



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2012-2013

ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 7, 2012. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 11, 2012, 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

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Mary Kay Rosinski, Vice President

Edwin Hiel, Clerk

Greg Barr

Debbie Justeson

Samantha Elliot, Grossmont College Student Trustee

Mohammed Alyasini, Cuyamaca College Student Trustee

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Sunita V. Cooke, President Grossmont College

Mark J. Zacovic, President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

Victoria Simmons, Vice Chancellor-Human Resources

Grossmont-Cuyamaca Community College District
Adoption Budget
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2012/2013

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	\$98,388,749	\$100,705,829
Restricted	<u>19,440,280</u>	<u>18,975,378</u>
Total General Fund	\$117,829,029	\$119,681,207
Other Funds:		
Bookstore Special Revenue	\$1,112,316	\$1,098,752
Grossmont Child Development Center	128,571	138,974
Cuyamaca Child Development Center	240,000	285,938
Cuyamaca Ornamental Horticulture	154,535	145,194
Associated Students of Cuyamaca College	218,017	204,502
Grossmont College Student Center	0	0
Cuyamaca College Student Center	183,489	205,561
Capital Outlay Projects Sub-Fund 41	7,540,003	7,932,633
Proposition "R" Construction Sub-Fund 42	8,483,117	10,069,756
Direct Health Self-Insurance	7,599,257	7,590,311
GASB 45 - Post Retirement Benefits	2,754,484	2,771,245
Grossmont College Student Representation Fee	214,490	207,337
Cuyamaca College Student Representation Fee	<u>84,076</u>	<u>81,266</u>
Total Other Funds	\$28,712,355	\$30,731,469
Total Funds Available	<u><u>\$146,541,384</u></u>	<u><u>\$150,412,676</u></u>

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

	<u>Actual 09/10</u>	<u>Actual 10/11</u>	<u>Actual 11/12</u>	<u>Tentative Budget 12/13</u>	<u>Adoption Budget 12/13</u>
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	14,395	13,181	12,453	10,980	10,980
Non Credit	45	22	21	22	22
Summer Pullback	0	0	0	0	0
Total	<u>14,441</u>	<u>13,203</u>	<u>12,474</u>	<u>11,002</u>	<u>11,002</u>
Cuyamaca College					
Credit	5,877	5,855	5,221	4,799	4,799
Non Credit	471	232	44	66	66
Summer Pullback	0	0	0	0	0
Total	<u>6,348</u>	<u>6,087</u>	<u>5,265</u>	<u>4,865</u>	<u>4,865</u>
Total Resident FTES	<u>20,789</u>	<u>19,290</u>	<u>17,739</u>	<u>15,867</u>	<u>15,867</u>
	20,897 after state factoring	19,384 after state factoring	17,819 after state factoring		

State FTES Data					
Funded Resident FTES	17,908	18,268	16,813	15,867	15,867
State CAP VS. Funded FTES	WLR 3.7%	Partial Restoration 2%	WLR 7.6% Based on P2	Additional 5.56% WLR	Same as TB
Unfunded FTES over CAP	2,989 Unfunded	1,116 unfunded	1,006 unfunded	0	0

NON RESIDENT FTES:

Grossmont College	986	911	762	762	762
Cuyamaca College	116	142	80	80	80
Total Non Resident FTES	<u>1,102</u>	<u>1,053</u>	<u>842</u>	<u>842</u>	<u>842</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	15,426	14,114	13,236	11,764	11,764
Cuyamaca College	6,464	6,229	5,345	4,945	4,945
Total FTES	<u>21,890</u>	<u>20,343</u>	<u>18,581</u>	<u>16,709</u>	<u>16,709</u>

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,487,176	\$16,004,928	\$19,375,611	\$11,977,533	\$15,718,844
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$12,487,176</u>	<u>\$16,004,928</u>	<u>\$19,375,611</u>	<u>\$11,977,533</u>	<u>\$15,718,844</u>
Income	\$115,778,269	\$117,362,115	\$106,315,713	\$105,851,496	\$103,962,363
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$115,778,269</u>	<u>\$117,362,115</u>	<u>\$106,315,713</u>	<u>\$105,851,496</u>	<u>\$103,962,363</u>
Total Funds Available for Distribution	<u>\$128,265,445</u>	<u>\$133,367,043</u>	<u>\$125,691,324</u>	<u>\$117,829,029</u>	<u>\$119,681,207</u>
Less Expenditures	<u>\$112,260,515</u>	<u>\$113,991,432</u>	<u>\$109,972,480</u>	<u>\$112,435,768</u>	<u>\$114,395,410</u>
Total Ending Balance	<u><u>\$16,004,929</u></u>	<u><u>\$19,375,611</u></u>	<u><u>\$15,718,844</u></u>	<u><u>\$5,393,261</u></u>	<u><u>\$5,285,797</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,827,773	\$5,027,882	\$5,811,182	\$0	\$0
Budget Dedication to Following Year	4,206,922	8,222,029	3,965,115	0	0
Categorical Commitments	501,873	455,015	59,647	0	0
Health Services	0	0	0	67,489	0
Parking Fund	607,743	913,647	1,065,537	500,000	600,000
Contingency Reserve	<u>4,860,617</u>	<u>4,757,038</u>	<u>4,817,363</u>	<u>4,825,772</u>	<u>4,685,797</u>
Total Ending Balance	<u><u>\$16,004,929</u></u>	<u><u>\$19,375,611</u></u>	<u><u>\$15,718,844</u></u>	<u><u>\$5,393,261</u></u>	<u><u>\$5,285,797</u></u>

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
SUMMARY OF OPERATIONS:					
Beginning Balance	\$9,616,080	\$10,688,390	\$9,784,920	\$7,020,990	\$10,628,545
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$9,616,080</u>	<u>\$10,688,390</u>	<u>\$9,784,920</u>	<u>\$7,020,990</u>	<u>\$10,628,545</u>
Income	\$98,283,205	\$99,312,994	\$90,064,589	\$87,402,644	\$86,112,169
Transfers Between Restricted & Unrestricted	(2,070,137)	(3,869,201)	4,494,977	3,965,115	3,965,115
Total Income	<u>\$96,213,068</u>	<u>\$95,443,793</u>	<u>\$94,559,566</u>	<u>\$91,367,759</u>	<u>\$90,077,284</u>
Total Funds Available for Distribution	<u>\$105,829,148</u>	<u>\$106,132,183</u>	<u>\$104,344,486</u>	<u>\$98,388,749</u>	<u>\$100,705,829</u>
Less Expenditures	\$95,140,757	\$96,347,263	\$93,715,941	\$93,562,977	\$96,020,032
Total Ending Balance	<u><u>\$10,688,390</u></u>	<u><u>\$9,784,920</u></u>	<u><u>\$10,628,545</u></u>	<u><u>\$4,825,772</u></u>	<u><u>\$4,685,797</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$5,827,773	\$5,027,882	\$5,811,182	\$0	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	4,860,617	4,757,038	4,817,363	4,825,772	4,685,797
Total Ending Balance	<u><u>\$10,688,390</u></u>	<u><u>\$9,784,920</u></u>	<u><u>\$10,628,545</u></u>	<u><u>\$4,825,772</u></u>	<u><u>\$4,685,797</u></u>

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

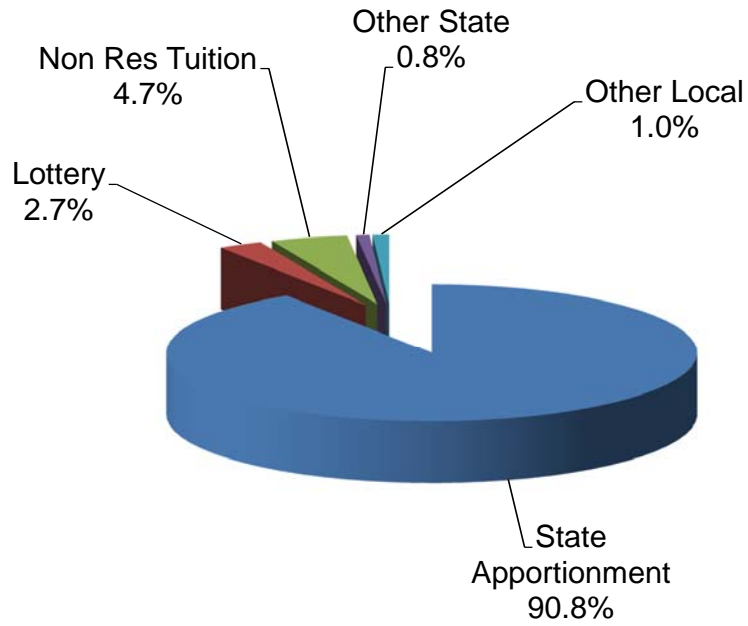
	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
SUMMARY OF OPERATIONS:					
Beginning Balance	\$2,871,095	\$5,316,538	\$9,590,691	\$4,956,543	\$5,090,299
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$2,871,095</u>	<u>\$5,316,538</u>	<u>\$9,590,691</u>	<u>\$4,956,543</u>	<u>\$5,090,299</u>
Income	\$17,495,064	\$18,049,121	\$16,251,124	\$18,448,852	\$17,850,194
Transfers Between Restricted & Unrestricted	2,070,137	3,869,201	(4,494,977)	(3,965,115)	(3,965,115)
Total Income	<u>\$19,565,201</u>	<u>\$21,918,322</u>	<u>\$11,756,147</u>	<u>\$14,483,737</u>	<u>\$13,885,079</u>
Total Funds Available for Distribution	<u>\$22,436,296</u>	<u>\$27,234,860</u>	<u>\$21,346,838</u>	<u>\$19,440,280</u>	<u>\$18,975,378</u>
Less Expenditures	\$17,119,758	\$17,644,169	\$16,256,539	\$18,872,791	\$18,375,378
Total Ending Balance	<u><u>\$5,316,538</u></u>	<u><u>\$9,590,691</u></u>	<u><u>\$5,090,299</u></u>	<u><u>\$567,489</u></u>	<u><u>\$600,000</u></u>

ANALYSIS OF ENDING BALANCE:

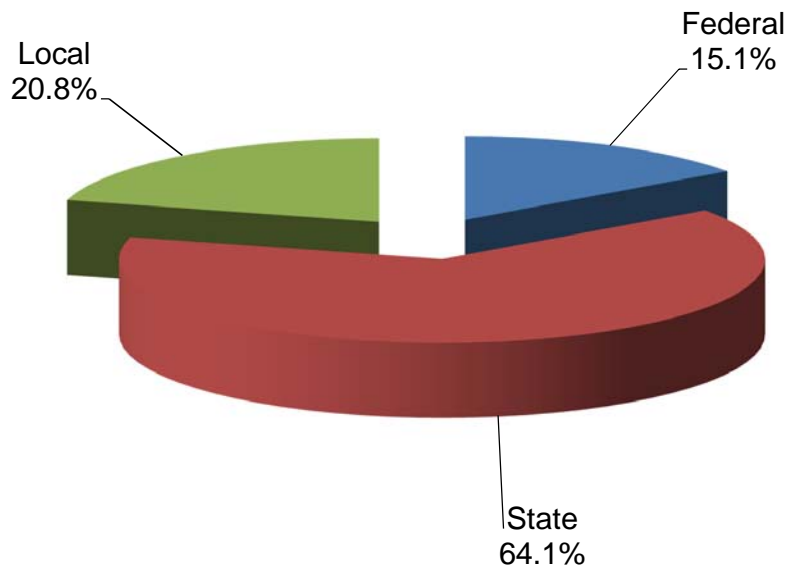
Committed Reserves:

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	4,206,922	8,222,029	3,965,115	0	0
Categorical Commitments	501,873	455,015	59,647	0	0
Health Services	0	0	0	67,489	0
Parking Fund	607,743	913,647	1,065,537	500,000	600,000
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$5,316,538</u></u>	<u><u>\$9,590,691</u></u>	<u><u>\$5,090,299</u></u>	<u><u>\$567,489</u></u>	<u><u>\$600,000</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
INCOME:					
Federal:					
Categorical Funds	\$3,059,036	\$2,699,938	\$2,467,846	\$2,537,385	\$2,690,353
Other Federal	517,215	0	0	0	0
Total Federal	<u>\$3,576,251</u>	<u>\$2,699,938</u>	<u>\$2,467,846</u>	<u>\$2,537,385</u>	<u>\$2,690,353</u>
State Apportionment:					
Base	\$88,001,409	\$88,000,665	\$83,784,326	\$79,527,936	\$78,204,762
C.O.L.A.	0	0	0	0	0
Growth	0	2,135,299	0	0	0
State Deficit Factor (mid-year)	(155,324)	(478,077)	(1,968,463)	0	0
Prior Year Adjustment	171,130	98,843	175,235	0	0
Total State General Revenue	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$81,991,098</u>	<u>\$79,527,936</u>	<u>\$78,204,762</u>
State Other:					
Categorical Funds	\$4,350,712	\$4,476,184	\$4,254,162	\$4,190,035	\$4,388,844
Grants	3,567,536	4,700,571	4,375,918	4,243,972	4,301,556
Cal-PASS Project	1,557,011	1,136,453	1,138,999	2,044,359	192,380
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,872,016	3,017,239	2,884,162	2,822,867	2,757,885
Mandated Cost	0	372,267	0	0	0
State Block Grants	95,738	30,715	0	200,528	200,608
Student Financial Aid Admin	835,028	801,258	882,645	829,388	1,161,658
Other State	46	2,548	0	811,937	1,035,662
Total State Other	<u>\$13,668,946</u>	<u>\$14,928,094</u>	<u>\$13,926,745</u>	<u>\$15,533,945</u>	<u>\$14,429,452</u>
Local:					
Community Service Fees	\$204,487	\$108,040	\$158,584	\$327,000	\$377,195
Contract Education	366,111	234,846	358,726	609,836	630,789
Enrollment Fees (2%)	142,510	121,164	131,986	120,000	120,000
Health Fees	637,237	622,215	475,677	707,303	740,109
Interest	121,743	85,567	72,266	75,000	75,000
Parking Fees & Fines	1,065,736	987,078	834,917	827,000	827,000
Tuition - Out of State	1,295,988	1,291,936	969,742	1,022,286	925,505
Tuition - Foreign Student	4,244,061	3,816,089	3,343,416	3,112,827	3,164,434
Other Student Fees	131,399	125,311	116,695	106,300	105,800
Other Local	2,064,161	2,383,277	1,457,260	1,244,678	1,671,964
Std't Fees Accrual	238,063	81,830	(16,911)	100,000	0
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$10,511,496</u>	<u>\$9,857,353</u>	<u>\$7,902,358</u>	<u>\$8,252,230</u>	<u>\$8,637,796</u>
Other:					
Interfund Transfer	\$0	\$120,000	\$0	\$0	\$0
Sale of Equipment	4,361	0	27,666	0	0
Total Other Sources	<u>\$4,361</u>	<u>\$120,000</u>	<u>\$27,666</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$115,778,269</u></u>	<u><u>\$117,362,115</u></u>	<u><u>\$106,315,713</u></u>	<u><u>\$105,851,496</u></u>	<u><u>\$103,962,363</u></u>

