



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2011-12

TENTATIVE BUDGET

The budget will be presented for information at a special meeting of the Governing Board on Tuesday, June 14, 2011, at 3:30 p.m. in the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Governing Board and Administration

Governing Board

Bill Garrett, President

Greg Barr, Vice President

Mary Kay Rosinski, Clerk

Edwin Hiel

Debbie Justeson

Christopher Enders, Grossmont College Student Trustee

Charles Taylor III, Cuyamaca College Student Trustee

Administration

Cindy L. Miles, Chancellor

Sunita V. Cooke, President Grossmont College

Robert Garber, Interim President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

Strategic Areas of Focus

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

Grossmont-Cuyamaca Community College District
Tentative Budget
Table of Contents

Summary of Funds Available..... I
Summary of FTES II

General Fund:

Summary of Operations and Ending Balances
 Combined 1
 Unrestricted 2
 Restricted 3
Income Graphs..... 4
Income Statement
 Combined 5
 Unrestricted 6
 Restricted 7
 Detail of Restricted Income 8
Expenditure Statement
 Total All Sites
 Combined 9
 Unrestricted 10
 Restricted 11
 Graphs..... 12
 Grossmont College
 Combined 13
 Unrestricted 14
 Restricted 15
 Graphs..... 16
 Cuyamaca College
 Combined 17
 Unrestricted 18
 Restricted 19
 Graphs..... 20
 District Services
 Combined 21
 Unrestricted 22
 Restricted 23
 Graphs..... 24
 Districtwide Commitments
 Combined 25
 Unrestricted 26
 Restricted 27
 Graphs..... 28

Supplemental Funds:

College Bookstores
 Revenue & Transfers Provided by College Bookstore Operations 30
 College Bookstores Special Revenue 31
Grossmont College Child Development Center 32
Cuyamaca College Child Development Center 33
Cuyamaca Ornamental Horticulture..... 34
Associated Students of Cuyamaca College..... 35
Grossmont College Student Center 36
Cuyamaca College Student Center 37
Capital Outlay Projects Fund Summary..... 38
 Capital Outlay Projects Sub-Fund 41 Summary and Detail of Expenditures 39 - 41
 Proposition "R" Construction Sub-Fund 42 Summary and Detail of Expenditures..... 43 - 45
Direct Health Self-Insurance 46
GASB 45 – Post Retirement Benefits 47
Grossmont College Student Representation Fee..... 48
Grossmont College Student Representation Fee..... 49

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2011/2012

Funds Available

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

General Fund:

Unrestricted
Restricted

Tentative

\$102,959,476
19,073,337

Total General Fund

\$122,032,813

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
Direct Health Self-Insurance
GASB 45 - Post Retirement Benefits
Grossmont College Student Representation Fee
Cuyamaca College Student Representation Fee

\$1,284,942
104,220
240,000
150,518
251,849
0
245,700
11,850,109
27,662,459
6,492,208
2,301,877
203,489
67,150

Total Other Funds

\$50,854,521

Total Funds Available

\$172,887,334

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

	Actual Less Summer Pullback 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	12,703	13,181	14,395	13,339	11,521
Non Credit	337	261	45	33	30
Summer Pullback	(244)	0	0	0	0
Total	<u>12,796</u>	<u>13,442</u>	<u>14,441</u>	<u>13,372</u>	<u>11,551</u>
Cuyamaca College					
Credit	5,164	5,688	5,877	6,032	4,908
Non Credit	718	741	471	206	200
Summer Pullback	(234)	0	0	0	0
Total	<u>5,649</u>	<u>6,429</u>	<u>6,348</u>	<u>6,238</u>	<u>5,108</u>
Total Resident FTES	<u>18,445</u>	<u>19,871</u>	<u>20,789</u>	<u>19,610</u>	<u>16,659</u>
	18,559 after state factoring	20,007 after state factoring	20,897 after state factoring		

State FTES Data					
Funded Resident FTES	18,382	18,775	17,908	18,327	16,659
State CAP VS. Funded FTES	<i>Actual Above CAP</i>	<i>Actual Above CAP</i>	<i>State Reduced 09/10 CAP</i>	<i>Based on P2</i>	<i>9.1% WLR</i>
Unfunded FTES over CAP	177 Unfunded	1,232 Unfunded	2,989 Unfunded	1,283 unfunded	

NON RESIDENT FTES:

Grossmont College	879	984	986	912	984
Cuyamaca College	90	96	116	141	100
Total Non Resident FTES	<u>969</u>	<u>1,079</u>	<u>1,102</u>	<u>1,053</u>	<u>1,084</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,675	14,425	15,426	14,284	12,535
Cuyamaca College	5,739	6,525	6,464	6,379	5,208
Total FTES	<u>19,414</u>	<u>20,950</u>	<u>21,890</u>	<u>20,663</u>	<u>17,743</u>

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,126,073	\$9,181,805	\$12,487,176	\$16,004,928	\$16,556,001
Accrual Adjustments	1,240	0	0	0	0
Adjusted Beginning Balance	<u>\$13,127,313</u>	<u>\$9,181,805</u>	<u>\$12,487,176</u>	<u>\$16,004,928</u>	<u>\$16,556,001</u>
Income	\$119,545,843	\$121,879,647	\$115,778,269	\$117,714,310	\$105,476,812
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$119,545,843</u>	<u>\$121,879,647</u>	<u>\$115,778,269</u>	<u>\$117,714,310</u>	<u>\$105,476,812</u>
Total Funds Available for Distribution	<u>\$132,673,156</u>	<u>\$131,061,452</u>	<u>\$128,265,445</u>	<u>\$133,719,238</u>	<u>\$122,032,813</u>
Less Expenditures	<u>\$123,491,351</u>	<u>\$118,574,276</u>	<u>\$112,260,515</u>	<u>\$117,163,237</u>	<u>\$116,602,143</u>
Total Ending Balance	<u><u>\$9,181,805</u></u>	<u><u>\$12,487,176</u></u>	<u><u>\$16,004,929</u></u>	<u><u>\$16,556,001</u></u>	<u><u>\$5,430,670</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$4,260,388	\$7,222,720	\$10,536,568	\$10,998,963	\$0
Health Services	0	0	0	0	0
Parking Fund	141,100	239,372	607,743	800,000	500,000
Uncommitted Ending Balance	0	0	0	0	0
Contingency Reserve	<u>4,780,317</u>	<u>5,025,083</u>	<u>4,860,617</u>	<u>4,757,038</u>	<u>4,930,670</u>
Total Ending Balance	<u><u>\$9,181,805</u></u>	<u><u>\$12,487,176</u></u>	<u><u>\$16,004,929</u></u>	<u><u>\$16,556,001</u></u>	<u><u>\$5,430,670</u></u>

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,667,742	\$7,942,719	\$9,616,080	\$10,688,390	\$7,106,502
Accrual Adjustments	1,240	0	0	0	0
Adjusted Beginning Balance	<u>\$12,668,982</u>	<u>\$7,942,719</u>	<u>\$9,616,080</u>	<u>\$10,688,390</u>	<u>\$7,106,502</u>
Income	\$96,588,462	\$100,350,321	\$98,283,205	\$98,900,716	\$87,630,945
Transfers Between Restricted & Unrestricted	(813,065)	(1,464,617)	(2,070,137)	(3,869,201)	8,222,029
Total Income	<u>\$95,775,397</u>	<u>\$98,885,704</u>	<u>\$96,213,068</u>	<u>\$95,031,515</u>	<u>\$95,852,974</u>
Total Funds Available for Distribution	<u>\$108,444,379</u>	<u>\$106,828,423</u>	<u>\$105,829,148</u>	<u>\$105,719,905</u>	<u>\$102,959,476</u>
Less Expenditures	\$100,501,660	\$97,212,342	\$95,140,757	\$98,613,403	\$98,028,806
Total Ending Balance	<u><u>\$7,942,719</u></u>	<u><u>\$9,616,080</u></u>	<u><u>\$10,688,390</u></u>	<u><u>\$7,106,502</u></u>	<u><u>\$4,930,670</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$3,162,402	\$4,590,997	\$5,827,773	\$2,349,464	\$0
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Uncommitted Ending Balance	0	0	0	0	0
Contingency Reserve	4,780,317	5,025,083	4,860,617	4,757,038	4,930,670
Total Ending Balance	<u><u>\$7,942,719</u></u>	<u><u>\$9,616,080</u></u>	<u><u>\$10,688,390</u></u>	<u><u>\$7,106,502</u></u>	<u><u>\$4,930,670</u></u>

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

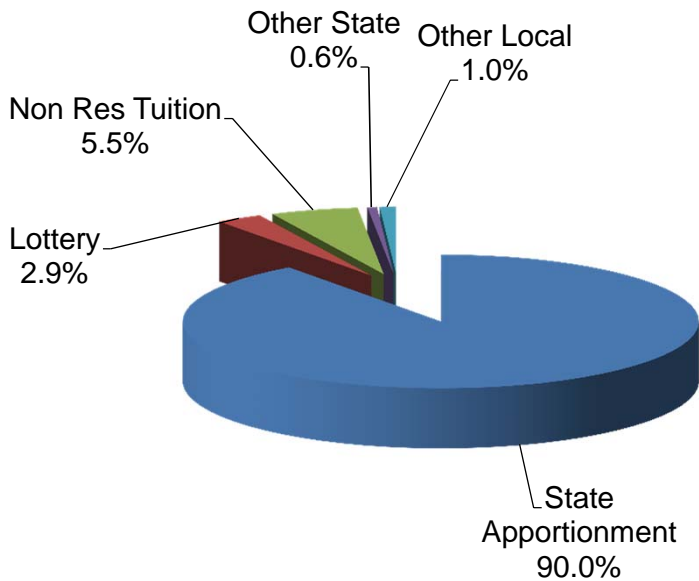
	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
SUMMARY OF OPERATIONS:					
Beginning Balance	\$458,331	\$1,239,086	\$2,871,095	\$5,316,538	\$9,449,499
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$458,331	\$1,239,086	\$2,871,095	\$5,316,538	\$9,449,499
Income	\$22,957,381	\$21,529,326	\$17,495,064	\$18,813,594	\$17,845,867
Transfers Between Restricted & Unrestricted	813,065	1,464,617	2,070,137	3,869,201	(8,222,029)
Total Income	\$23,770,446	\$22,993,943	\$19,565,201	\$22,682,795	\$9,623,838
Total Funds Available for Distribution	\$24,228,777	\$24,233,029	\$22,436,296	\$27,999,333	\$19,073,337
Less Expenditures	\$22,989,691	\$21,361,934	\$17,119,758	\$18,549,834	\$18,573,337
Total Ending Balance	\$1,239,086	\$2,871,095	\$5,316,538	\$9,449,499	\$500,000

ANALYSIS OF ENDING BALANCE:

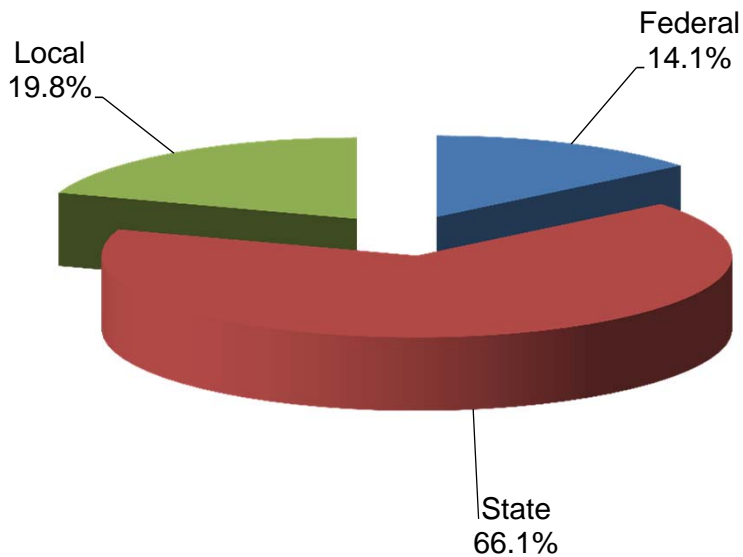
Committed Reserves:

Budget & Categorical Commitments	\$1,097,986	\$2,631,723	\$4,708,795	\$8,649,499	\$0
Health Services	0	0	0	0	0
Parking Fund	141,100	239,372	607,743	800,000	500,000
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	\$1,239,086	\$2,871,095	\$5,316,538	\$9,449,499	\$500,000

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
Federal:					
Categorical Funds	\$4,376,383	\$2,854,938	\$3,059,036	\$2,379,407	\$2,510,374
Other Federal	0	0	517,215	0	0
Total Federal	<u>\$4,376,383</u>	<u>\$2,854,938</u>	<u>\$3,576,251</u>	<u>\$2,379,407</u>	<u>\$2,510,374</u>
State Apportionment:					
Base	\$84,062,876	\$89,257,821	\$88,001,409	\$87,924,389	\$82,199,565
C.O.L.A.	3,808,048	0	0	0	0
Growth	1,827,746	1,891,360	0	2,386,901	0
State Deficit Factor (mid-year)	(1,503,622)	(1,353,179)	(155,324)	(740,476)	(3,287,983)
Parity Allocation	780,847	797,631	390,859	390,859	390,859
Prior Year Adjustment	(258,345)	1,154,236	171,130	0	0
Total State General Revenue	<u>\$88,717,550</u>	<u>\$91,747,869</u>	<u>\$88,408,074</u>	<u>\$89,961,673</u>	<u>\$79,302,441</u>
State Other:					
Categorical Funds	\$6,459,954	\$6,742,982	\$4,350,712	\$4,945,519	\$4,158,825
Grants	3,888,177	3,661,580	3,567,536	3,813,069	3,711,044
Cal-PASS Project	2,569,542	2,252,263	1,557,011	1,684,631	1,545,059
Lottery	2,563,612	2,559,947	2,872,016	2,858,541	2,858,541
Mandated Cost	0	0	0	372,267	0
State Block Grants	685,508	611,064	95,738	219,465	203,997
Student Financial Aid Admin	784,237	809,287	835,028	844,197	783,217
Other State	10,000	8,000	46	2,560	1,148,912
Total State Other	<u>\$16,961,030</u>	<u>\$16,645,123</u>	<u>\$13,278,087</u>	<u>\$14,740,249</u>	<u>\$14,409,595</u>
Local:					
Community Service Fees	\$144,233	\$124,416	\$204,487	\$307,000	\$305,956
Contract Education	1,361,481	1,227,131	366,111	539,900	636,500
Enrollment Fees (2%)	115,120	122,160	142,510	136,192	136,192
Health Fees	503,170	640,582	637,237	803,133	606,687
Interest	820,078	320,632	121,743	110,000	110,000
Parking Fees & Fines	962,270	904,825	1,065,736	1,027,000	1,027,000
Tuition - Out of State	1,036,055	1,079,587	1,295,988	1,045,000	1,045,000
Tuition - Foreign Student	2,919,750	3,654,313	4,244,061	3,774,412	3,774,412
Other Student Fees	150,461	120,209	131,399	114,300	114,300
Other Local	1,447,382	2,023,234	2,064,161	2,576,044	1,536,627
Std't Fees Accrual	0	383,969	238,063	200,000	200,000
Revenue Reduction	0	0	0	0	(238,272)
Total Local	<u>\$9,460,000</u>	<u>\$10,601,058</u>	<u>\$10,511,496</u>	<u>\$10,632,981</u>	<u>\$9,254,402</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	30,880	30,660	4,361	0	0
Total Other Sources	<u>\$30,880</u>	<u>\$30,660</u>	<u>\$4,361</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$119,545,843</u></u>	<u><u>\$121,879,647</u></u>	<u><u>\$115,778,269</u></u>	<u><u>\$117,714,310</u></u>	<u><u>\$105,476,812</u></u>

