



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2011-2012

ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 9, 2011. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 13, 2011, at 6:30 p.m. at the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Strategic Areas of Focus

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

Governing Board and Administration

Governing Board

Bill Garrett, President

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

Mark J. Zacovic, President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

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

Funds Available

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

General Fund:	<i>Tentative</i>	<i>Adoption</i>
Unrestricted	\$102,959,476	\$106,430,651
Restricted	19,073,337	19,296,553
Total General Fund	\$122,032,813	\$125,727,204
Other Funds:		
Bookstore Special Revenue	\$1,284,942	\$1,261,970
Grossmont Child Development Center	104,220	104,521
Cuyamaca Child Development Center	240,000	244,309
Cuyamaca Ornamental Horticulture	150,518	147,374
Associated Students of Cuyamaca College	251,849	223,014
Grossmont College Student Center	0	0
Cuyamaca College Student Center	245,700	253,489
Capital Outlay Projects Sub-Fund 41	11,850,109	12,796,220
Proposition "R" Construction Sub-Fund 42	27,662,459	28,959,066
Direct Health Self-Insurance	6,492,208	6,537,871
GASB 45 - Post Retirement Benefits	2,301,877	2,540,858
Grossmont College Student Representation Fee	203,489	201,600
Cuyamaca College Student Representation Fee	67,150	67,176
Total Other Funds	\$50,854,521	\$53,337,468
<i>Total Funds Available</i>	\$172,887,334	\$179,064,672

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

	<u>Actual 08/09</u>	<u>Actual 09/10</u>	<u>Actual 10/11</u>	<u>Tentative Budget 11/12</u>	<u>Adoption Budget 11/12</u>
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	13,181	14,395	13,181	11,521	11,687
Non Credit	261	45	22	30	20
Summer Pullback	0	0	0	0	0
Total	<u>13,442</u>	<u>14,441</u>	<u>13,203</u>	<u>11,551</u>	<u>11,707</u>
Cuyamaca College					
Credit	5,688	5,877	5,855	4,908	5,052
Non Credit	741	471	232	200	125
Summer Pullback	0	0	0	0	0
Total	<u>6,429</u>	<u>6,348</u>	<u>6,087</u>	<u>5,108</u>	<u>5,177</u>
Total Resident FTES	<u>19,871</u>	<u>20,789</u>	<u>19,290</u>	<u>16,659</u>	<u>16,884</u>
	20,007 after state factoring	20,897 after state factoring	19,384 after state factoring		

State FTES Data					
Funded Resident FTES	18,775	17,908	18,265	16,659	16,884
State CAP VS. Funded FTES	<i>Actual Above CAP</i>	<i>State Reduced 09/10 CAP</i>	<i>Based on P2</i>	<i>9.1% WLR</i>	<i>7.5% WLR</i>
Unfunded FTES over CAP	1,232 Unfunded	2,989 Unfunded	1,120 unfunded		

NON RESIDENT FTES:

Grossmont College	984	986	911	984	803
Cuyamaca College	96	116	142	100	100
Total Non Resident FTES	<u>1,079</u>	<u>1,102</u>	<u>1,053</u>	<u>1,084</u>	<u>903</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	14,425	15,426	14,114	12,535	12,510
Cuyamaca College	6,525	6,464	6,229	5,208	5,277
Total FTES	<u>20,950</u>	<u>21,890</u>	<u>20,343</u>	<u>17,743</u>	<u>17,787</u>

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
SUMMARY OF OPERATIONS:					
Beginning Balance	\$9,181,805	\$12,487,176	\$16,004,928	\$16,556,001	\$19,375,611
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$9,181,805</u>	<u>\$12,487,176</u>	<u>\$16,004,928</u>	<u>\$16,556,001</u>	<u>\$19,375,611</u>
Income	\$121,879,647	\$115,778,269	\$117,362,115	\$105,476,812	\$106,351,593
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$121,879,647</u>	<u>\$115,778,269</u>	<u>\$117,362,115</u>	<u>\$105,476,812</u>	<u>\$106,351,593</u>
Total Funds Available for Distribution	<u>\$131,061,452</u>	<u>\$128,265,445</u>	<u>\$133,367,043</u>	<u>\$122,032,813</u>	<u>\$125,727,204</u>
Less Expenditures	<u>\$118,574,276</u>	<u>\$112,260,515</u>	<u>\$113,991,432</u>	<u>\$116,602,143</u>	<u>\$120,409,841</u>
Total Ending Balance	<u><u>\$12,487,176</u></u>	<u><u>\$16,004,929</u></u>	<u><u>\$19,375,611</u></u>	<u><u>\$5,430,670</u></u>	<u><u>\$5,317,363</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$7,222,720	\$10,536,568	\$13,704,926	\$0	\$0
Health Services	0	0	0	0	0
Parking Fund	239,372	607,743	913,647	500,000	500,000
Uncommitted Ending Balance	0	0	0	0	0
Contingency Reserve	<u>5,025,083</u>	<u>4,860,617</u>	<u>4,757,038</u>	<u>4,930,670</u>	<u>4,817,363</u>
Total Ending Balance	<u><u>\$12,487,176</u></u>	<u><u>\$16,004,929</u></u>	<u><u>\$19,375,611</u></u>	<u><u>\$5,430,670</u></u>	<u><u>\$5,317,363</u></u>

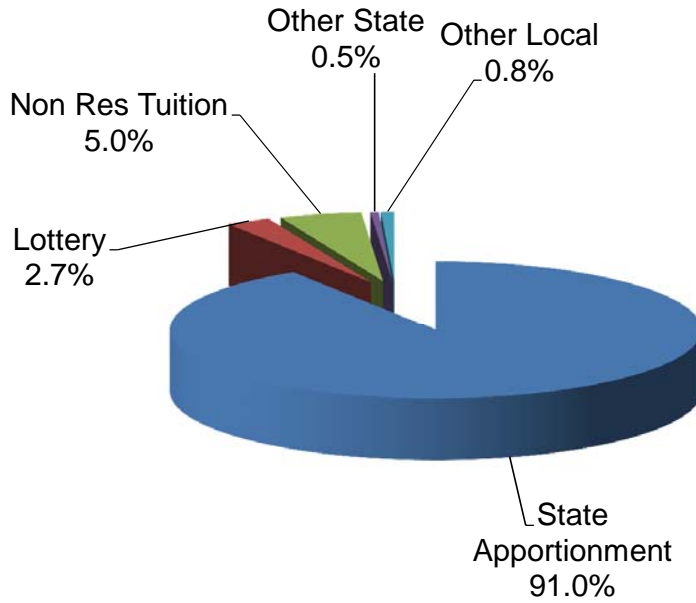
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
SUMMARY OF OPERATIONS:					
Beginning Balance	\$7,942,719	\$9,616,080	\$10,688,390	\$7,106,502	\$9,784,920
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$7,942,719</u>	<u>\$9,616,080</u>	<u>\$10,688,390</u>	<u>\$7,106,502</u>	<u>\$9,784,920</u>
Income	\$100,350,321	\$98,283,205	\$99,312,994	\$87,630,945	\$88,423,702
Transfers Between Restricted & Unrestricted	(1,464,617)	(2,070,137)	(3,869,201)	8,222,029	8,222,029
Total Income	<u>\$98,885,704</u>	<u>\$96,213,068</u>	<u>\$95,443,793</u>	<u>\$95,852,974</u>	<u>\$96,645,731</u>
Total Funds Available for Distribution	<u>\$106,828,423</u>	<u>\$105,829,148</u>	<u>\$106,132,183</u>	<u>\$102,959,476</u>	<u>\$106,430,651</u>
Less Expenditures	\$97,212,342	\$95,140,757	\$96,347,263	\$98,028,806	\$101,613,288
Total Ending Balance	<u><u>\$9,616,080</u></u>	<u><u>\$10,688,390</u></u>	<u><u>\$9,784,920</u></u>	<u><u>\$4,930,670</u></u>	<u><u>\$4,817,363</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$4,590,997	\$5,827,773	\$5,027,882	\$0	\$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	<u>5,025,083</u>	<u>4,860,617</u>	<u>4,757,038</u>	<u>4,930,670</u>	<u>4,817,363</u>
Total Ending Balance	<u><u>\$9,616,080</u></u>	<u><u>\$10,688,390</u></u>	<u><u>\$9,784,920</u></u>	<u><u>\$4,930,670</u></u>	<u><u>\$4,817,363</u></u>

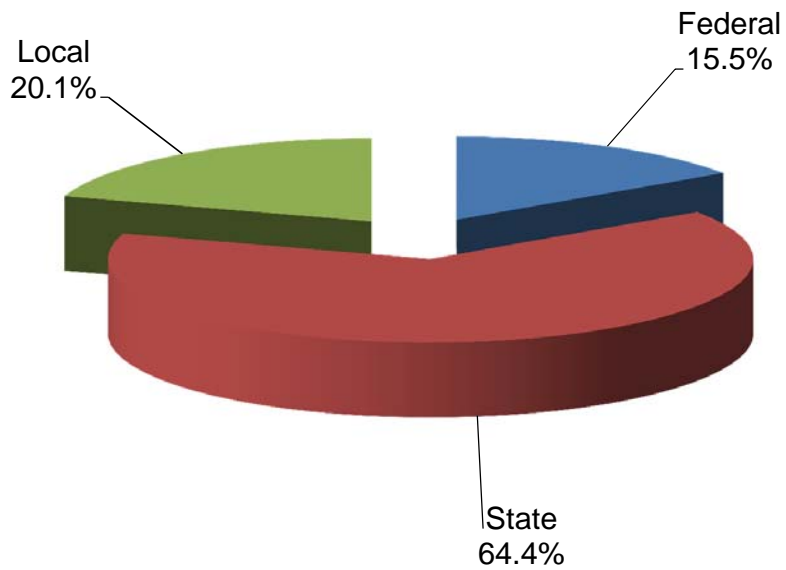
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,239,086	\$2,871,095	\$5,316,538	\$9,449,499	\$9,590,691
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$1,239,086	\$2,871,095	\$5,316,538	\$9,449,499	\$9,590,691
Income	\$21,529,326	\$17,495,064	\$18,049,121	\$17,845,867	\$17,927,891
Transfers Between Restricted & Unrestricted	1,464,617	2,070,137	3,869,201	(8,222,029)	(8,222,029)
Total Income	\$22,993,943	\$19,565,201	\$21,918,322	\$9,623,838	\$9,705,862
Total Funds Available for Distribution	\$24,233,029	\$22,436,296	\$27,234,860	\$19,073,337	\$19,296,553
Less Expenditures	\$21,361,934	\$17,119,758	\$17,644,169	\$18,573,337	\$18,796,553
Total Ending Balance	<u>\$2,871,095</u>	<u>\$5,316,538</u>	<u>\$9,590,691</u>	<u>\$500,000</u>	<u>\$500,000</u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$2,631,723	\$4,708,795	\$8,677,044	\$0	\$0
Health Services	0	0	0	0	0
Parking Fund	239,372	607,743	913,647	500,000	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	<u>\$2,871,095</u>	<u>\$5,316,538</u>	<u>\$9,590,691</u>	<u>\$500,000</u>	<u>\$500,000</u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
Federal:					
Categorical Funds	\$2,854,938	\$3,059,036	\$2,699,938	\$2,510,374	\$2,769,648
Other Federal	0	517,215	0	0	0
Total Federal	<u>\$2,854,938</u>	<u>\$3,576,251</u>	<u>\$2,699,938</u>	<u>\$2,510,374</u>	<u>\$2,769,648</u>
State Apportionment:					
Base	\$89,257,821	\$88,001,409	\$88,000,665	\$82,199,565	\$83,835,964
C.O.L.A.	0	0	0	0	0
Growth	1,891,360	0	2,135,299	0	0
State Deficit Factor (mid-year)	(1,353,179)	(155,324)	(478,077)	(3,287,983)	(3,353,439)
Prior Year Adjustment	1,154,236	171,130	98,843	0	0
Total State General Revenue	<u>\$90,950,238</u>	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$78,911,582</u>	<u>\$80,482,525</u>
State Other:					
Categorical Funds	\$6,742,982	\$4,350,712	\$4,476,184	\$4,158,825	\$4,003,717
Grants	3,661,580	3,567,536	4,700,571	3,711,044	3,957,338
Cal-PASS Project	2,252,263	1,557,011	1,136,453	1,545,059	1,141,547
Parity Allocation	797,631	390,859	390,859	390,859	390,859
Lottery	2,559,947	2,872,016	3,017,239	2,858,541	2,822,867
Mandated Cost	0	0	372,267	0	0
State Block Grants	611,064	95,738	30,715	203,997	204,207
Student Financial Aid Admin	809,287	835,028	801,258	783,217	846,194
Other State	8,000	46	2,548	1,148,912	976,291
Total State Other	<u>\$17,442,754</u>	<u>\$13,668,946</u>	<u>\$14,928,094</u>	<u>\$14,800,454</u>	<u>\$14,343,020</u>
Local:					
Community Service Fees	\$124,416	\$204,487	\$108,040	\$305,956	\$336,447
Contract Education	1,227,131	366,111	234,846	636,500	751,033
Enrollment Fees (2%)	122,160	142,510	121,164	136,192	120,000
Health Fees	640,582	637,237	622,215	606,687	579,360
Interest	320,632	121,743	85,567	110,000	86,000
Parking Fees & Fines	904,825	1,065,736	987,078	1,027,000	977,000
Tuition - Out of State	1,079,587	1,295,988	1,291,936	1,045,000	1,127,282
Tuition - Foreign Student	3,654,313	4,244,061	3,816,089	3,774,412	3,287,589
Other Student Fees	120,209	131,399	125,311	114,300	109,300
Other Local	2,023,234	2,064,161	2,383,277	1,536,627	1,496,995
Std Fees Accrual	383,969	238,063	81,830	200,000	100,000
Revenue Reduction	0	0	0	(238,272)	(214,606)
Total Local	<u>\$10,601,058</u>	<u>\$10,511,496</u>	<u>\$9,857,353</u>	<u>\$9,254,402</u>	<u>\$8,756,400</u>
Other:					
Interfund Transfer	\$0	\$0	\$120,000	\$0	\$0
Sale of Equipment	30,660	4,361	0	0	0
Total Other Sources	<u>\$30,660</u>	<u>\$4,361</u>	<u>\$120,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$121,879,647</u></u>	<u><u>\$115,778,269</u></u>	<u><u>\$117,362,115</u></u>	<u><u>\$105,476,812</u></u>	<u><u>\$106,351,593</u></u>