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

INCOME:	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	517,215	0	0	0	0
Total Federal	<u>\$517,215</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$88,001,409	\$88,000,665	\$83,784,326	\$79,527,936	\$78,204,762
C.O.L.A.	0	0	0	0	0
Growth	0	2,135,299	0	0	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	(155,324)	(478,077)	(1,968,463)	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	171,130	98,843	175,235	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$81,991,098</u>	<u>\$79,527,936</u>	<u>\$78,204,762</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	390,859	390,859	390,859	390,859	390,859
Lottery	2,489,659	2,601,442	2,324,056	2,352,793	2,287,811
Mandated Cost	0	372,267	0	0	0
State Block Grants	0	0	0	0	0
Student Financial Aid Admin	80,101	100,162	123,627	46,973	299,978
Other State	0	0	0	0	0
Total State Other	<u>\$2,960,619</u>	<u>\$3,464,730</u>	<u>\$2,838,542</u>	<u>\$2,790,625</u>	<u>\$2,978,648</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	142,510	121,164	131,986	120,000	120,000
Health Fees	0	0	0	0	0
Interest	121,743	85,567	72,266	75,000	75,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,295,988	1,291,936	969,742	1,022,286	925,505
Tuition - Foreign Student	4,244,061	3,816,089	3,343,416	3,112,827	3,164,434
Other Student Fees	131,399	125,311	116,695	106,300	105,800
Other Local	610,031	569,637	590,089	547,670	538,020
Stdt Fees Accrual	238,063	81,830	(16,911)	100,000	0
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$6,783,795</u>	<u>\$6,091,534</u>	<u>\$5,207,283</u>	<u>\$5,084,083</u>	<u>\$4,928,759</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	4,361	0	27,666	0	0
Total Other Sources	<u>\$4,361</u>	<u>\$0</u>	<u>\$27,666</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$98,283,205</u></u>	<u><u>\$99,312,994</u></u>	<u><u>\$90,064,589</u></u>	<u><u>\$87,402,644</u></u>	<u><u>\$86,112,169</u></u>

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
INCOME:					
Federal:					
Categorical Funds	\$3,059,036	\$2,699,938	\$2,467,846	\$2,537,385	\$2,690,353
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,059,036</u>	<u>\$2,699,938</u>	<u>\$2,467,846</u>	<u>\$2,537,385</u>	<u>\$2,690,353</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	\$4,350,712	\$4,476,184	\$4,254,162	\$4,190,035	\$4,388,844
Grants	3,567,536	4,700,571	4,375,918	4,243,972	4,301,556
Cal-PASS Project	1,557,011	1,136,453	1,138,999	2,044,359	192,380
Parity Allocation	0	0	0	0	0
Lottery	382,357	415,797	560,106	470,074	470,074
Mandated Cost	0	0	0	0	0
State Block Grants	95,738	30,715	0	200,528	200,608
Student Financial Aid Admin	754,927	701,096	759,018	782,415	861,680
Other State	46	2,548	0	811,937	1,035,662
Total State Other	<u>\$10,708,327</u>	<u>\$11,463,364</u>	<u>\$11,088,203</u>	<u>\$12,743,320</u>	<u>\$11,450,804</u>
Local:					
Community Service Fees	\$204,487	\$108,040	\$158,584	\$327,000	\$377,195
Contract Education	366,111	234,846	358,726	609,836	630,789
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	637,237	622,215	475,677	707,303	740,109
Interest	0	0	0	0	0
Parking Fees & Fines	1,065,736	987,078	834,917	827,000	827,000
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	1,454,130	1,813,640	867,171	697,008	1,133,944
Std't Fees Accrual	0	0	0	0	0
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$3,727,701</u>	<u>\$3,765,819</u>	<u>\$2,695,075</u>	<u>\$3,168,147</u>	<u>\$3,709,037</u>
Other:					
Interfund Transfer	\$0	\$120,000	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$120,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$17,495,064</u></u>	<u><u>\$18,049,121</u></u>	<u><u>\$16,251,124</u></u>	<u><u>\$18,448,852</u></u>	<u><u>\$17,850,194</u></u>

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

	Tentative Budget 12/13	Adoption Budget 11/12
<u>Federal</u>		
Categoricals		
Child Development Center-(Childcare Food Program)	\$55,000	\$71,574
Financial Aid Administrative Allowance	125,908	158,788
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	85,844	86,858
Veterans Education	39,270	55,397
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,791,622	1,857,424
Workstudy	434,741	452,148
Other Federal Revenue	5,000	8,164
	<hr/>	<hr/>
TOTAL FEDERAL	\$2,537,385	\$2,690,353
<u>State</u>		
Categoricals		
Basic Skills	\$401,155	\$583,505
California Work Opportunities and Responsibility to Kids (CalWORKs)	571,622	580,309
Cooperative Agencies Resources for Education (CARE)	205,967	230,608
Disabled Students Programs & Services (DSPS)	1,049,856	969,597
Extended Opportunities, Programs & Services (EOPS)	1,003,024	1,034,278
Staff Development & Staff Diversity	95,398	104,493
Matriculation	777,168	796,204
Temporary Assistance for Needy Families (TANF - 50% State portion)	85,845	86,858
	<hr/>	<hr/>
Total State Categoricals	\$4,190,035	\$4,388,844
Grants		
Economic Development	\$1,949,010	\$1,998,762
Funds for Student Success-Middle College High School	99,999	107,659
Foster & Kinship Care Education	895,000	845,727
Career Technical Education Grants (CTE)	604,350	637,020
Enrollment Growth & Retention	207,874	207,874
Child Development & Related Grants	487,739	467,893
	<hr/>	<hr/>
Total State Grants	\$4,243,972	\$4,301,556
Other State Restricted Funds		
Cal-PASS Project	\$2,044,359	\$192,380
Proposition 20-Restricted Lottery Funds	470,074	470,074
State Block Grants	200,528	200,608
Student Financial Aid Administration	782,415	861,680
Bi National Border Health Grants	789,437	1,013,162
Youth Empowerment Strategies for Success	22,500	22,500
	<hr/>	<hr/>
Total Other	\$4,309,313	\$2,760,404
	<hr/>	<hr/>
TOTAL STATE	\$12,743,320	\$11,450,804
<u>Local</u>		
Community Services	\$327,000	\$377,195
Contract Education	609,836	630,789
Health Fees	707,303	740,109
Parking Fees & Fines	827,000	827,000
Other Local Income:		
Child Development Training Consortium	23,750	23,750
County Foster Care Training	400,000	424,334
Food Service Agreement	33,500	141,640
Miscellaneous Grants	239,758	401,441
	<hr/>	<hr/>
Total Other Local	\$697,008	\$1,133,944
	<hr/>	<hr/>
TOTAL LOCAL	\$3,168,147	\$3,709,037
	<hr/>	<hr/>
TOTAL RESTRICTED INCOME	\$18,448,852	\$17,850,194

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,408,185	\$20,092,049	\$19,794,130	\$20,164,415	\$18,605,891
12 Contract Adm, Counselors, Librarians	8,261,693	7,987,236	8,341,791	8,311,554	8,040,359
13 Hourly Teachers	16,322,985	15,121,034	13,682,814	12,545,481	13,292,643
14 Hourly Adm, Counselors, Librarians	1,123,717	1,038,250	1,016,333	1,008,217	1,353,769
Object Group 1000 Total	<u>\$46,116,580</u>	<u>\$44,238,569</u>	<u>\$42,835,068</u>	<u>\$42,029,667</u>	<u>\$41,292,662</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,872,916	\$18,506,636	\$18,277,539	\$19,050,124	\$18,485,709
22 Contract Instructional Aides	1,991,005	1,923,829	1,843,645	1,903,307	1,912,127
23 Hourly Non-Instructional	3,839,043	4,200,035	3,829,205	3,146,647	3,218,773
24 Hourly Instructional Aides	464,450	753,276	983,998	925,794	945,794
Object Group 2000 Total	<u>\$25,167,415</u>	<u>\$25,383,776</u>	<u>\$24,934,387</u>	<u>\$25,025,872</u>	<u>\$24,562,403</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$18,189,986	\$20,445,061	\$20,579,690	\$20,553,154	\$20,155,421
3x Early Retirement & Retiree Benefits	2,318,309	1,905,778	2,015,683	1,344,089	2,604,610
Object Group 3000 Total	<u>\$20,508,294</u>	<u>\$22,350,839</u>	<u>\$22,595,373</u>	<u>\$21,897,243</u>	<u>\$22,760,031</u>
SUPPLIES:					
43 Supplies	\$2,645,949	\$3,457,825	\$2,215,629	\$3,318,136	\$3,651,710
Object Group 4000 Total	<u>\$2,645,949</u>	<u>\$3,457,825</u>	<u>\$2,215,629</u>	<u>\$3,318,136</u>	<u>\$3,651,710</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$6,895,327	\$7,502,218	\$7,330,743	\$9,113,460	\$8,424,344
52 Travel and Mileage	355,770	398,096	391,326	552,248	611,764
53 Fees, Software, Memberships, Dues	991,149	1,016,278	1,008,379	1,118,375	1,215,667
54 Insurance	622,730	654,824	671,035	700,724	716,737
55 Utilities and Operations	3,135,311	2,955,494	3,225,532	3,572,132	4,175,264
56 Rents, Repairs & Maintenance	1,967,956	2,141,327	2,084,309	2,679,304	2,938,089
57 Audits, Interest, and Legals	343,492	304,891	250,522	296,580	399,073
58 Advertising, Postage & Other Operating	154,860	350,145	194,847	346,264	402,083
59 Other Holding	0	0	0	0	988,404
Object Group 5000 Total	<u>\$14,466,595</u>	<u>\$15,323,273</u>	<u>\$15,156,693</u>	<u>\$18,379,087</u>	<u>\$19,871,425</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$27,846	\$33,396	\$12,175	\$49,908	\$82,596
62 Building Alterations	232,791	30,043	13,236	31,000	56,001
63 Books	52,895	67,148	63,610	70,870	82,765
64 Equipment	700,710	930,563	532,237	451,805	599,249
Object Group 6000 Total	<u>\$1,014,242</u>	<u>\$1,061,150</u>	<u>\$621,258</u>	<u>\$603,583</u>	<u>\$820,611</u>
OTHER OUTGO:					
71 Debt Service	\$116,250	\$84,689	\$125,000	\$130,000	\$130,000
73 Interfund Transfers	1,623,336	1,375,796	1,009,697	334,697	509,697
75/76 Std Financial Aid & Othr Pymts to Stdts	601,855	715,515	479,375	467,483	546,871
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$2,341,441</u>	<u>\$2,176,000</u>	<u>\$1,614,072</u>	<u>\$1,182,180</u>	<u>\$1,436,568</u>
Total Expenditures	<u>\$112,260,515</u>	<u>\$113,991,431</u>	<u>\$109,972,480</u>	<u>\$112,435,768</u>	<u>\$114,395,410</u>

