,473	289,770	(4,695)	67,092	67,092
Main Chiller Addition	0	265,451	1,108,970	0	0
Lighting & Controls Upgrade Yr 1	(13,721)	0	0	0	0
Lighting Controls & HVAC Upgrade Yr 2	517	148,901	(3,796)	59,689	59,688
Energy Projects Yr 3	0	24,794	292,329	449	55,349
Football/Soccer Field	0	0	0	146,653	146,653
Griffin Ctr/Stdtd Admin Sv	0	0	0	0	0
Secondary Effects	2,600	0	0	101,094	101,094
Track Repair	0	0	6,972	118,029	118,029
Facilities Issues	11,096	69,591	66,627	1,091,703	2,275,325
Parking & Circ R&R	68,027	245,674	155,394	539,710	539,710
13/14 SM GC Bldg 36 HVAC	226,213	65,451	7,100	7,100	0
14/15 SM GC Pool Equip Replacement	349,277	51,069	8,436	0	0
14/15 SM GC Water Tower Replacement	0	73,737	335,046	0	0
15/16 SM GC Central Chiller	0	117,977	516,021	0	0
15/16 SM GC Water Tower	0	0	183,621	183,621	0
16/17 SM GC Fan Coils 53 & 55	0	0	0	529,419	529,419
16/17 SM GC Replace Track Surface	0	0	0	500,000	500,000
17/18 SM GC Bldg 53 & 55 HVAC II	0	0	0	0	229,335
Energy Projects Yr 4	0	0	0	0	342,664
<b>Total Grossmont College</b>	<b>\$2,513,288</b>	<b>\$2,338,672</b>	<b>\$2,680,301</b>	<b>\$5,431,022</b>	<b>\$7,050,821</b>
<b><u>Cuyamaca College</u></b>					
Automotive Smog Equipment	\$0	\$0	\$723	\$34,276	\$34,276
One Stop Center Heat & AC Upgrade	35,731	66	0	0	0
Science & Math HVAC Exhaust	154,491	0	0	0	0
Athletic Facilities	20,169	0	0	0	0
Lighting & Controls Upgrade	(19,715)	0	0	0	0
Lighting & HVAC Upgrade Yr 2	517	256,350	(6,748)	98,515	98,515
Energy Projects Yr 3	0	14,050	188,740	248	55,148
Student Center - Tfr from Stdtd Ctr Fd	94,403	1,939	0	26,369	26,369

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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18 (Multiyear)	Adoption Budget 17/18 (Multiyear)
<b><u>Cuyamaca College Continued</u></b>					
Parking & Circulation Issues	0	0	0	6,932	6,932
Bookstore - Tfr from Bookstore SRF	5,060	0	0	25,411	25,411
Facilities Repairs	5,518	10,222	0	354,592	754,592
13/14 SM CC Bldg A HVAC	29,363	98,779	3,962	3,962	0
14/15 SM CC Bldg A HVAC	1,563	132,114	31,323	0	0
14/15 SM CC Upgrade Elect Panel	0	134,402	9,665	52,434	52,434
15/16 SM CC Rep LRC Roof AHU	0	42,825	82,065	85,493	55,111
15/16 SM CC Replace CDC Roof	0	39,138	119,626	22,762	22,762
16/17 SM CC LRC Rooftop AHUs	0	0	0	400,000	400,000
16/17 SM CC Drght Landscape	0	0	0	80,878	80,878
17/18 SM CC LRC Roof Bldg C	0	0	0	0	229,335
Energy Projects Yr 4	0	0	0	0	116,157
Bldg H Renovation - STEM Grant	0	0	0	0	915,617
Water/Wastewater Outdoor Dist Sys	0	0	0	0	240,000
Bldg F Sound Mitigation	0	0	0	0	13,200
<b>Total Cuyamaca College</b>	<b>\$327,100</b>	<b>\$729,885</b>	<b>\$429,356</b>	<b>\$1,191,872</b>	<b>\$3,126,737</b>
<b><u>District Services</u></b>					
DS Facilities Issues	\$1,497	\$14,752	\$25,428	\$29,863	\$559,841
DS Facilities Improvements	0	0	16,000	157,441	141,441
17/18 SM DS Bldg 86 HVAC	0	0	0	0	130,000
<b>Total District Services</b>	<b>\$1,497</b>	<b>\$14,752</b>	<b>\$41,428</b>	<b>\$187,304</b>	<b>\$831,282</b>
<b><u>Districtwide</u></b>					
DW Capital Pj/Def. Maint./Misc. Income	\$0	\$0	\$0	\$93,155	\$36,880
DW Capital Program	33,278	15,438	92,515	22,417	29,902
DW Citizen Bond Oversight Committee	48,976	65,551	43,571	74,419	30,848
DW Post Project	1,500	1,818	5,767	26,949	21,182
DW Energy Conservation Project	0	5,783	0	70,498	70,498
DW Museum Facilities Issues	0	0	10,616	4,384	4,384
DW Facilities Issues	3,773	0	0	10,948	10,948
DW Parking Circ R&R	21,794	0	0	338,569	273,028
DW CPF Pkg/Rds Site 1 & 3	477,064	822,030	153,694	88,153	0
DW CPF Pkg/Rds CC Site 4	109,929	479,222	2,489	24,247	21,757
DW Outdoor Speaker System	0	6,948	0	263,049	263,049
DW Secure Campuses	0	0	0	0	112,000
DW IS Server Room	0	0	0	0	220,000
DW Fire Protection	0	0	0	0	30,000
DW Energy Projects Yr 5	0	0	0	0	656,629
<b>Total Districtwide</b>	<b>\$696,314</b>	<b>\$1,396,790</b>	<b>\$308,652</b>	<b>\$1,016,788</b>	<b>\$1,781,105</b>
<b>Capital Outlay Projects Total</b>	<b>\$3,538,199</b>	<b>\$4,480,099</b>	<b>\$3,459,737</b>	<b>\$7,826,986</b>	<b>\$12,789,945</b>