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

INCOME:	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	517,215	0	0	0
Total Federal	<u>\$0</u>	<u>\$517,215</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$89,257,821	\$88,001,409	\$88,000,665	\$82,199,565	\$83,835,964
C.O.L.A.	0	0	0	0	0
Growth	1,891,360	0	2,135,299	0	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	(1,353,179)	(155,324)	(478,077)	(3,287,983)	(3,353,439)
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	1,154,236	171,130	98,843	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$90,950,238</u>	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$78,911,582</u>	<u>\$80,482,525</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	797,631	390,859	390,859	390,859	390,859
Lottery	2,283,717	2,489,659	2,601,442	2,529,885	2,352,793
Mandated Cost	0	0	372,267	0	0
State Block Grants	0	0	0	0	0
Student Financial Aid Admin	73,595	80,101	100,162	80,101	46,973
Other State	0	0	0	0	0
Total State Other	<u>\$3,154,943</u>	<u>\$2,960,619</u>	<u>\$3,464,730</u>	<u>\$3,000,845</u>	<u>\$2,790,625</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	122,160	142,510	121,164	136,192	120,000
Health Fees	0	0	0	0	0
Interest	320,632	121,743	85,567	110,000	86,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,079,587	1,295,988	1,291,936	1,045,000	1,127,282
Tuition - Foreign Student	3,654,313	4,244,061	3,816,089	3,774,412	3,287,589
Other Student Fees	120,209	131,399	125,311	114,300	109,300
Other Local	533,611	610,031	569,637	576,886	534,987
Std't Fees Accrual	383,969	238,063	81,830	200,000	100,000
Revenue Reduction	0	0	0	(238,272)	(214,606)
Total Local	<u>\$6,214,481</u>	<u>\$6,783,795</u>	<u>\$6,091,534</u>	<u>\$5,718,518</u>	<u>\$5,150,552</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	30,660	4,361	0	0	0
Total Other Sources	<u>\$30,660</u>	<u>\$4,361</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$100,350,321</u></u>	<u><u>\$98,283,205</u></u>	<u><u>\$99,312,994</u></u>	<u><u>\$87,630,945</u></u>	<u><u>\$88,423,702</u></u>

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
INCOME:					
Federal:					
Categorical Funds	\$2,854,938	\$3,059,036	\$2,699,938	\$2,510,374	\$2,769,648
Other Federal	0	0	0	0	0
Total Federal	<u>\$2,854,938</u>	<u>\$3,059,036</u>	<u>\$2,699,938</u>	<u>\$2,510,374</u>	<u>\$2,769,648</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
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	\$6,742,982	\$4,350,712	\$4,476,184	\$4,158,825	\$4,003,717
Grants	3,661,580	3,567,536	4,700,571	3,711,044	3,957,338
Cal-PASS Project	2,252,263	1,557,011	1,136,453	1,545,059	1,141,547
Parity Allocation	0	0	0	0	0
Lottery	276,230	382,357	415,797	328,656	470,074
Mandated Cost	0	0	0	0	0
State Block Grants	611,064	95,738	30,715	203,997	204,207
Student Financial Aid Admin	735,692	754,927	701,096	703,116	799,221
Other State	8,000	46	2,548	1,148,912	976,291
Total State Other	<u>\$14,287,811</u>	<u>\$10,708,327</u>	<u>\$11,463,364</u>	<u>\$11,799,609</u>	<u>\$11,552,395</u>
Local:					
Community Service Fees	\$124,416	\$204,487	\$108,040	\$305,956	\$336,447
Contract Education	1,227,131	366,111	234,846	636,500	\$751,033
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	640,582	637,237	622,215	606,687	579,360
Interest	0	0	0	0	0
Parking Fees & Fines	904,825	1,065,736	987,078	1,027,000	977,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,489,623	1,454,130	1,813,640	959,741	962,008
Std't Fees Accrual	0	0	0	0	0
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$4,386,577</u>	<u>\$3,727,701</u>	<u>\$3,765,819</u>	<u>\$3,535,884</u>	<u>\$3,605,848</u>
Other:					
Interfund Transfer	\$0	\$0	\$120,000	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$120,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$21,529,326</u></u>	<u><u>\$17,495,064</u></u>	<u><u>\$18,049,121</u></u>	<u><u>\$17,845,867</u></u>	<u><u>\$17,927,891</u></u>

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

	Tentative Budget 11/12	Adoption Budget 11/12
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$50,000	\$54,817
Financial Aid Administrative Allowance	70,923	89,068
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	70,303	70,303
Veterans Education	23,808	23,776
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,895,545	2,126,576
Workstudy	394,795	394,795
Other Federal Revenue	5,000	10,313
	\$2,510,374	\$2,769,648
TOTAL FEDERAL		
State		
Categoricals		
Basic Skills	\$476,632	\$430,496
California Work Opportunities and Responsibility to Kids (CalWORKs)	470,938	475,522
Cooperative Agencies Resources for Education (CARE)	205,084	212,128
Disabled Students Programs & Services (DSPS)	1,017,732	903,471
Extended Opportunities, Programs & Services (EOPS)	994,174	1,027,670
Staff Development & Staff Diversity	97,738	100,764
Matriculation	826,224	780,207
Temporary Assistance for Needy Families (TANF - 50% State portion)	70,303	70,467
Temporary Assistance for Needy Families/Child Development Careers	0	2,992
	\$4,158,825	\$4,003,717
Total State Categoricals		
Grants		
Economic Development	\$1,267,098	\$1,543,161
Funds for Student Success-Middle College High School	99,454	123,651
Foster & Kinship Care Education	895,000	895,000
California Clean Energy	0	36,621
CTE Career Technical Education Grants	754,999	704,915
Enrollment Growth & Retention	118,187	118,488
Child Development & Related Grants	576,306	535,502
	\$3,711,044	\$3,957,338
Total State Grants		
Other State Restricted Funds		
Cal-PASS Project	\$1,545,059	\$1,141,547
Proposition 20-Restricted Lottery Funds	328,656	470,074
State Block Grants	203,997	204,207
Student Financial Aid Administration	703,116	799,221
Bi National Border Health Grants	1,126,412	953,791
YESS-ILP	22,500	22,500
	\$3,929,740	\$3,591,340
Total Other		
	\$11,799,609	\$11,552,395
TOTAL STATE		
Local		
Community Services	\$305,956	\$336,447
Contract Education	636,500	751,033
Health Fees	606,687	579,360
Parking Fees & Fines	1,027,000	977,000
Other Local Income:		
Child Development Training Consortium	25,000	25,000
County Foster Care Training	400,000	400,000
Emp Training Panel - Office of Professional Training (ETP-OPT)	77,692	11,954
Food Service Agreement	60,000	33,466
Nursing Grants	129,739	130,825
Miscellaneous Grants	267,310	360,763
	\$959,741	\$962,008
Total Other Local		
	\$3,535,884	\$3,605,848
TOTAL LOCAL		
	\$17,845,867	\$17,927,891
TOTAL RESTRICTED INCOME		
	\$17,845,867	\$17,927,891

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$21,507,973	\$20,408,185	\$20,092,049	\$20,559,004	\$20,587,725
12 Contract Adm, Counselors, Librarians	8,714,185	8,261,693	7,987,236	8,387,857	8,293,095
13 Hourly Teachers	18,109,574	16,322,985	15,121,034	13,427,841	13,864,092
14 Hourly Adm, Counselors, Librarians	1,613,592	1,123,717	1,038,250	1,212,137	1,370,778
Object Group 1000 Total	<u>\$49,945,323</u>	<u>\$46,116,580</u>	<u>\$44,238,569</u>	<u>\$43,586,839</u>	<u>\$44,115,690</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$19,543,486	\$18,872,916	\$18,506,636	\$19,521,394	\$19,755,582
22 Contract Instructional Aides	1,953,460	1,991,005	1,923,829	1,982,267	2,020,933
23 Hourly Non-Instructional	4,556,678	3,839,043	4,200,035	3,682,825	3,990,406
24 Hourly Instructional Aides	468,253	464,450	753,276	804,413	863,202
Object Group 2000 Total	<u>\$26,521,876</u>	<u>\$25,167,415</u>	<u>\$25,383,776</u>	<u>\$25,990,899</u>	<u>\$26,630,123</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$18,602,760	\$18,189,986	\$20,445,061	\$20,121,622	\$20,514,901
3x Early Retirement & Retiree Benefits	1,783,085	2,318,309	1,905,778	1,917,246	2,042,577
Object Group 3000 Total	<u>\$20,385,846</u>	<u>\$20,508,294</u>	<u>\$22,350,839</u>	<u>\$22,038,868</u>	<u>\$22,557,478</u>
SUPPLIES:					
43 Supplies	\$2,712,875	\$2,645,949	\$3,457,825	\$4,196,820	\$4,669,242
Object Group 4000 Total	<u>\$2,712,875</u>	<u>\$2,645,949</u>	<u>\$3,457,825</u>	<u>\$4,196,820</u>	<u>\$4,669,242</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$7,201,365	\$6,895,327	\$7,502,218	\$8,193,183	\$8,210,386
52 Travel and Mileage	412,586	355,770	398,096	722,888	740,904
53 Fees, Software, Memberships, Dues	960,153	991,149	1,016,278	1,066,989	1,170,091
54 Insurance	544,742	622,730	654,824	652,129	677,724
55 Utilities and Operations	3,390,744	3,135,311	2,955,494	3,998,807	4,595,680
56 Rents, Repairs & Maintenance	2,184,832	1,967,956	2,141,327	2,611,008	2,988,388
57 Audits, Interest, and Legals	449,680	343,492	304,891	324,366	328,979
58 Advertising, Postage & Other Operating	827,111	154,860	350,145	533,795	576,169
59 Other Holding	0	0	0	238,063	476,984
Object Group 5000 Total	<u>\$15,971,213</u>	<u>\$14,466,595</u>	<u>\$15,323,273</u>	<u>\$18,341,228</u>	<u>\$19,765,305</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$27,846	\$33,396	\$125,908	\$110,908
62 Building Alterations	112,161	232,791	30,043	61,200	62,622
63 Books	46,506	52,895	67,148	75,355	95,615
64 Equipment	771,749	700,710	930,563	753,444	861,605
Object Group 6000 Total	<u>\$930,415</u>	<u>\$1,014,242</u>	<u>\$1,061,150</u>	<u>\$1,015,907</u>	<u>\$1,130,750</u>
OTHER OUTGO:					
71 Debt Service	\$111,895	\$116,250	\$84,689	\$111,000	\$111,000
73 Interfund Transfers	1,181,088	1,623,336	1,375,796	550,000	675,000
75/76 Std Financial Aid & Othr Pymts to Stdts	813,745	601,855	715,515	520,582	505,253
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$2,106,728</u>	<u>\$2,341,441</u>	<u>\$2,176,000</u>	<u>\$1,431,582</u>	<u>\$1,541,253</u>
Total Expenditures	<u><u>\$118,574,276</u></u>	<u><u>\$112,260,515</u></u>	<u><u>\$113,991,431</u></u>	<u><u>\$116,602,143</u></u>	<u><u>\$120,409,841</u></u>