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

INCOME:	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	517,215	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$517,215</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$84,062,876	\$89,257,821	\$88,001,409	\$87,924,389	\$82,199,565
C.O.L.A.	3,808,048	0	0	0	0
Growth	1,827,746	1,891,360	0	2,386,901	0
State Deficit Factor (mid-year)	(1,503,622)	(1,353,179)	(155,324)	(740,476)	(3,287,983)
Parity Allocation	780,847	797,631	390,859	390,859	390,859
Prior Year Adjustment	(258,345)	1,154,236	171,130	0	0
Total State General Revenue	<u>\$88,717,550</u>	<u>\$91,747,869</u>	<u>\$88,408,074</u>	<u>\$89,961,673</u>	<u>\$79,302,441</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Lottery	2,206,757	2,283,717	2,489,659	2,529,885	2,529,885
Mandated Cost	0	0	0	372,267	0
State Block Grants	0	0	0	0	0
Student Financial Aid Admin	69,259	73,595	80,101	80,101	80,101
Other State	0	0	0	0	0
Total State Other	<u>\$2,276,016</u>	<u>\$2,357,312</u>	<u>\$2,569,760</u>	<u>\$2,982,253</u>	<u>\$2,609,986</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	115,120	122,160	142,510	136,192	136,192
Health Fees	0	0	0	0	0
Interest	820,078	320,632	121,743	110,000	110,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,036,055	1,079,587	1,295,988	1,045,000	1,045,000
Tuition - Foreign Student	2,919,750	3,654,313	4,244,061	3,774,412	3,774,412
Other Student Fees	150,461	120,209	131,399	114,300	114,300
Other Local	522,552	533,611	610,031	576,886	576,886
Std't Fees Accrual	0	383,969	238,063	200,000	200,000
Revenue Reduction	0	0	0	0	(238,272)
Total Local	<u>\$5,564,016</u>	<u>\$6,214,481</u>	<u>\$6,783,795</u>	<u>\$5,956,790</u>	<u>\$5,718,518</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	30,880	30,660	4,361	0	0
Total Other Sources	<u>\$30,880</u>	<u>\$30,660</u>	<u>\$4,361</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$96,588,462</u></u>	<u><u>\$100,350,321</u></u>	<u><u>\$98,283,205</u></u>	<u><u>\$98,900,716</u></u>	<u><u>\$87,630,945</u></u>

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
INCOME:					
Federal:					
Categorical Funds	\$4,376,383	\$2,854,938	\$3,059,036	\$2,379,407	\$2,510,374
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,376,383</u>	<u>\$2,854,938</u>	<u>\$3,059,036</u>	<u>\$2,379,407</u>	<u>\$2,510,374</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth	0	0	0	0	0
State Deficit Factor (mid-year)	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$6,459,954	\$6,742,982	\$4,350,712	\$4,945,519	\$4,158,825
Grants	3,888,177	3,661,580	3,567,536	3,813,069	3,711,044
Cal-PASS Project	2,569,542	2,252,263	1,557,011	1,684,631	1,545,059
Lottery	356,855	276,230	382,357	328,656	328,656
Mandated Cost	0	0	0	0	0
State Block Grants	685,508	611,064	95,738	219,465	203,997
Student Financial Aid Admin	714,978	735,692	754,927	764,096	703,116
Other State	10,000	8,000	46	2,560	1,148,912
Total State Other	<u>\$14,685,014</u>	<u>\$14,287,811</u>	<u>\$10,708,327</u>	<u>\$11,757,996</u>	<u>\$11,799,609</u>
Local:					
Community Service Fees	\$144,233	\$124,416	\$204,487	\$307,000	\$305,956
Contract Education	1,361,481	1,227,131	366,111	539,900	636,500
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	503,170	640,582	637,237	803,133	606,687
Interest	0	0	0	0	0
Parking Fees & Fines	962,270	904,825	1,065,736	1,027,000	1,027,000
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	924,830	1,489,623	1,454,130	1,999,158	959,741
Std't Fees Accrual	0	0	0	0	0
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$3,895,984</u>	<u>\$4,386,577</u>	<u>\$3,727,701</u>	<u>\$4,676,191</u>	<u>\$3,535,884</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$22,957,381</u></u>	<u><u>\$21,529,326</u></u>	<u><u>\$17,495,064</u></u>	<u><u>\$18,813,594</u></u>	<u><u>\$17,845,867</u></u>

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

**Tentative
Budget
11/12**

Federal

Categoricals

Child Development Center-(Childcare Food Program)	\$50,000
Financial Aid Administrative Allowance	70,923
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	70,303
Veterans Education	23,808
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,895,545
Workstudy	394,795
Other Federal Revenue	5,000

TOTAL FEDERAL

\$2,510,374

State

Categoricals

Basic Skills	\$476,632
California Work Opportunities and Responsibility to Kids (CalWORKs)	470,938
Cooperative Agencies Resources for Education (CARE)	205,084
Disabled Students Programs & Services (DSPS)	1,017,732
Extended Opportunities, Programs & Services (EOPS)	994,174
Staff Development & Staff Diversity	97,738
Matriculation	826,224
Temporary Assistance for Needy Families (TANF - 50% State portion)	70,303

Total State Categoricals

\$4,158,825

Grants

Economic Development	\$1,267,098
Funds for Student Success-Middle College High School	99,454
Foster & Kinship Care Education	895,000
CTE Career Technical Education Grants	754,999
Enrollment Growth & Retention	118,187
Child Development & Related Grants	576,306

Total State Grants

\$3,711,044

Other State Restricted Funds

Cal-PASS Project	\$1,545,059
Proposition 20-Restricted Lottery Funds	328,656
State Block Grants	203,997
Student Financial Aid Administration	703,116
Bi National Border Health Grants	1,126,412
YESS-ILP	22,500

Total Other

\$3,929,740

TOTAL STATE

\$11,799,609

Local

Community Services

\$305,956

Contract Education

636,500

Health Fees

606,687

Parking Fees & Fines

1,027,000

Other Local Income:

Child Development Training Consortium	\$ 25,000
County Foster Care Training	400,000
Emp Training Panel - Office of Professional Training (ETP-OPT)	77,692
Food Service Agreement	60,000
Nursing Grants	129,739
Miscellaneous Grants	267,310

Total Other Local

\$959,741

TOTAL LOCAL

\$3,535,884

TOTAL RESTRICTED INCOME

\$17,845,867

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,897,156	\$21,507,973	\$20,408,185	\$20,164,961	\$20,559,004
12 Contract Adm, Counselors, Librarians	8,601,416	8,714,185	8,261,693	7,919,240	8,387,857
13 Hourly Teachers	18,300,126	18,109,574	16,322,985	15,349,694	13,427,841
14 Hourly Adm, Counselors, Librarians	1,744,549	1,613,592	1,123,717	1,180,992	1,212,137
Object Group 1000 Total	<u>\$49,543,247</u>	<u>\$49,945,323</u>	<u>\$46,116,580</u>	<u>\$44,614,887</u>	<u>\$43,586,839</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$19,448,866	\$19,543,486	\$18,872,916	\$18,720,487	\$19,521,394
22 Contract Instructional Aides	1,826,959	1,953,460	1,991,005	1,923,070	1,982,267
23 Hourly Non-Instructional	4,425,385	4,556,678	3,839,043	3,894,560	3,682,825
24 Hourly Instructional Aides	866,396	468,253	464,450	668,139	804,413
Object Group 2000 Total	<u>\$26,567,606</u>	<u>\$26,521,876</u>	<u>\$25,167,415</u>	<u>\$25,206,256</u>	<u>\$25,990,899</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$18,455,726	\$18,602,760	\$18,189,986	\$20,484,840	\$20,121,622
3x Early Retirement & Retiree Benefits	1,502,696	1,783,085	2,318,309	1,902,609	1,917,246
Object Group 3000 Total	<u>\$19,958,422</u>	<u>\$20,385,846</u>	<u>\$20,508,294</u>	<u>\$22,387,449</u>	<u>\$22,038,868</u>
SUPPLIES:					
43 Supplies	\$3,394,017	\$2,712,875	\$2,645,949	\$3,961,094	\$4,196,820
Object Group 4000 Total	<u>\$3,394,017</u>	<u>\$2,712,875</u>	<u>\$2,645,949</u>	<u>\$3,961,094</u>	<u>\$4,196,820</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$8,471,515	\$7,201,365	\$6,895,327	\$8,577,321	\$8,193,183
52 Travel and Mileage	609,261	412,586	355,770	375,647	722,888
53 Fees, Software, Memberships, Dues	776,510	960,153	991,149	1,022,499	1,066,989
54 Insurance	548,718	544,742	622,730	659,025	652,129
55 Utilities and Operations	3,399,945	3,390,744	3,135,311	3,863,775	3,998,807
56 Rents, Repairs & Maintenance	2,057,759	2,184,832	1,967,956	2,492,316	2,611,008
57 Audits, Interest, and Legals	360,980	449,680	343,492	464,199	324,366
58 Advertising, Postage & Other Operating	673,090	827,111	154,860	340,190	533,795
59 Other Holding	0	0	0	967	238,063
Object Group 5000 Total	<u>\$16,897,778</u>	<u>\$15,971,213</u>	<u>\$14,466,595</u>	<u>\$17,795,939</u>	<u>\$18,341,228</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$38,896	\$0	\$27,846	\$48,413	\$125,908
62 Building Alterations	171,369	112,161	232,791	46,465	61,200
63 Books	95,441	46,506	52,895	79,590	75,355
64 Equipment	849,395	771,749	700,710	983,998	753,444
Object Group 6000 Total	<u>\$1,155,101</u>	<u>\$930,415</u>	<u>\$1,014,242</u>	<u>\$1,158,466</u>	<u>\$1,015,907</u>
OTHER OUTGO:					
71 Debt Service	\$101,825	\$111,895	\$116,250	\$84,689	\$111,000
73 Interfund Transfers	4,948,852	1,181,088	1,623,336	1,375,796	550,000
75/76 Std Financial Aid & Othr Pymts to Stdts	924,503	813,745	601,855	578,661	520,582
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$5,975,180</u>	<u>\$2,106,728</u>	<u>\$2,341,441</u>	<u>\$2,039,146</u>	<u>\$1,431,582</u>
Total Expenditures	<u>\$123,491,351</u>	<u>\$118,574,276</u>	<u>\$112,260,515</u>	<u>\$117,163,237</u>	<u>\$116,602,143</u>

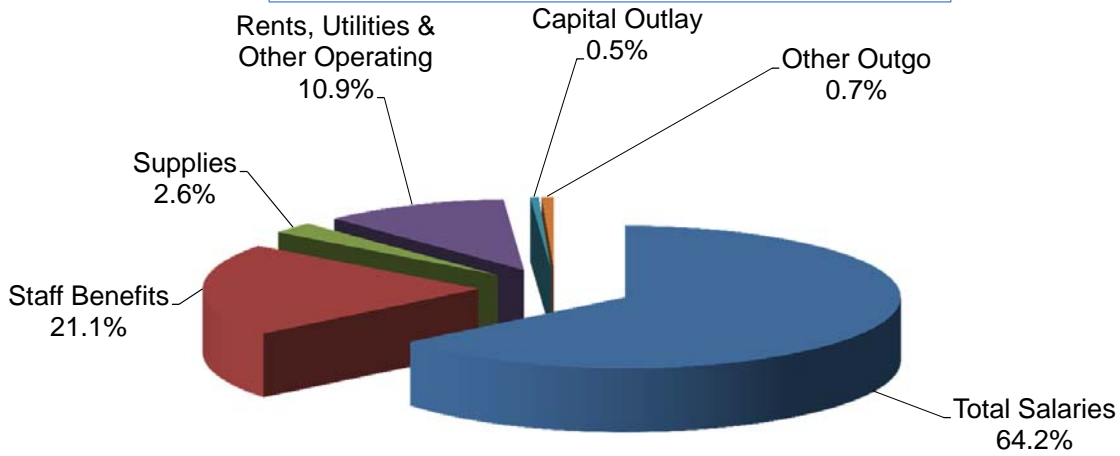
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,452,012	\$21,088,778	\$20,320,818	\$19,975,737	\$20,363,150
12 Contract Adm, Counselors, Librarians	6,744,556	7,133,719	7,122,001	6,642,274	7,180,588
13 Hourly Teachers	17,501,283	17,241,657	15,819,535	14,911,833	13,114,587
14 Hourly Adm, Counselors, Librarians	777,302	678,310	564,357	644,365	865,426
Object Group 1000 Total	<u>\$45,475,153</u>	<u>\$46,142,463</u>	<u>\$43,826,711</u>	<u>\$42,174,209</u>	<u>\$41,523,751</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$17,225,563	\$17,449,889	\$16,989,132	\$16,784,800	\$17,439,633
22 Contract Instructional Aides	1,599,345	1,618,020	1,750,980	1,654,409	1,716,476
23 Hourly Non-Instructional	1,643,770	1,759,811	1,452,131	1,606,340	1,529,864
24 Hourly Instructional Aides	659,533	345,270	395,495	589,357	761,135
Object Group 2000 Total	<u>\$21,128,211</u>	<u>\$21,172,990</u>	<u>\$20,587,738</u>	<u>\$20,634,906</u>	<u>\$21,447,108</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,667,645	\$16,877,911	\$16,920,591	\$19,074,362	\$18,773,194
3x Early Retirement & Retiree Benefits	1,502,696	1,783,085	2,318,309	1,902,609	1,917,246
Object Group 3000 Total	<u>\$18,170,341</u>	<u>\$18,660,997</u>	<u>\$19,238,899</u>	<u>\$20,976,971</u>	<u>\$20,690,440</u>
SUPPLIES:					
43 Supplies	\$1,795,348	\$1,283,816	\$1,444,250	\$2,796,265	\$2,563,361
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,389,655	\$1,235,474	\$1,314,751	\$1,801,011	\$1,978,046
52 Travel and Mileage	378,567	244,879	246,236	262,928	417,573
53 Fees, Software, Memberships, Dues	606,213	793,245	833,249	881,997	986,607
54 Insurance	514,718	501,403	585,601	610,316	607,129
55 Utilities and Operations	3,082,621	3,009,606	2,838,620	3,497,459	3,583,158
56 Rents, Repairs & Maintenance	1,882,993	1,974,822	1,785,212	2,284,298	2,386,488
57 Audits, Interest, and Legals	274,869	366,856	265,784	384,854	236,032
58 Advertising, Postage & Other Operating	598,802	770,261	97,056	283,672	451,077
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,728,438</u>	<u>\$8,896,545</u>	<u>\$7,966,508</u>	<u>\$10,006,535</u>	<u>\$10,646,110</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$38,896	\$0	\$22,996	\$37,397	\$79,908
62 Building Alterations	132,529	56,153	47,623	45,594	60,200
63 Books	75,548	43,226	52,895	79,590	75,350
64 Equipment	410,328	362,329	269,506	397,512	281,078
Object Group 6000 Total	<u>\$657,301</u>	<u>\$461,708</u>	<u>\$393,020</u>	<u>\$560,093</u>	<u>\$496,536</u>
OTHER OUTGO:					
71 Debt Service	\$1,825	\$1,895	\$1,250	(\$24,144)	\$1,000
73 Interfund Transfers	4,524,447	576,500	1,588,336	1,375,796	550,000
75/76 Std Financial Aid & Othr Pymts to Stdts	20,596	15,428	94,047	112,772	110,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,546,868</u>	<u>\$593,823</u>	<u>\$1,683,633</u>	<u>\$1,464,424</u>	<u>\$661,500</u>
Total Expenditures	<u>\$100,501,660</u>	<u>\$97,212,342</u>	<u>\$95,140,757</u>	<u>\$98,613,403</u>	<u>\$98,028,806</u>