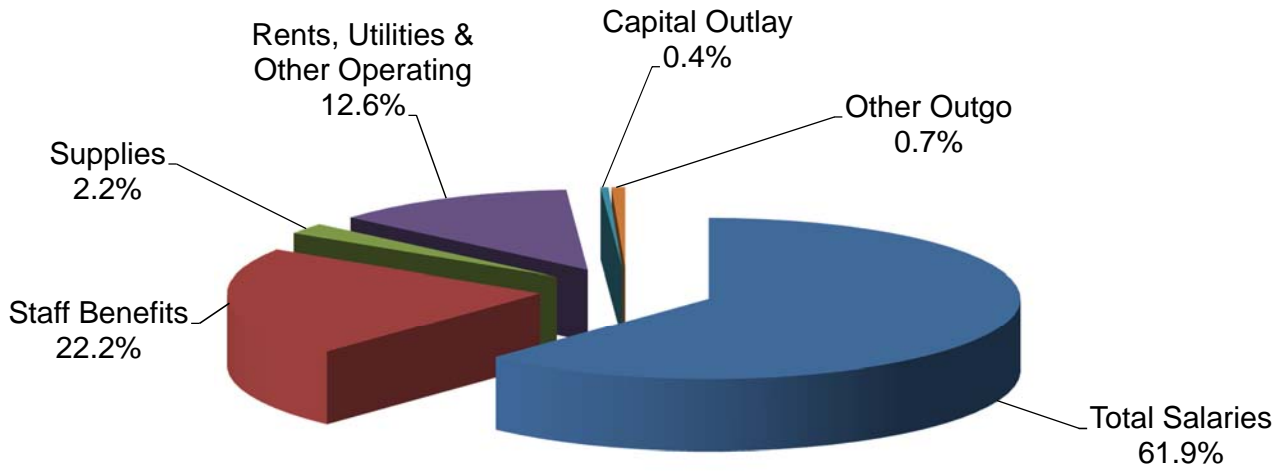
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,320,818	\$19,902,825	\$19,608,314	\$19,982,888	\$18,421,627
12 Contract Adm, Counselors, Librarians	7,122,001	6,769,252	7,205,352	7,103,677	6,826,261
13 Hourly Teachers	15,819,535	14,702,202	13,448,171	12,331,750	13,064,701
14 Hourly Adm, Counselors, Librarians	564,357	594,318	577,161	610,937	892,385
Object Group 1000 Total	<u>\$43,826,711</u>	<u>\$41,968,596</u>	<u>\$40,838,998</u>	<u>\$40,029,252</u>	<u>\$39,204,974</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,989,132	\$16,593,094	\$16,357,233	\$16,908,070	\$16,417,389
22 Contract Instructional Aides	1,750,980	1,680,791	1,713,765	1,682,276	1,702,996
23 Hourly Non-Instructional	1,452,131	1,719,856	1,623,294	1,246,902	1,290,809
24 Hourly Instructional Aides	395,495	656,865	829,676	817,938	837,938
Object Group 2000 Total	<u>\$20,587,738</u>	<u>\$20,650,606</u>	<u>\$20,523,968</u>	<u>\$20,655,186</u>	<u>\$20,249,132</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,920,591	\$19,127,482	\$19,258,590	\$19,054,120	\$18,709,539
3x Early Retirement & Retiree Benefits	2,318,309	1,905,778	2,015,683	1,344,089	2,604,610
Object Group 3000 Total	<u>\$19,238,899</u>	<u>\$21,033,260</u>	<u>\$21,274,273</u>	<u>\$20,398,209</u>	<u>\$21,314,149</u>
SUPPLIES:					
43 Supplies	\$1,444,250	\$2,250,783	\$1,085,456	\$1,825,012	\$2,068,008
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,314,751	\$1,545,425	\$1,610,238	\$1,951,463	\$2,218,762
52 Travel and Mileage	246,236	264,158	283,146	301,252	330,502
53 Fees, Software, Memberships, Dues	833,249	885,886	918,429	1,045,410	1,065,530
54 Insurance	585,601	606,115	593,593	600,281	601,577
55 Utilities and Operations	2,838,620	2,624,426	2,851,000	3,160,417	3,757,608
56 Rents, Repairs & Maintenance	1,785,212	1,985,029	1,933,694	2,403,840	2,580,819
57 Audits, Interest, and Legals	265,784	225,546	181,852	221,255	323,748
58 Advertising, Postage & Other Operating	97,056	311,017	142,947	273,424	323,847
59 Other Holding	0	0	0	0	946,404
Object Group 5000 Total	<u>\$7,966,508</u>	<u>\$8,447,602</u>	<u>\$8,514,899</u>	<u>\$9,957,342</u>	<u>\$12,148,797</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$22,996	\$22,380	\$12,175	\$18,908	\$51,596
62 Building Alterations	47,623	29,172	13,236	30,000	55,001
63 Books	52,895	67,154	63,610	70,865	82,760
64 Equipment	269,506	375,549	241,586	133,006	203,861
Object Group 6000 Total	<u>\$393,020</u>	<u>\$494,255</u>	<u>\$330,607</u>	<u>\$252,779</u>	<u>\$393,218</u>
OTHER OUTGO:					
71 Debt Service	\$1,250	(\$24,144)	\$0	\$0	\$0
73 Interfund Transfers	1,588,336	1,375,796	1,009,697	334,697	509,697
75/76 Std Financial Aid & Othr Pymts to Stdts	94,047	150,507	138,043	110,500	132,057
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,683,633</u>	<u>\$1,502,159</u>	<u>\$1,147,740</u>	<u>\$445,197</u>	<u>\$641,754</u>
Total Expenditures	<u><u>\$95,140,757</u></u>	<u><u>\$96,347,263</u></u>	<u><u>\$93,715,941</u></u>	<u><u>\$93,562,977</u></u>	<u><u>\$96,020,032</u></u>

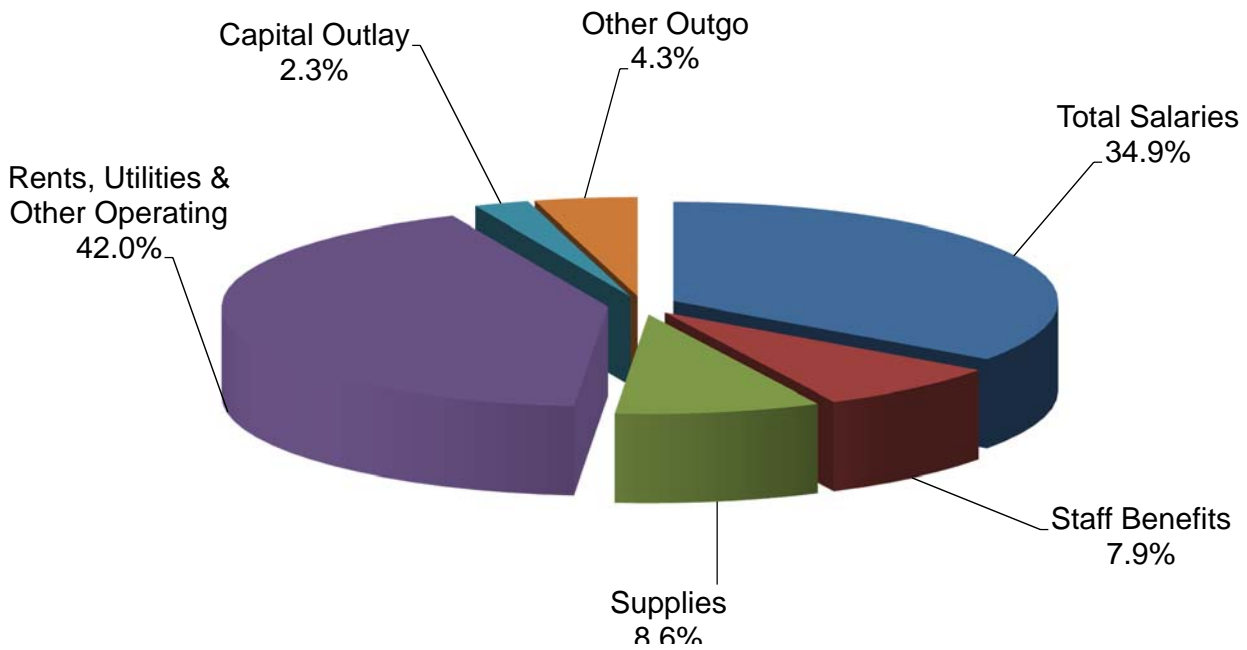
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$87,367	\$189,224	\$185,816	\$181,527	\$184,264
12 Contract Adm, Counselors, Librarians	1,139,692	1,217,985	1,136,439	1,207,877	1,214,098
13 Hourly Teachers	503,450	418,832	234,643	213,731	227,942
14 Hourly Adm, Counselors, Librarians	559,360	443,932	439,172	397,280	461,384
Object Group 1000 Total	<u>\$2,289,869</u>	<u>\$2,269,973</u>	<u>\$1,996,070</u>	<u>\$2,000,415</u>	<u>\$2,087,688</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,883,784	\$1,913,542	\$1,920,306	\$2,142,054	\$2,068,320
22 Contract Instructional Aides	240,025	243,038	129,880	221,031	209,131
23 Hourly Non-Instructional	2,386,912	2,480,179	2,205,911	1,899,745	1,927,964
24 Hourly Instructional Aides	68,956	96,411	154,322	107,856	107,856
Object Group 2000 Total	<u>\$4,579,677</u>	<u>\$4,733,170</u>	<u>\$4,410,419</u>	<u>\$4,370,686</u>	<u>\$4,313,271</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,269,395	\$1,317,578	\$1,321,100	\$1,499,034	\$1,445,882
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,269,395</u>	<u>\$1,317,578</u>	<u>\$1,321,100</u>	<u>\$1,499,034</u>	<u>\$1,445,882</u>
SUPPLIES:					
43 Supplies	\$1,201,700	\$1,207,042	\$1,130,173	\$1,493,124	\$1,583,702
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$5,580,576	\$5,956,793	\$5,720,505	\$7,161,997	\$6,205,582
52 Travel and Mileage	109,534	133,937	108,180	250,996	281,262
53 Fees, Software, Memberships, Dues	157,901	130,392	89,950	72,965	150,137
54 Insurance	37,129	48,709	77,442	100,443	115,160
55 Utilities and Operations	296,691	331,068	374,532	411,715	417,656
56 Rents, Repairs & Maintenance	182,745	156,298	150,615	275,464	357,270
57 Audits, Interest, and Legals	77,708	79,345	68,670	75,325	75,325
58 Advertising, Postage & Other Operating	57,804	39,128	51,900	72,840	78,236
59 Other Holding	0	0	0	0	42,000
Object Group 5000 Total	<u>\$6,500,087</u>	<u>\$6,875,670</u>	<u>\$6,641,794</u>	<u>\$8,421,745</u>	<u>\$7,722,628</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,850	\$11,016	\$0	\$31,000	\$31,000
62 Building Alterations	185,168	871	0	1,000	1,000
63 Books	0	(5)	0	5	5
64 Equipment	431,204	555,014	290,651	318,799	395,388
Object Group 6000 Total	<u>\$621,222</u>	<u>\$566,895</u>	<u>\$290,651</u>	<u>\$350,804</u>	<u>\$427,393</u>
OTHER OUTGO:					
71 Debt Service	\$115,000	\$108,833	\$125,000	\$130,000	\$130,000
73 Interfund Transfers	35,000	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	507,808	565,008	341,332	356,983	414,814
79 Dedicated Reserves	0	0	0	250,000	250,000
Object Group 7000 Total	<u>\$657,808</u>	<u>\$673,841</u>	<u>\$466,332</u>	<u>\$736,983</u>	<u>\$794,814</u>
Total Expenditures	<u>\$17,119,758</u>	<u>\$17,644,169</u>	<u>\$16,256,539</u>	<u>\$18,872,791</u>	<u>\$18,375,378</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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,072,343	\$14,906,476	\$14,593,423	\$14,975,880	\$13,807,637
12 Contract Adm, Counselors, Librarians	4,518,954	4,628,751	4,679,430	4,587,911	4,226,432
13 Hourly Teachers	11,416,989	10,321,680	9,333,424	9,059,471	9,562,553
14 Hourly Adm, Counselors, Librarians	774,222	703,811	611,744	647,581	939,638
Object Group 1000 Total	<u>\$31,782,509</u>	<u>\$30,560,718</u>	<u>\$29,218,021</u>	<u>\$29,270,843</u>	<u>\$28,536,260</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,558,471	\$8,424,347	\$8,528,499	\$8,755,087	\$8,549,254
22 Contract Instructional Aides	1,302,186	1,267,437	1,217,362	1,281,540	1,289,294
23 Hourly Non-Instructional	2,430,699	2,634,878	2,210,172	1,625,362	1,721,486
24 Hourly Instructional Aides	328,366	569,971	798,721	809,460	829,460
Object Group 2000 Total	<u>\$12,619,721</u>	<u>\$12,896,633</u>	<u>\$12,754,754</u>	<u>\$12,471,449</u>	<u>\$12,389,494</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,040,096	\$12,460,463	\$12,508,475	\$12,597,217	\$12,443,561
3x Early Retirement & Retiree Benefits	494,188	295,791	332,799	10,000	606,684
Object Group 3000 Total	<u>\$11,534,284</u>	<u>\$12,756,255</u>	<u>\$12,841,274</u>	<u>\$12,607,217</u>	<u>\$13,050,245</u>
SUPPLIES:					
43 Supplies	\$1,660,052	\$2,353,464	\$1,311,909	\$2,095,311	\$2,359,370
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,968,145	\$2,709,966	\$2,558,593	\$3,072,195	\$3,436,765
52 Travel and Mileage	145,647	189,838	179,449	247,148	280,553
53 Fees, Software, Memberships, Dues	205,800	206,306	164,185	192,738	197,009
54 Insurance	73,167	77,924	130,886	135,443	150,954
55 Utilities and Operations	1,919,125	1,721,247	1,971,546	2,114,085	2,666,562
56 Rents, Repairs & Maintenance	813,719	895,607	724,341	981,470	1,117,121
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	(17,838)	174,101	61,854	123,595	170,214
59 Other Holding	0	0	0	0	529,580
Object Group 5000 Total	<u>\$6,107,765</u>	<u>\$5,974,988</u>	<u>\$5,790,854</u>	<u>\$6,866,674</u>	<u>\$8,548,758</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,575	\$7,705	\$12,175	\$18,908	\$48,908
62 Building Alterations	232,791	30,043	13,236	31,000	56,001
63 Books	24,614	37,705	46,308	40,370	52,265
64 Equipment	529,128	617,725	366,541	326,791	397,818
Object Group 6000 Total	<u>\$796,107</u>	<u>\$693,178</u>	<u>\$438,260</u>	<u>\$417,069</u>	<u>\$554,992</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,378,336	1,275,796	738,840	63,840	238,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	443,269	533,273	321,563	352,912	369,794
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,821,605</u>	<u>\$1,809,069</u>	<u>\$1,060,403</u>	<u>\$416,752</u>	<u>\$608,634</u>
Total Expenditures	<u><u>\$66,322,042</u></u>	<u><u>\$67,044,304</u></u>	<u><u>\$63,415,475</u></u>	<u><u>\$64,145,315</u></u>	<u><u>\$66,047,753</u></u>