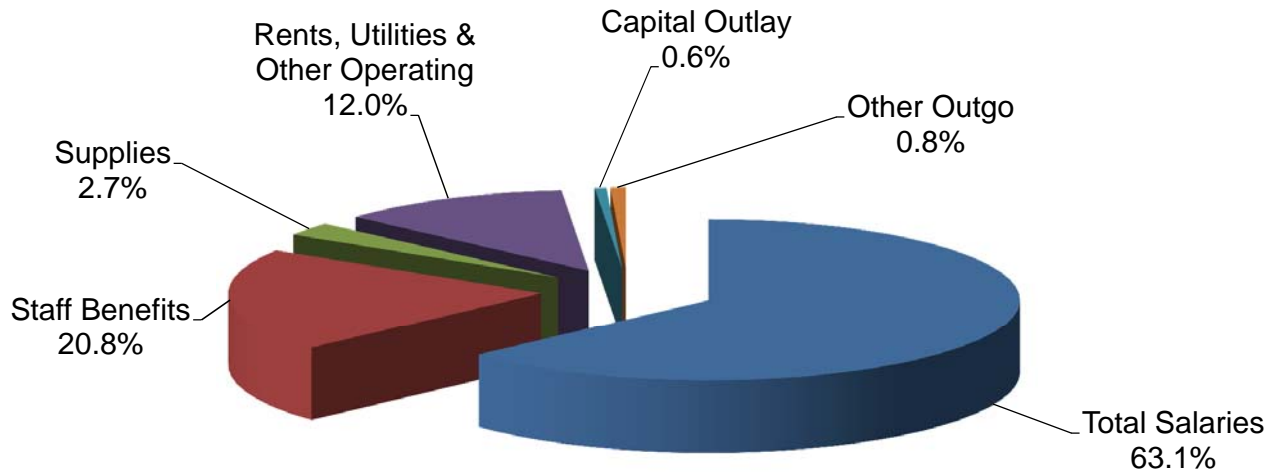
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$21,088,778	\$20,320,818	\$19,902,825	\$20,363,150	\$20,396,952
12 Contract Adm, Counselors, Librarians	7,133,719	7,122,001	6,769,252	7,180,588	7,146,096
13 Hourly Teachers	17,241,657	15,819,535	14,702,202	13,114,587	13,586,497
14 Hourly Adm, Counselors, Librarians	678,310	564,357	594,318	865,426	994,952
Object Group 1000 Total	<u>\$46,142,463</u>	<u>\$43,826,711</u>	<u>\$41,968,596</u>	<u>\$41,523,751</u>	<u>\$42,124,497</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$17,449,889	\$16,989,132	\$16,593,094	\$17,439,633	\$17,807,096
22 Contract Instructional Aides	1,618,020	1,750,980	1,680,791	1,716,476	1,791,835
23 Hourly Non-Instructional	1,759,811	1,452,131	1,719,856	1,529,864	1,633,339
24 Hourly Instructional Aides	345,270	395,495	656,865	761,135	818,113
Object Group 2000 Total	<u>\$21,172,990</u>	<u>\$20,587,738</u>	<u>\$20,650,606</u>	<u>\$21,447,108</u>	<u>\$22,050,383</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,877,911	\$16,920,591	\$19,127,482	\$18,773,194	\$19,098,202
3x Early Retirement & Retiree Benefits	1,783,085	2,318,309	1,905,778	1,917,246	2,042,577
Object Group 3000 Total	<u>\$18,660,997</u>	<u>\$19,238,899</u>	<u>\$21,033,260</u>	<u>\$20,690,440</u>	<u>\$21,140,779</u>
SUPPLIES:					
43 Supplies	\$1,283,816	\$1,444,250	\$2,250,783	\$2,563,361	\$2,774,437
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,235,474	\$1,314,751	\$1,545,425	\$1,978,046	\$2,217,044
52 Travel and Mileage	244,879	246,236	264,158	417,573	415,931
53 Fees, Software, Memberships, Dues	793,245	833,249	885,886	986,607	1,041,878
54 Insurance	501,403	585,601	606,115	607,129	600,281
55 Utilities and Operations	3,009,606	2,838,620	2,624,426	3,583,158	4,206,801
56 Rents, Repairs & Maintenance	1,974,822	1,785,212	1,985,029	2,386,488	2,676,810
57 Audits, Interest, and Legals	366,856	265,784	225,546	236,032	240,645
58 Advertising, Postage & Other Operating	770,261	97,056	311,017	451,077	487,899
59 Other Holding	0	0	0	0	238,921
Object Group 5000 Total	<u>\$8,896,545</u>	<u>\$7,966,508</u>	<u>\$8,447,602</u>	<u>\$10,646,110</u>	<u>\$12,126,210</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$22,996	\$22,380	\$79,908	\$79,908
62 Building Alterations	56,153	47,623	29,172	60,200	61,622
63 Books	43,226	52,895	67,154	75,350	95,610
64 Equipment	362,329	269,506	375,549	281,078	372,549
Object Group 6000 Total	<u>\$461,708</u>	<u>\$393,020</u>	<u>\$494,255</u>	<u>\$496,536</u>	<u>\$609,689</u>
OTHER OUTGO:					
71 Debt Service	\$1,895	\$1,250	(\$24,144)	\$1,000	\$1,000
73 Interfund Transfers	576,500	1,588,336	1,375,796	550,000	675,000
75/76 Std Financial Aid & Othr Pymts to Stdts	15,428	94,047	150,507	110,500	111,293
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$593,823</u>	<u>\$1,683,633</u>	<u>\$1,502,159</u>	<u>\$661,500</u>	<u>\$787,293</u>
Total Expenditures	<u><u>\$97,212,342</u></u>	<u><u>\$95,140,757</u></u>	<u><u>\$96,347,263</u></u>	<u><u>\$98,028,806</u></u>	<u><u>\$101,613,288</u></u>

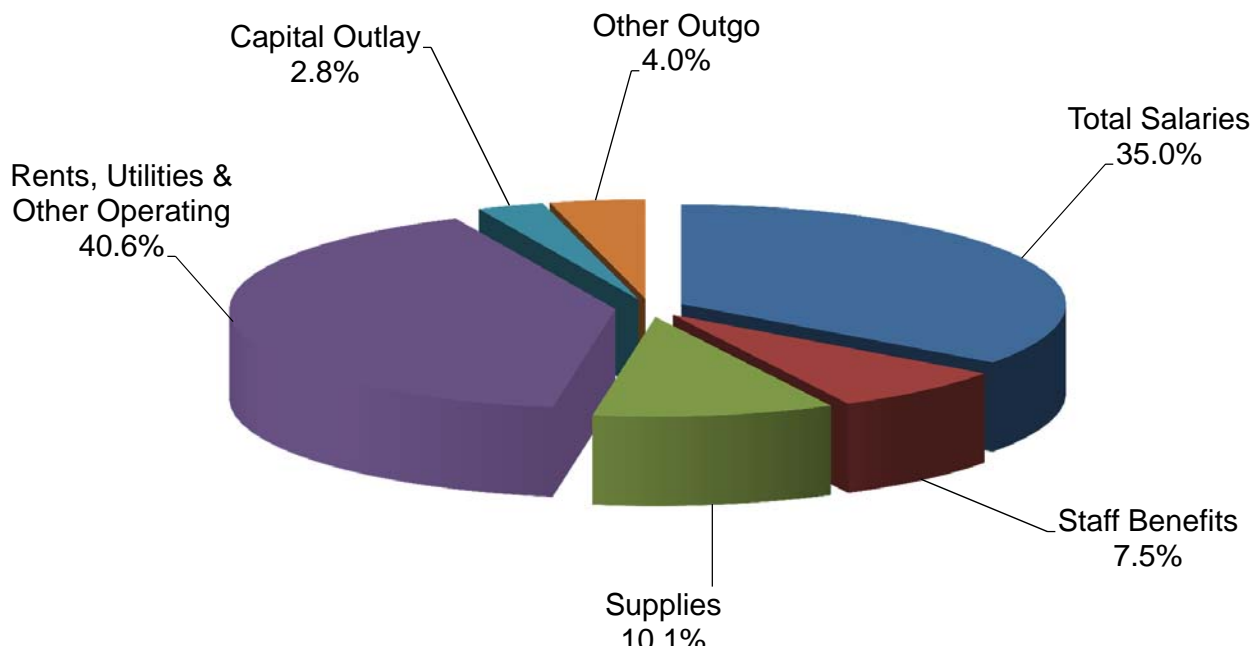
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$419,194	\$87,367	\$189,224	\$195,854	\$190,773
12 Contract Adm, Counselors, Librarians	1,580,466	1,139,692	1,217,985	1,207,269	1,146,999
13 Hourly Teachers	867,918	503,450	418,832	313,254	277,595
14 Hourly Adm, Counselors, Librarians	935,282	559,360	443,932	346,711	375,826
Object Group 1000 Total	<u>\$3,802,860</u>	<u>\$2,289,869</u>	<u>\$2,269,973</u>	<u>\$2,063,088</u>	<u>\$1,991,193</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,093,597	\$1,883,784	\$1,913,542	\$2,081,761	\$1,948,486
22 Contract Instructional Aides	335,441	240,025	243,038	265,791	229,098
23 Hourly Non-Instructional	2,796,866	2,386,912	2,480,179	2,152,961	2,357,067
24 Hourly Instructional Aides	122,982	68,956	96,411	43,278	45,089
Object Group 2000 Total	<u>\$5,348,886</u>	<u>\$4,579,677</u>	<u>\$4,733,170</u>	<u>\$4,543,791</u>	<u>\$4,579,740</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,724,849	\$1,269,395	\$1,317,578	\$1,348,428	\$1,416,699
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,724,849</u>	<u>\$1,269,395</u>	<u>\$1,317,578</u>	<u>\$1,348,428</u>	<u>\$1,416,699</u>
SUPPLIES:					
43 Supplies	\$1,429,059	\$1,201,700	\$1,207,042	\$1,633,459	\$1,894,805
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$5,965,892	\$5,580,576	\$5,956,793	\$6,215,137	\$5,993,342
52 Travel and Mileage	167,707	109,534	133,937	305,315	324,973
53 Fees, Software, Memberships, Dues	166,909	157,901	130,392	80,382	128,213
54 Insurance	43,339	37,129	48,709	45,000	77,443
55 Utilities and Operations	381,137	296,691	331,068	415,649	388,879
56 Rents, Repairs & Maintenance	210,010	182,745	156,298	224,520	311,578
57 Audits, Interest, and Legals	82,824	77,708	79,345	88,334	88,334
58 Advertising, Postage & Other Operating	56,851	57,804	39,128	82,718	88,270
59 Other Holding	0	0	0	238,063	238,063
Object Group 5000 Total	<u>\$7,074,668</u>	<u>\$6,500,087</u>	<u>\$6,875,670</u>	<u>\$7,695,118</u>	<u>\$7,639,095</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$4,850	\$11,016	\$46,000	\$31,000
62 Building Alterations	56,008	185,168	871	1,000	1,000
63 Books	3,280	0	(5)	5	5
64 Equipment	409,419	431,204	555,014	472,366	489,056
Object Group 6000 Total	<u>\$468,707</u>	<u>\$621,222</u>	<u>\$566,895</u>	<u>\$519,371</u>	<u>\$521,061</u>
OTHER OUTGO:					
71 Debt Service	\$110,000	\$115,000	\$108,833	\$110,000	\$110,000
73 Interfund Transfers	604,588	35,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	798,317	507,808	565,008	410,082	393,960
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$1,512,905</u>	<u>\$657,808</u>	<u>\$673,841</u>	<u>\$770,082</u>	<u>\$753,960</u>
Total Expenditures	<u><u>\$21,361,934</u></u>	<u><u>\$17,119,758</u></u>	<u><u>\$17,644,169</u></u>	<u><u>\$18,573,337</u></u>	<u><u>\$18,796,553</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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,690,297	\$15,072,343	\$14,906,476	\$15,180,115	\$15,305,859
12 Contract Adm, Counselors, Librarians	4,852,648	4,518,954	4,628,751	4,743,835	4,730,026
13 Hourly Teachers	12,495,341	11,416,989	10,321,680	9,275,743	9,597,653
14 Hourly Adm, Counselors, Librarians	1,096,253	774,222	703,811	861,410	947,478
Object Group 1000 Total	<u>\$34,134,540</u>	<u>\$31,782,509</u>	<u>\$30,560,718</u>	<u>\$30,061,103</u>	<u>\$30,581,016</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,815,789	\$8,558,471	\$8,424,347	\$9,063,105	\$9,082,983
22 Contract Instructional Aides	1,294,683	1,302,186	1,267,437	1,334,643	1,395,739
23 Hourly Non-Instructional	2,777,786	2,430,699	2,634,878	2,214,771	2,359,270
24 Hourly Instructional Aides	323,032	328,366	569,971	713,065	711,898
Object Group 2000 Total	<u>\$13,211,290</u>	<u>\$12,619,721</u>	<u>\$12,896,633</u>	<u>\$13,325,584</u>	<u>\$13,549,890</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,246,232	\$11,040,096	\$12,460,463	\$12,441,696	\$12,563,345
3x Early Retirement & Retiree Benefits	520,712	494,188	295,791	280,791	280,791
Object Group 3000 Total	<u>\$11,766,944</u>	<u>\$11,534,284</u>	<u>\$12,756,255</u>	<u>\$12,722,487</u>	<u>\$12,844,136</u>
SUPPLIES:					
43 Supplies	\$1,615,980	\$1,660,052	\$2,353,464	\$2,598,794	\$2,845,852
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,585,007	\$2,968,145	\$2,709,966	\$2,542,498	\$2,843,727
52 Travel and Mileage	208,531	145,647	189,838	406,078	417,494
53 Fees, Software, Memberships, Dues	207,086	205,800	206,306	226,249	274,319
54 Insurance	85,052	73,167	77,924	103,000	135,443
55 Utilities and Operations	1,964,136	1,919,125	1,721,247	2,443,073	2,703,500
56 Rents, Repairs & Maintenance	956,330	813,719	895,607	1,049,742	1,186,239
57 Audits, Interest, and Legals	25	0	0	0	0
58 Advertising, Postage & Other Operating	402,692	(17,838)	174,101	265,677	325,237
59 Other Holding	0	0	0	0	238,921
Object Group 5000 Total	<u>\$6,408,858</u>	<u>\$6,107,765</u>	<u>\$5,974,988</u>	<u>\$7,036,317</u>	<u>\$8,124,880</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$9,575	\$7,705	\$79,908	\$79,908
62 Building Alterations	57,271	232,791	30,043	61,200	62,622
63 Books	19,523	24,614	37,705	44,855	65,114
64 Equipment	500,083	529,128	617,725	604,465	633,959
Object Group 6000 Total	<u>\$576,877</u>	<u>\$796,107</u>	<u>\$693,178</u>	<u>\$790,428</u>	<u>\$841,603</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	779,546	1,378,336	1,275,796	550,000	675,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	593,828	443,269	533,273	352,305	353,612
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,373,374</u>	<u>\$1,821,605</u>	<u>\$1,809,069</u>	<u>\$902,305</u>	<u>\$1,028,612</u>
Total Expenditures	<u><u>\$69,087,862</u></u>	<u><u>\$66,322,042</u></u>	<u><u>\$67,044,304</u></u>	<u><u>\$67,437,018</u></u>	<u><u>\$69,815,989</u></u>