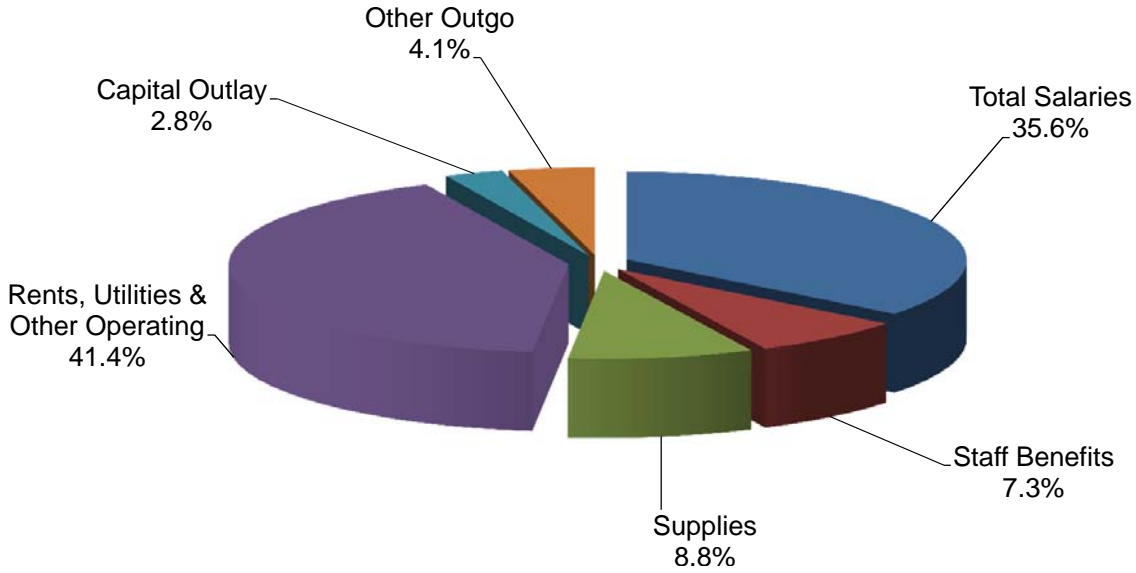
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$445,144	\$419,194	\$87,367	\$189,224	\$195,854
12 Contract Adm, Counselors, Librarians	1,856,860	1,580,466	1,139,692	1,276,966	1,207,269
13 Hourly Teachers	798,843	867,918	503,450	437,861	313,254
14 Hourly Adm, Counselors, Librarians	967,247	935,282	559,360	536,627	346,711
Object Group 1000 Total	<u>\$4,068,094</u>	<u>\$3,802,860</u>	<u>\$2,289,869</u>	<u>\$2,440,678</u>	<u>\$2,063,088</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,223,303	\$2,093,597	\$1,883,784	\$1,935,687	\$2,081,761
22 Contract Instructional Aides	227,614	335,441	240,025	268,661	265,791
23 Hourly Non-Instructional	2,781,615	2,796,866	2,386,912	2,288,220	2,152,961
24 Hourly Instructional Aides	206,863	122,982	68,956	78,782	43,278
Object Group 2000 Total	<u>\$5,439,395</u>	<u>\$5,348,886</u>	<u>\$4,579,677</u>	<u>\$4,571,350</u>	<u>\$4,543,791</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,788,081	\$1,724,849	\$1,269,395	\$1,410,478	\$1,348,428
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,788,081</u>	<u>\$1,724,849</u>	<u>\$1,269,395</u>	<u>\$1,410,478</u>	<u>\$1,348,428</u>
SUPPLIES:					
43 Supplies	\$1,598,669	\$1,429,059	\$1,201,700	\$1,164,829	\$1,633,459
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$7,081,860	\$5,965,892	\$5,580,576	\$6,776,310	\$6,215,137
52 Travel and Mileage	230,694	167,707	109,534	112,719	305,315
53 Fees, Software, Memberships, Dues	170,297	166,909	157,901	140,502	80,382
54 Insurance	34,000	43,339	37,129	48,709	45,000
55 Utilities and Operations	317,324	381,137	296,691	366,316	415,649
56 Rents, Repairs & Maintenance	174,766	210,010	182,745	208,018	224,520
57 Audits, Interest, and Legals	86,111	82,824	77,708	79,345	88,334
58 Advertising, Postage & Other Operating	74,288	56,851	57,804	56,518	82,718
59 Other Holding	0	0	0	967	238,063
Object Group 5000 Total	<u>\$8,169,340</u>	<u>\$7,074,668</u>	<u>\$6,500,087</u>	<u>\$7,789,404</u>	<u>\$7,695,118</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$4,850	\$11,016	\$46,000
62 Building Alterations	38,840	56,008	185,168	871	1,000
63 Books	19,893	3,280	0	0	5
64 Equipment	439,067	409,419	431,204	586,486	472,366
Object Group 6000 Total	<u>\$497,800</u>	<u>\$468,707</u>	<u>\$621,222</u>	<u>\$598,373</u>	<u>\$519,371</u>
OTHER OUTGO:					
71 Debt Service	\$100,000	\$110,000	\$115,000	\$108,833	\$110,000
73 Interfund Transfers	424,405	604,588	35,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	903,907	798,317	507,808	465,889	410,082
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$1,428,312</u>	<u>\$1,512,905</u>	<u>\$657,808</u>	<u>\$574,722</u>	<u>\$770,082</u>
Total Expenditures	<u><u>\$22,989,691</u></u>	<u><u>\$21,361,934</u></u>	<u><u>\$17,119,758</u></u>	<u><u>\$18,549,834</u></u>	<u><u>\$18,573,337</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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,282,815	\$15,690,297	\$15,072,343	\$14,975,365	\$15,180,115
12 Contract Adm, Counselors, Librarians	4,876,454	4,852,648	4,518,954	4,529,113	4,743,835
13 Hourly Teachers	12,575,218	12,495,341	11,416,989	10,567,104	9,275,743
14 Hourly Adm, Counselors, Librarians	1,110,740	1,096,253	774,222	846,688	861,410
Object Group 1000 Total	<u>\$33,845,227</u>	<u>\$34,134,540</u>	<u>\$31,782,509</u>	<u>\$30,918,270</u>	<u>\$30,061,103</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,946,056	\$8,815,789	\$8,558,471	\$8,525,065	\$9,063,105
22 Contract Instructional Aides	1,259,389	1,294,683	1,302,186	1,248,659	1,334,643
23 Hourly Non-Instructional	2,452,483	2,777,786	2,430,699	2,466,360	2,214,771
24 Hourly Instructional Aides	749,416	323,032	328,366	520,423	713,065
Object Group 2000 Total	<u>\$13,407,344</u>	<u>\$13,211,290</u>	<u>\$12,619,721</u>	<u>\$12,760,507</u>	<u>\$13,325,584</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,252,092	\$11,246,232	\$11,040,096	\$12,683,449	\$12,441,696
3x Early Retirement & Retiree Benefits	414,925	520,712	494,188	295,791	280,791
Object Group 3000 Total	<u>\$11,667,017</u>	<u>\$11,766,944</u>	<u>\$11,534,284</u>	<u>\$12,979,240</u>	<u>\$12,722,487</u>
SUPPLIES:					
43 Supplies	\$2,063,910	\$1,615,980	\$1,660,052	\$2,766,650	\$2,598,794
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,284,036	\$2,585,007	\$2,968,145	\$3,059,771	\$2,542,498
52 Travel and Mileage	304,793	208,531	145,647	199,281	406,078
53 Fees, Software, Memberships, Dues	217,638	207,086	205,800	224,605	226,249
54 Insurance	90,000	85,052	73,167	87,925	103,000
55 Utilities and Operations	2,137,139	1,964,136	1,919,125	2,280,633	2,443,073
56 Rents, Repairs & Maintenance	882,568	956,330	813,719	1,087,044	1,049,742
57 Audits, Interest, and Legals	0	25	0	0	0
58 Advertising, Postage & Other Operating	338,041	402,692	(17,838)	177,697	265,677
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,254,215</u>	<u>\$6,408,858</u>	<u>\$6,107,765</u>	<u>\$7,116,956</u>	<u>\$7,036,317</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$38,896	\$0	\$9,575	\$22,722	\$79,908
62 Building Alterations	117,641	57,271	232,791	46,465	61,200
63 Books	67,818	19,523	24,614	50,170	44,855
64 Equipment	605,535	500,083	529,128	656,168	604,465
Object Group 6000 Total	<u>\$829,890</u>	<u>\$576,877</u>	<u>\$796,107</u>	<u>\$775,525</u>	<u>\$790,428</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	4,246,000	779,546	1,378,336	1,275,796	550,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	747,096	593,828	443,269	414,404	352,305
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,993,096</u>	<u>\$1,373,374</u>	<u>\$1,821,605</u>	<u>\$1,690,200</u>	<u>\$902,305</u>
Total Expenditures	<u><u>\$75,060,699</u></u>	<u><u>\$69,087,862</u></u>	<u><u>\$66,322,042</u></u>	<u><u>\$69,007,348</u></u>	<u><u>\$67,437,018</u></u>

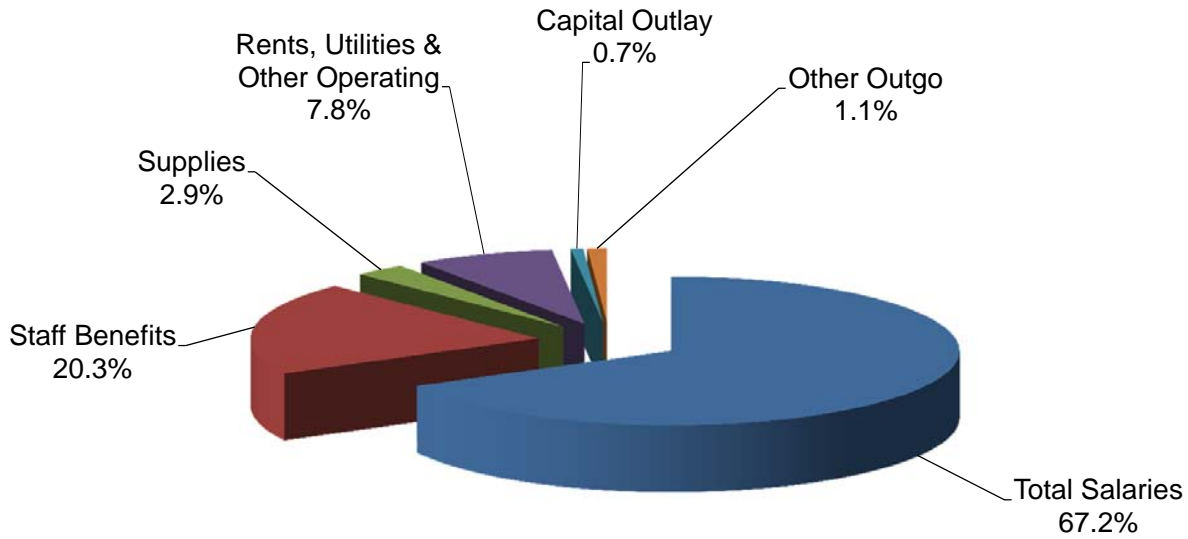
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,925,036	\$15,357,512	\$14,984,977	\$14,786,141	\$14,984,261
12 Contract Adm, Counselors, Librarians	3,845,932	3,852,174	3,771,574	3,631,078	3,863,601
13 Hourly Teachers	11,797,111	11,712,158	11,034,772	10,232,399	9,059,191
14 Hourly Adm, Counselors, Librarians	462,019	456,204	403,727	450,363	658,426
Object Group 1000 Total	<u>\$31,030,098</u>	<u>\$31,378,047</u>	<u>\$30,195,049</u>	<u>\$29,099,981</u>	<u>\$28,565,479</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,625,391	\$7,514,684	\$7,406,744	\$7,348,086	\$7,805,310
22 Contract Instructional Aides	1,073,553	1,081,345	1,140,442	1,063,719	1,148,949
23 Hourly Non-Instructional	761,308	1,077,344	952,417	1,021,008	919,784
24 Hourly Instructional Aides	560,914	221,301	277,584	452,633	675,362
Object Group 2000 Total	<u>\$10,021,166</u>	<u>\$9,894,675</u>	<u>\$9,777,186</u>	<u>\$9,885,446</u>	<u>\$10,549,405</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,081,504	\$10,098,336	\$10,212,221	\$11,725,817	\$11,540,361
3x Early Retirement & Retiree Benefits	414,925	520,712	494,188	295,791	280,791
Object Group 3000 Total	<u>\$10,496,429</u>	<u>\$10,619,048</u>	<u>\$10,706,409</u>	<u>\$12,021,608</u>	<u>\$11,821,152</u>
SUPPLIES:					
43 Supplies	\$1,097,540	\$706,287	\$940,474	\$2,079,127	\$1,675,662
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$544,965	\$483,036	\$321,455	\$549,604	\$621,186
52 Travel and Mileage	179,260	110,389	104,635	148,824	213,956
53 Fees, Software, Memberships, Dues	119,242	135,929	134,285	174,917	195,194
54 Insurance	63,000	51,712	44,774	51,276	70,000
55 Utilities and Operations	1,752,278	1,726,660	1,729,024	2,082,839	2,274,610
56 Rents, Repairs & Maintenance	806,631	859,869	717,988	985,435	957,126
57 Audits, Interest, and Legals	0	25	0	0	0
58 Advertising, Postage & Other Operating	306,935	366,905	(38,142)	156,041	225,010
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,772,311</u>	<u>\$3,734,524</u>	<u>\$3,014,018</u>	<u>\$4,148,936</u>	<u>\$4,557,082</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$38,896	\$0	\$9,575	\$22,722	\$79,908
62 Building Alterations	110,054	56,240	47,623	45,594	60,200
63 Books	47,925	16,243	24,614	50,170	44,850
64 Equipment	220,555	196,421	210,274	257,848	228,599
Object Group 6000 Total	<u>\$417,430</u>	<u>\$268,904</u>	<u>\$292,085</u>	<u>\$376,334</u>	<u>\$413,557</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	4,246,000	576,500	1,378,336	1,275,796	550,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	15,799	7,490	58,901	61,648	89,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,261,799</u>	<u>\$583,990</u>	<u>\$1,437,237</u>	<u>\$1,337,444</u>	<u>\$639,000</u>
Total Expenditures	<u><u>\$61,096,773</u></u>	<u><u>\$57,185,475</u></u>	<u><u>\$56,362,458</u></u>	<u><u>\$58,948,876</u></u>	<u><u>\$58,221,337</u></u>