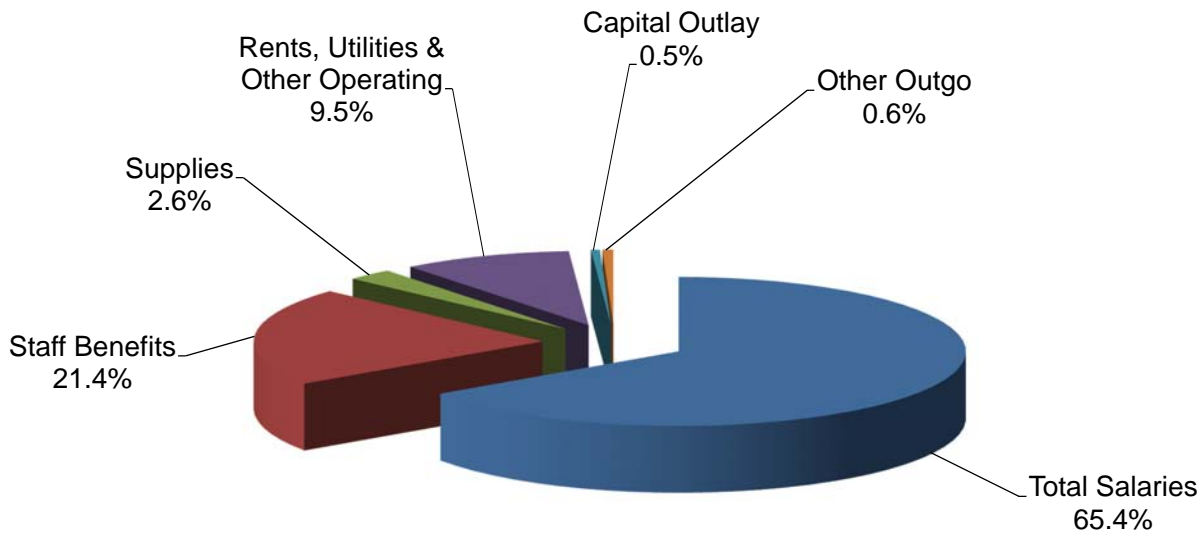
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,984,977	\$14,717,253	\$14,407,607	\$14,794,353	\$13,623,373
12 Contract Adm, Counselors, Librarians	3,771,574	3,777,324	3,903,859	3,763,123	3,398,138
13 Hourly Teachers	11,034,772	9,983,453	9,112,735	8,846,120	9,337,093
14 Hourly Adm, Counselors, Librarians	403,727	403,676	408,912	405,937	687,385
Object Group 1000 Total	<u>\$30,195,049</u>	<u>\$28,881,705</u>	<u>\$27,833,113</u>	<u>\$27,809,533</u>	<u>\$27,045,989</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,406,744	\$7,282,601	\$7,343,221	\$7,532,845	\$7,329,242
22 Contract Instructional Aides	1,140,442	1,078,436	1,132,114	1,127,665	1,138,973
23 Hourly Non-Instructional	952,417	996,445	942,877	672,093	739,717
24 Hourly Instructional Aides	277,584	489,171	681,341	734,163	754,163
Object Group 2000 Total	<u>\$9,777,186</u>	<u>\$9,846,652</u>	<u>\$10,099,553</u>	<u>\$10,066,766</u>	<u>\$9,962,095</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,212,221	\$11,558,076	\$11,631,659	\$11,633,366	\$11,512,550
3x Early Retirement & Retiree Benefits	494,188	295,791	332,799	10,000	606,684
Object Group 3000 Total	<u>\$10,706,409</u>	<u>\$11,853,868</u>	<u>\$11,964,458</u>	<u>\$11,643,366</u>	<u>\$12,119,234</u>
SUPPLIES:					
43 Supplies	\$940,474	\$1,592,149	\$660,020	\$1,247,930	\$1,482,607
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$321,455	\$420,102	\$539,970	\$692,693	\$797,743
52 Travel and Mileage	104,635	122,285	132,523	137,148	164,898
53 Fees, Software, Memberships, Dues	134,285	167,604	125,847	157,655	160,430
54 Insurance	44,774	41,276	65,443	70,000	75,477
55 Utilities and Operations	1,729,024	1,574,635	1,833,511	1,932,586	2,475,301
56 Rents, Repairs & Maintenance	717,988	819,148	672,036	883,149	1,013,912
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	(38,142)	157,523	40,302	94,095	139,870
59 Other Holding	0	0	0	0	529,580
Object Group 5000 Total	<u>\$3,014,018</u>	<u>\$3,302,574</u>	<u>\$3,409,632</u>	<u>\$3,967,326</u>	<u>\$5,357,211</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,575	\$7,705	\$12,175	\$18,908	\$48,908
62 Building Alterations	47,623	29,172	13,236	30,000	55,001
63 Books	24,614	37,710	46,308	40,365	52,260
64 Equipment	210,274	238,960	157,825	70,992	127,185
Object Group 6000 Total	<u>\$292,085</u>	<u>\$313,547</u>	<u>\$229,544</u>	<u>\$160,265</u>	<u>\$283,354</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,378,336	1,275,796	738,840	63,840	238,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	58,901	98,061	89,330	89,000	90,557
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,437,237</u>	<u>\$1,373,857</u>	<u>\$828,170</u>	<u>\$152,840</u>	<u>\$329,397</u>
Total Expenditures	<u><u>\$56,362,458</u></u>	<u><u>\$57,164,352</u></u>	<u><u>\$55,024,490</u></u>	<u><u>\$55,048,026</u></u>	<u><u>\$56,579,887</u></u>

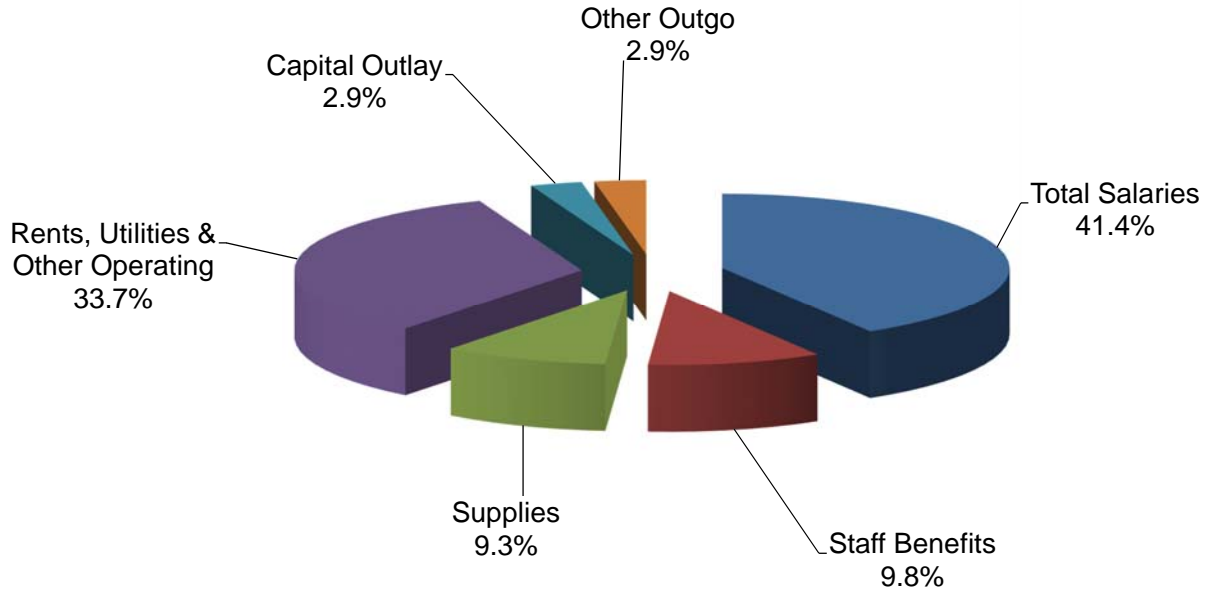
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$87,367	\$189,224	\$185,816	\$181,527	\$184,264
12 Contract Adm, Counselors, Librarians	747,380	851,427	775,571	824,788	828,294
13 Hourly Teachers	382,217	338,228	220,689	213,351	225,460
14 Hourly Adm, Counselors, Librarians	370,495	300,134	202,832	241,644	252,253
Object Group 1000 Total	<u>\$1,587,460</u>	<u>\$1,679,013</u>	<u>\$1,384,908</u>	<u>\$1,461,310</u>	<u>\$1,490,271</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,151,727	\$1,141,746	\$1,185,278	\$1,222,242	\$1,220,012
22 Contract Instructional Aides	161,744	189,001	85,248	153,875	150,321
23 Hourly Non-Instructional	1,478,282	1,638,434	1,267,295	953,269	981,769
24 Hourly Instructional Aides	50,782	80,800	117,381	75,297	75,297
Object Group 2000 Total	<u>\$2,842,535</u>	<u>\$3,049,981</u>	<u>\$2,655,202</u>	<u>\$2,404,683</u>	<u>\$2,427,399</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$827,875	\$902,387	\$876,816	\$963,851	\$931,011
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$827,875</u>	<u>\$902,387</u>	<u>\$876,816</u>	<u>\$963,851</u>	<u>\$931,011</u>
SUPPLIES:					
43 Supplies	\$719,578	\$761,315	\$651,889	\$847,381	\$876,763
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,646,691	\$2,289,863	\$2,018,623	\$2,379,502	\$2,639,022
52 Travel and Mileage	41,011	67,553	46,926	110,000	115,655
53 Fees, Software, Memberships, Dues	71,515	38,702	38,338	35,083	36,579
54 Insurance	28,393	36,649	65,443	65,443	75,477
55 Utilities and Operations	190,101	146,612	138,035	181,499	191,261
56 Rents, Repairs & Maintenance	95,731	76,458	52,305	98,321	103,209
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	20,304	16,578	21,552	29,500	30,344
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,093,747</u>	<u>\$2,672,414</u>	<u>\$2,381,222</u>	<u>\$2,899,348</u>	<u>\$3,191,547</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	185,168	871	0	1,000	1,000
63 Books	0	(5)	0	5	5
64 Equipment	318,854	378,765	208,716	255,799	270,633
Object Group 6000 Total	<u>\$504,022</u>	<u>\$379,631</u>	<u>\$208,716</u>	<u>\$256,804</u>	<u>\$271,638</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	384,368	435,212	232,234	263,912	279,237
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$384,368</u>	<u>\$435,212</u>	<u>\$232,234</u>	<u>\$263,912</u>	<u>\$279,237</u>
Total Expenditures	<u><u>\$9,959,584</u></u>	<u><u>\$9,879,952</u></u>	<u><u>\$8,390,987</u></u>	<u><u>\$9,097,289</u></u>	<u><u>\$9,467,866</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,335,842	\$5,185,573	\$5,200,707	\$5,188,535	\$4,798,254
12 Contract Adm, Counselors, Librarians	2,913,153	2,800,989	2,935,179	2,916,926	3,003,214
13 Hourly Teachers	4,905,996	4,799,042	4,349,220	3,486,010	3,730,090
14 Hourly Adm, Counselors, Librarians	346,894	333,439	404,590	360,636	414,131
Object Group 1000 Total	<u>\$13,501,885</u>	<u>\$13,119,043</u>	<u>\$12,889,696</u>	<u>\$11,952,107</u>	<u>\$11,945,689</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,670,294	\$4,690,655	\$4,726,883	\$5,052,004	\$4,714,676
22 Contract Instructional Aides	688,819	656,392	626,282	621,767	622,833
23 Hourly Non-Instructional	1,169,325	1,324,325	1,418,409	1,366,285	1,351,742
24 Hourly Instructional Aides	129,122	176,360	177,980	108,334	108,334
Object Group 2000 Total	<u>\$6,657,560</u>	<u>\$6,847,733</u>	<u>\$6,949,554</u>	<u>\$7,148,390</u>	<u>\$6,797,585</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,078,575	\$5,698,573	\$5,844,551	\$5,748,825	\$5,596,026
3x Early Retirement & Retiree Benefits	562,274	338,977	333,309	0	146,801
Object Group 3000 Total	<u>\$5,640,849</u>	<u>\$6,037,550</u>	<u>\$6,177,860</u>	<u>\$5,748,825</u>	<u>\$5,742,827</u>
SUPPLIES:					
43 Supplies	\$762,963	\$785,599	\$665,797	\$876,735	\$970,367
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,517,015	\$2,113,010	\$1,472,800	\$2,030,236	\$2,413,272
52 Travel and Mileage	124,037	126,838	141,519	170,113	194,974
53 Fees, Software, Memberships, Dues	156,930	178,294	133,586	102,336	117,492
54 Insurance	36,037	41,275	68,219	67,489	79,366
55 Utilities and Operations	1,101,765	1,030,833	1,021,518	1,159,424	1,189,339
56 Rents, Repairs & Maintenance	343,940	330,513	317,261	511,920	546,888
57 Audits, Interest, and Legals	0	0	202	0	0
58 Advertising, Postage & Other Operating	84,269	97,555	45,960	88,230	87,782
59 Other Holding	0	0	0	0	226,686
Object Group 5000 Total	<u>\$3,363,994</u>	<u>\$3,918,318</u>	<u>\$3,201,065</u>	<u>\$4,129,748</u>	<u>\$4,855,799</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$18,271	\$25,691	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	28,281	29,443	17,302	30,500	30,500
64 Equipment	143,571	230,523	98,802	88,564	150,319
Object Group 6000 Total	<u>\$190,123</u>	<u>\$285,657</u>	<u>\$116,104</u>	<u>\$119,064</u>	<u>\$180,819</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	185,000	100,000	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	153,385	178,086	144,863	108,071	170,577
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$338,385</u>	<u>\$278,086</u>	<u>\$208,703</u>	<u>\$171,911</u>	<u>\$234,417</u>
Total Expenditures	<u><u>\$30,455,759</u></u>	<u><u>\$31,271,984</u></u>	<u><u>\$30,208,779</u></u>	<u><u>\$30,146,780</u></u>	<u><u>\$30,727,503</u></u>