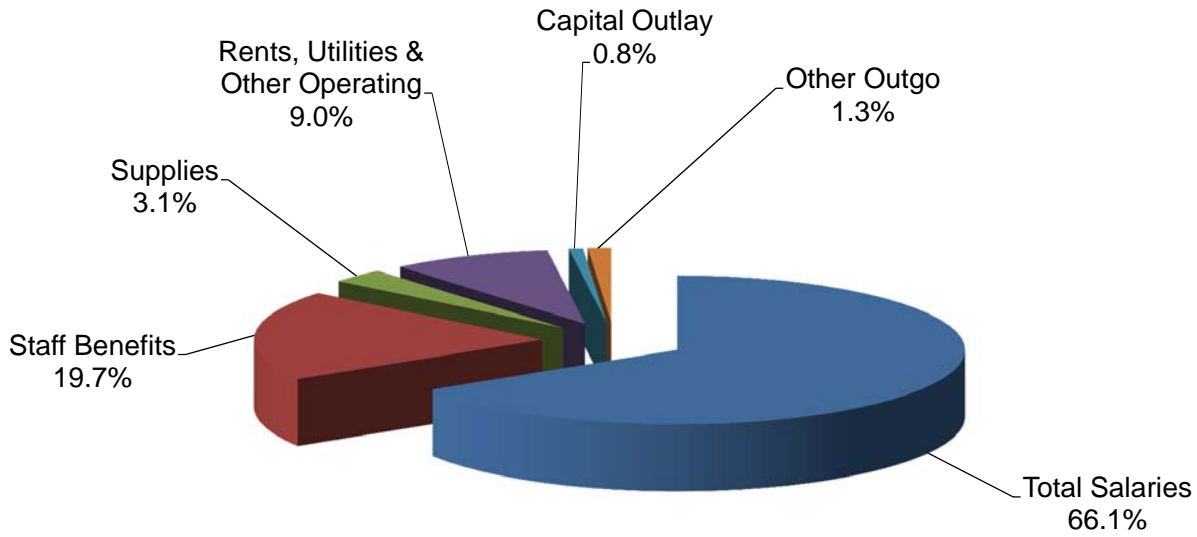
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,357,512	\$14,984,977	\$14,717,253	\$14,984,261	\$15,115,086
12 Contract Adm, Counselors, Librarians	3,852,174	3,771,574	3,777,324	3,863,601	3,903,122
13 Hourly Teachers	11,712,158	11,034,772	9,983,453	9,059,191	9,381,101
14 Hourly Adm, Counselors, Librarians	456,204	403,727	403,676	658,426	719,952
Object Group 1000 Total	<u>\$31,378,047</u>	<u>\$30,195,049</u>	<u>\$28,881,705</u>	<u>\$28,565,479</u>	<u>\$29,119,261</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,514,684	\$7,406,744	\$7,282,601	\$7,805,310	\$7,954,790
22 Contract Instructional Aides	1,081,345	1,140,442	1,078,436	1,148,949	1,228,475
23 Hourly Non-Instructional	1,077,344	952,417	996,445	919,784	983,424
24 Hourly Instructional Aides	221,301	277,584	489,171	675,362	673,967
Object Group 2000 Total	<u>\$9,894,675</u>	<u>\$9,777,186</u>	<u>\$9,846,652</u>	<u>\$10,549,405</u>	<u>\$10,840,656</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,098,336	\$10,212,221	\$11,558,076	\$11,540,361	\$11,647,447
3x Early Retirement & Retiree Benefits	520,712	494,188	295,791	280,791	280,791
Object Group 3000 Total	<u>\$10,619,048</u>	<u>\$10,706,409</u>	<u>\$11,853,868</u>	<u>\$11,821,152</u>	<u>\$11,928,238</u>
SUPPLIES:					
43 Supplies	\$706,287	\$940,474	\$1,592,149	\$1,675,662	\$1,847,673
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$483,036	\$321,455	\$420,102	\$621,186	\$799,995
52 Travel and Mileage	110,389	104,635	122,285	213,956	219,856
53 Fees, Software, Memberships, Dues	135,929	134,285	167,604	195,194	209,683
54 Insurance	51,712	44,774	41,276	70,000	70,000
55 Utilities and Operations	1,726,660	1,729,024	1,574,635	2,274,610	2,533,217
56 Rents, Repairs & Maintenance	859,869	717,988	819,148	957,126	1,084,269
57 Audits, Interest, and Legals	25	0	0	0	0
58 Advertising, Postage & Other Operating	366,905	(38,142)	157,523	225,010	278,583
59 Other Holding	0	0	0	0	238,921
Object Group 5000 Total	<u>\$3,734,524</u>	<u>\$3,014,018</u>	<u>\$3,302,574</u>	<u>\$4,557,082</u>	<u>\$5,434,524</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$9,575	\$7,705	\$79,908	\$79,908
62 Building Alterations	56,240	47,623	29,172	60,200	61,622
63 Books	16,243	24,614	37,710	44,850	65,109
64 Equipment	196,421	210,274	238,960	228,599	260,872
Object Group 6000 Total	<u>\$268,904</u>	<u>\$292,085</u>	<u>\$313,547</u>	<u>\$413,557</u>	<u>\$467,511</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	576,500	1,378,336	1,275,796	550,000	675,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	7,490	58,901	98,061	89,000	89,793
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$583,990</u>	<u>\$1,437,237</u>	<u>\$1,373,857</u>	<u>\$639,000</u>	<u>\$764,793</u>
Total Expenditures	<u><u>\$57,185,475</u></u>	<u><u>\$56,362,458</u></u>	<u><u>\$57,164,352</u></u>	<u><u>\$58,221,337</u></u>	<u><u>\$60,402,656</u></u>

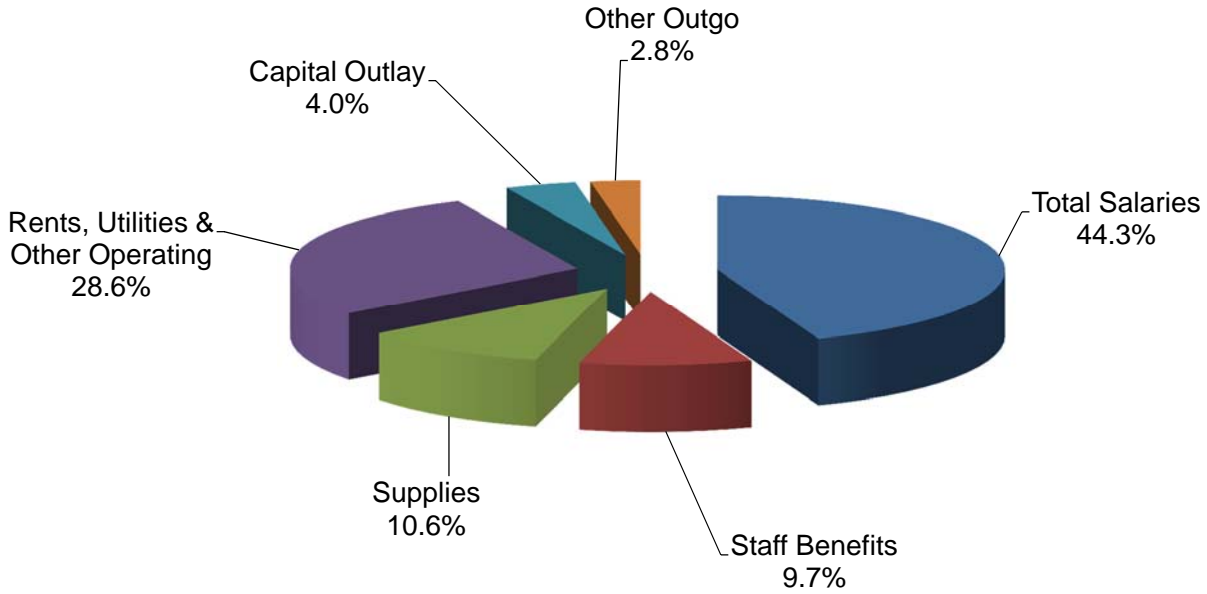
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$332,785	\$87,367	\$189,224	\$195,854	\$190,773
12 Contract Adm, Counselors, Librarians	1,000,475	747,380	851,427	880,234	826,904
13 Hourly Teachers	783,183	382,217	338,228	216,552	216,552
14 Hourly Adm, Counselors, Librarians	640,049	370,495	300,134	202,984	227,526
Object Group 1000 Total	<u>\$2,756,492</u>	<u>\$1,587,460</u>	<u>\$1,679,013</u>	<u>\$1,495,624</u>	<u>\$1,461,755</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,301,105	\$1,151,727	\$1,141,746	\$1,257,795	\$1,128,193
22 Contract Instructional Aides	213,338	161,744	189,001	185,694	167,264
23 Hourly Non-Instructional	1,700,441	1,478,282	1,638,434	1,294,987	1,375,846
24 Hourly Instructional Aides	101,731	50,782	80,800	37,703	37,931
Object Group 2000 Total	<u>\$3,316,615</u>	<u>\$2,842,535</u>	<u>\$3,049,981</u>	<u>\$2,776,179</u>	<u>\$2,709,234</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,147,896	\$827,875	\$902,387	\$901,335	\$915,898
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,147,896</u>	<u>\$827,875</u>	<u>\$902,387</u>	<u>\$901,335</u>	<u>\$915,898</u>
SUPPLIES:					
43 Supplies	\$909,693	\$719,578	\$761,315	\$923,132	\$998,179
Object Group 4000 Total	<u>\$909,693</u>	<u>\$719,578</u>	<u>\$761,315</u>	<u>\$923,132</u>	<u>\$998,179</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,101,971	\$2,646,691	\$2,289,863	\$1,921,312	\$2,043,732
52 Travel and Mileage	98,142	41,011	67,553	192,122	197,638
53 Fees, Software, Memberships, Dues	71,157	71,515	38,702	31,055	64,636
54 Insurance	33,340	28,393	36,649	33,000	65,443
55 Utilities and Operations	237,475	190,101	146,612	168,463	170,283
56 Rents, Repairs & Maintenance	96,461	95,731	76,458	92,616	101,970
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	35,787	20,304	16,578	40,667	46,654
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,674,334</u>	<u>\$3,093,747</u>	<u>\$2,672,414</u>	<u>\$2,479,235</u>	<u>\$2,690,356</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	1,031	185,168	871	1,000	1,000
63 Books	3,280	0	(5)	5	5
64 Equipment	303,662	318,854	378,765	375,866	373,087
Object Group 6000 Total	<u>\$307,973</u>	<u>\$504,022</u>	<u>\$379,631</u>	<u>\$376,871</u>	<u>\$374,092</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	203,046	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	586,338	384,368	435,212	263,305	263,819
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$789,384</u>	<u>\$384,368</u>	<u>\$435,212</u>	<u>\$263,305</u>	<u>\$263,819</u>
Total Expenditures	<u><u>\$11,902,387</u></u>	<u><u>\$9,959,584</u></u>	<u><u>\$9,879,952</u></u>	<u><u>\$9,215,681</u></u>	<u><u>\$9,413,333</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,817,675	\$5,335,842	\$5,185,573	\$5,378,889	\$5,281,866
12 Contract Adm, Counselors, Librarians	2,820,671	2,913,153	2,800,989	2,961,311	2,862,990
13 Hourly Teachers	5,614,233	4,905,996	4,799,042	4,152,098	4,266,439
14 Hourly Adm, Counselors, Librarians	513,766	346,894	333,439	348,727	423,300
Object Group 1000 Total	<u>\$14,766,345</u>	<u>\$13,501,885</u>	<u>\$13,119,043</u>	<u>\$12,841,025</u>	<u>\$12,834,595</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,943,935	\$4,670,294	\$4,690,655	\$4,942,737	\$4,977,936
22 Contract Instructional Aides	658,778	688,819	656,392	647,624	625,194
23 Hourly Non-Instructional	1,389,772	1,169,325	1,324,325	1,330,054	1,443,136
24 Hourly Instructional Aides	137,374	129,122	176,360	83,348	143,304
Object Group 2000 Total	<u>\$7,129,859</u>	<u>\$6,657,560</u>	<u>\$6,847,733</u>	<u>\$7,003,763</u>	<u>\$7,189,570</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,221,048	\$5,078,575	\$5,698,573	\$5,657,397	\$5,757,712
3x Early Retirement & Retiree Benefits	63,086	562,274	338,977	329,309	329,309
Object Group 3000 Total	<u>\$5,284,134</u>	<u>\$5,640,849</u>	<u>\$6,037,550</u>	<u>\$5,986,706</u>	<u>\$6,087,021</u>
SUPPLIES:					
43 Supplies	\$776,833	\$762,963	\$785,599	\$838,245	\$1,072,488
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,726,006	\$1,517,015	\$2,113,010	\$1,661,049	\$1,947,635
52 Travel and Mileage	129,277	124,037	126,838	137,670	151,882
53 Fees, Software, Memberships, Dues	157,826	156,930	178,294	93,616	100,486
54 Insurance	41,490	36,037	41,275	44,489	44,489
55 Utilities and Operations	1,238,246	1,101,765	1,030,833	1,294,173	1,608,522
56 Rents, Repairs & Maintenance	456,520	343,940	330,513	577,935	781,893
57 Audits, Interest, and Legals	696	0	0	0	0
58 Advertising, Postage & Other Operating	343,416	84,269	97,555	130,341	134,346
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,093,477</u>	<u>\$3,363,994</u>	<u>\$3,918,318</u>	<u>\$3,939,273</u>	<u>\$4,769,253</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$18,271	\$25,691	\$15,000	\$0
62 Building Alterations	54,977	0	0	0	0
63 Books	26,982	28,281	29,443	30,500	30,501
64 Equipment	191,970	143,571	230,523	128,064	147,553
Object Group 6000 Total	<u>\$273,929</u>	<u>\$190,123</u>	<u>\$285,657</u>	<u>\$173,564</u>	<u>\$178,054</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	53,378	185,000	100,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	216,557	153,385	178,086	161,777	145,141
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$269,935</u>	<u>\$338,385</u>	<u>\$278,086</u>	<u>\$161,777</u>	<u>\$145,141</u>
Total Expenditures	<u><u>\$32,594,512</u></u>	<u><u>\$30,455,759</u></u>	<u><u>\$31,271,984</u></u>	<u><u>\$30,944,353</u></u>	<u><u>\$32,276,122</u></u>