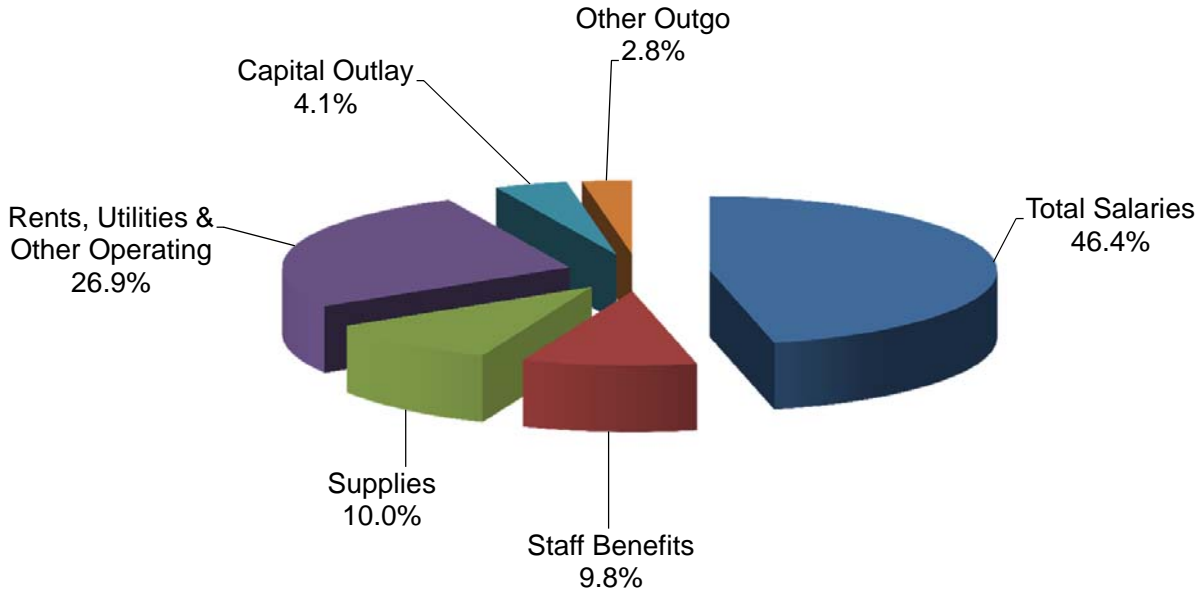
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$357,779	\$332,785	\$87,367	\$189,224	\$195,854
12 Contract Adm, Counselors, Librarians	1,030,522	1,000,475	747,380	898,035	880,234
13 Hourly Teachers	778,107	783,183	382,217	334,705	216,552
14 Hourly Adm, Counselors, Librarians	648,721	640,049	370,495	396,325	202,984
Object Group 1000 Total	<u>\$2,815,129</u>	<u>\$2,756,492</u>	<u>\$1,587,460</u>	<u>\$1,818,289</u>	<u>\$1,495,624</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,320,665	\$1,301,105	\$1,151,727	\$1,176,979	\$1,257,795
22 Contract Instructional Aides	185,836	213,338	161,744	184,940	185,694
23 Hourly Non-Instructional	1,691,175	1,700,441	1,478,282	1,445,352	1,294,987
24 Hourly Instructional Aides	188,502	101,731	50,782	67,790	37,703
Object Group 2000 Total	<u>\$3,386,178</u>	<u>\$3,316,615</u>	<u>\$2,842,535</u>	<u>\$2,875,061</u>	<u>\$2,776,179</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,170,588	\$1,147,896	\$827,875	\$957,632	\$901,335
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,170,588</u>	<u>\$1,147,896</u>	<u>\$827,875</u>	<u>\$957,632</u>	<u>\$901,335</u>
SUPPLIES:					
43 Supplies	\$966,370	\$909,693	\$719,578	\$687,523	\$923,132
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,739,071	\$2,101,971	\$2,646,691	\$2,510,167	\$1,921,312
52 Travel and Mileage	125,533	98,142	41,011	50,457	192,122
53 Fees, Software, Memberships, Dues	98,396	71,157	71,515	49,688	31,055
54 Insurance	27,000	33,340	28,393	36,649	33,000
55 Utilities and Operations	384,861	237,475	190,101	197,794	168,463
56 Rents, Repairs & Maintenance	75,937	96,461	95,731	101,609	92,616
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,106	35,787	20,304	21,656	40,667
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,481,904</u>	<u>\$2,674,334</u>	<u>\$3,093,747</u>	<u>\$2,968,020</u>	<u>\$2,479,235</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	7,587	1,031	185,168	871	1,000
63 Books	19,893	3,280	0	0	5
64 Equipment	384,980	303,662	318,854	398,320	375,866
Object Group 6000 Total	<u>\$412,460</u>	<u>\$307,973</u>	<u>\$504,022</u>	<u>\$399,191</u>	<u>\$376,871</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	203,046	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	731,297	586,338	384,368	352,756	263,305
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$731,297</u>	<u>\$789,384</u>	<u>\$384,368</u>	<u>\$352,756</u>	<u>\$263,305</u>
Total Expenditures	<u><u>\$13,963,926</u></u>	<u><u>\$11,902,387</u></u>	<u><u>\$9,959,584</u></u>	<u><u>\$10,058,472</u></u>	<u><u>\$9,215,681</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,614,341	\$5,817,675	\$5,335,842	\$5,189,596	\$5,378,889
12 Contract Adm, Counselors, Librarians	2,784,114	2,820,671	2,913,153	2,841,952	2,961,311
13 Hourly Teachers	5,724,908	5,614,233	4,905,996	4,782,590	4,152,098
14 Hourly Adm, Counselors, Librarians	629,095	513,766	346,894	333,304	348,727
Object Group 1000 Total	<u>\$14,752,458</u>	<u>\$14,766,345</u>	<u>\$13,501,885</u>	<u>\$13,147,442</u>	<u>\$12,841,025</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,810,319	\$4,943,935	\$4,670,294	\$4,796,263	\$4,942,737
22 Contract Instructional Aides	567,570	658,778	688,819	674,411	647,624
23 Hourly Non-Instructional	1,523,172	1,389,772	1,169,325	1,189,847	1,330,054
24 Hourly Instructional Aides	114,959	137,374	129,122	141,914	83,348
Object Group 2000 Total	<u>\$7,016,020</u>	<u>\$7,129,859</u>	<u>\$6,657,560</u>	<u>\$6,802,435</u>	<u>\$7,003,763</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,111,899	\$5,221,048	\$5,078,575	\$5,705,200	\$5,657,397
3x Early Retirement & Retiree Benefits	37,146	63,086	562,274	335,809	329,309
Object Group 3000 Total	<u>\$5,149,045</u>	<u>\$5,284,134</u>	<u>\$5,640,849</u>	<u>\$6,041,009</u>	<u>\$5,986,706</u>
SUPPLIES:					
43 Supplies	\$960,542	\$776,833	\$762,963	\$881,872	\$838,245
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,224,746	\$1,726,006	\$1,517,015	\$2,228,196	\$1,661,049
52 Travel and Mileage	185,213	129,277	124,037	109,031	137,670
53 Fees, Software, Memberships, Dues	151,908	157,826	156,930	173,271	93,616
54 Insurance	34,994	41,490	36,037	41,275	44,489
55 Utilities and Operations	1,240,215	1,238,246	1,101,765	1,347,647	1,294,173
56 Rents, Repairs & Maintenance	420,035	456,520	343,940	478,767	577,935
57 Audits, Interest, and Legals	0	696	0	0	0
58 Advertising, Postage & Other Operating	214,244	343,416	84,269	80,179	130,341
59 Other Holding	0	0	0	967	0
Object Group 5000 Total	<u>\$3,471,355</u>	<u>\$4,093,477</u>	<u>\$3,363,994</u>	<u>\$4,459,333</u>	<u>\$3,939,273</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$18,271	\$25,691	\$15,000
62 Building Alterations	53,728	54,977	0	0	0
63 Books	27,623	26,982	28,281	29,420	30,500
64 Equipment	163,874	191,970	143,571	245,615	128,064
Object Group 6000 Total	<u>\$245,225</u>	<u>\$273,929</u>	<u>\$190,123</u>	<u>\$300,726</u>	<u>\$173,564</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	149,886	53,378	185,000	100,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	174,514	216,557	153,385	160,361	161,777
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$324,400</u>	<u>\$269,935</u>	<u>\$338,385</u>	<u>\$260,361</u>	<u>\$161,777</u>
Total Expenditures	<u><u>\$31,919,045</u></u>	<u><u>\$32,594,512</u></u>	<u><u>\$30,455,759</u></u>	<u><u>\$31,893,178</u></u>	<u><u>\$30,944,353</u></u>

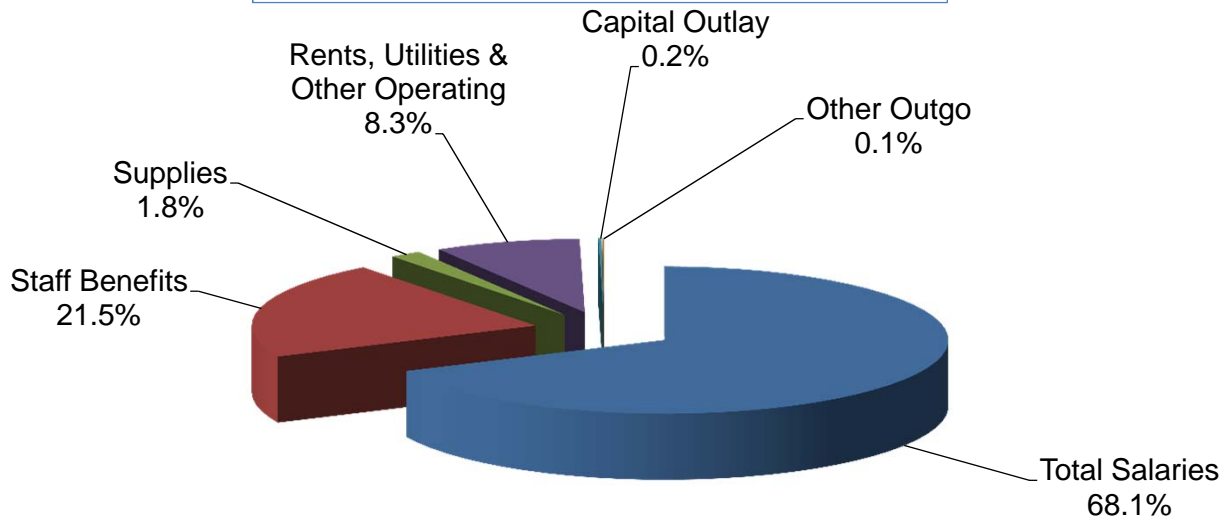
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,526,976	\$5,731,266	\$5,335,842	\$5,189,596	\$5,378,889
12 Contract Adm, Counselors, Librarians	2,242,184	2,278,239	2,520,841	2,463,021	2,634,276
13 Hourly Teachers	5,704,172	5,529,499	4,784,763	4,679,434	4,055,396
14 Hourly Adm, Counselors, Librarians	310,784	218,533	158,029	193,002	205,000
Object Group 1000 Total	<u>\$13,784,116</u>	<u>\$13,757,537</u>	<u>\$12,799,476</u>	<u>\$12,525,053</u>	<u>\$12,273,561</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,979,763	\$4,227,983	\$4,012,144	\$4,112,438	\$4,205,771
22 Contract Instructional Aides	525,792	536,675	610,538	590,690	567,527
23 Hourly Non-Instructional	771,079	589,637	481,881	536,020	572,080
24 Hourly Instructional Aides	96,598	116,123	110,948	130,922	77,773
Object Group 2000 Total	<u>\$5,373,232</u>	<u>\$5,470,418</u>	<u>\$5,215,512</u>	<u>\$5,370,070</u>	<u>\$5,423,151</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,591,097	\$4,691,116	\$4,671,276	\$5,287,847	\$5,242,515
3x Early Retirement & Retiree Benefits	37,146	63,086	562,274	335,809	329,309
Object Group 3000 Total	<u>\$4,628,243</u>	<u>\$4,754,202</u>	<u>\$5,233,550</u>	<u>\$5,623,656</u>	<u>\$5,571,824</u>
SUPPLIES:					
43 Supplies	\$407,210	\$364,979	\$354,556	\$487,035	\$477,692
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$103,927	\$68,799	\$191,188	\$112,161	\$161,971
52 Travel and Mileage	87,041	60,254	60,870	47,094	61,993
53 Fees, Software, Memberships, Dues	80,007	70,769	70,545	92,242	74,289
54 Insurance	27,994	31,491	27,301	29,215	32,489
55 Utilities and Operations	1,183,157	1,158,126	1,036,779	1,285,395	1,214,314
56 Rents, Repairs & Maintenance	358,083	376,043	287,230	418,149	498,531
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	196,013	324,019	55,355	55,174	105,290
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,036,222</u>	<u>\$2,089,501</u>	<u>\$1,729,268</u>	<u>\$2,039,430</u>	<u>\$2,148,877</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$13,421	\$14,675	\$0
62 Building Alterations	22,475	0	0	0	0
63 Books	27,623	26,982	28,281	29,420	30,500
64 Equipment	113,251	86,212	31,220	57,449	31,564
Object Group 6000 Total	<u>\$163,349</u>	<u>\$113,195</u>	<u>\$72,923</u>	<u>\$101,544</u>	<u>\$62,064</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	29,886	0	150,000	100,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,904	4,579	29,946	47,228	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$31,790</u>	<u>\$4,579</u>	<u>\$179,946</u>	<u>\$147,228</u>	<u>\$15,000</u>
Total Expenditures	<u>\$26,424,162</u>	<u>\$26,554,410</u>	<u>\$25,585,230</u>	<u>\$26,294,016</u>	<u>\$25,972,169</u>