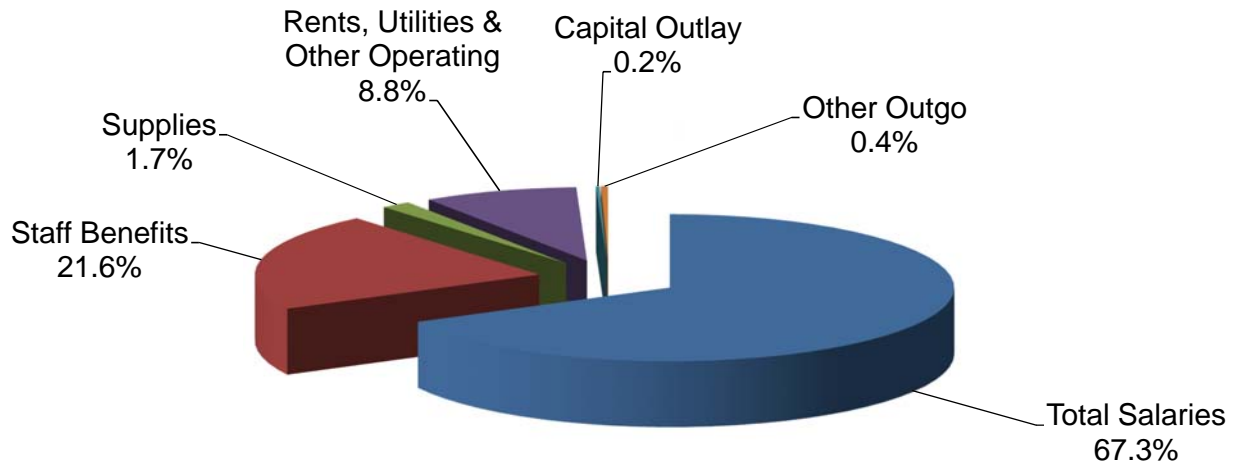
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,335,842	\$5,185,573	\$5,200,707	\$5,188,535	\$4,798,254
12 Contract Adm, Counselors, Librarians	2,520,841	2,434,432	2,574,311	2,533,837	2,617,410
13 Hourly Teachers	4,784,763	4,718,438	4,335,266	3,485,630	3,727,608
14 Hourly Adm, Counselors, Librarians	158,029	189,641	168,250	205,000	205,000
Object Group 1000 Total	<u>\$12,799,476</u>	<u>\$12,528,083</u>	<u>\$12,278,534</u>	<u>\$11,413,002</u>	<u>\$11,348,272</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,012,144	\$3,992,793	\$4,082,846	\$4,232,814	\$3,965,080
22 Contract Instructional Aides	610,538	602,355	581,651	554,611	564,023
23 Hourly Non-Instructional	481,881	646,826	573,786	499,809	500,547
24 Hourly Instructional Aides	110,948	160,749	141,038	75,775	75,775
Object Group 2000 Total	<u>\$5,215,512</u>	<u>\$5,402,724</u>	<u>\$5,379,321</u>	<u>\$5,363,009</u>	<u>\$5,105,425</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,671,276	\$5,314,292	\$5,434,398	\$5,254,272	\$5,122,695
3x Early Retirement & Retiree Benefits	562,274	338,977	333,309	0	146,801
Object Group 3000 Total	<u>\$5,233,550</u>	<u>\$5,653,269</u>	<u>\$5,767,707</u>	<u>\$5,254,272</u>	<u>\$5,269,496</u>
SUPPLIES:					
43 Supplies	\$354,556	\$411,338	\$240,913	\$380,765	\$405,562
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$191,188	\$73,789	\$87,557	\$197,271	\$202,106
52 Travel and Mileage	60,870	60,778	80,265	64,563	64,813
53 Fees, Software, Memberships, Dues	70,545	98,865	90,336	74,454	83,934
54 Insurance	27,301	29,215	56,220	32,489	39,683
55 Utilities and Operations	1,036,779	978,985	936,525	1,064,914	1,081,775
56 Rents, Repairs & Maintenance	287,230	293,296	272,830	398,777	428,827
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	55,355	81,812	21,062	62,890	62,890
59 Other Holding	0	0	0	0	184,686
Object Group 5000 Total	<u>\$1,729,268</u>	<u>\$1,616,741</u>	<u>\$1,544,795</u>	<u>\$1,895,358</u>	<u>\$2,148,714</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$13,421	\$14,675	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	28,281	29,443	17,302	30,500	30,500
64 Equipment	31,220	54,274	16,867	25,564	25,564
Object Group 6000 Total	<u>\$72,923</u>	<u>\$98,393</u>	<u>\$34,169</u>	<u>\$56,064</u>	<u>\$56,064</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	150,000	100,000	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	29,946	48,290	35,765	15,000	35,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$179,946</u>	<u>\$148,290</u>	<u>\$99,605</u>	<u>\$78,840</u>	<u>\$98,840</u>
Total Expenditures	<u><u>\$25,585,230</u></u>	<u><u>\$25,858,839</u></u>	<u><u>\$25,345,044</u></u>	<u><u>\$24,441,310</u></u>	<u><u>\$24,432,373</u></u>

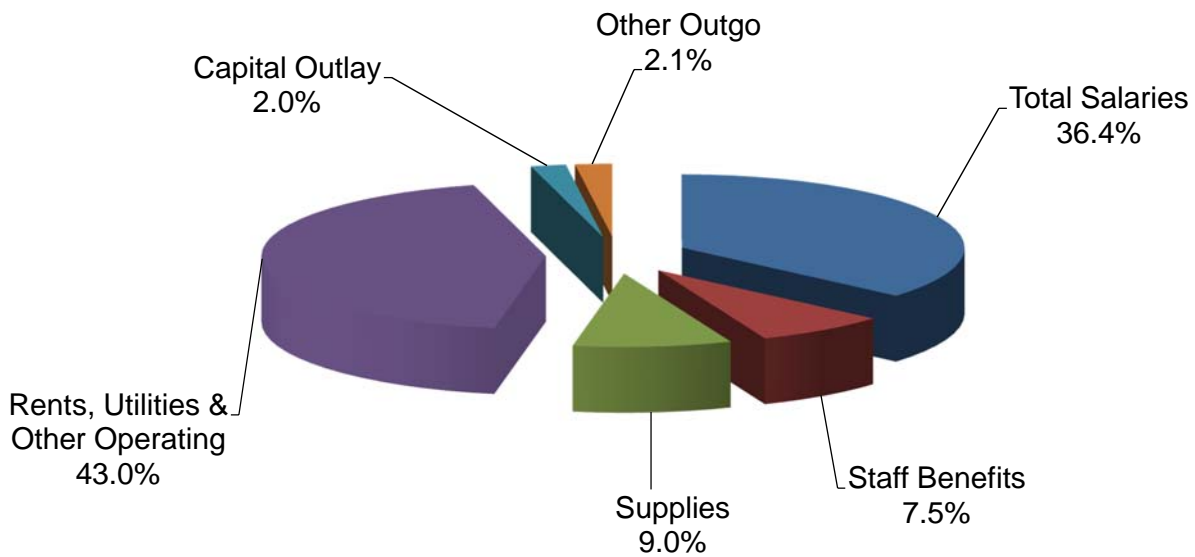
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	392,311	366,558	360,868	383,089	385,804
13 Hourly Teachers	121,233	80,604	13,954	380	2,482
14 Hourly Adm, Counselors, Librarians	188,865	143,798	236,340	155,636	209,131
Object Group 1000 Total	<u>\$702,409</u>	<u>\$590,959</u>	<u>\$611,162</u>	<u>\$539,105</u>	<u>\$597,417</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$658,149	\$697,862	\$644,038	\$819,190	\$749,596
22 Contract Instructional Aides	78,281	54,037	44,632	67,156	58,810
23 Hourly Non-Instructional	687,444	677,499	844,623	866,476	851,195
24 Hourly Instructional Aides	18,174	15,611	36,942	32,559	32,559
Object Group 2000 Total	<u>\$1,442,048</u>	<u>\$1,445,008</u>	<u>\$1,570,235</u>	<u>\$1,785,381</u>	<u>\$1,692,160</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$407,298	\$384,280	\$410,154	\$494,553	\$473,331
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$407,298</u>	<u>\$384,280</u>	<u>\$410,154</u>	<u>\$494,553</u>	<u>\$473,331</u>
SUPPLIES:					
43 Supplies	\$408,407	\$374,261	\$424,884	\$495,970	\$564,805
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,325,827	\$2,039,221	\$1,385,243	\$1,832,965	\$2,211,166
52 Travel and Mileage	63,166	66,060	61,254	105,550	130,161
53 Fees, Software, Memberships, Dues	86,385	79,429	43,250	27,882	33,558
54 Insurance	8,736	12,060	11,999	35,000	39,683
55 Utilities and Operations	64,986	51,848	84,993	94,510	107,564
56 Rents, Repairs & Maintenance	56,711	37,217	44,431	113,143	118,061
57 Audits, Interest, and Legals	0	0	202	0	0
58 Advertising, Postage & Other Operating	28,914	15,743	24,899	25,340	24,892
59 Other Holding	0	0	0	0	42,000
Object Group 5000 Total	<u>\$1,634,726</u>	<u>\$2,301,577</u>	<u>\$1,656,271</u>	<u>\$2,234,390</u>	<u>\$2,707,085</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,850	\$11,016	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	112,351	176,248	81,935	63,000	124,755
Object Group 6000 Total	<u>\$117,201</u>	<u>\$187,264</u>	<u>\$81,935</u>	<u>\$63,000</u>	<u>\$124,755</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	35,000	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	123,440	129,796	109,098	93,071	135,577
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$158,440</u>	<u>\$129,796</u>	<u>\$109,098</u>	<u>\$93,071</u>	<u>\$135,577</u>
Total Expenditures	<u><u>\$4,870,529</u></u>	<u><u>\$5,413,146</u></u>	<u><u>\$4,863,739</u></u>	<u><u>\$5,705,470</u></u>	<u><u>\$6,295,130</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	644,586	557,496	727,182	806,717	810,713
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,000	0	0	0
Object Group 1000 Total	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$727,182</u>	<u>\$806,717</u>	<u>\$810,713</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,644,152	\$5,391,634	\$5,022,156	\$5,243,033	\$5,221,779
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	239,019	240,832	200,624	155,000	145,545
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,883,171</u>	<u>\$5,632,466</u>	<u>\$5,222,780</u>	<u>\$5,398,033</u>	<u>\$5,367,324</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,050,057	\$2,229,694	\$2,225,132	\$2,190,472	\$2,099,194
3x Early Retirement & Retiree Benefits	93,593	177,473	90,093	0	28,522
Object Group 3000 Total	<u>\$2,143,651</u>	<u>\$2,407,168</u>	<u>\$2,315,225</u>	<u>\$2,190,472</u>	<u>\$2,127,716</u>
SUPPLIES:					
43 Supplies	\$215,649	\$270,268	\$158,944	\$295,038	\$264,524
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,304,688	\$2,501,606	\$3,077,290	\$3,788,051	\$2,254,636
52 Travel and Mileage	80,224	77,125	65,892	110,987	112,237
53 Fees, Software, Memberships, Dues	14,059	21,699	25,224	64,300	98,975
54 Insurance	0	0	0	0	0
55 Utilities and Operations	32,543	144,606	162,631	177,106	135,507
56 Rents, Repairs & Maintenance	77,734	94,646	179,695	242,785	306,728
57 Audits, Interest, and Legals	168,386	197,745	166,695	176,580	255,571
58 Advertising, Postage & Other Operating	66,091	53,769	57,228	111,410	116,058
59 Other Holding	0	0	0	0	232,138
Object Group 5000 Total	<u>\$2,743,725</u>	<u>\$3,091,197</u>	<u>\$3,734,655</u>	<u>\$4,671,219</u>	<u>\$3,511,850</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	19,527	14,234	0	0	0
Object Group 6000 Total	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>	<u>\$31,000</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$115,000	\$108,833	\$125,000	\$130,000	\$130,000
73 Interfund Transfers	60,000	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>\$175,000</u>	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$380,000</u>	<u>\$380,000</u>
Total Expenditures	<u><u>\$11,825,308</u></u>	<u><u>\$12,082,662</u></u>	<u><u>\$12,283,786</u></u>	<u><u>\$13,772,479</u></u>	<u><u>\$12,493,127</u></u>