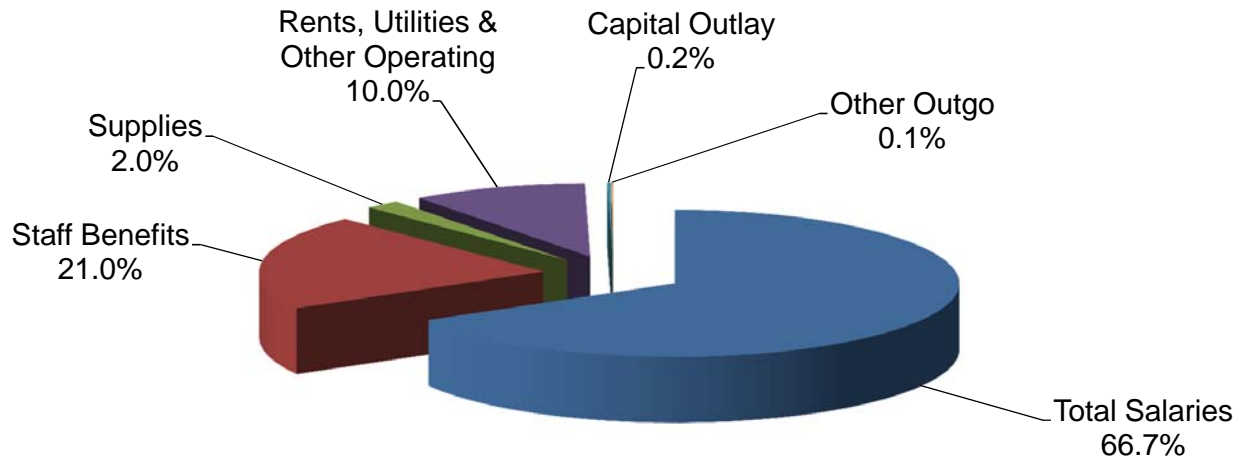
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,731,266	\$5,335,842	\$5,185,573	\$5,378,889	\$5,281,866
12 Contract Adm, Counselors, Librarians	2,278,239	2,520,841	2,434,432	2,634,276	2,542,895
13 Hourly Teachers	5,529,499	4,784,763	4,718,438	4,055,396	4,205,396
14 Hourly Adm, Counselors, Librarians	218,533	158,029	189,641	205,000	275,000
Object Group 1000 Total	<u>\$13,757,537</u>	<u>\$12,799,476</u>	<u>\$12,528,083</u>	<u>\$12,273,561</u>	<u>\$12,305,157</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,227,983	\$4,012,144	\$3,992,793	\$4,205,771	\$4,244,600
22 Contract Instructional Aides	536,675	610,538	602,355	567,527	563,360
23 Hourly Non-Instructional	589,637	481,881	646,826	572,080	621,915
24 Hourly Instructional Aides	116,123	110,948	160,749	77,773	136,146
Object Group 2000 Total	<u>\$5,470,418</u>	<u>\$5,215,512</u>	<u>\$5,402,724</u>	<u>\$5,423,151</u>	<u>\$5,566,021</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,691,116	\$4,671,276	\$5,314,292	\$5,242,515	\$5,296,185
3x Early Retirement & Retiree Benefits	63,086	562,274	338,977	329,309	329,309
Object Group 3000 Total	<u>\$4,754,202</u>	<u>\$5,233,550</u>	<u>\$5,653,269</u>	<u>\$5,571,824</u>	<u>\$5,625,494</u>
SUPPLIES:					
43 Supplies	\$364,979	\$354,556	\$411,338	\$477,692	\$525,635
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$68,799	\$191,188	\$73,789	\$161,971	\$175,753
52 Travel and Mileage	60,254	60,870	60,778	61,993	64,993
53 Fees, Software, Memberships, Dues	70,769	70,545	98,865	74,289	76,909
54 Insurance	31,491	27,301	29,215	32,489	32,489
55 Utilities and Operations	1,158,126	1,036,779	978,985	1,214,314	1,525,888
56 Rents, Repairs & Maintenance	376,043	287,230	293,296	498,531	690,803
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	324,019	55,355	81,812	105,290	109,730
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,089,501</u>	<u>\$1,729,268</u>	<u>\$1,616,741</u>	<u>\$2,148,877</u>	<u>\$2,676,565</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$13,421	\$14,675	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	26,982	28,281	29,443	30,500	30,501
64 Equipment	86,212	31,220	54,274	31,564	31,584
Object Group 6000 Total	<u>\$113,195</u>	<u>\$72,923</u>	<u>\$98,393</u>	<u>\$62,064</u>	<u>\$62,085</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	150,000	100,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,579	29,946	48,290	15,000	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,579</u>	<u>\$179,946</u>	<u>\$148,290</u>	<u>\$15,000</u>	<u>\$15,000</u>
Total Expenditures	<u><u>\$26,554,410</u></u>	<u><u>\$25,585,230</u></u>	<u><u>\$25,858,839</u></u>	<u><u>\$25,972,169</u></u>	<u><u>\$26,775,957</u></u>

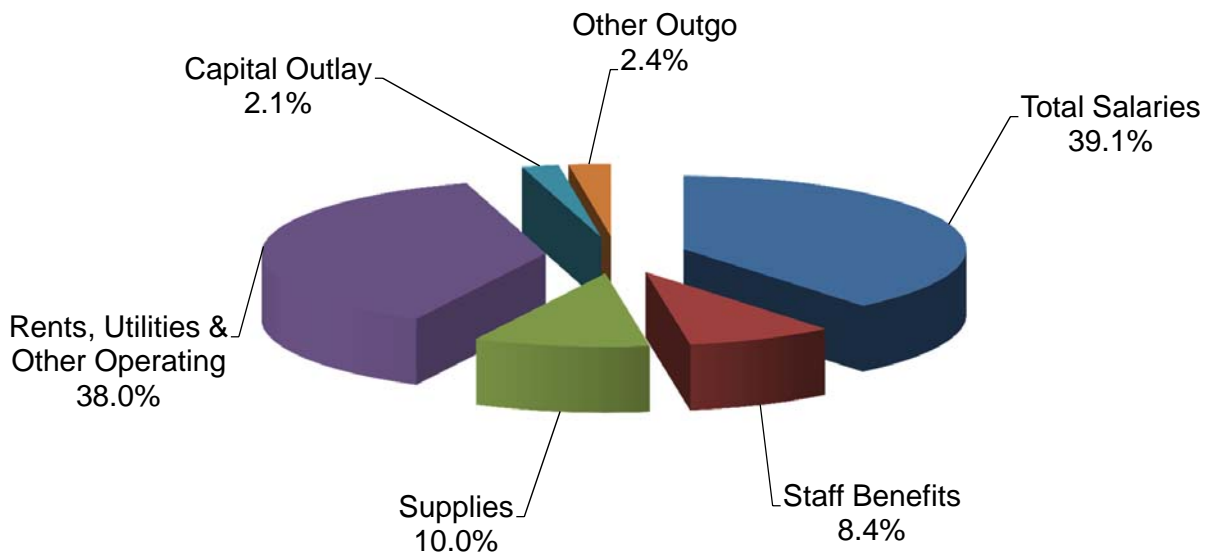
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$86,409	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	542,433	392,311	366,558	327,035	320,095
13 Hourly Teachers	84,734	121,233	80,604	96,702	61,043
14 Hourly Adm, Counselors, Librarians	295,233	188,865	143,798	143,727	148,300
Object Group 1000 Total	<u>\$1,008,809</u>	<u>\$702,409</u>	<u>\$590,959</u>	<u>\$567,464</u>	<u>\$529,438</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$715,952	\$658,149	\$697,862	\$736,966	\$733,336
22 Contract Instructional Aides	122,103	78,281	54,037	80,097	61,834
23 Hourly Non-Instructional	800,135	687,444	677,499	757,974	821,221
24 Hourly Instructional Aides	21,251	18,174	15,611	5,575	7,158
Object Group 2000 Total	<u>\$1,659,441</u>	<u>\$1,442,048</u>	<u>\$1,445,008</u>	<u>\$1,580,612</u>	<u>\$1,623,549</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$529,932	\$407,298	\$384,280	\$414,882	\$461,527
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$529,932</u>	<u>\$407,298</u>	<u>\$384,280</u>	<u>\$414,882</u>	<u>\$461,527</u>
SUPPLIES:					
43 Supplies	\$411,855	\$408,407	\$374,261	\$360,553	\$546,853
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,657,207	\$1,325,827	\$2,039,221	\$1,499,078	\$1,771,882
52 Travel and Mileage	69,023	63,166	66,060	75,677	86,889
53 Fees, Software, Memberships, Dues	87,057	86,385	79,429	19,327	23,577
54 Insurance	9,999	8,736	12,060	12,000	12,000
55 Utilities and Operations	80,120	64,986	51,848	79,859	82,634
56 Rents, Repairs & Maintenance	80,478	56,711	37,217	79,404	91,090
57 Audits, Interest, and Legals	696	0	0	0	0
58 Advertising, Postage & Other Operating	19,396	28,914	15,743	25,051	24,616
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,003,975</u>	<u>\$1,634,726</u>	<u>\$2,301,577</u>	<u>\$1,790,396</u>	<u>\$2,092,688</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$4,850	\$11,016	\$15,000	\$0
62 Building Alterations	54,977	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	105,757	112,351	176,248	96,500	115,969
Object Group 6000 Total	<u>\$160,734</u>	<u>\$117,201</u>	<u>\$187,264</u>	<u>\$111,500</u>	<u>\$115,969</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	53,378	35,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	211,978	123,440	129,796	146,777	130,141
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$265,356</u>	<u>\$158,440</u>	<u>\$129,796</u>	<u>\$146,777</u>	<u>\$130,141</u>
Total Expenditures	<u><u>\$6,040,102</u></u>	<u><u>\$4,870,529</u></u>	<u><u>\$5,413,146</u></u>	<u><u>\$4,972,184</u></u>	<u><u>\$5,500,165</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,040,865	644,586	557,496	682,711	700,079
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	1,000	0	0
Object Group 1000 Total	<u>\$1,040,865</u>	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$682,711</u>	<u>\$700,079</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,763,190	\$5,644,152	\$5,391,634	\$5,515,552	\$5,694,663
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	389,120	239,019	240,832	138,000	188,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$6,152,310</u>	<u>\$5,883,171</u>	<u>\$5,632,466</u>	<u>\$5,653,552</u>	<u>\$5,882,663</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,120,088	\$2,050,057	\$2,229,694	\$2,005,749	\$2,177,284
3x Early Retirement & Retiree Benefits	0	93,593	177,473	86,884	86,884
Object Group 3000 Total	<u>\$2,120,088</u>	<u>\$2,143,651</u>	<u>\$2,407,168</u>	<u>\$2,092,633</u>	<u>\$2,264,168</u>
SUPPLIES:					
43 Supplies	\$293,042	\$215,649	\$270,268	\$671,574	\$610,313
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,706,611	\$2,304,688	\$2,501,606	\$3,564,126	\$2,868,296
52 Travel and Mileage	72,675	80,224	77,125	151,666	145,054
53 Fees, Software, Memberships, Dues	36,347	14,059	21,699	112,072	117,515
54 Insurance	0	0	0	0	0
55 Utilities and Operations	96,726	32,543	144,606	205,127	158,762
56 Rents, Repairs & Maintenance	112,128	77,734	94,646	202,130	256,242
57 Audits, Interest, and Legals	181,623	168,386	197,745	204,366	201,852
58 Advertising, Postage & Other Operating	80,664	66,091	53,769	120,748	99,557
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,286,775</u>	<u>\$2,743,725</u>	<u>\$3,091,197</u>	<u>\$4,560,235</u>	<u>\$3,847,278</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$31,000	\$31,000
62 Building Alterations	(87)	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	75,497	19,527	14,234	0	0
Object Group 6000 Total	<u>\$75,410</u>	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$31,000</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$110,000	\$115,000	\$108,833	\$110,000	\$110,000
73 Interfund Transfers	0	60,000	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$110,000</u>	<u>\$175,000</u>	<u>\$108,833</u>	<u>\$360,000</u>	<u>\$360,000</u>
Total Expenditures	<u><u>\$13,078,490</u></u>	<u><u>\$11,825,308</u></u>	<u><u>\$12,082,662</u></u>	<u><u>\$14,051,705</u></u>	<u><u>\$13,695,501</u></u>

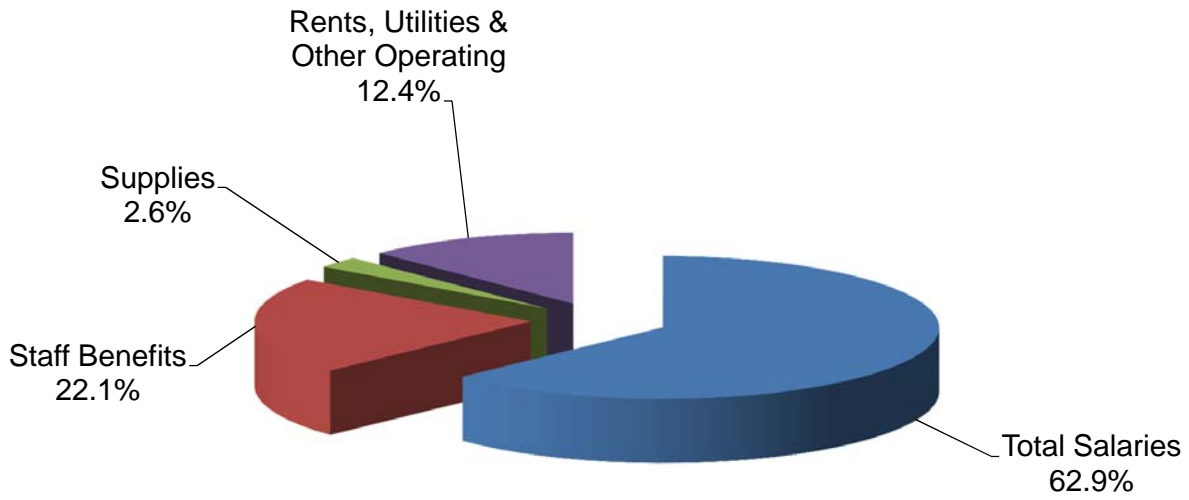
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,003,306	644,586	557,496	682,711	700,079
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	1,000	0	0
Object Group 1000 Total	<u>\$1,003,306</u>	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$682,711</u>	<u>\$700,079</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,686,650	\$5,570,244	\$5,317,699	\$5,428,552	\$5,607,706
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	92,830	17,833	76,585	38,000	28,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,779,480</u>	<u>\$5,588,077</u>	<u>\$5,394,285</u>	<u>\$5,466,552</u>	<u>\$5,635,706</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,073,067	\$2,015,835	\$2,198,783	\$1,973,538	\$2,138,010
3x Early Retirement & Retiree Benefits	0	93,593	177,473	86,884	86,884
Object Group 3000 Total	<u>\$2,073,067</u>	<u>\$2,109,428</u>	<u>\$2,376,257</u>	<u>\$2,060,422</u>	<u>\$2,224,894</u>
SUPPLIES:					
43 Supplies	\$185,530	\$141,935	\$198,802	\$321,800	\$260,540
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$499,898	\$696,630	\$873,897	\$769,379	\$690,568
52 Travel and Mileage	72,133	74,868	76,800	128,150	118,608
53 Fees, Software, Memberships, Dues	27,651	14,059	9,438	82,072	77,515
54 Insurance	0	0	0	0	0
55 Utilities and Operations	15,443	10,149	11,998	37,800	22,800
56 Rents, Repairs & Maintenance	79,057	47,432	52,024	149,630	137,724
57 Audits, Interest, and Legals	99,495	90,678	118,400	116,032	113,518
58 Advertising, Postage & Other Operating	78,997	57,505	46,962	103,748	82,557
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$872,675</u>	<u>\$991,321</u>	<u>\$1,189,519</u>	<u>\$1,386,811</u>	<u>\$1,243,290</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	(87)	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	75,497	19,527	14,234	0	0
Object Group 6000 Total	<u>\$75,410</u>	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	60,000	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$60,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,989,468</u></u>	<u><u>\$9,554,873</u></u>	<u><u>\$9,731,592</u></u>	<u><u>\$9,918,296</u></u>	<u><u>\$10,064,509</u></u>