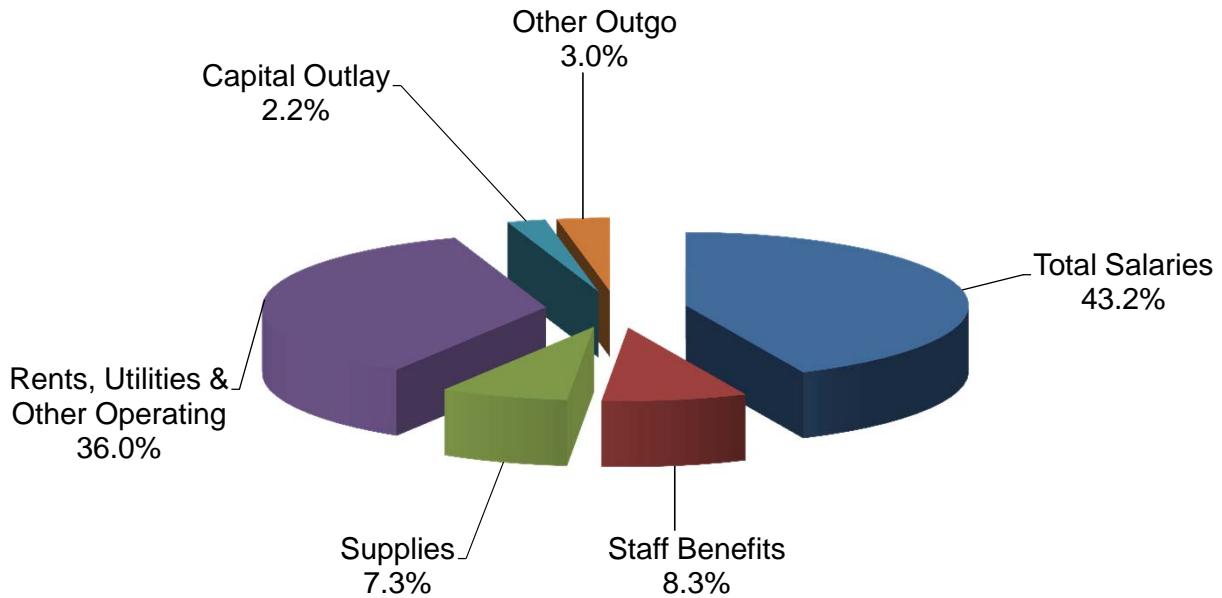
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$87,365	\$86,409	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	541,930	542,433	392,311	378,931	327,035
13 Hourly Teachers	20,736	84,734	121,233	103,156	96,702
14 Hourly Adm, Counselors, Librarians	318,311	295,233	188,865	140,302	143,727
Object Group 1000 Total	<u>\$968,342</u>	<u>\$1,008,809</u>	<u>\$702,409</u>	<u>\$622,389</u>	<u>\$567,464</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$830,556	\$715,952	\$658,149	\$683,825	\$736,966
22 Contract Instructional Aides	41,778	122,103	78,281	83,721	80,097
23 Hourly Non-Instructional	752,093	800,135	687,444	653,827	757,974
24 Hourly Instructional Aides	18,361	21,251	18,174	10,992	5,575
Object Group 2000 Total	<u>\$1,642,788</u>	<u>\$1,659,441</u>	<u>\$1,442,048</u>	<u>\$1,432,365</u>	<u>\$1,580,612</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$520,802	\$529,932	\$407,298	\$417,353	\$414,882
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$520,802</u>	<u>\$529,932</u>	<u>\$407,298</u>	<u>\$417,353</u>	<u>\$414,882</u>
SUPPLIES:					
43 Supplies	\$553,332	\$411,855	\$408,407	\$394,837	\$360,553
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,120,819	\$1,657,207	\$1,325,827	\$2,116,035	\$1,499,078
52 Travel and Mileage	98,172	69,023	63,166	61,937	75,677
53 Fees, Software, Memberships, Dues	71,901	87,057	86,385	81,029	19,327
54 Insurance	7,000	9,999	8,736	12,060	12,000
55 Utilities and Operations	57,058	80,120	64,986	62,252	79,859
56 Rents, Repairs & Maintenance	61,952	80,478	56,711	60,618	79,404
57 Audits, Interest, and Legals	0	696	0	0	0
58 Advertising, Postage & Other Operating	18,231	19,396	28,914	25,005	25,051
59 Other Holding	0	0	0	967	0
Object Group 5000 Total	<u>\$1,435,133</u>	<u>\$2,003,975</u>	<u>\$1,634,726</u>	<u>\$2,419,903</u>	<u>\$1,790,396</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$4,850	\$11,016	\$15,000
62 Building Alterations	31,253	54,977	0	0	0
63 Books	0	0	0	0	0
64 Equipment	50,623	105,757	112,351	188,166	96,500
Object Group 6000 Total	<u>\$81,876</u>	<u>\$160,734</u>	<u>\$117,201</u>	<u>\$199,182</u>	<u>\$111,500</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	120,000	53,378	35,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	172,610	211,978	123,440	113,133	146,777
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$292,610</u>	<u>\$265,356</u>	<u>\$158,440</u>	<u>\$113,133</u>	<u>\$146,777</u>
Total Expenditures	<u><u>\$5,494,883</u></u>	<u><u>\$6,040,102</u></u>	<u><u>\$4,870,529</u></u>	<u><u>\$5,599,162</u></u>	<u><u>\$4,972,184</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	940,848	1,040,865	644,586	548,175	682,711
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,954	0	0	1,000	0
Object Group 1000 Total	<u>\$943,802</u>	<u>\$1,040,865</u>	<u>\$644,586</u>	<u>\$549,175</u>	<u>\$682,711</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,674,474	\$5,763,190	\$5,644,152	\$5,399,159	\$5,515,552
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	449,730	389,120	239,019	238,353	138,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$6,124,204</u>	<u>\$6,152,310</u>	<u>\$5,883,171</u>	<u>\$5,637,512</u>	<u>\$5,653,552</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,081,400	\$2,120,088	\$2,050,057	\$2,040,257	\$2,005,749
3x Early Retirement & Retiree Benefits	0	0	93,593	177,473	86,884
Object Group 3000 Total	<u>\$2,081,400</u>	<u>\$2,120,088</u>	<u>\$2,143,651</u>	<u>\$2,217,730</u>	<u>\$2,092,633</u>
SUPPLIES:					
43 Supplies	\$336,301	\$293,042	\$215,649	\$265,227	\$671,574
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,757,916	\$2,706,611	\$2,304,688	\$3,046,184	\$3,564,126
52 Travel and Mileage	109,614	72,675	80,224	64,077	151,666
53 Fees, Software, Memberships, Dues	33,392	36,347	14,059	21,799	112,072
54 Insurance	0	0	0	0	0
55 Utilities and Operations	112,962	96,726	32,543	91,096	205,127
56 Rents, Repairs & Maintenance	102,112	112,128	77,734	112,049	202,130
57 Audits, Interest, and Legals	371,096	181,623	168,386	215,023	204,366
58 Advertising, Postage & Other Operating	114,086	80,664	66,091	65,219	120,748
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,601,178</u>	<u>\$3,286,775</u>	<u>\$2,743,725</u>	<u>\$3,615,447</u>	<u>\$4,560,235</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	0	(87)	0	0	0
63 Books	0	0	0	0	0
64 Equipment	22,285	75,497	19,527	14,234	0
Object Group 6000 Total	<u>\$22,285</u>	<u>\$75,410</u>	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$100,000	\$110,000	\$115,000	\$108,833	\$110,000
73 Interfund Transfers	248,561	0	60,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$348,561</u>	<u>\$110,000</u>	<u>\$175,000</u>	<u>\$108,833</u>	<u>\$360,000</u>
Total Expenditures	<u><u>\$13,457,731</u></u>	<u><u>\$13,078,490</u></u>	<u><u>\$11,825,308</u></u>	<u><u>\$12,408,158</u></u>	<u><u>\$14,051,705</u></u>

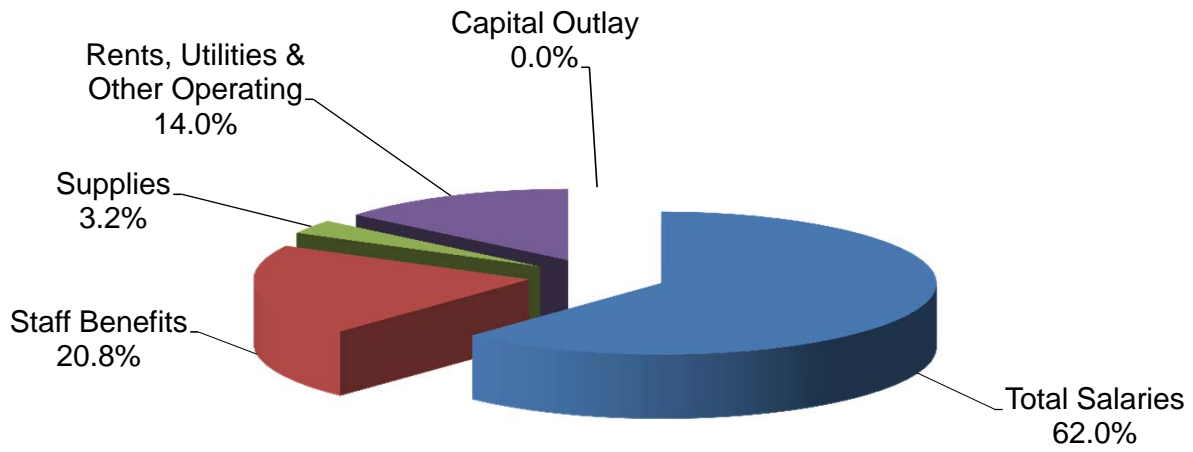
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	656,440	1,003,306	644,586	548,175	682,711
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,739	0	0	1,000	0
Object Group 1000 Total	<u>\$659,179</u>	<u>\$1,003,306</u>	<u>\$644,586</u>	<u>\$549,175</u>	<u>\$682,711</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,602,392	\$5,686,650	\$5,570,244	\$5,324,276	\$5,428,552
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	111,383	92,830	17,833	49,312	38,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,713,775</u>	<u>\$5,779,480</u>	<u>\$5,588,077</u>	<u>\$5,373,588</u>	<u>\$5,466,552</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,984,709	\$2,073,067	\$2,015,835	\$2,004,764	\$1,973,538
3x Early Retirement & Retiree Benefits	0	0	93,593	177,473	86,884
Object Group 3000 Total	<u>\$1,984,709</u>	<u>\$2,073,067</u>	<u>\$2,109,428</u>	<u>\$2,182,237</u>	<u>\$2,060,422</u>
SUPPLIES:					
43 Supplies	\$257,334	\$185,530	\$141,935	\$182,758	\$321,800
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$535,946	\$499,898	\$696,630	\$896,076	\$769,379
52 Travel and Mileage	109,075	72,133	74,868	63,752	128,150
53 Fees, Software, Memberships, Dues	33,392	27,651	14,059	12,014	82,072
54 Insurance	0	0	0	0	0
55 Utilities and Operations	20,755	15,443	10,149	15,366	37,800
56 Rents, Repairs & Maintenance	65,235	79,057	47,432	66,258	149,630
57 Audits, Interest, and Legals	284,985	99,495	90,678	135,678	116,032
58 Advertising, Postage & Other Operating	95,833	78,997	57,505	55,362	103,748
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,145,221</u>	<u>\$872,675</u>	<u>\$991,321</u>	<u>\$1,244,506</u>	<u>\$1,386,811</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	(87)	0	0	0
63 Books	0	0	0	0	0
64 Equipment	18,821	75,497	19,527	14,234	0
Object Group 6000 Total	<u>\$18,821</u>	<u>\$75,410</u>	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	248,561	0	60,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$248,561</u>	<u>\$0</u>	<u>\$60,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$10,027,600</u></u>	<u><u>\$9,989,468</u></u>	<u><u>\$9,554,873</u></u>	<u><u>\$9,546,498</u></u>	<u><u>\$9,918,296</u></u>