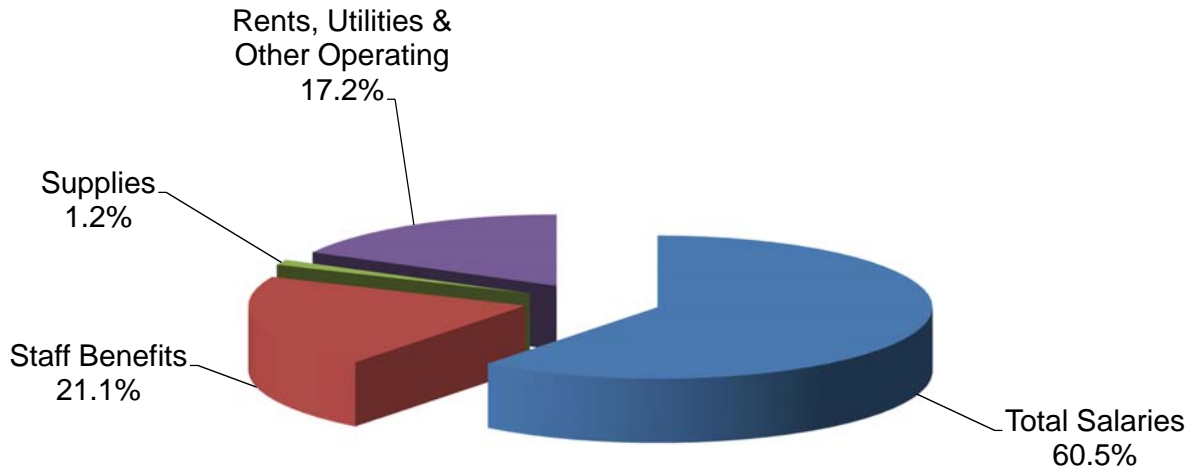
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	644,586	557,496	727,182	806,717	810,713
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,000	0	0	0
Object Group 1000 Total	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$727,182</u>	<u>\$806,717</u>	<u>\$810,713</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,570,244	\$5,317,699	\$4,931,166	\$5,142,411	\$5,123,067
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	17,833	76,585	106,631	75,000	50,545
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,588,077</u>	<u>\$5,394,285</u>	<u>\$5,037,797</u>	<u>\$5,217,411</u>	<u>\$5,173,612</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,015,835	\$2,198,783	\$2,191,001	\$2,149,842	\$2,057,654
3x Early Retirement & Retiree Benefits	93,593	177,473	90,093	0	28,522
Object Group 3000 Total	<u>\$2,109,428</u>	<u>\$2,376,257</u>	<u>\$2,281,094</u>	<u>\$2,149,842</u>	<u>\$2,086,176</u>
SUPPLIES:					
43 Supplies	\$141,935	\$198,802	\$105,544	\$145,265	\$122,390
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$696,630	\$873,897	\$760,652	\$838,521	\$899,242
52 Travel and Mileage	74,868	76,800	65,892	89,541	90,791
53 Fees, Software, Memberships, Dues	14,059	9,438	16,861	54,300	18,975
54 Insurance	0	0	0	0	0
55 Utilities and Operations	10,149	11,998	11,126	41,400	16,676
56 Rents, Repairs & Maintenance	47,432	52,024	125,816	178,785	170,728
57 Audits, Interest, and Legals	90,678	118,400	98,226	101,255	180,246
58 Advertising, Postage & Other Operating	57,505	46,962	51,780	93,410	93,058
59 Other Holding	0	0	0	0	232,138
Object Group 5000 Total	<u>\$991,321</u>	<u>\$1,189,519</u>	<u>\$1,130,353</u>	<u>\$1,397,212</u>	<u>\$1,701,854</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	19,527	14,234	0	0	0
Object Group 6000 Total	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	60,000	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$60,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,554,873</u></u>	<u><u>\$9,731,592</u></u>	<u><u>\$9,281,970</u></u>	<u><u>\$9,716,447</u></u>	<u><u>\$9,894,745</u></u>

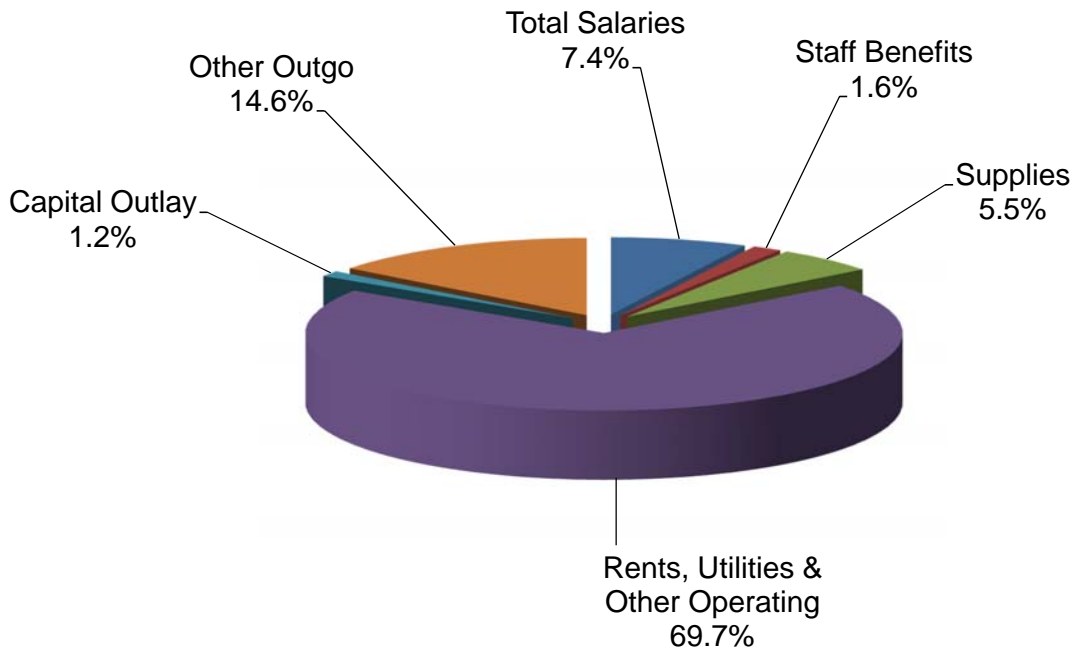
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
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	\$73,908	\$73,935	\$90,991	\$100,622	\$98,712
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	221,186	164,247	93,993	80,000	95,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$295,094</u>	<u>\$238,181</u>	<u>\$184,984</u>	<u>\$180,622</u>	<u>\$193,712</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$34,222	\$30,911	\$34,131	\$40,630	\$41,540
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$34,222</u>	<u>\$30,911</u>	<u>\$34,131</u>	<u>\$40,630</u>	<u>\$41,540</u>
SUPPLIES:					
43 Supplies	\$73,714	\$71,466	\$53,400	\$149,773	\$142,134
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,608,058	\$1,627,709	\$2,316,638	\$2,949,530	\$1,355,394
52 Travel and Mileage	5,356	325	0	21,446	21,446
53 Fees, Software, Memberships, Dues	0	12,261	8,362	10,000	80,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	22,394	132,608	151,505	135,706	118,831
56 Rents, Repairs & Maintenance	30,303	42,623	53,879	64,000	136,000
57 Audits, Interest, and Legals	77,708	79,345	68,468	75,325	75,325
58 Advertising, Postage & Other Operating	8,586	6,808	5,449	18,000	23,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,752,405</u>	<u>\$1,901,679</u>	<u>\$2,604,301</u>	<u>\$3,274,007</u>	<u>\$1,809,996</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	\$115,000	\$108,833	\$125,000	\$130,000	\$130,000
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>\$115,000</u>	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$380,000</u>	<u>\$380,000</u>
Total Expenditures	<u><u>\$2,270,435</u></u>	<u><u>\$2,351,070</u></u>	<u><u>\$3,001,816</u></u>	<u><u>\$4,056,032</u></u>	<u><u>\$2,598,382</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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	185,000	0	0	0	0
13 Hourly Teachers	0	311	170	0	0
14 Hourly Adm, Counselors, Librarians	2,601	0	0	0	0
Object Group 1000 Total	<u>\$187,601</u>	<u>\$311</u>	<u>\$170</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	6,963	6,945	7,297	8,000	8,000
Object Group 2000 Total	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$7,297</u>	<u>\$8,000</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$21,258	\$56,330	\$1,532	\$16,640	\$16,640
3x Early Retirement & Retiree Benefits	1,168,253	1,093,536	1,259,481	1,334,089	1,822,603
Object Group 3000 Total	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,261,013</u>	<u>\$1,350,729</u>	<u>\$1,839,243</u>
SUPPLIES:					
43 Supplies	\$7,285	\$48,495	\$78,979	\$51,052	\$57,449
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$105,478	\$177,637	\$222,059	\$222,978	\$319,671
52 Travel and Mileage	5,862	4,295	4,466	24,000	24,000
53 Fees, Software, Memberships, Dues	614,360	609,979	685,384	759,001	802,191
54 Insurance	513,526	535,625	471,930	497,792	486,417
55 Utilities and Operations	81,878	58,808	69,838	121,517	183,856
56 Rents, Repairs & Maintenance	732,562	820,561	863,012	943,129	967,352
57 Audits, Interest, and Legals	175,106	107,146	83,626	120,000	143,502
58 Advertising, Postage & Other Operating	22,337	24,719	29,804	23,029	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,251,111</u>	<u>\$2,338,770</u>	<u>\$2,430,119</u>	<u>\$2,711,446</u>	<u>\$2,955,018</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$2,688
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	8,485	68,082	66,894	36,450	51,112
Object Group 6000 Total	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$66,894</u>	<u>\$36,450</u>	<u>\$53,800</u>
OTHER OUTGO:					
71 Debt Service	\$1,250	(\$24,144)	\$0	\$0	\$0
73 Interfund Transfers	0	0	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	5,200	4,156	12,949	6,500	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$219,966</u>	<u>\$213,517</u>	<u>\$213,517</u>
Total Expenditures	<u><u>\$3,657,405</u></u>	<u><u>\$3,592,481</u></u>	<u><u>\$4,064,438</u></u>	<u><u>\$4,371,194</u></u>	<u><u>\$5,127,027</u></u>

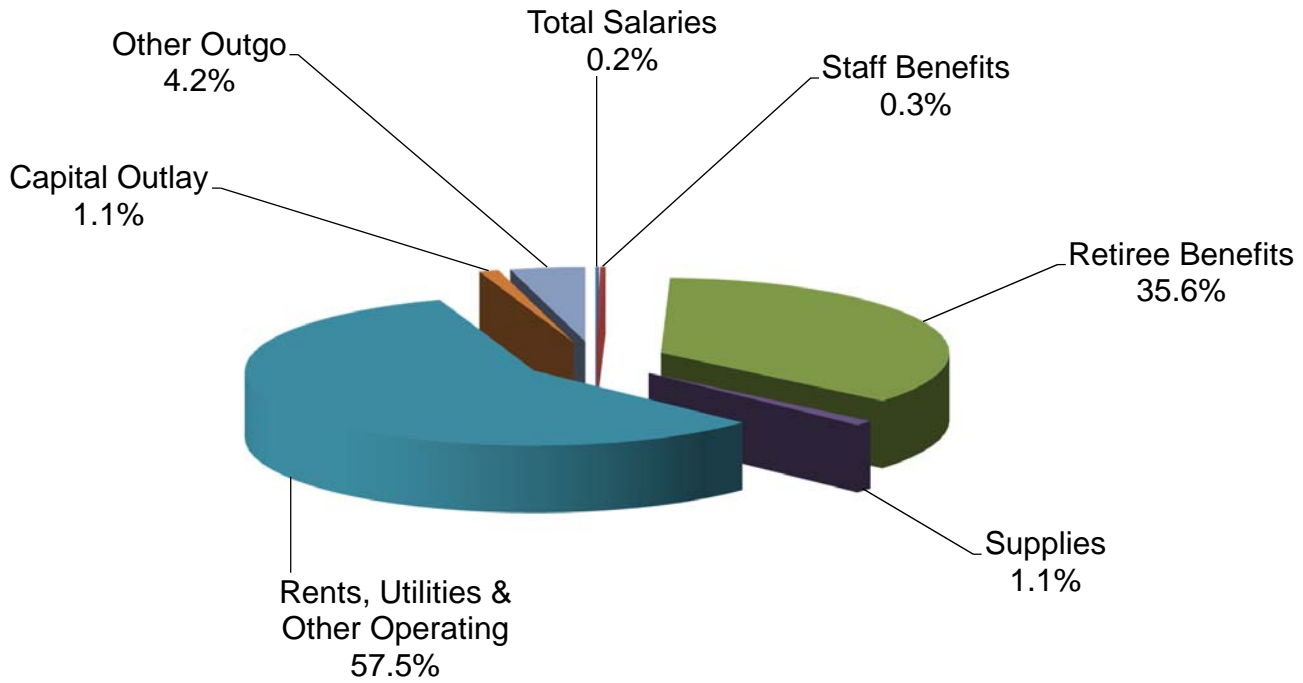
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	185,000	0	0	0	0
13 Hourly Teachers	0	311	170	0	0
14 Hourly Adm, Counselors, Librarians	2,601	0	0	0	0
Object Group 1000 Total	<u>\$187,601</u>	<u>\$311</u>	<u>\$170</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	6,963	6,945	7,297	8,000	8,000
Object Group 2000 Total	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$7,297</u>	<u>\$8,000</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$21,258	\$56,330	\$1,532	\$16,640	\$16,640
3x Early Retirement & Retiree Benefits	1,168,253	1,093,536	1,259,481	1,334,089	1,822,603
Object Group 3000 Total	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,261,013</u>	<u>\$1,350,729</u>	<u>\$1,839,243</u>
SUPPLIES:					
43 Supplies	\$7,285	\$48,495	\$78,979	\$51,052	\$57,449
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$105,478	\$177,637	\$222,059	\$222,978	\$319,671
52 Travel and Mileage	5,862	4,295	4,466	10,000	10,000
53 Fees, Software, Memberships, Dues	614,360	609,979	685,384	759,001	802,191
54 Insurance	513,526	535,625	471,930	497,792	486,417
55 Utilities and Operations	62,668	58,808	69,838	121,517	183,856
56 Rents, Repairs & Maintenance	732,562	820,561	863,012	943,129	967,352
57 Audits, Interest, and Legals	175,106	107,146	83,626	120,000	143,502
58 Advertising, Postage & Other Operating	22,337	24,719	29,804	23,029	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,231,901</u>	<u>\$2,338,769</u>	<u>\$2,430,119</u>	<u>\$2,697,446</u>	<u>\$2,941,018</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$2,688
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	8,485	68,082	66,894	36,450	51,112
Object Group 6000 Total	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$66,894</u>	<u>\$36,450</u>	<u>\$53,800</u>
OTHER OUTGO:					
71 Debt Service	\$1,250	(\$24,144)	\$0	\$0	\$0
73 Interfund Transfers	0	0	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	5,200	4,156	12,949	6,500	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$219,966</u>	<u>\$213,517</u>	<u>\$213,517</u>
Total Expenditures	<u><u>\$3,638,196</u></u>	<u><u>\$3,592,480</u></u>	<u><u>\$4,064,438</u></u>	<u><u>\$4,357,194</u></u>	<u><u>\$5,113,027</u></u>