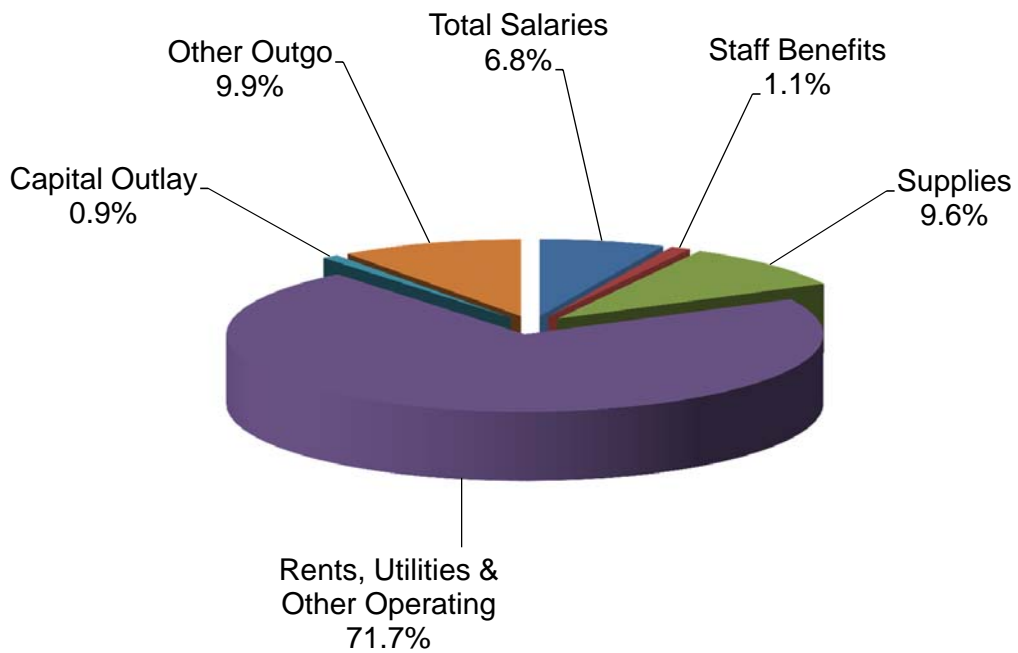
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	37,559	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>\$37,559</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$76,540	\$73,908	\$73,935	\$87,000	\$86,957
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	296,290	221,186	164,247	100,000	160,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$372,830</u>	<u>\$295,094</u>	<u>\$238,181</u>	<u>\$187,000</u>	<u>\$246,957</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$47,022	\$34,222	\$30,911	\$32,211	\$39,274
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$47,022</u>	<u>\$34,222</u>	<u>\$30,911</u>	<u>\$32,211</u>	<u>\$39,274</u>
SUPPLIES:					
43 Supplies	\$107,512	\$73,714	\$71,466	\$349,774	\$349,773
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,206,713	\$1,608,058	\$1,627,709	\$2,794,747	\$2,177,728
52 Travel and Mileage	542	5,356	325	23,516	26,446
53 Fees, Software, Memberships, Dues	8,695	0	12,261	30,000	40,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	81,283	22,394	132,608	167,327	135,962
56 Rents, Repairs & Maintenance	33,071	30,303	42,623	52,500	118,518
57 Audits, Interest, and Legals	82,128	77,708	79,345	88,334	88,334
58 Advertising, Postage & Other Operating	1,667	8,586	6,808	17,000	17,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,414,100</u>	<u>\$1,752,405</u>	<u>\$1,901,679</u>	<u>\$3,173,424</u>	<u>\$2,603,988</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$31,000	\$31,000
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>\$31,000</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$110,000	\$115,000	\$108,833	\$110,000	\$110,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$110,000</u>	<u>\$115,000</u>	<u>\$108,833</u>	<u>\$360,000</u>	<u>\$360,000</u>
Total Expenditures	<u><u>\$3,089,022</u></u>	<u><u>\$2,270,435</u></u>	<u><u>\$2,351,070</u></u>	<u><u>\$4,133,409</u></u>	<u><u>\$3,630,992</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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	185,000	0	0	0
13 Hourly Teachers	0	0	311	0	0
14 Hourly Adm, Counselors, Librarians	3,573	2,601	0	2,000	0
Object Group 1000 Total	<u>\$3,573</u>	<u>\$187,601</u>	<u>\$311</u>	<u>\$2,000</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$20,571	\$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	7,847	6,963	6,945	8,000	8,000
Object Group 2000 Total	<u>\$28,418</u>	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$8,000</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,392	\$21,258	\$56,330	\$16,780	\$16,560
3x Early Retirement & Retiree Benefits	1,199,287	1,168,253	1,093,536	1,220,262	1,345,593
Object Group 3000 Total	<u>\$1,214,679</u>	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,237,042</u>	<u>\$1,362,153</u>
SUPPLIES:					
43 Supplies	\$27,020	\$7,285	\$48,495	\$88,207	\$140,589
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$183,741	\$105,478	\$177,637	\$425,510	\$550,728
52 Travel and Mileage	2,103	5,862	4,295	27,474	26,474
53 Fees, Software, Memberships, Dues	558,895	614,360	609,979	635,052	677,771
54 Insurance	418,200	513,526	535,625	504,640	497,792
55 Utilities and Operations	91,636	81,878	58,808	56,434	124,896
56 Rents, Repairs & Maintenance	659,853	732,562	820,561	781,201	764,014
57 Audits, Interest, and Legals	267,336	175,106	107,146	120,000	127,127
58 Advertising, Postage & Other Operating	340	22,337	24,719	17,029	17,029
59 Other Holding	0	0	0	238,063	238,063
Object Group 5000 Total	<u>\$2,182,104</u>	<u>\$2,251,111</u>	<u>\$2,338,770</u>	<u>\$2,805,403</u>	<u>\$3,023,894</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	4,200	8,485	68,082	20,915	80,093
Object Group 6000 Total	<u>\$4,200</u>	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$20,915</u>	<u>\$80,093</u>
OTHER OUTGO:					
71 Debt Service	\$1,895	\$1,250	(\$24,144)	\$1,000	\$1,000
73 Interfund Transfers	348,164	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,360	5,200	4,156	6,500	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$353,419</u>	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$7,500</u>	<u>\$7,500</u>
Total Expenditures	<u><u>\$3,813,412</u></u>	<u><u>\$3,657,405</u></u>	<u><u>\$3,592,481</u></u>	<u><u>\$4,169,067</u></u>	<u><u>\$4,622,229</u></u>

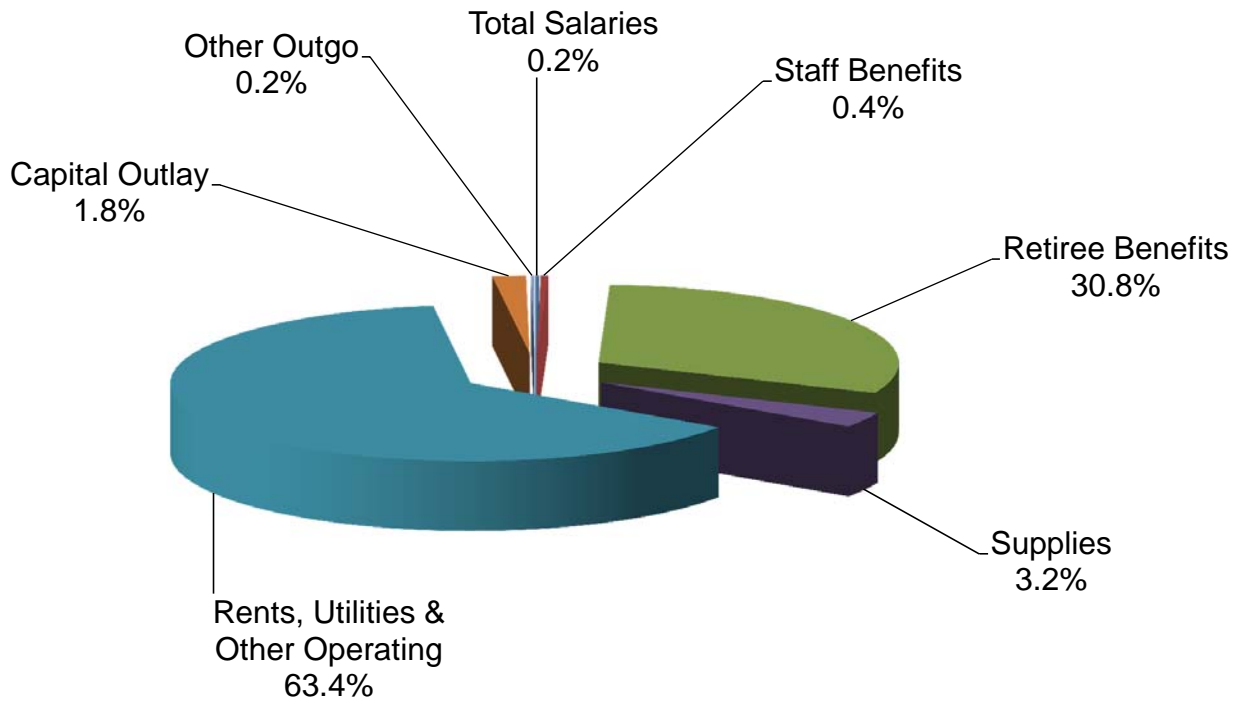
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	185,000	0	0	0
13 Hourly Teachers	0	0	311	0	0
14 Hourly Adm, Counselors, Librarians	3,573	2,601	0	2,000	0
Object Group 1000 Total	<u>\$3,573</u>	<u>\$187,601</u>	<u>\$311</u>	<u>\$2,000</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$20,571	\$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	7,847	6,963	6,945	8,000	8,000
Object Group 2000 Total	<u>\$28,418</u>	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$8,000</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,392	\$21,258	\$56,330	\$16,780	\$16,560
3x Early Retirement & Retiree Benefits	1,199,287	1,168,253	1,093,536	1,220,262	1,345,593
Object Group 3000 Total	<u>\$1,214,679</u>	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,237,042</u>	<u>\$1,362,153</u>
SUPPLIES:					
43 Supplies	\$27,020	\$7,285	\$48,495	\$88,207	\$140,589
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$183,741	\$105,478	\$177,637	\$425,510	\$550,728
52 Travel and Mileage	2,103	5,862	4,295	13,474	12,474
53 Fees, Software, Memberships, Dues	558,895	614,360	609,979	635,052	677,771
54 Insurance	418,200	513,526	535,625	504,640	497,792
55 Utilities and Operations	109,377	62,668	58,808	56,434	124,896
56 Rents, Repairs & Maintenance	659,853	732,562	820,561	781,201	764,014
57 Audits, Interest, and Legals	267,336	175,106	107,146	120,000	127,127
58 Advertising, Postage & Other Operating	340	22,337	24,719	17,029	17,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,199,845</u>	<u>\$2,231,901</u>	<u>\$2,338,769</u>	<u>\$2,553,340</u>	<u>\$2,771,831</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	4,200	8,485	68,082	20,915	80,093
Object Group 6000 Total	<u>\$4,200</u>	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$20,915</u>	<u>\$80,093</u>
OTHER OUTGO:					
71 Debt Service	\$1,895	\$1,250	(\$24,144)	\$1,000	\$1,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,360	5,200	4,156	6,500	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$5,255</u>	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$7,500</u>	<u>\$7,500</u>
Total Expenditures	<u><u>\$3,482,989</u></u>	<u><u>\$3,638,196</u></u>	<u><u>\$3,592,480</u></u>	<u><u>\$3,917,004</u></u>	<u><u>\$4,370,166</u></u>

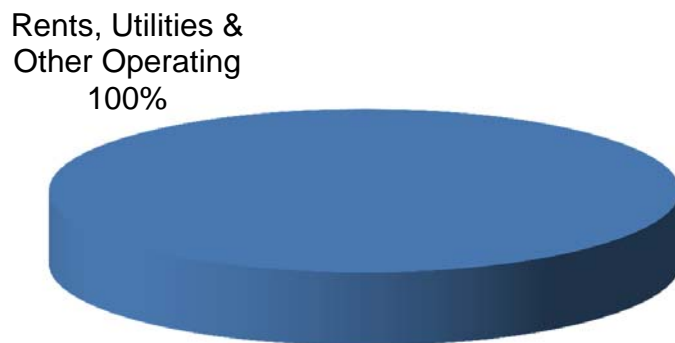
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption 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	0	0	0	14,000	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(17,741)	19,210	1	0	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	0	0	0	0
59 Other Holding	0	0	0	238,063	238,063
Object Group 5000 Total	<u>(\$17,741)</u>	<u>\$19,210</u>	<u>\$1</u>	<u>\$252,063</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	348,164	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$348,164</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$330,423</u></u>	<u><u>\$19,210</u></u>	<u><u>\$1</u></u>	<u><u>\$252,063</u></u>	<u><u>\$252,063</u></u>