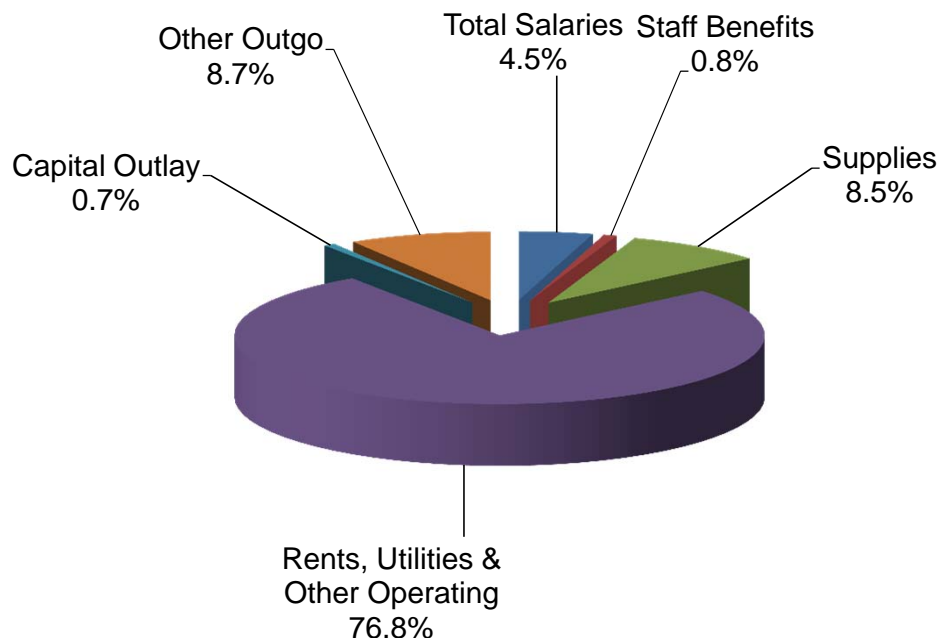
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	284,408	37,559	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	215	0	0	0	0
Object Group 1000 Total	<u>\$284,623</u>	<u>\$37,559</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$72,082	\$76,540	\$73,908	\$74,883	\$87,000
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	338,347	296,290	221,186	189,041	100,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$410,429</u>	<u>\$372,830</u>	<u>\$295,094</u>	<u>\$263,924</u>	<u>\$187,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$96,691	\$47,022	\$34,222	\$35,493	\$32,211
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$96,691</u>	<u>\$47,022</u>	<u>\$34,222</u>	<u>\$35,493</u>	<u>\$32,211</u>
SUPPLIES:					
43 Supplies	\$78,967	\$107,512	\$73,714	\$82,469	\$349,774
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,221,970	\$2,206,713	\$1,608,058	\$2,150,108	\$2,794,747
52 Travel and Mileage	539	542	5,356	325	23,516
53 Fees, Software, Memberships, Dues	0	8,695	0	9,785	30,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	92,207	81,283	22,394	75,730	167,327
56 Rents, Repairs & Maintenance	36,877	33,071	30,303	45,791	52,500
57 Audits, Interest, and Legals	86,111	82,128	77,708	79,345	88,334
58 Advertising, Postage & Other Operating	18,253	1,667	8,586	9,857	17,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,455,957</u>	<u>\$2,414,100</u>	<u>\$1,752,405</u>	<u>\$2,370,941</u>	<u>\$3,173,424</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	3,464	0	0	0	0
Object Group 6000 Total	<u>\$3,464</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$100,000	\$110,000	\$115,000	\$108,833	\$110,000
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	250,000
Object Group 7000 Total	<u>\$100,000</u>	<u>\$110,000</u>	<u>\$115,000</u>	<u>\$108,833</u>	<u>\$360,000</u>
Total Expenditures	<u><u>\$3,430,131</u></u>	<u><u>\$3,089,022</u></u>	<u><u>\$2,270,435</u></u>	<u><u>\$2,861,660</u></u>	<u><u>\$4,133,409</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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	185,000	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,760	3,573	2,601	0	2,000
Object Group 1000 Total	<u>\$1,760</u>	<u>\$3,573</u>	<u>\$187,601</u>	<u>\$0</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,017	\$20,571	\$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	2,021	7,847	6,963	5,802	8,000
Object Group 2000 Total	<u>\$20,038</u>	<u>\$28,418</u>	<u>\$6,963</u>	<u>\$5,802</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,335	\$15,392	\$21,258	\$55,934	\$16,780
3x Early Retirement & Retiree Benefits	1,050,625	1,199,287	1,168,253	1,093,536	1,220,262
Object Group 3000 Total	<u>\$1,060,960</u>	<u>\$1,214,679</u>	<u>\$1,189,511</u>	<u>\$1,149,470</u>	<u>\$1,237,042</u>
SUPPLIES:					
43 Supplies	\$33,264	\$27,020	\$7,285	\$47,345	\$88,207
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$204,817	\$183,741	\$105,478	\$243,170	\$425,510
52 Travel and Mileage	9,641	2,103	5,862	3,258	27,474
53 Fees, Software, Memberships, Dues	373,572	558,895	614,360	602,824	635,052
54 Insurance	423,724	418,200	513,526	529,825	504,640
55 Utilities and Operations	(90,371)	91,636	81,878	144,399	56,434
56 Rents, Repairs & Maintenance	653,044	659,853	732,562	814,456	781,201
57 Audits, Interest, and Legals	(10,116)	267,336	175,106	249,176	120,000
58 Advertising, Postage & Other Operating	6,719	340	22,337	17,095	17,029
59 Other Holding	0	0	0	0	238,063
Object Group 5000 Total	<u>\$1,571,030</u>	<u>\$2,182,104</u>	<u>\$2,251,111</u>	<u>\$2,604,203</u>	<u>\$2,805,403</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	57,701	4,200	8,485	67,981	20,915
Object Group 6000 Total	<u>\$57,701</u>	<u>\$4,200</u>	<u>\$8,485</u>	<u>\$67,981</u>	<u>\$20,915</u>
OTHER OUTGO:					
71 Debt Service	\$1,825	\$1,895	\$1,250	(\$24,144)	\$1,000
73 Interfund Transfers	304,405	348,164	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,893	3,360	5,200	3,896	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$309,123</u>	<u>\$353,419</u>	<u>\$6,450</u>	<u>(\$20,248)</u>	<u>\$7,500</u>
Total Expenditures	<u><u>\$3,053,876</u></u>	<u><u>\$3,813,412</u></u>	<u><u>\$3,657,405</u></u>	<u><u>\$3,854,553</u></u>	<u><u>\$4,169,067</u></u>

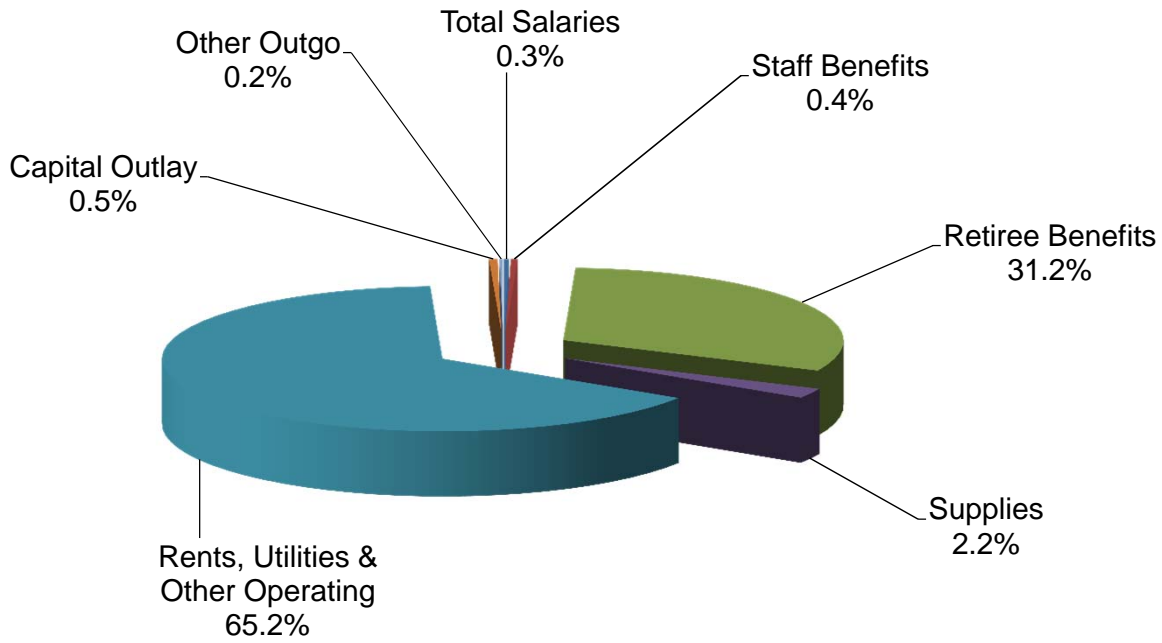
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	185,000	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	1,760	3,573	2,601	0	2,000
Object Group 1000 Total	<u>\$1,760</u>	<u>\$3,573</u>	<u>\$187,601</u>	<u>\$0</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,017	\$20,571	\$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	2,021	7,847	6,963	5,802	8,000
Object Group 2000 Total	<u>\$20,038</u>	<u>\$28,418</u>	<u>\$6,963</u>	<u>\$5,802</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,335	\$15,392	\$21,258	\$55,934	\$16,780
3x Early Retirement & Retiree Benefits	1,050,625	1,199,287	1,168,253	1,093,536	1,220,262
Object Group 3000 Total	<u>\$1,060,960</u>	<u>\$1,214,679</u>	<u>\$1,189,511</u>	<u>\$1,149,470</u>	<u>\$1,237,042</u>
SUPPLIES:					
43 Supplies	\$33,264	\$27,020	\$7,285	\$47,345	\$88,207
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$204,817	\$183,741	\$105,478	\$243,170	\$425,510
52 Travel and Mileage	3,191	2,103	5,862	3,258	13,474
53 Fees, Software, Memberships, Dues	373,572	558,895	614,360	602,824	635,052
54 Insurance	423,724	418,200	513,526	529,825	504,640
55 Utilities and Operations	126,431	109,377	62,668	113,859	56,434
56 Rents, Repairs & Maintenance	653,044	659,853	732,562	814,456	781,201
57 Audits, Interest, and Legals	(10,116)	267,336	175,106	249,176	120,000
58 Advertising, Postage & Other Operating	21	340	22,337	17,095	17,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,774,684</u>	<u>\$2,199,845</u>	<u>\$2,231,901</u>	<u>\$2,573,663</u>	<u>\$2,553,340</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	57,701	4,200	8,485	67,981	20,915
Object Group 6000 Total	<u>\$57,701</u>	<u>\$4,200</u>	<u>\$8,485</u>	<u>\$67,981</u>	<u>\$20,915</u>
OTHER OUTGO:					
71 Debt Service	\$1,825	\$1,895	\$1,250	(\$24,144)	\$1,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,893	3,360	5,200	3,896	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,718</u>	<u>\$5,255</u>	<u>\$6,450</u>	<u>(\$20,248)</u>	<u>\$7,500</u>
Total Expenditures	<u><u>\$2,953,125</u></u>	<u><u>\$3,482,989</u></u>	<u><u>\$3,638,196</u></u>	<u><u>\$3,824,013</u></u>	<u><u>\$3,917,004</u></u>

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

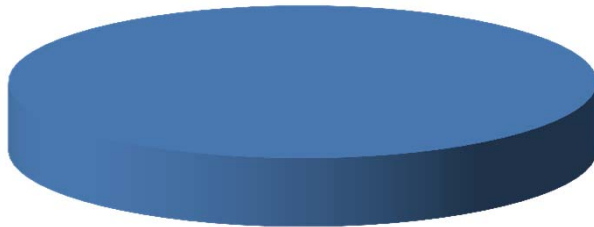
	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$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>
SUPPLIES:					
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>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	6,450	0	0	0	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(216,802)	(17,741)	19,210	30,540	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	6,698	0	0	0	0
59 Other Holding	0	0	0	0	238,063
Object Group 5000 Total	<u>(\$203,654)</u>	<u>(\$17,741)</u>	<u>\$19,210</u>	<u>\$30,540</u>	<u>\$252,063</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	304,405	348,164	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>\$304,405</u>	<u>\$348,164</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$100,751</u></u>	<u><u>\$330,423</u></u>	<u><u>\$19,210</u></u>	<u><u>\$30,540</u></u>	<u><u>\$252,063</u></u>

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund

Rents, Utilities &
Other Operating
100%



Tentative Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
Grossmont College							
Commission Distributions	\$252,995	\$269,710	\$303,460	\$290,097	\$270,140	\$252,000	\$252,000
Dissolution of Enterprise Fund	2,865	529	0	0	0	0	0
Interest Income	18,482	41,550	44,864	36,129	12,414	9,000	6,000
Total	\$274,342	\$311,789	\$348,324	\$326,226	\$282,554	\$261,000	\$258,000
Cuyamaca College							
Commission Distributions	\$118,651	\$122,653	\$143,659	\$157,997	\$134,322	\$120,000	\$120,000
Dissolution of Enterprise Fund	525	0	0	0	0	0	0
Other Local Revenue	0	0	0	100	50	0	0
Interest Income	13,942	9,350	11,202	687	2,524	2,000	2,000
Total	\$133,118	\$132,003	\$154,861	\$158,784	\$136,896	\$122,000	\$122,000
Other Commission Distributions							
District Services Allocation	\$32,317	\$34,119	\$38,880	\$38,965	\$35,171	\$32,000	\$32,000
Total	\$32,317	\$34,119	\$38,880	\$38,965	\$35,171	\$32,000	\$32,000
Total Sources	\$439,777	\$477,911	\$542,065	\$523,975	\$454,620	\$415,000	\$412,000
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Distributions to ASCC	20,000	20,000	10,000 *	10,000 *	10,000 *	10,000 *	10,000 *
Total Distributions	\$84,000	\$84,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000

* **Note:** In prior years the transfer to ASCC included a commitment of \$10,000 to Commencement. Beginning in 2007/08 Commencement expenses in the amount of \$15,000 is reflected as a separate line item in the Bookstore Fund.