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

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

Fund closed 6-30-16

**Note:**

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**

**PROPOSITION R SUBFUND 42**

**DETAIL OF PROJECT BALANCE**

	Funding Plan	Expenditures Prior to 15/16	Actual 15/16	Total Expense
<b><u>Capital Projects</u></b>				
<b><u>Grossmont College</u></b>				
Scheduled Maint. & Matching Funds				
GC Sch Maintenance	\$2,163,001	\$2,163,002	\$0	\$2,163,002
GC SM0203 Roof 200	91,000	91,000	0	91,000
GC SM0203 Air Handlers 200	191,036	191,036	0	191,036
GC SM0203 Replace Sewer 590	32,000	32,000	0	32,000
GC SM Non-State Fd Proj	258,071	258,071	0	258,071
GC SM0102 Air Handlers	40,580	40,580	0	40,580
GC SM0405 R/R Boilers 300/500	100,000	100,000	0	100,000
Total GC Scheduled Maintenance	\$2,875,688	\$2,875,689	\$0	\$2,875,689
Bldg 500 Classroom Upgrades	\$1,170,556	\$1,166,898	\$0	\$1,166,898
GC Campuswide Signage	321,628	247,953	0	247,953
GC Ceramics Yrd Improv	486,218	486,219	0	486,219
GC Meditation Grdn/Cart Str	229,166	214,767	0	214,767
GC Parking Lot Light Retrofit	74,527	74,527	0	74,527
GC Campus DDC Controls	40,201	40,201	0	40,201
GC Chiller Plant Upgrade CO	10,197	10,197	0	10,197
GC Resurf Tennis Courts	511,881	511,880	0	511,880
GC Bldg 36 Renovations	59,550	59,550	0	59,550
GC Standby Power	962,750	962,750	0	962,750
GC Science Bldg Fume Hood	441,907	441,907	0	441,907
GC Interior Design Guidelines	73,734	73,734	0	73,734
GC Renovation & Repair	3,790,506	3,790,506	0	3,790,506
GC Exer Sci & Wlnss Cmplx Reno	8,977,609	8,977,609	0	8,977,609
GC Infrastructure	1,183,457	1,183,457	0	1,183,457
GC Secondary Effects & Swing	4,319,735	4,319,318	0	4,319,318
GC Energy Reduction Projects	400,000	400,000	0	400,000
GC Tech Mall/LRC	2,347,755	2,347,755	0	2,347,755
GC Griffin Ctr/ S&A Janitorial	14,966	14,966	0	14,966
GC Griffin Ctr/S&A IT	106,844	106,844	0	106,844
GC Secondary Effects Tech Mall	253,060	253,060	0	253,060
GC Griffin Ctr/Std&Adm Sv Ren	34,792,280	34,790,677	0	34,790,677
GC Campus Signage	282,003	282,003	0	282,003
GC Science Lab Building	6,497,895	6,497,895	0	6,497,895
GC Digital Arts/Sculpture- FF&E	13,284,056	13,284,056	0	13,284,056
GC Hlth & Sciences Complex	14,914,374	14,904,623	0	14,904,623
GC 200 & 300 Complex renov	1,064,230	1,064,230	0	1,064,230
GC Parking Expansion	19,661,511	19,661,511	0	19,661,511
GC Life Safety Rd (St Inf Cor)	1,621,481	1,621,481	0	1,621,481
GC Commun/Fine Arts	82,010	82,010	0	82,010
GC Digital Arts/Sculpture	531,888	531,888	0	531,888
GC Hlth & Sciences -FF&E	601,783	603,171	0	603,171
<b>Total Grossmont</b>	<b>\$121,985,446</b>	<b>\$121,883,331</b>	<b>\$0</b>	<b>\$121,883,332</b>
<b><u>Cuyamaca College</u></b>				
Scheduled Maint. & Matching Funds				
CC Sch Maintenance	\$177,361	\$177,361	\$0	\$177,361
CC SM0203 Ins Ac Clsr O&P	144,216	144,216	0	144,216
CC SM Non-State Fd Proj	430,160	430,160	0	430,160
CC SM0405 R/R Running Track	50,000	50,000	0	50,000
CC SM0405 R/R Signage	50,000	50,000	0	50,000
Total CC Scheduled Maintenance	\$851,737	\$851,737	\$0	\$851,737