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
Grossmont College							
Commission Distributions	\$269,710	\$303,460	\$290,097	\$270,140	\$217,511	\$252,000	\$252,000
Dissolution of Enterprise Fund	529	0	0	0	0	0	0
Interest Income	41,550	44,864	36,129	12,414	9,720	6,000	6,000
Total	\$311,789	\$348,324	\$326,226	\$282,554	\$227,231	\$258,000	\$258,000
Cuyamaca College							
Commission Distributions	\$122,653	\$143,659	\$157,997	\$134,322	\$108,467	\$120,000	\$120,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Other Local Revenue	0	0	100	50	0	0	0
Interest Income	9,350	11,202	687	2,524	1,716	2,000	2,000
Total	\$132,003	\$154,861	\$158,784	\$136,896	\$110,183	\$122,000	\$122,000
Other Commission Distributions							
District Services Allocation	\$34,119	\$38,880	\$38,965	\$35,171	\$28,346	\$32,000	\$32,000
Total	\$34,119	\$38,880	\$38,965	\$35,171	\$28,346	\$32,000	\$32,000
Total Sources	\$477,911	\$542,065	\$523,975	\$454,620	\$365,760	\$412,000	\$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	10,000 *	10,000 *	10,000 *	10,000 *	10,000 *	10,000 *
Total Distributions	\$84,000	\$74,000	\$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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
Bookstore Commissions					
Beginning Balance	\$1,197,544	\$1,426,312	\$1,618,876	\$827,790	\$804,382
Commissions Revenue	487,059	439,632	354,324	404,000	404,000
Other Local Revenue	100	50	0	0	0
Funds Available	\$1,684,703	\$1,865,994	\$1,973,200	\$1,231,790	\$1,208,382 (2)
Expenditures					
Grossmont College	\$64,000	\$64,000	\$864,512	\$265,000	\$265,000
Cuyamaca College	194,390	183,118	184,306	270,000	281,770
District Services	0	0	120,000	32,000	32,000
Total	\$258,390	\$247,118	\$1,168,818	\$567,000	\$578,770
Ending Balance	\$1,426,313	\$1,618,876	\$804,382	\$664,790	\$629,612 (3)
Dissolution of Enterprise Funds					
Beginning Balance	\$788,947	\$59,214	\$34,152	\$45,152	\$45,588
Revenue & Transfers:					
Interest	\$36,816	\$14,938	\$11,436	\$8,000	\$8,000
Total Revenue & Transfers	\$36,816	\$14,938	\$11,436	\$8,000	\$8,000
Funds Available	\$825,763	\$74,152	\$45,588	\$53,152	\$53,588 (2)
Expenditures					
Grossmont College	\$766,549	\$40,000	\$0	\$0	\$0
Cuyamaca College	0	0	0	0	0
Total	\$766,549	\$40,000	\$0	\$0	\$0
Ending Balance	\$59,213	\$34,152	\$45,588	\$53,152	\$53,588 (3)
Combined Ending Balance	\$1,485,526	\$1,653,028	\$849,970	\$717,942	\$683,200 (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 distributic includes the distribution to the Associated Students

(2) Funds Available by Fund:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Bookstore Commissions	\$838,816	281,770	87,796	\$1,208,382
Dissolution of Enterprise Funds	33,063	20,525	0	53,588
Total Funds Available	\$871,879	\$302,295	\$87,796	\$1,261,970
Less: Expenditures	(265,000)	(281,770)	(32,000)	(578,770)
Ending Balance	\$606,879	\$20,525	\$55,796	\$683,200

(3) Ending Balances by Site:				<u>Total</u>	
Bookstore Commissions	Subfund 38	\$573,816	\$0	\$55,796	\$629,612
Dissolution of Enterprise Funds	Subfund 36	33,063	20,525	0	53,588
Combined Subfunds		\$606,879	\$20,525	\$55,796	\$683,200

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$27,276	\$1	\$38,299	\$64,220	\$64,521
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$27,276</u>	<u>\$1</u>	<u>\$38,299</u>	<u>\$64,220</u>	<u>\$64,521</u>
 Plus Current Year Income					
Tuition Fees	\$20,655	\$48,589	\$26,188	\$40,000	\$40,000
Other Sources	196	66	121	0	0
Total Revenues	<u>\$20,852</u>	<u>\$48,655</u>	<u>\$26,309</u>	<u>\$40,000</u>	<u>\$40,000</u>
 Total Funds Available	<u>\$48,128</u>	<u>\$48,656</u>	<u>\$64,608</u>	<u>\$104,220</u>	<u>\$104,521</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$37,006	\$9,853	\$0	\$104,220	\$104,521
Supplies & Materials	8,513	504	87	0	0
Memberships, Dues, and Fees	2,607	0	0	0	0
Other Operating	0	0	0	0	0
Fees	0	0	0	0	0
Total Expenditures	<u>\$48,127</u>	<u>\$10,357</u>	<u>\$87</u>	<u>\$104,220</u>	<u>\$104,521</u>
 Total Ending Balance	<u><u>\$1</u></u>	<u><u>\$38,299</u></u>	<u><u>\$64,521</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 CHILD DEVELOPMENT CENTER
 SPECIAL REVENUE FUND**

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$51,143	\$25,193	\$13,424	\$0	\$4,309
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$51,143</u>	<u>\$25,193</u>	<u>\$13,424</u>	<u>\$0</u>	<u>\$4,309</u>
 Plus Current Year Income					
Tuition Fees	\$249,476	\$215,679	\$220,807	\$240,000	\$240,000
Other Sources	368	23	8	0	0
Total Revenues	<u>\$249,844</u>	<u>\$215,702</u>	<u>\$220,815</u>	<u>\$240,000</u>	<u>\$240,000</u>
 Total Funds Available	<u>\$300,987</u>	<u>\$240,896</u>	<u>\$234,239</u>	<u>\$240,000</u>	<u>\$244,309</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$255,000	\$227,391	\$209,500	\$228,317	\$204,309
Supplies & Materials	794	81	0	1,683	0
Other Operating	10,000	0	20,430	10,000	40,000
Transfer To Capital Project Fund	10,000	0	0	0	0
Total Expenditures	<u>\$275,794</u>	<u>\$227,472</u>	<u>\$229,930</u>	<u>\$240,000</u>	<u>\$244,309</u>
 Total Ending Balance	<u><u>\$25,193</u></u>	<u><u>\$13,424</u></u>	<u><u>\$4,309</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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$72,592	\$71,631	\$75,068	\$75,293	\$72,149
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$72,592	\$71,631	\$75,068	\$75,293	\$72,149
 Plus Current Year Income					
Sales	\$79,635	\$80,573	\$80,561	\$74,800	\$74,800
Interest	1,127	488	314	425	425
Other	0	3,942	0	0	0
Total Revenue	\$80,762	\$85,003	\$80,875	\$75,225	\$75,225
 Total Funds Available	\$153,354	\$156,634	\$155,943	\$150,518	\$147,374
 Less Current Year Expenditures					
Supplies & Materials	\$54,293	\$57,773	\$51,056	\$67,404	\$60,725
Other Operating Expenses	22,538	19,201	24,120	27,589	31,089
Capital Outlay	4,206	4,106	7,512	11,000	11,000
Inter-Fund Transfers Out	685	487	1,106	0	0
Total Expenditures	\$81,723	\$81,566	\$83,794	\$105,993	\$102,814
 Total Ending Balance	\$71,631	\$75,068	\$72,149 (2)	\$44,525	\$44,560

Notes:

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

(2) Fund Balance:

	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$67	\$0	\$11,723
OH Greenhouse Trust	193	0	32,612
OH Operational	80,614	83,793	27,814
Total	\$80,874	\$83,793	\$72,149

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE					
ASCC	\$23,113	\$25,691	\$53,135	\$40,000	\$40,594
Clubs & Organizations (1)	43,356	56,856	36,771	86,849	57,420
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$66,468	\$82,547	\$89,906	\$126,849	\$98,014
 Plus Current year Income					
Sales	\$10,176	\$1,978	\$1,450	\$2,000	\$2,000
Student Activities Card Sales	8,300	9,656	4,904	11,400	11,400
Operating Allocation	10,000	11,586	10,200	10,000	10,000
Contribution	0	1,500	100	0	0
Interest	802	337	282	100	100
Other	891	1,500	1,100	1,500	1,500
Club Deposits	134,516	125,042	103,259	100,000	100,000
Total Revenues (2)	\$164,685	\$151,599	\$121,295	\$125,000	\$125,000
 Total Funds Available	\$231,153	\$234,146	\$211,201	\$251,849	\$223,014
 Less Current Year Expenditures					
Hourly	\$8,063	\$3,950	\$1,600	\$6,000	\$6,000
Benefits	444	179	112	360	360
Activities	14,735	7,063	7,426	10,000	10,000
Commencement	0	0	0	0	0
Hospitality	0	0	0	0	0
Supplies	6,179	2,543	1,605	7,000	6,000
Other	(1,829)	1,473	3,270	1,640	2,640
Club Expenses	121,014	128,762	98,974	186,849	157,420
Inter-Fund Transfers Out	0	270	200	0	0
Total Expenditures	\$148,606	\$144,240	\$113,187	\$211,849	\$182,420
 Total Ending Balance	\$82,547	\$89,906	\$98,014	\$40,000	\$40,594

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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$591,950	\$355,281	\$3,007	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$591,950	\$355,281	\$3,007	\$0	\$0
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	13,331	3,007	0	0	0
Total Revenues	\$13,331	\$3,007	\$0	\$0	\$0
 Total Funds Available	\$605,281	\$358,288	\$3,007	\$0	\$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	250,000	355,281	3,007	0	0
Total Expenditures	\$250,000	\$355,281	\$3,007	\$0	\$0
 Total Ending Balance	\$355,281	\$3,007	\$0	\$0	\$0

Note: In April, 2002, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a fee for the purpose of financing, construction, enlarging, refurbishing, and operating of a student center. The fund began collections in the fall semester of 2002. In Spring 2006, the district discontinued charging this fee when it was clarified that the 2002 election wording was incomplete. 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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$14,919	\$85,912	\$110,254	\$175,000	\$182,789
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$14,919	\$85,912	\$110,254	\$175,000	\$182,789
Plus Current Year Income					
Mandatory Construction Fee	\$69,967	\$77,262	\$79,204	\$70,000	\$70,000
Interest	1,026	1,062	990	700	700
Total Revenues	\$70,993	\$78,324	\$80,194	\$70,700	\$70,700
Total Funds Available	\$85,912	\$164,236	\$190,448	\$245,700	\$253,489
Less Current Year Expenditures					
Supplies & Materials	\$0	\$43,754	\$7,053	\$50,446	\$56,235
Contract Services	0	1,105	126	35,000	35,000
Rental & Leases	0	0	0	20,000	20,000
Repair by Outside Vendor	0	2,283	480	10,254	10,254
Capital Outlay	0	6,840	0	30,000	32,000
Transfer To Capital Project Fund	0	0	0	100,000	100,000
Total Expenditures	\$0	\$53,981	\$7,659	\$245,700	\$253,489
Total Ending Balance	\$85,912	\$110,254	\$182,789	\$0	\$0

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

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12 (Multiyear)	Adoption Budget 11/12 (Multiyear)
Beginning Balance	\$105,536,022	\$74,500,176	\$57,319,605	\$38,340,337	\$40,442,181
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$105,536,022</u>	<u>\$74,500,176</u>	<u>\$57,319,605</u>	<u>\$38,340,337</u>	<u>\$40,442,181</u>
 Plus Current Year Revenues					
State	\$14,860,212	\$13,449,813	\$1,370,963	\$56,024	\$56,025
Local	2,315,935	906,448	342,829	166,207	182,080
Inter-Fund Transfers In	2,247,637	2,078,617	2,278,803	950,000	1,075,000
Inter-Fund Transfers In (from Prop R)	0	0	0	0	0
Proceeds from Sale of Prop "R" Bonds	0	0	0	0	0
Total Revenues	<u>\$19,423,784</u>	<u>\$16,434,879</u>	<u>\$3,992,595</u>	<u>\$1,172,231</u>	<u>\$1,313,105</u>
 Total Funds Available	<u>\$124,959,806</u>	<u>\$90,935,055</u>	<u>\$61,312,200</u>	<u>\$39,512,568</u>	<u>\$41,755,286</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$1,380,504	\$3,912,710	\$660,230	\$2,562,714	\$2,537,770
Other Operating Expenses	12,396,222	8,238,656	5,776,860	9,003,865	10,446,832
Capital Outlay	36,682,904	21,464,085	14,432,929	27,945,989	28,770,684
Inter-Fund Transfers Out	0	0	0	0	0
Total Expenditures	<u>\$50,459,630</u>	<u>\$33,615,450</u>	<u>\$20,870,019</u>	<u>\$39,512,568</u>	<u>\$41,755,286</u>
 Total Ending Balance	<u><u>\$74,500,176</u></u>	<u><u>\$57,319,605</u></u>	<u><u>\$40,442,181</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12 (Multiyear)	Adoption Budget 11/12 (Multiyear)
Beginning Balance	\$12,907,821	\$12,899,965	\$12,037,779	\$10,784,085	\$11,605,195
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$12,907,821</u>	<u>\$12,899,965</u>	<u>\$12,037,779</u>	<u>\$10,784,085</u>	<u>\$11,605,195</u>
 Plus Current Year Revenues					
State	\$14,860,212	\$13,449,813	\$1,370,963	\$56,024	\$56,025
Local	337,428	307,656	63,702	60,000	60,000
Inter-Fund Transfers In	2,247,637	2,078,617	2,278,803	950,000	1,075,000
Inter-Fund Transfers In (from Prop R)	0	0	0	0	0
Total Revenues	<u>\$17,445,277</u>	<u>\$15,836,086</u>	<u>\$3,713,468</u>	<u>\$1,066,024</u>	<u>\$1,191,025</u>
 Total Funds Available	<u>\$30,353,098</u>	<u>\$28,736,051</u>	<u>\$15,751,247</u>	<u>\$11,850,109</u>	<u>\$12,796,220</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$1,020,790	\$3,586,195	\$570,590	\$507,273	\$500,807
Other Operating Expenses	1,146,334	1,212,456	866,999	2,982,350	3,591,417
Capital Outlay	15,286,009	11,899,622	2,708,463	8,360,486	8,703,996
Total Expenditures	<u>\$17,453,133</u>	<u>\$16,698,273</u>	<u>\$4,146,052</u>	<u>\$11,850,109</u>	<u>\$12,796,220</u>
 Total Ending Balance	<u><u>\$12,899,965</u></u>	<u><u>\$12,037,779</u></u>	<u><u>\$11,605,195</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital projects and scheduled maintenance. This fund must be established and maintained in the County Treasury and used for capital outlay purposes only, including scheduled maintenance. The Governing Board may by resolution add to this fund over a period of years for specific capital purposes through interfund transfers from other sources.