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
COLLEGE BOOKSTORES ⁽¹⁾
SPECIAL REVENUE FUND

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
Bookstore Commissions					
Beginning Balance	\$959,448	\$1,197,544	\$1,426,312	\$1,618,876	\$827,790
Commissions Revenue	485,999	487,059	439,632	404,000	404,000
Other Local Revenue	0	100	50	0	0
Funds Available	<u>\$1,445,447</u>	<u>\$1,684,703</u>	<u>\$1,865,994</u>	<u>\$2,022,876</u>	<u>\$1,231,790</u> ⁽²⁾
Expenditures					
Grossmont College	\$195,651	\$64,000	\$64,000	\$867,477	\$265,000
Cuyamaca College	52,253	194,390	183,118	207,609	270,000
District Services	0	0	0	120,000	32,000
Total	<u>\$247,904</u>	<u>\$258,390</u>	<u>\$247,118</u>	<u>\$1,195,086</u>	<u>\$567,000</u>
Ending Balance	<u>\$1,197,544</u>	<u>\$1,426,313</u>	<u>\$1,618,876</u>	<u>\$827,790</u>	<u>\$664,790</u> ⁽³⁾
Dissolution of Enterprise Funds					
Beginning Balance	\$992,881	\$788,947	\$59,214	\$34,152	\$45,152
Revenue & Transfers:					
Interest	\$56,066	\$36,816	\$14,938	\$11,000	\$8,000
Total Revenue & Transfers	<u>\$56,066</u>	<u>\$36,816</u>	<u>\$14,938</u>	<u>\$11,000</u>	<u>\$8,000</u>
Funds Available	<u>\$1,048,947</u>	<u>\$825,763</u>	<u>\$74,152</u>	<u>\$45,152</u>	<u>\$53,152</u> ⁽²⁾
Expenditures					
Grossmont College	\$80,000	\$766,549	\$40,000	\$0	\$0
Cuyamaca College	180,000	0	0	0	0
Total	<u>\$260,000</u>	<u>\$766,549</u>	<u>\$40,000</u>	<u>\$0</u>	<u>\$0</u>
Ending Balance	<u>\$788,947</u>	<u>\$59,213</u>	<u>\$34,152</u>	<u>\$45,152</u>	<u>\$53,152</u> ⁽³⁾
Combined Ending Balance	<u>\$1,986,491</u>	<u>\$1,485,526</u>	<u>\$1,653,028</u>	<u>\$872,942</u>	<u>\$717,942</u> ⁽³⁾

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:	Grossmont	Cuyamaca	District Services	Total
Bookstore Commissions	\$870,340	270,000	91,450	\$1,231,790
Dissolution of Enterprise Funds	32,343	20,809	0	53,152
Total Funds Available	<u>\$902,683</u>	<u>\$290,809</u>	<u>\$91,450</u>	<u>\$1,284,942</u>
Less: Expenditures	<u>(265,000)</u>	<u>(270,000)</u>	<u>(32,000)</u>	<u>(567,000)</u>
Ending Balance	<u>\$637,683</u>	<u>\$20,809</u>	<u>\$59,450</u>	<u>\$717,942</u>

(3) Ending Balances by Site:		Total
Bookstore Commissions	Subfund 38	\$605,340
Dissolution of Enterprise Funds	Subfund 36	32,343
Combined Subfunds		<u>\$637,683</u>
		<u>\$0</u>
		<u>\$59,450</u>
		<u>\$664,790</u>
		<u>53,152</u>
		<u>\$717,942</u>

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$27,505	\$27,276	\$1	\$38,299	\$64,220
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$27,505	\$27,276	\$1	\$38,299	\$64,220
 Plus Current Year Income					
Tuition Fees	\$44,138	\$20,655	\$48,589	\$25,989	\$40,000
Other Sources	153	196	66	20	0
Total Revenues	\$44,291	\$20,852	\$48,655	\$26,009	\$40,000
 Total Funds Available	\$71,796	\$48,128	\$48,656	\$64,308	\$104,220
 Less Current Year Expenditures					
Salaries & Benefits	\$40,000	\$37,006	\$9,853	\$0	\$104,220
Supplies & Materials	4,520	8,513	504	88	0
Memberships, Dues, and Fees	0	2,607	0	0	0
Other Operating	0	0	0	0	0
Fees	0	0	0	0	0
Total Expenditures	\$44,520	\$48,127	\$10,357	\$88	\$104,220
 Total Ending Balance	\$27,276	\$1	\$38,299	\$64,220	\$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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$46,211	\$51,143	\$25,193	\$13,424	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$46,211</u>	<u>\$51,143</u>	<u>\$25,193</u>	<u>\$13,424</u>	<u>\$0</u>
 Plus Current Year Income					
Tuition Fees	\$246,050	\$249,476	\$215,679	\$202,120	\$240,000
Other Sources	944	368	23	65	0
Total Revenues	<u>\$246,994</u>	<u>\$249,844</u>	<u>\$215,702</u>	<u>\$202,185</u>	<u>\$240,000</u>
 Total Funds Available	<u>\$293,205</u>	<u>\$300,987</u>	<u>\$240,896</u>	<u>\$215,609</u>	<u>\$240,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$226,654	\$255,000	\$227,391	\$195,179	\$228,317
Supplies & Materials	3,073	794	81	0	1,683
Other Operating	12,335	10,000	0	20,430	10,000
Transfer To Capital Project Fund	0	10,000	0	0	0
Total Expenditures	<u>\$242,062</u>	<u>\$275,794</u>	<u>\$227,472</u>	<u>\$215,609</u>	<u>\$240,000</u>
 Total Ending Balance	<u><u>\$51,143</u></u>	<u><u>\$25,193</u></u>	<u><u>\$13,424</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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$86,398	\$72,592	\$71,631	\$75,068	\$75,293
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$86,398</u>	<u>\$72,592</u>	<u>\$71,631</u>	<u>\$75,068</u>	<u>\$75,293</u>
 Plus Current Year Income					
Sales	\$64,305	\$79,635	\$80,573	\$73,582	\$74,800
Interest	1,819	1,127	488	425	425
Other	0	0	3,942	0	0
Total Revenue	<u>\$66,124</u>	<u>\$80,762</u>	<u>\$85,003</u>	<u>\$74,007</u>	<u>\$75,225</u>
 Total Funds Available	<u>\$152,522</u>	<u>\$153,354</u>	<u>\$156,634</u>	<u>\$149,075</u>	<u>\$150,518</u>
 Less Current Year Expenditures					
Supplies & Materials	\$48,577	\$54,293	\$57,773	\$46,954	\$67,404
Other Operating Expenses	19,433	22,538	19,201	19,842	27,589
Site Improvements	1,184	0	0	0	0
Capital Outlay	10,736	4,206	4,106	6,561	11,000
Inter-Fund Transfers Out	0	685	487	425	0
Total Expenditures	<u>\$79,930</u>	<u>\$81,723</u>	<u>\$81,566</u>	<u>\$73,782</u>	<u>\$105,993</u>
 Total Ending Balance	<u><u>\$72,592</u></u>	<u><u>\$71,631</u></u>	<u><u>\$75,068</u></u>	<u><u>\$75,293</u></u> (2)	<u><u>\$44,525</u></u>

Notes:

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$11,656	\$75	\$0	\$11,731
OH Greenhouse Trust	32,419	150	0	32,569
OH Operational	30,993	73,782	73,782	30,993
Total	<u><u>\$75,068</u></u>	<u><u>\$74,007</u></u>	<u><u>\$73,782</u></u>	<u><u>\$75,293</u></u>

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE					
ASCC	\$17,970	\$23,113	\$25,691	\$53,135	\$40,000
Clubs & Organizations (1)	60,515	43,356	56,856	36,771	86,849
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$78,485	\$66,468	\$82,547	\$89,906	\$126,849
 Plus Current year Income					
Sales	\$15,536	\$10,176	\$1,978	\$553	\$2,000
Student Activities Card Sales	15,106	8,300	9,656	5,541	11,400
Operating Allocation	10,000	10,000	11,586	10,000	10,000
Contribution	3,000	0	1,500	100	0
Interest	1,421	802	337	108	100
Other	2,335	891	1,500	1,100	1,500
Club Deposits	111,001	134,516	125,042	89,559	100,000
Total Revenues (2)	\$158,398	\$164,685	\$151,599	\$106,961	\$125,000
 Total Funds Available	\$236,883	\$231,153	\$234,146	\$196,867	\$251,849
 Less Current Year Expenditures					
Hourly	\$16,490	\$8,063	\$3,950	\$1,600	\$6,000
Benefits	994	444	179	112	360
Activities	11,796	14,735	7,063	7,425	10,000
Commencement	3,153	0	0	0	0
Hospitality	0	0	0	0	0
Supplies	9,134	6,179	2,543	2,480	7,000
Other	688	(1,829)	1,473	2,556	1,640
Club Expenses	128,160	121,014	128,762	55,845	186,849
Inter-Fund Transfers Out	0	0	270	0	0
Total Expenditures	\$170,415	\$148,606	\$144,240	\$70,018	\$211,849
 Total Ending Balance	\$66,468	\$82,547	\$89,906	\$126,849	\$40,000

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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$566,112	\$591,950	\$355,281	\$3,007	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$566,112	\$591,950	\$355,281	\$3,007	\$0
Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	25,838	13,331	3,007	0	0
Total Revenues	\$25,838	\$13,331	\$3,007	\$0	\$0
Total Funds Available	\$591,950	\$605,281	\$358,288	\$3,007	\$0
Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	250,000	355,281	3,007	0
Total Expenditures	\$0	\$250,000	\$355,281	\$3,007	\$0
Total Ending Balance	\$591,950	\$355,281	\$3,007	\$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. The fund will be maintained as permitted by Education Code Section number 76375.

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$479,549	\$14,919	\$85,912	\$110,254	\$175,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$479,549	\$14,919	\$85,912	\$110,254	\$175,000
 Plus Current Year Income					
Mandatory Construction Fee	\$66,663	\$69,967	\$77,262	\$75,500	\$70,000
Interest	6,784	1,026	1,062	700	700
Total Revenues	\$73,447	\$70,993	\$78,324	\$76,200	\$70,700
 Total Funds Available	\$552,996	\$85,912	\$164,236	\$186,454	\$245,700
 Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$43,754	\$7,568	\$50,446
Contract Services	0	0	1,105	126	35,000
Rental & Leases	8,077	0	0	0	20,000
Repair by Outside Vendor	0	0	2,283	3,760	10,254
Capital Outlay	0	0	6,840	0	30,000
Transfer To Capital Project Fund	530,000	0	0	0	100,000
Total Expenditures	\$538,077	\$0	\$53,981	\$11,454	\$245,700
 Total Ending Balance	\$14,919	\$85,912	\$110,254	\$175,000	\$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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12 (Multiyear)
Beginning Balance (1)	\$62,777,446	\$105,536,022	\$74,500,176	\$57,319,605	\$38,340,337
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$62,777,446</u>	<u>\$105,536,022</u>	<u>\$74,500,176</u>	<u>\$57,319,605</u>	<u>\$38,340,337</u>
Plus Current Year Revenues					
State	\$3,491,399	\$14,860,212	\$13,449,813	\$1,370,966	\$56,024
Local	2,471,695	2,315,935	906,448	360,725	166,207
Inter-Fund Transfers In	5,790,503	2,247,637	2,078,617	2,278,803	950,000
Inter-Fund Transfers In (from Prop R)	211,074	0	0	0	0
Proceeds from Sale of Prop "R" Bonds	66,775,377	0	0	0	0
Total Revenues	<u>\$78,740,049</u>	<u>\$19,423,784</u>	<u>\$16,434,879</u>	<u>\$4,010,494</u>	<u>\$1,172,231</u>
Total Funds Available	<u>\$141,517,495</u>	<u>\$124,959,806</u>	<u>\$90,935,055</u>	<u>\$61,330,099</u>	<u>\$39,512,568</u>
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$3,330,374	\$1,380,504	\$3,912,710	\$676,124	\$2,562,714
Other Operating Expenses	10,756,350	12,396,222	8,238,656	6,981,238	9,003,865
Capital Outlay	21,683,675	36,682,904	21,464,085	15,332,400	27,945,989
Inter-Fund Transfers Out	211,074	0	0	0	0
Total Expenditures	<u>\$35,981,472</u>	<u>\$50,459,630</u>	<u>\$33,615,450</u>	<u>\$22,989,762</u>	<u>\$39,512,568</u>
Total Ending Balance	<u><u>\$105,536,022</u></u>	<u><u>\$74,500,176</u></u>	<u><u>\$57,319,605</u></u>	<u><u>\$38,340,337</u></u>	<u><u>\$0</u></u>

Notes:

- (1) 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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12 (Multiyear)
Beginning Balance	(1)	\$10,466,618	\$12,907,821	\$12,899,965	\$12,037,779	\$10,784,085
Prior Year Adjustments		0	0	0	0	0
Adjusted Beg Balance		<u>\$10,466,618</u>	<u>\$12,907,821</u>	<u>\$12,899,965</u>	<u>\$12,037,779</u>	<u>\$10,784,085</u>
Plus Current Year Revenues						
State		\$3,491,399	\$14,860,212	\$13,449,813	\$1,370,966	\$56,024
Local		433,805	337,428	307,656	65,725	60,000
Inter-Fund Transfers In		5,790,503	2,247,637	2,078,617	2,278,803	950,000
Inter-Fund Transfers In (from Prop R)		211,074	0	0	0	0
Total Revenues		<u>\$9,926,782</u>	<u>\$17,445,277</u>	<u>\$15,836,086</u>	<u>\$3,715,494</u>	<u>\$1,066,024</u>
Total Funds Available		<u>\$20,393,400</u>	<u>\$30,353,098</u>	<u>\$28,736,051</u>	<u>\$15,753,273</u>	<u>\$11,850,109</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$1,882,708	\$1,020,790	\$3,586,195	\$596,987	\$507,273
Other Operating Expenses		1,413,978	1,146,334	1,212,456	1,494,978	2,982,350
Capital Outlay		4,188,893	15,286,009	11,899,622	2,877,223	8,360,486
Total Expenditures		<u>\$7,485,579</u>	<u>\$17,453,133</u>	<u>\$16,698,273</u>	<u>\$4,969,188</u>	<u>\$11,850,109</u>
Total Ending Balance		<u><u>\$12,907,821</u></u>	<u><u>\$12,899,965</u></u>	<u><u>\$12,037,779</u></u>	<u><u>\$10,784,085</u></u>	<u><u>\$0</u></u>

Notes:

- (1) 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 09/10	Projected Actual 10/11	Tentative Budget 11/12 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$15,366	\$0	\$136,337
DW Prop "R" Oversight Committee	27,621	41,160	56,719
CC Business & Technology	1,042,542	42,139	0
CC Business & Technology (Matching Funds)	748,024	3,304	12,942
CC Business & Technology Equipment (Matching Funds)	4,423	362,079	187,207
CC Business & Technology Equipment	2,455,749	943	0
CC LRC Expansion/Remodel	231,475	1,225,581	24,944
CC LRC Expansion/Remodel Equipment	0	52,948	52
GC Health/Physical Sciences Complex	8,786,045	0	0
GC Health/Physical Sciences Complex Equipment	934,002	49,355	31,028
Capital Building Projects Total	\$14,245,247	\$1,777,509	\$449,229