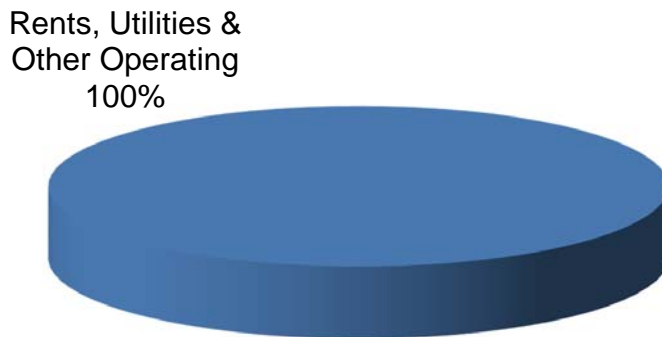
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
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	19,210	1	0	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	0	0
Object Group 5000 Total	<u>\$19,210</u>	<u>\$1</u>	<u>\$0</u>	<u>\$14,000</u>	<u>\$14,000</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	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$19,210</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>	<u><u>\$14,000</u></u>	<u><u>\$14,000</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 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
Grossmont College							
Commission Distributions	\$303,460	\$290,097	\$270,140	\$217,511	\$209,496	\$222,636	\$222,636
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	44,864	36,129	12,414	9,720	3,920	4,000	4,000
Total	\$348,324	\$326,226	\$282,554	\$227,231	\$213,416	\$226,636	\$226,636
Cuyamaca College							
Commission Distributions	\$143,659	\$157,997	\$134,322	\$108,467	\$94,871	\$95,000	\$95,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Other Local Revenue	0	100	50	0	0	0	0
Interest Income	11,202	687	2,524	1,716	1,364	1,300	1,300
Total	\$154,861	\$158,784	\$136,896	\$110,183	\$96,235	\$96,300	\$96,300
Other Commission Distributions							
District Services Allocation	\$38,880	\$38,965	\$35,171	\$28,346	\$26,467	\$28,000	\$28,000
Total	\$38,880	\$38,965	\$35,171	\$28,346	\$26,467	\$28,000	\$28,000
Total Sources	\$542,065	\$523,975	\$454,620	\$365,760	\$336,118	\$350,936	\$350,936
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000 (1)	\$0	\$0
Distributions to ASCC	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)
Total Distributions	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$10,000	\$10,000

Notes:

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

(2) 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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
Bookstore Commissions					
Beginning Balance	\$1,426,312	\$1,618,876	\$804,382	\$710,292	\$696,944
Commissions Revenue	439,632	354,324	330,834	345,636	345,636
Other Local Revenue	50	0	0	0	0
Funds Available	\$1,865,994	\$1,973,200	\$1,135,216	\$1,055,928	\$1,042,580 ⁽²⁾
Expenditures					
Grossmont College	\$64,000	\$864,512	\$333,524	\$200,000	\$200,000
Cuyamaca College	183,118	184,306	104,748	248,874	246,893
District Services	0	120,000	0	28,000	28,000
Total	\$247,118	\$1,168,818	\$438,272	\$476,874	\$474,893
Ending Balance	\$1,618,876	\$804,382	\$696,944	\$579,054	\$567,687 ⁽³⁾
Dissolution of Enterprise Funds					
Beginning Balance	\$59,214	\$34,152	\$45,588	\$51,088	\$50,872
Revenue & Transfers:					
Interest	\$14,938	\$11,436	\$5,284	\$5,300	\$5,300
Total Revenue & Transfers	\$14,938	\$11,436	\$5,284	\$5,300	\$5,300
Funds Available	\$74,152	\$45,588	\$50,872	\$56,388	\$56,172 ⁽²⁾
Expenditures					
Grossmont College	\$40,000	\$0	\$0	\$0	\$0
Cuyamaca College	0	0	0	0	0
Total	\$40,000	\$0	\$0	\$0	\$0
Ending Balance	\$34,152	\$45,588	\$50,872	\$56,388	\$56,172 ⁽³⁾
Combined Ending Balance	\$1,653,028	\$849,970	\$747,816	\$635,442	\$623,859 ⁽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

	Grossmont	Cuyamaca	District Services	Total
(2) Funds Available by Fund:				
Bookstore Commissions	\$685,424	246,893	110,263	\$1,042,580
Dissolution of Enterprise Funds	34,983	21,189	0	56,172
Total Funds Available	\$720,407	\$268,082	\$110,263	\$1,098,752
Less: Expenditures	(200,000)	(246,893)	(28,000)	(474,893)
Ending Balance	\$520,407	\$21,189	\$82,263	\$623,859

		Grossmont	Cuyamaca	District Services	Total
(3) Ending Balances by Site:					
Bookstore Commissions	Subfund 38	\$485,424	\$0	\$82,263	\$567,687
Dissolution of Enterprise Funds	Subfund 36	34,983	21,189	0	56,172
Combined Subfunds		\$520,407	\$21,189	\$82,263	\$623,859

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$1	\$38,299	\$64,521	\$88,571	\$98,974
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$1</u>	<u>\$38,299</u>	<u>\$64,521</u>	<u>\$88,571</u>	<u>\$98,974</u>
 Plus Current Year Income					
Tuition Fees	\$48,589	\$26,188	\$23,850	\$40,000	\$40,000
Other Sources	66	121	10,603	0	0
Total Revenues	<u>\$48,655</u>	<u>\$26,309</u>	<u>\$34,453</u>	<u>\$40,000</u>	<u>\$40,000</u>
 Total Funds Available	<u>\$48,656</u>	<u>\$64,608</u>	<u>\$98,974</u>	<u>\$128,571</u>	<u>\$138,974</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$9,853	\$0	\$0	\$116,610	\$116,610
Supplies & Materials	504	87	0	1,961	6,964
Memberships, Dues, and Fees	0	0	0	0	0
Other Operating	0	0	0	0	5,400
Capital Outlay	0	0	0	10,000	10,000
Total Expenditures	<u>\$10,357</u>	<u>\$87</u>	<u>\$0</u>	<u>\$128,571</u>	<u>\$138,974</u>
 Total Ending Balance	<u><u>\$38,299</u></u>	<u><u>\$64,521</u></u>	<u><u>\$98,974</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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$25,193	\$13,424	\$4,309	\$0	\$25,938
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$25,193</u>	<u>\$13,424</u>	<u>\$4,309</u>	<u>\$0</u>	<u>\$25,938</u>
 Plus Current Year Income					
Tuition Fees	\$215,679	\$220,807	\$252,528	\$240,000	\$260,000
Other Sources	23	8	37	0	0
Total Revenues	<u>\$215,702</u>	<u>\$220,815</u>	<u>\$252,565</u>	<u>\$240,000</u>	<u>\$260,000</u>
 Total Funds Available	<u>\$240,896</u>	<u>\$234,239</u>	<u>\$256,874</u>	<u>\$240,000</u>	<u>\$285,938</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$227,391	\$209,500	\$190,000	\$240,000	\$255,938
Supplies & Materials	81	0	285	0	0
Other Operating	0	20,430	40,651	0	30,000
Transfer To Capital Project Fund	0	0	0	0	0
Total Expenditures	<u>\$227,472</u>	<u>\$229,930</u>	<u>\$230,936</u>	<u>\$240,000</u>	<u>\$285,938</u>
 Total Ending Balance	<u><u>\$13,424</u></u>	<u><u>\$4,309</u></u>	<u><u>\$25,938</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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$71,631	\$75,068	\$72,149	\$79,435	\$70,184
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$71,631	\$75,068	\$72,149	\$79,435	\$70,184
 Plus Current Year Income					
Sales	\$80,573	\$80,561	\$100,071	\$74,800	\$74,800
Interest	488	314	203	300	210
Other	3,942	0	0	0	0
Total Revenue	\$85,003	\$80,875	\$100,274	\$75,100	\$75,010
 Total Funds Available	\$156,634	\$155,943	\$172,423	\$154,535	\$145,194
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$7,097	\$0	\$0
Supplies & Materials	57,773	51,056	66,673	71,411	69,131
Other Operating Expenses	19,201	24,120	20,757	27,589	27,589
Capital Outlay	4,106	7,512	0	11,000	11,000
Inter-Fund Transfers Out	487	1,106	533	0	0
Tfr to FGCC	0	0	7,179	0	0
Total Expenditures	\$81,566	\$83,794	\$102,239	\$110,000	\$107,720
 Total Ending Balance	\$75,068	\$72,149	\$70,184 (2)	\$44,535	\$37,474

Notes:

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$11,723	\$15	\$7,179	\$4,559
OH Greenhouse Trust	32,612	143	0	32,755
OH Operational	27,814	100,116	95,060	32,870
Total	\$72,149	\$100,274	\$102,239	\$70,184

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE					
ASCC	\$25,691	\$53,135	\$40,594	\$42,594	\$40,109
Clubs & Organizations (1)	56,856	36,771	57,420	50,423	39,393
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$82,547	\$89,906	\$98,014	\$93,017	\$79,502
 Plus Current year Income					
Sales	\$1,978	\$1,450	\$235	\$3,500	\$3,500
Student Activities Card Sales	9,656	4,904	3,505	9,900	9,900
Operating Allocation	11,586	10,200	10,000	10,000	10,000
Contribution	1,500	100	0	0	0
Interest	337	282	197	100	100
Other	1,500	1,100	1,934	1,500	1,500
Club Deposits	125,042	103,259	127,733	100,000	100,000
Total Revenues (2)	\$151,599	\$121,295	\$143,604	\$125,000	\$125,000
 Total Funds Available	\$234,146	\$211,201	\$241,618	\$218,017	\$204,502
 Less Current Year Expenditures					
Hourly	\$3,950	\$1,600	\$3,720	\$6,000	\$6,000
Benefits	179	112	74	360	360
Activities	7,063	7,426	9,669	10,000	10,000
Commencement	0	0	0	0	0
Hospitality	0	0	0	0	0
Supplies	2,543	1,605	1,276	6,000	6,000
Other	1,473	3,270	1,617	2,640	2,640
Club Expenses	128,762	98,974	145,760	150,423	139,393
Inter-Fund Transfers Out	270	200	0	0	0
Total Expenditures	\$144,240	\$113,187	\$162,116	\$175,423	\$164,393
 Total Ending Balance	\$89,906	\$98,014	\$79,502	\$42,594	\$40,109