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

	Actual 10/11	Tentative Budget 11/12 (Multiyear)	Adoption Budget 11/12 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$2,162	\$136,337	\$134,175
DW Prop "R" Oversight Committee	29,365	56,719	68,515
CC Science & Technology Center Equipment	(1,140)	0	1,140
CC Business & Technology	42,138	0	0
CC Business & Technology (Matching Funds)	3,304	12,942	12,942
CC Business & Technology Equipment (Matching Funds)	485,014	187,207	64,273
CC Business & Technology Equipment	(5,773)	0	6,715
CC LRC Expansion/Remodel	1,225,580	24,944	24,945
CC LRC Expansion/Remodel Equipment	52,948	52	52
GC Health Science; West 300 Equipment	(1,308)	0	0
GC Health/Physical Sciences Complex Equipment	50,662	31,028	31,028
Capital Building Projects Total	\$1,882,952	\$449,229	\$343,785
 <u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$0	\$113,233	\$113,233
06/07 SM Resurface Pool Deck	0	0	20,989
06/07 SM Sewer & Underground Electrical	0	269,944	269,944
07/08 SM Replace Roof Bldg 400B	91,504	130,655	175,230
07/08 SM Replace Overhang Roof TM	0	148,784	148,784
08/09 SM Repair/Replace Cracked/Damaged Walkways	0	272,700	272,700
Subtotal	\$91,504	\$935,316	\$1,000,880
 Cuyamaca			
05/06 SM Electrical Panels/Transformer	\$17,497	\$0	\$77,765
06/07 SM Emergency Power Phase 1	2,367	0	1,829
06/07 SM Emergency Power Phase 2	1,544	0	27,627
07/08 SM Replace Signage Phase 2	0	100,905	100,911
08/09 SM Water Shut-Off Valve Replacement	0	16,539	16,539
08/09 SM Replace Transformer Bldg C - Phase 2	0	0	90,418
Subtotal	\$21,408	\$117,444	\$315,089
Sched. Maint. and Haz. Subst. Projects Total	\$112,912	\$1,052,760	\$1,315,969

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

	Actual 10/11	Tentative Budget 11/12 (Multiyear)	Adoption Budget 11/12 (Multiyear)
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DS Theater 2nd-Elect Maint Relocation	\$0	\$44,010	\$44,010
DW Parking Gates	83,735	36,030	66,266
DW GC Governing Board Room	0	130,000	130,000
DW HR Technology Upgrade	0	157,441	157,441
DW Facilities Issues	10,224	93,775	95,705
DW Parking & Circ R&R	0	670,754	670,754
DW Fire Barriers	0	125,054	131,402
DW Energy Conservation Project	0	226,050	226,050
DW Post Project	12,859	485	14,626
DW Unallocated	0	165,070	163,047
D Facilities Issues	52,487	52,540	40,977
Subtotal	<u>\$159,305</u>	<u>\$1,701,209</u>	<u>\$1,740,278</u>
Grossmont			
LRC - Technical Center Equipment	\$6,093	\$7,527	\$7,527
Football/Soccer Field	0	146,653	146,653
Griffin Center/Student & Admin Serv. Renovation	233,149	2,647,587	2,927,155
Performing Arts Center	149	856,549	906,400
51-575 Classroom ADA & Remodel	187,352	0	248
Secondary Effects	0	65,691	65,691
State Energy Project	0	11,029	11,029
Parking & Circ R&R	96,350	150,539	233,517
Resurface Pool Deck	0	0	1,078
Facilities Issues	187,065	92,883	123,520
Bldg 36 Secondary Effects	0	886,538	886,538
Football Field Turf Replace	0	200,000	200,000
Roofing Renovation & Repair	430,132	2,186,000	1,755,868
Bldg 31-370 Large Class Remodel	135,925	55,585	275,735
Health/Physical Science - General Fund	9,668	30,039	30,039
Resurface Tennis Courts	0	40,000	40,000
Interior Classroom Painting	0	25,000	25,000
Kiln Cover	69,938	17,981	21,981
Water Reduction / Drought Tolerant	18,748	178,532	306,252
Room 220 Remodel	180,487	52,203	230,231
Room 220 Remodel Equipment	4,264	37,288	115,735
Room 370 Equipment	0	12,894	75,000
Bldg 36 Restroom Remodel	340,644	21,774	43,152
HVAC Energy Mgmt Controls	0	137,000	137,000
Subtotal	<u>\$1,899,964</u>	<u>\$7,859,292</u>	<u>\$8,565,349</u>
Cuyamaca			
Facilities Repairs	\$68,741	\$111,508	\$135,134
Parking & Circulation Issues	0	8,687	9,120
Student Center - Tfr from Student Center Fees	1,397	100,000	100,579
Bookstore - Tfr from Bookstore SRF	0	287,766	302,766
Child Development Center	20,781	2,658	6,240
Automotive Smog Equipment	0	35,000	35,000
Bldg D - HVAC Upgrade	0	50,000	50,000
Bldg A - EOC Center Classroom	0	40,000	40,000
Science & Math Hood Exhaust	0	100,000	100,000
One Stop Center Heat & AC Upgrade	0	52,000	52,000
Subtotal	<u>\$90,919</u>	<u>\$787,619</u>	<u>\$830,839</u>
Local and Lease Revenue Bond Projects Total	<u>\$2,150,188</u>	<u>\$10,348,120</u>	<u>\$11,136,466</u>
Total Projects	<u>\$4,146,052</u>	<u>\$11,850,109</u>	<u>\$12,796,220</u>

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12 (Multiyear)	Adoption Budget 11/12 (Multiyear)
Beginning Balance	\$92,628,201	\$61,600,211	\$45,281,826	\$27,556,252	\$28,836,986
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$92,628,201	\$61,600,211	\$45,281,826	\$27,556,252	\$28,836,986
 Funding Sources					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Less Payment of Lease Revenue Bond	0	0	0	0	0
Net Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
 Interest	 \$1,978,507	 \$598,792	 \$279,127	 \$106,207	 \$122,080
Miscellaneous Income	0	0	0	0	0
Inter-Fund Transfers In	0	0	0	0	0
Total Funding Sources	\$1,978,507	\$598,792	\$279,127	\$106,207	\$122,080
 Total Funds Available	 \$94,606,708	 \$62,199,003	 \$45,560,953	 \$27,662,459	 \$28,959,066
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$359,714	\$326,514	\$89,640	\$2,055,441	\$2,036,963
Other Operating Expenses	11,249,888	7,026,200	4,909,861	6,021,515	6,855,415
Capital Outlay	21,396,895	9,564,463	11,724,466	19,585,503	20,066,688
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
Total Expenditures	\$33,006,497	\$16,917,177	\$16,723,967	\$27,662,459	\$28,959,066
 Total Ending Balance	 \$61,600,211	 \$45,281,826	 \$28,836,986	 \$0	 \$0

Note:

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

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

	Funding Plan	Expenditures Prior to 10/11	Actual Expenditures 10/11	Adoption Budget 11/12 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$174,455	\$29,878	\$0	\$144,577
Program Management	8,800,000	8,232,399	219,397	348,205
Project Management	1,020,000	1,001,212	0	18,788
Post Project Coordination	332,000	262,824	31,725	37,452
Legal Services	503,000	125,491	4,497	373,012
Total Program Management	\$10,829,455	\$9,651,803	\$255,619	\$922,034
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Technology Infrastructure	6,350,000	5,244,128	418,484	687,388
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	\$684,384	\$3,155,744
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	1,576,550	1,292,949	1,960	281,642
Total GC Scheduled Maintenance	\$2,289,237	\$2,005,636	\$1,960	\$281,642
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	2,750	5,500
Infrastructure	1,184,159	1,183,457	0	702
Secondary Effects & Swing	5,424,835	1,818,127	1,329,154	2,277,554
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,349,435	2,345,255	0	4,180
Secondary Effects - Tech Mall	253,060	253,060	0	0
Griffin Center/Student & Admin Serv. Renovation	34,894,207	4,045,342	12,682,012	18,166,854
Science Lab Building	6,500,123	6,493,879	2,350	3,894
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	862,475	421,385
Health/Physical Sciences - FF&E	620,000	360,420	40,654	218,926
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,662,039	19,655,875	5,169	996
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	3,529,624	0	0	3,529,624
Fine Arts Complex	82,010	82,010	0	0
Total Grossmont	\$122,123,240	\$82,000,744	\$14,926,294	\$25,200,382

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

	Funding Plan	Expenditures Prior to 10/11	Actual Expenditures 10/11	Adoption 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	118,841	92,586
Secondary Effects & Swing	1,199,301	1,199,301	0	0
Infrastructure	2,042,375	2,040,665	1,035	674
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	13,983,476	13,989,322	(44,748)	38,902
Business & Technology - FF&E	87,018	0	31,449	55,569
Remodel B, D, E, F, G Buildings	366,025	262,452	0	103,573
LRC Expansion/Remodel	2,033,852	1,044,606	965,972	23,274
LRC Expansion/Remodel - FF&E	49,148	0	4,776	44,372
Parking Construction 2nd Effects	206,286	0	29,580	176,706
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	\$84,087,257	\$1,113,289	\$602,940
Total Proposition "R" Budget	\$227,245,514	\$181,570,837	\$16,723,967	\$28,959,066

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

	Actual 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$200,000	\$76,576	\$0	\$0	\$78,611
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$200,000	\$76,576	\$0	\$0	\$78,611
 Plus Current Year Income					
Interest Income	\$685	\$617	\$4,400	\$300	\$2,300
Transfer From General Fund	5,737,307	5,389,827	6,959,120	6,491,908	6,456,960
Total Revenues	\$5,737,992	\$5,390,444	\$6,963,520	\$6,492,208	\$6,459,260
 Total Funds Available	\$5,937,992	\$5,467,020	\$6,963,520	\$6,492,208	\$6,537,871
 Less Current Year Expenditures					
Self-Insured Benefits	\$5,861,415	\$5,467,020	\$6,884,909	\$6,492,208	\$6,537,871
Total Expenditures	\$5,861,415	\$5,467,020	\$6,884,909	\$6,492,208	\$6,537,871
 Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
 Total Ending Balance	<u>\$76,576</u>	<u>\$0</u>	<u>\$78,611</u>	<u>\$0</u>	<u>\$0</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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$2,090,410	\$2,241,023	\$2,265,877	\$2,283,877	\$2,278,842
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$2,090,410	\$2,241,023	\$2,265,877	\$2,283,877	\$2,278,842
Plus Current Year Income					
Interest Income	\$50,613	\$24,854	\$12,965	\$18,000	\$15,000
Transfer from General Fund	100,000	0	0	0	247,016
Total Revenues	\$150,613	\$24,854	\$12,965	\$18,000	\$262,016
Total Funds Available	\$2,241,023	\$2,265,877	\$2,278,842	\$2,301,877	\$2,540,858
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	\$2,241,023	\$2,265,877	\$2,278,842	\$2,301,877	\$2,540,858

Notes:

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

(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 08/09	Actual 09/10	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$104,483	\$117,547	\$134,964	\$161,989	\$160,100
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$104,483	\$117,547	\$134,964	\$161,989	\$160,100
 Plus Current Year Income					
Student Representation Fees	\$41,475	\$47,531	\$40,211	\$41,000	\$41,000
Interest	1,369	578	379	500	500
Total Revenues	\$42,844	\$48,108	\$40,590	\$41,500	\$41,500
 Total Funds Available	\$147,327	\$165,655	\$175,554	\$203,489	\$201,600
 Less Current Year Expenditures					
Travel & Conferences	\$29,781	\$30,691	\$15,311	\$41,500	\$41,500
Transportation	0	0	143	0	0
Rentals & Leases	0	0	0	0	0
Total Expenditures	\$29,781	\$30,691	\$15,454	\$41,500	\$41,500
 Total Ending Balance	\$117,547	\$134,964	\$160,100	\$161,989	\$160,100

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	Actual 10/11	Tentative Budget 11/12	Adoption Budget 11/12
BEGINNING BALANCE	\$0	\$17,225	\$37,188	\$47,000	\$47,026
Prior Year Adjustments	N/A	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>	<u>\$47,026</u>
Plus Current Year Income					
Student Representation Fees	\$17,147	\$21,326	\$19,885	\$20,000	\$20,000
Interest	78	158	111	150	150
Total Revenues	<u>\$17,225</u>	<u>\$21,484</u>	<u>\$19,996</u>	<u>\$20,150</u>	<u>\$20,150</u>
Total Funds Available	<u>\$17,225</u>	<u>\$38,709</u>	<u>\$57,184</u>	<u>\$67,150</u>	<u>\$67,176</u>
Less Current Year Expenditures					
Supplies	\$0	\$53	\$0	\$0	\$0
Travel & Conferences		1,469	10,158	20,000	20,000
Total Expenditures	<u>\$0</u>	<u>\$1,522</u>	<u>\$10,158</u>	<u>\$20,000</u>	<u>\$20,000</u>
Total Ending Balance	<u><u>\$17,225</u></u>	<u><u>\$37,188</u></u>	<u><u>\$47,026</u></u>	<u><u>\$47,150</u></u>	<u><u>\$47,176</u></u>

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

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