State Scheduled Maintenance & Hazardous Substance Projects

Grossmont

04/05 SM R/R Boilers 300/500	\$0	\$0	\$113,233
05/06 SM Air Handler 200 W/Scp	(2,224)	0	0
06/07 SM Resurface Pool Deck	224,046	20,989	0
06/07 SM Restroom Upgrade	1,762	0	0
06/07 SM Sewer & Underground Electrical	0	0	269,944
07/08 SM Replace Roof Bldg 400B	6,629	136,080	130,655
07/08 SM Replace Overhang Roof TM	0	0	148,784
08/09 SM Resurface Pool Deck - Phase 2	105,250	0	0
08/09 SM Repair/Replace Cracked/Damaged Walkways	0	0	272,700
Subtotal	\$335,464	\$157,069	\$935,316

Cuyamaca

05/06 SM Electrical Panels/Transformer	\$34,739	\$65,261	\$0
06/07 SM Emergency Power Phase 1	195,804	4,197	0
06/07 SM Emergency Power Phase 2	90,191	29,171	0
07/08 SM Replace Signage Phase 2	0	5	100,905
08/09 SM Water Shut-Off Valve Replacement	0	0	16,539
08/09 SM Replace Transformer Bldg C - Phase 2	0	90,418	0
Subtotal	\$320,734	\$189,052	\$117,444
Sched. Maint. and Haz. Subst. Projects Total	\$656,197	\$346,121	\$1,052,760

Local and Lease Revenue Bond Projects

District Services/Districtwide

DS Theater 2nd-Elect Maint Relocation	\$0	\$0	\$44,010
DW Parking Permit Machines	136,664	0	38,336
DW Parking Gates	0	113,970	36,030
DW GC Governing Board Room	0	0	130,000
DW HR Technology Upgrade	0	0	157,441
DW Facilities Issues	22,650	12,154	55,439
DW Parking & Circ R&R	0	0	670,754
DW Fire Barriers	4,832	6,348	125,054
DW Energy Conservation Project	3,750	0	226,050
DW Post Project	0	15,000	485
DW Unallocated	0	0	165,070
D Facilities Issues	1,318	52,924	52,540
Subtotal	\$169,214	\$200,396	\$1,701,209

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

	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12 (Multiyear)
Grossmont			
LRC - Technical Center Equipment	\$0	\$6,093	\$7,527
Football/Soccer Field	0	0	146,653
Student Services/Student Center Renovations	486,694	512,717	2,647,587
Performing Arts Center	0	50,000	856,549
51-575 Classroom ADA & Remodel	181,698	187,600	0
ADA Restroom Upgrades - 300N	73,462	0	0
Secondary Effects	0	0	65,691
State Energy Project	0	0	11,029
Parking & Circ R&R	379,086	179,329	150,539
Resurface Pool Deck	101,422	0	0
Facilities Issues	239,286	218,781	92,883
Bldg 36 Secondary Effects	0	0	886,538
Football Field Turf Replace	0	0	200,000
Roofing Renovation & Repair	0	0	2,186,000
Bldg 31-370 Large Class Remodel	61	356,075	55,585
Health/Physical Science - General Fund	79,293	9,668	30,039
Resurface Tennis Courts	0	0	40,000
Interior Classroom Painting	0	0	25,000
Kiln Cover	0	73,937	17,981
Water Reduction / Drought Tolerant	0	21,468	178,532
Room 220 Remodel	22	358,514	52,203
Room 220 Remodel Equipment	0	82,712	37,288
Room 370 Equipment	0	62,106	12,894
Bldg 36 Restroom Remodel	0	362,022	21,774
HVAC Energy Mgmt Controls	0	0	137,000
Subtotal	<u>\$1,541,022</u>	<u>\$2,481,022</u>	<u>\$7,859,292</u>
Cuyamaca			
Facilities Repairs	\$44,636	\$122,368	\$111,508
Parking & Circulation Issues	0	433	8,687
Student Center - Tfr from Student Center Fees	4,331	1,975	100,000
Tennis Courts Renovation	25,000	0	0
Bookstore - Tfr from Bookstore SRF	12,625	15,000	287,766
Child Development Center	0	24,364	2,658
Automotive Smog Equipment	0	0	35,000
Bldg D - HVAC Upgrade	0	0	50,000
Bldg A - EOC Center Classroom	0	0	40,000
Science & Math Hood Exhaust	0	0	100,000
One Stop Center Heat & AC Upgrade	0	0	52,000
Subtotal	<u>\$86,592</u>	<u>\$164,140</u>	<u>\$787,619</u>
Local and Lease Revenue Bond Projects Total	<u>\$1,796,829</u>	<u>\$2,845,558</u>	<u>\$10,348,120</u>
Total Projects	<u><u>\$16,698,273</u></u>	<u><u>\$4,969,188</u></u>	<u><u>\$11,850,109</u></u>

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12 (Multiyear)
Beginning Balance (1)	\$52,310,828	\$92,628,201	\$61,600,211	\$45,281,826	\$27,556,252
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$52,310,828	\$92,628,201	\$61,600,211	\$45,281,826	\$27,556,252
Funding Sources					
Proceeds from Sale of Bonds	\$66,775,377	\$0	\$0	\$0	\$0
Less Payment of Lease Revenue Bond	0	0	0	0	0
Net Proceeds from Sale of Bonds	\$66,775,377	\$0	\$0	\$0	\$0
Interest	\$2,038,551	\$1,978,507	\$598,792	\$295,000	\$106,207
Miscellaneous Income	(661)	0	0	0	0
Inter-Fund Transfers In	0	0	0	0	0
Total Funding Sources	\$68,813,267	\$1,978,507	\$598,792	\$295,000	\$106,207
Total Funds Available	\$121,124,095	\$94,606,708	\$62,199,003	\$45,576,826	\$27,662,459
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$1,447,666	\$359,714	\$326,514	\$79,137	\$2,055,441
Other Operating Expenses	9,342,372	11,249,888	7,026,200	5,486,260	6,021,515
Capital Outlay	17,494,782	21,396,895	9,564,463	12,455,177	19,585,503
Inter-Fund Tfr Out to Capital Project Fd	211,074	0	0	0	0
Total Expenditures	\$28,495,893	\$33,006,497	\$16,917,177	\$18,020,574	\$27,662,459
Total Ending Balance	\$92,628,201	\$61,600,211	\$45,281,826	\$27,556,252	\$0

Notes:

(1) 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 10/11	Projected Expenditures 10/11	Tentative Budget 11/12 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$174,455	\$29,878	\$0	\$144,577
Program Management	8,800,000	8,232,399	427,218	140,384
Project Management	1,020,000	1,001,212	0	18,788
Post Project Coordination	297,000	262,824	24,148	10,029
Legal Services	538,000	125,491	10,494	402,015
Total Program Management	\$10,829,455	\$9,651,803	\$461,860	\$715,793
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Technology Infrastructure	6,350,000	5,244,128	417,942	687,930
IPP/FPP Development	200,000	136,359	0	63,641
Info System - Tech Improvements	200,000	0	0	200,000
2nd Effects - Road Repairs	800,000	0	0	800,000
Prop R Program Services	10,281	0	10,281	0
DW Unallocated	482,681	0	0	482,681
Total Districtwide	\$19,322,962	\$15,482,836	\$890,083	\$2,950,045
Grossmont				
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	1,577,646	1,292,949	16,130	268,568
Total GC Scheduled Maintenance	\$2,290,333	\$2,005,636	\$16,130	\$268,568
College Unallocated	\$0	\$0	\$0	\$0
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	8,982,609	8,974,359	5,500	2,750
Infrastructure	1,183,457	1,183,457	0	0
Secondary Effects & Swing	5,424,835	1,818,127	1,503,414	2,103,294
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,349,435	2,345,255	4,180	0
Secondary Effects - Tech Mall	253,060	253,060	0	0
Student Services/Student Center Renovations	34,894,207	4,045,342	13,454,431	17,394,434
Science Lab Building	6,499,729	6,493,879	5,850	0
Digital Arts/Sculpture	13,284,056	13,284,056	0	0
Digital Arts/Sculpture - FF&E	531,888	527,800	(230)	4,318
Health/Physical Sciences Complex	15,301,200	14,017,340	919,521	364,339
Health/Physical Sciences - FF&E	620,000	360,420	40,655	218,925
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,661,044	19,655,875	5,169	0
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Campus Signage	284,807	0	0	284,807
Performing Arts Center	3,530,619	0	0	3,530,619
Fine Arts Complex	82,010	82,010	0	0
Total Grossmont	\$122,123,240	\$82,000,744	\$15,954,620	\$24,172,054

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

	Funding Plan	Expenditures Prior to 10/11	Projected Expenditures 10/11	Tentative Budget 11/12 (Multiyear)
Cuyamaca				
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
Total CC Scheduled Maintenance	\$851,737	\$851,737	\$0	\$0
College Unallocated	\$0	\$0	\$0	\$0
Interior Design Guidelines	66,546	70,720	0	0
Renovation and Repair	3,742,095	3,530,668	135,321	76,106
Secondary Effects & Swing	1,199,301	1,199,301	0	0
Infrastructure	2,042,375	2,040,665	1,710	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	2,124,195	6,384	40,839
Business & Technology	13,973,732	13,989,322	(15,590)	0
Business & Technology - FF&E	87,018	0	17,239	69,779
Remodel B, D, E, F, G Buildings	375,769	262,452	0	113,317
LRC Expansion/Remodel	2,033,852	1,044,606	983,951	5,296
LRC Expansion/Remodel - FF&E	49,148	0	4,776	44,372
Parking Construction 2nd Effects	206,286	0	42,081	164,206
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
Total Cuyamaca	\$85,799,312	\$84,087,256	\$1,175,871	\$540,360
Less: Prior Year Adjustment		(\$383,696)		
Total Proposition "R" Budget	\$227,245,514	\$181,187,140	\$18,020,574	\$27,662,459

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

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$519,377	\$200,000	\$76,576	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$519,377</u>	<u>\$200,000</u>	<u>\$76,576</u>	<u>\$0</u>	<u>\$0</u>
Plus Current Year Income					
Interest Income	\$23,523	\$685	\$617	\$300	\$300
Transfer From General Fund	<u>4,823,858</u>	<u>5,737,307</u>	<u>5,389,827</u>	<u>6,992,015</u>	<u>6,491,908</u>
Total Revenues	<u>\$4,847,381</u>	<u>\$5,737,992</u>	<u>\$5,390,444</u>	<u>\$6,992,315</u>	<u>\$6,492,208</u>
Total Funds Available	<u>\$5,366,758</u>	<u>\$5,937,992</u>	<u>\$5,467,020</u>	<u>\$6,992,315</u>	<u>\$6,492,208</u>
Less Current Year Expenditures					
Self-Insured Benefits	<u>\$5,166,758</u>	<u>\$5,861,415</u>	<u>\$5,467,020</u>	<u>\$6,992,315</u>	<u>\$6,492,208</u>
Total Expenditures	<u>\$5,166,758</u>	<u>\$5,861,415</u>	<u>\$5,467,020</u>	<u>\$6,992,315</u>	<u>\$6,492,208</u>
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
Total Ending Balance	<u><u>\$200,000</u></u>	<u><u>\$76,576</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

- (1) 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

Grossmont-Cuyamaca Community College District
GASB 45 - Post Retirement Benefits
Internal Service Fund

	Actual 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$1,299,549	\$2,090,410	\$2,241,023	\$2,265,877	\$2,283,877
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$1,299,549	\$2,090,410	\$2,241,023	\$2,265,877	\$2,283,877
Plus Current Year Income					
Interest Income	\$63,592	\$50,613	\$24,854	\$18,000	\$18,000
Transfer from General Fund	727,268	100,000	0	0	0
Total Revenues	\$790,860	\$150,613	\$24,854	\$18,000	\$18,000
Total Funds Available	\$2,090,410	\$2,241,023	\$2,265,877	\$2,283,877	\$2,301,877
Less Current Year Expenditures					
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
Total Ending Balance	\$2,090,410	\$2,241,023	\$2,265,877	\$2,283,877	\$2,301,877

Notes:

(1) As of 6/1/2009 the estimated unfunded liability was \$11.3M.

(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 begin 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 07/08	Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$82,974	\$104,483	\$117,547	\$134,964	\$161,989
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$82,974	\$104,483	\$117,547	\$134,964	\$161,989
 Plus Current Year Income					
Student Representation Fees	\$43,370	\$41,475	\$47,531	\$40,211	\$41,000
Interest	1,535	1,369	578	412	500
Total Revenues	\$44,905	\$42,844	\$48,108	\$40,623	\$41,500
 Total Funds Available	\$127,879	\$147,327	\$165,655	\$175,587	\$203,489
 Less Current Year Expenditures					
Travel & Conferences	\$23,279	\$29,781	\$30,691	\$13,456	\$41,500
Transportation	117	0	0	142	0
Rentals & Leases	0	0	0	0	0
Total Expenditures	\$23,396	\$29,781	\$30,691	\$13,598	\$41,500
 Total Ending Balance	\$104,483	\$117,547	\$134,964	\$161,989	\$161,989

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**

	Initial Year Actual 08/09	Actual 09/10	Projected Actual 10/11	Tentative Budget 11/12
BEGINNING BALANCE	\$0	\$17,225	\$37,188	\$47,000
Prior Year Adjustments	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$17,225</u>	<u>\$37,188</u>	<u>\$47,000</u>
 Plus Current Year Income				
Student Representation Fees	\$17,147	\$21,326	\$19,885	\$20,000
Interest	78	158	150	150
Total Revenues	<u>\$17,225</u>	<u>\$21,484</u>	<u>\$20,035</u>	<u>\$20,150</u>
 Total Funds Available	<u>\$17,225</u>	<u>\$38,709</u>	<u>\$57,223</u>	<u>\$67,150</u>
 Less Current Year Expenditures				
Supplies	\$0	\$53	\$0	\$0
Travel & Conferences		1,469	10,223	20,000
Total Expenditures	<u>\$0</u>	<u>\$1,522</u>	<u>\$10,223</u>	<u>\$20,000</u>
 Total Ending Balance	<u><u>\$17,225</u></u>	<u><u>\$37,188</u></u>	<u><u>\$47,000</u></u>	<u><u>\$47,150</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 will begin collections in the fall semester of 2008.

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