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**

**PROPOSITION R SUBFUND 42**

**DETAIL OF PROJECT BALANCE**

	Funding Plan	Expenditures Prior to 15/16	Actual 15/16	Total Expense
<b>Cuyamaca Continued</b>				
CC Bus & Tech-Compnr Lab Equip	\$87,491	\$87,150	\$0	\$87,150
CC Chiller Plant Upgrade CO	500	500	0	500
CC Interior Design Guidelines	66,546	66,546	0	66,546
CC Renovation & Repair	3,695,657	3,695,657	0	3,695,657
CC Secondary Effects & Swing	1,199,301	1,199,301	0	1,199,301
CC Infrastructure	2,042,326	2,042,325	0	2,042,325
CC Energy Reduction Projects	2,534,447	2,534,447	0	2,534,447
CC Biology Exhaust Hood	100,305	100,305	0	100,305
CC Auto Technology Complex	2,498,705	2,498,705	0	2,498,705
CC Student Center	18,104,356	18,104,356	0	18,104,356
CC Science & Technology Ctr	5,541,323	5,541,323	0	5,541,323
CC Parking Constr 2nd Effects	180,705	180,412	0	180,412
CC Communication Arts	27,725,086	27,725,086	0	27,725,086
CC Bus & Technology	13,995,013	13,963,430	0	13,963,430
CC Remodel B,D,E,F,G Buildings	345,360	345,360	0	345,360
CC LRC Exp/Rmdl FF&E	53,354	53,346	0	53,346
CC LRC Expansion/Remodel	2,028,662	2,028,662	0	2,028,662
CC Pkg Expansion Ph 2a	834,444	834,444	0	834,444
CC Pkg Expansion Ph 2b	433,529	433,529	0	433,529
CC Parking Exp-Grading & Prep	453,145	453,145	0	453,145
CC Student Center- FF& E	875,000	875,000	0	875,000
CC Communication Arts - FF&E	2,161,007	2,144,768	0	2,144,768
<b>Total Cuyamaca</b>	<b>\$85,807,999</b>	<b>\$85,759,534</b>	<b>\$0</b>	<b>\$85,759,534</b>
<b><u>Districtwide</u></b>				
Program Management				
DW Master Plans	\$468,096	\$460,403	\$0	\$460,403
DW Post Project Coordination	392,066	389,328	0	389,328
DW Program Management	9,225,198	9,110,368	0	9,110,368
DW Project Management	1,006,888	1,001,212	0	1,001,212
DW Legal Services	137,500	130,353	0	130,353
<b>Total Program Management</b>	<b>\$11,229,748</b>	<b>\$11,091,664</b>	<b>\$0</b>	<b>\$11,091,664</b>
DW EIR Prep Both Colleges	\$450,545	\$450,545	\$0	\$450,545
DW Standby Power	241,230	241,230	0	241,230
DW Tech Infrastructure	6,312,606	6,311,667	0	6,311,667
DW 2nd Effects-Road Repairs	45,400	12,450	0	12,450
DW IPP/FPP Development	136,359	136,359	0	136,359
DW Info Sys-Tech Improvements	502,500	489,198	0	489,198
DW Prop R Prog. Services	12,781	12,781	0	12,781
DW PRF Pkg/Rd Site 1 & 3	426,103	330,370	0	330,370
DW PRF Pkg/Rds Site 4	120,723	104,030	0	104,030
<b>Total Districtwide</b>	<b>\$19,477,995</b>	<b>\$19,180,294</b>	<b>\$0</b>	<b>\$19,180,294</b>
<b>Total Proposition R Budget</b>	<b>\$227,271,440</b>	<b>\$226,823,159</b>	<b>\$0</b>	<b>\$226,823,160</b>



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

	Actual 14/15	Actual 15/16	Actual 16/17	Tentative Budget 17/18 (Multiyear)	Adoption Budget 17/18 (Multiyear)
<b>Beginning Balance</b>	\$76,577,936	\$69,672,324	\$58,999,864	\$47,166,405	\$42,128,130
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	\$76,577,936	\$69,672,324	58,999,864	\$47,166,405	\$42,128,130
 <b>Funding Sources</b>					
Proceeds from Sale of Series A Bond	\$0	\$0	0	\$0	\$0
Net Proceeds from Sale of Bonds	\$0	\$0	0	\$0	\$0
 Interest	\$301,298	\$383,065	529,163	\$250,000	\$450,000
<b>Total Funding Sources</b>	\$301,298	\$383,065	529,163	\$250,000	\$450,000
 <b>Total Funds Available</b>	\$76,879,234	\$70,055,389	\$59,529,027	\$47,416,405	\$42,578,130
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$39,145	\$63,410	124,439	\$2,242	\$58,174
Other Operating Expenses	6,758,232	8,532,738	6,736,588	17,479,384	11,866,048
Capital Outlay	409,533	2,459,377	10,539,870	29,934,779	30,653,908
<b>Total Expenditures</b>	\$7,206,910	\$11,055,525	\$17,400,897	\$47,416,405	\$42,578,130
 <b>Total Ending Balance</b>	\$69,672,324	\$58,999,864	\$42,128,130	\$0	\$0

**Note:**

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

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

	Approved Funding Plan	Series A \$80 Million	Actual 14-15	Actual 15-16	Actual 16-17	Adoption Budget 17/18 (Multiyear)
<b><u>Capital Projects</u></b>						
<b><u>Grossmont College</u></b>						
Prop V Start Up Projects	\$1,689,962	\$337,839	\$38,058	\$12,813	\$5,841	\$275,267
Lighting Fixture & Controls Update Y1	810,038	618,281	110,157	(21,498)	0	3,801
Lighting & HVAC Upgrades Y2	0	239,132	42,551	145,177	16,637	34,767
DW Energy Conservation Y3	0	615,896	0	93,381	515,380	7,135
Parking Lot/Roadway Repairs	0	316,772	0	0	0	316,772
A&C Teaching & Performance Theater-Phase 1	28,350,725	12,075,586	716,483	1,822,498	427,251	9,103,616
12 kV Main Serv Replacement	0	2,398,054	0	467,085	1,152,083	778,886
Science, Math, Career Tech Cmplx-Phase 1	12,899,694	6,721,550	0	308,591	693,859	5,719,100
Main Chiller Addition	3,449,407	6,375,863	209,460	1,293,868	4,426,128	446,407
Maintenance Facility-New Bldg	9,906,557	1,674	1,674	0	0	0
A&C Cmplx-Comm/Drama/Art/Cerm-Phase 2	23,043,888	117,000	0	0	0	117,000
Lib Arts & Bus Tech (Includes Veterans Center)	58,128,390	29,660	0	0	29,660	0
Science, Math, Career Tech Cmplx - Phase 2	38,364,212	0	0	0	0	0
A&C Cmplx-Stagehouse Thtr/Music - Phase 3	29,440,165	145,000	0	0	0	145,000
Environmental Impact Report - EIR	128,020	153,640	10,129	7,749	13,586	19,287
Interim Swing Space - Phase 1	0	219	0	0	219	0
Infrastructure/Utilities Allocation	4,749,726	953,798	484,075	154,507	22,057	219,738
Scheduled Maintenance Allocations	2,672,000	0	0	0	0	0
Allocation of DW Costs	37,864,148	15,386,683	2,759,023	3,133,946	3,465,522	4,423,916
Site Contingency Allocations	7,817,499	0	0	0	0	0
Unallocated	469,190	0	0	0	0	0
<b>Total Grossmont College</b>	<b>\$259,783,621</b>	<b>\$46,486,647</b>	<b>\$4,371,610</b>	<b>\$7,418,117</b>	<b>\$10,768,223</b>	<b>\$21,610,692</b>
<b><u>Cuyamaca College</u></b>						
Prop V Start Up Projects	\$1,840,229	\$138,641	\$63,208	\$15,346	\$18,990	\$24,523
Lighting Fixture & Controls Update Y1	659,771	496,356	171,332	(11,352)	0	43,339
Lighting & HVAC Upgrades Y2	0	394,878	51,631	308,369	5,733	29,145
DW Energy Conservation Y3	0	401,086	0	61,171	285,202	54,713
Student Serv. & Admin Bldg (Incl Veterans Cntr)	26,391,605	5,735,320	294,386	81,218	40,184	5,315,401
One Stop Interim Improvements	0	250,000	0	26,460	12,075	211,465
Cuyamaca College Drive E Roadwork	740,075	212,454	0	0	0	212,454
Instructional Building (F)	23,159,985	1,223,000	1,732	0	0	1,220,962
Ornamental Horticulture Complex/M Remodel	11,500,000	8,491,760	0	90,060	49,889	8,351,811
Chiller Expansion	5,005,224	36,100	0	0	36,054	46
Parking Lot/Roadway Improvements	2,700,000	0	0	0	0	0
Parking Lot/Roadway Replacement	0	459,170	0	280,071	0	179,099
Exercise Science Bldg D Renovation	8,000,000	1,448,659	0	110,603	1,295,628	42,428
Track & Field Enhancements	8,214,341	2,770,454	0	220,219	2,550,235	0

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

	Approved Funding Plan	Series A \$80 Million	Actual 14-15	Actual 15-16	Actual 16-17	Adoption Budget 17/18 (Multiyear)
<b><u>Cuyamaca College Continued</u></b>						
Weight Training Classroom	0	390,459	277,968	112,491	0	0
Building L Remodel	0	8,240	0	0	8,240	0
Environmental Impact Report - EIR	134,700	153,690	9,433	37,379	(8,415)	27,667
Infrastructure/Utilities Allocation	3,138,290	631,850	399,467	90,262	11,465	73,036
Scheduled Maintenance Allocations	2,900,000	0	0	0	0	0
Upgrade Electric Panel	0	666,968	74,451	490,592	67,568	34,357
CDC Roof Replacement	0	93,451	0	0	39,181	54,270
Allocation of DW Costs	16,742,354	7,104,073	1,219,955	1,385,716	1,532,326	2,256,714
Site Contingency Allocations	3,456,656	0	0	0	0	0
Unallocated	285,040	0	0	0	0	0
<b>Total Cuyamaca College</b>	<b>\$114,868,270</b>	<b>\$31,106,609</b>	<b>\$2,563,563</b>	<b>\$3,298,605</b>	<b>\$5,944,355</b>	<b>\$18,131,430</b>
<b><u>District Services</u></b>						
Prop V Start Up Projects	\$500,000	\$22,576	\$3,658	\$1,440	\$0	\$11,284
Warehouse	3,177,616	45,114	0	0	0	45,114
GCCCD DO & Community Center	14,770,080	63,210	19,948	5,567	2,864	16,241
District & Auxiliary Modular	0	439,605	0	49,948	372,291	17,366
Program Management Allocation	0	1,495	0	0	1,495	0
Allocation of DW Costs	3,405,292	1,834,744	248,131	281,848	311,669	848,816
Site Contingency Allocations	703,063	0	0	0	0	0
Unallocated	792,058	0	0	0	0	0
<b>Total District Services</b>	<b>\$23,348,109</b>	<b>\$2,406,744</b>	<b>\$271,737</b>	<b>\$338,803</b>	<b>\$688,319</b>	<b>\$938,821</b>
<b><u>Districtwide</u></b>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$0	\$1,897,187
<b>Total Districtwide</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,897,187</b>
<b>Total Proposition V Budget</b>	<b>\$398,000,000</b>	<b>\$80,000,000</b>	<b>\$7,206,910</b>	<b>\$11,055,525</b>	<b>\$17,400,897</b>	<b>\$42,578,130</b>