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

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

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$85,912	\$110,254	\$182,789	\$112,789	\$134,861
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$85,912	\$110,254	\$182,789	\$112,789	\$134,861
Plus Current Year Income					
Mandatory Construction Fee	\$77,262	\$79,204	\$72,031	\$70,000	\$70,000
Interest	1,062	990	1,011	700	700
Total Revenues	\$78,324	\$80,194	\$73,042	\$70,700	\$70,700
Total Funds Available	\$164,236	\$190,448	\$255,831	\$183,489	\$205,561
Less Current Year Expenditures					
Supplies & Materials	\$43,754	\$7,053	\$6,569	\$17,193	\$22,246
Contract Services	1,105	126	0	4,042	21,061
Rental & Leases	0	0	0	20,000	20,000
Repair by Outside Vendor	2,283	480	3,505	10,254	10,254
Capital Outlay	6,840	0	10,896	32,000	32,000
Transfer To Capital Project Fund	0	0	100,000	100,000	100,000
Total Expenditures	\$53,981	\$7,659	\$120,970	\$183,489	\$205,561
Total Ending Balance	\$110,254	\$182,789	\$134,861	\$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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13 (Multiyear)	Adoption Budget 12/13 (Multiyear)
Beginning Balance	\$74,500,176	\$57,319,605	\$40,442,181	\$15,758,965	\$17,564,848
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$74,500,176</u>	<u>\$57,319,605</u>	<u>\$40,442,181</u>	<u>\$15,758,965</u>	<u>\$17,564,848</u>
 Plus Current Year Revenues					
State	\$13,449,813	\$1,370,963	\$57,333	\$0	\$0
Local	906,448	342,829	144,276	64,155	62,541
Inter-Fund Transfers In	2,078,617	2,278,803	1,108,118	200,000	375,000
Proceeds from Sale of Prop "R" Bonds	0	0	0	0	0
Total Revenues	<u>\$16,434,879</u>	<u>\$3,992,595</u>	<u>\$1,309,727</u>	<u>\$264,155</u>	<u>\$437,541</u>
 Total Funds Available	<u>\$90,935,055</u>	<u>\$61,312,200</u>	<u>\$41,751,908</u>	<u>\$16,023,120</u>	<u>\$18,002,389</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$3,912,710	\$660,230	\$2,558,734	\$502,796	\$647,176
Other Operating Expenses	8,238,656	5,776,860	4,576,800	4,672,106	5,558,940
Capital Outlay	21,464,085	14,432,929	17,051,526	10,848,218	11,796,273
Inter-Fund Transfers Out	0	0	0	0	0
Total Expenditures	<u>\$33,615,450</u>	<u>\$20,870,019</u>	<u>\$24,187,060</u>	<u>\$16,023,120</u>	<u>\$18,002,389</u>
 Total Ending Balance	<u><u>\$57,319,605</u></u>	<u><u>\$40,442,181</u></u>	<u><u>\$17,564,848</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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13 (Multiyear)	Adoption Budget 12/13 (Multiyear)
Beginning Balance	\$12,899,965	\$12,037,779	\$11,605,195	\$7,300,003	\$7,517,633
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$12,899,965</u>	<u>\$12,037,779</u>	<u>\$11,605,195</u>	<u>\$7,300,003</u>	<u>\$7,517,633</u>
Plus Current Year Revenues					
State	\$13,449,813	\$1,370,963	\$57,333	\$0	\$0
Local	307,656	63,702	44,738	40,000	40,000
Inter-Fund Transfers In	2,078,617	2,278,803	1,108,118	200,000	375,000
Total Revenues	<u>\$15,836,086</u>	<u>\$3,713,468</u>	<u>\$1,210,189</u>	<u>\$240,000</u>	<u>\$415,000</u>
Total Funds Available	<u>\$28,736,051</u>	<u>\$15,751,247</u>	<u>\$12,815,384</u>	<u>\$7,540,003</u>	<u>\$7,932,633</u>
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$3,586,195	\$570,590	\$231,996	\$138,499	\$186,714
Other Operating Expenses	1,212,456	866,999	1,271,803	2,206,296	2,229,682
Capital Outlay	11,899,622	2,708,463	3,793,952	5,195,208	5,516,237
Total Expenditures	<u>\$16,698,273</u>	<u>\$4,146,052</u>	<u>\$5,297,751</u>	<u>\$7,540,003</u>	<u>\$7,932,633</u>
Total Ending Balance	<u><u>\$12,037,779</u></u>	<u><u>\$11,605,195</u></u>	<u><u>\$7,517,633</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 11/12	Tentative Budget 12/13 (Multiyear)	Adoption Budget 12/13 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$15,366	\$120,971	\$118,809
DW Prop "R" Oversight Committee	31,277	20,180	37,237
CC Science & Technology Center Equipment	0	1,140	1,140
CC Business & Technology	0	0	0
CC Business & Technology (Matching Funds)	2,200	10,742	10,742
CC Business & Technology Equipment (Matching Funds)	24,803	74	39,471
CC Business & Technology Equipment	6,715	0	0
CC LRC Expansion/Remodel	24,945	0	0
CC LRC Expansion/Remodel Equipment	52	0	0
GC Health Science; West 300 Equipment	0	0	0
GC Health/Physical Sciences Complex Equipment	32,336	0	0
Capital Building Projects Total	\$137,694	\$153,107	\$207,399
<u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$79,633	\$1,975	\$33,600
06/07 SM Sewer & Underground Electrical	0	290,933	290,933
07/08 SM Replace Roof Bldg 400B	134,231	34,152	40,999
07/08 SM Replace Overhang Roof TM	13,186	135,598	135,598
08/09 SM Repair/Replace Cracked/Damaged Walkways	272,700	0	0
Subtotal	\$499,750	\$462,658	\$501,130
Cuyamaca			
05/06 SM Electrical Panels/Transformer	\$101,001	\$1,829	\$0
06/07 SM Emergency Power Phase 1	0	0	0
06/07 SM Emergency Power Phase 2	247	0	27,380
07/08 SM Replace Signage Phase 2	68,359	19,130	32,552
08/09 SM Water Shut-Off Valve Replacement	0	16,539	16,539
08/09 SM Replace Transformer Bldg C - Phase 2	90,418	0	0
Subtotal	\$260,025	\$37,498	\$76,471
Sched. Maint. and Haz. Subst. Projects Total	\$759,775	\$500,156	\$577,601
<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	44,577	0	0
DW GC Governing Board Room	50,788	79,542	79,212
DW HR Technology Upgrade	0	157,441	157,441
DW Facilities Issues	6,357	74,348	22,373
DW Parking & Circ R&R	70,578	600,176	600,176
DW Fire Barriers	94,323	44,695	59,743
DW Energy Conservation Project	40,835	155,650	236,216
DW Post Project	16,019	5,484	13,607
DW Unallocated	0	185,794	187,788
DW Facilities Issues	10,628	29,081	30,349
DW Information Systems-Tech Improvements	59,349	0	73,769
Subtotal	\$393,454	\$1,376,221	\$1,504,684

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

	Actual 11/12	Tentative Budget 12/13 (Multiyear)	Adoption Budget 12/13 (Multiyear)
Grossmont			
LRC - Technical Center Equipment	\$0	\$0	\$0
Football/Soccer Field	0	146,653	146,653
Griffin Center/Student & Admin Serv. Renovation	1,472,021	1,514,520	1,285,134
Performing Arts Center	0	0	0
51-575 Classroom ADA & Remodel	0	0	0
Secondary Effects	0	65,691	65,691
State Energy Project	0	11,029	11,029
Parking & Circ R&R	70,582	137,182	162,935
Facilities Issues	42,054	973,919	559,743
Bldg 36 Secondary Effects	0	972,294	972,294
Football Field Turf Replace	0	200,000	250,000
Roofing Renovation & Repair	1,284,768	415,100	471,100
Bldg 31-370 Large Class Remodel	228,331	0	42
Health/Physical Science - General Fund	0	30,039	30,039
Resurface Tennis Courts	0	40,000	40,000
Interior Classroom Painting	0	25,000	25,000
Kiln Cover	12,605	0	0
Water Reduction / Drought Tolerant	320,740	21,273	146,051
Room 220 Remodel	215,501	0	0
Room 220 Remodel Equipment	113,690	0	0
Room 370 Equipment	70,896	4,104	4,104
Bldg 36 Restroom Remodel	3,143	0	0
HVAC Energy Mgmt Controls	0	137,000	137,000
Classroom Door Code Comp	13,048	105,100	256,952
Bldg 43 Gym Paint	0	0	216,500
Hyde Gallery Strg	0	0	112,700
Subtotal	<u>\$3,847,379</u>	<u>\$4,798,904</u>	<u>\$4,892,967</u>
Cuyamaca			
Facilities Repairs	\$68,098	\$66,184	\$45,629
Parking & Circulation Issues	0	9,120	9,120
Student Center - Tfr from Student Center Fees	5,784	198,653	194,795
Bookstore - Tfr from Bookstore SRF	82,985	100,000	119,780
Child Development Center	2,582	2,658	3,658
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	58,000	100,000
One Stop Center Heat & AC Upgrade	0	52,000	52,000
Science & Math HVAC Exhaust	0	100,000	100,000
Subtotal	<u>\$159,449</u>	<u>\$711,615</u>	<u>\$749,982</u>
Local and Lease Revenue Bond Projects Total	<u>\$4,400,282</u>	<u>\$6,886,740</u>	<u>\$7,147,633</u>
Total Projects	<u><u>\$5,297,751</u></u>	<u><u>\$7,540,003</u></u>	<u><u>\$7,932,633</u></u>

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13 (Multiyear)	Adoption Budget 12/13 (Multiyear)
Beginning Balance	\$61,600,211	\$45,281,826	\$28,836,986	\$8,458,962	\$10,047,215
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	\$61,600,211	\$45,281,826	\$28,836,986	\$8,458,962	\$10,047,215
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	\$598,792	\$279,127	\$99,538	\$24,155	\$22,541
Miscellaneous Income	0	0	0	0	0
Inter-Fund Transfers In	0	0	0	0	0
Total Funding Sources	\$598,792	\$279,127	\$99,538	\$24,155	\$22,541
Total Funds Available	\$62,199,003	\$45,560,953	\$28,936,524	\$8,483,117	\$10,069,756
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$326,514	\$89,640	\$2,326,738	\$364,297	\$460,462
Other Operating Expenses	7,026,200	4,909,861	3,304,997	2,465,810	3,329,258
Capital Outlay	9,564,463	11,724,466	13,257,574	5,653,010	6,280,036
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
Total Expenditures	\$16,917,177	\$16,723,967	\$18,889,309	\$8,483,117	\$10,069,756
Total Ending Balance	\$45,281,826	\$28,836,986	\$10,047,215	\$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 11/12	Actual Expenditures 11/12	Adoption Budget 12/13 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$238,096	\$29,878	\$55,067	\$153,151
Post Project Coordination	365,000	294,549	39,800	30,652
Program Management	8,800,000	8,451,796	284,252	63,953
Project Management	1,020,000	1,001,212		18,788
Legal Services	220,000	129,988	365	89,647
Total Program Management	<u>\$10,643,096</u>	<u>\$9,907,422</u>	<u>\$379,484</u>	<u>\$356,191</u>
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Standby Power	241,340	0	0	241,340
Technology Infrastructure	6,350,000	5,662,612	200,869	486,519
2nd Effects - Road Repairs	800,000	0	0	800,000
IPP/FPP Development	136,359	136,359	0	0
Info System - Tech Improvements	450,000	0	68,508	381,492
Prop R Program Services	10,281	10,281	0	0
DW Unallocated	241,341	0	0	241,341
Total Districtwide	<u>\$19,322,962</u>	<u>\$16,167,220</u>	<u>\$648,861</u>	<u>\$2,506,883</u>
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	4,303,862	1,294,909	435,584	2,573,370
Total GC Scheduled Maintenance	<u>\$5,016,549</u>	<u>\$2,007,596</u>	<u>\$435,584</u>	<u>\$2,573,370</u>
Standby Power	\$1,060,000	\$0	\$0	\$1,060,000
Science Building Fume Hood	370,000	0	0	370,000
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,790,506	3,790,506	0	0
Exercise Sci & Wellness Complex Reno	8,977,609	8,977,109	500	0
Infrastructure	1,183,457	1,183,457	0	0
Secondary Effects & Swing	5,236,497	3,147,281	917,846	1,171,370
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,349,435	2,345,255	2,500	1,680
Griffin Center/Student & Admin Janitorial	25,160	0	0	25,160
Griffin Center/Student & Admin IT	106,844	0	106,844	0
Secondary Effects - Tech Mall	253,060	253,060	0	0
Griffin Center/Student & Admin Serv. Renovation	34,711,975	16,727,354	16,330,435	1,654,187
Campus Signage	284,807	0	271,535	13,272
Science Lab Building	6,500,123	6,496,229	1,207	2,687
Digital Arts/Sculpture	13,284,056	13,284,056	0	0
Digital Arts/Sculpture - FF&E	531,888	527,570	0	4,318
Health & Sciences Complex	14,918,308	14,879,815	10,380	28,113
Health & Sciences - FF&E	620,000	401,074	(29,797)	248,723
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,661,511	19,661,044	468	0
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Fine Arts Complex	82,010	82,010	0	0
Total Grossmont	<u>\$122,123,240</u>	<u>\$96,927,036</u>	<u>\$18,047,501</u>	<u>\$7,152,880</u>

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

	Funding Plan	Expenditures Prior to 11/12	Actual Expenditures 11/12	Adoption Budget 12/13 (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
Interior Design Guidelines	\$66,546	\$70,720	\$0	\$0
Renovation and Repair	3,742,095	3,649,509	20,520	72,066
Secondary Effects & Swing	1,199,301	1,199,301	0	0
Infrastructure	2,042,326	2,041,700	625	0
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,104,356	18,104,356	0	0
Student Center - FF&E	875,000	848,555	0	26,445
Science & Technology Center	5,541,323	5,541,323	0	0
Communication Arts	27,725,086	27,725,086	0	0
Communication Arts - FF&E	2,171,418	2,130,579	0	40,839
Business & Technology	13,983,476	13,944,574	17,235	21,667
Business & Technology - FF&E	87,018	31,449	3,094	52,475
Remodel B, D, E, F, G Buildings	366,025	262,452	42,861	60,712
LRC Expansion/Remodel	2,033,852	2,010,578	(23,432)	46,706
LRC Expansion/Remodel - FF&E	49,148	4,776	40,252	4,120
Parking Construction 2nd Effects	206,335	29,580	91,792	84,963
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	\$85,200,545	\$192,947	\$409,993
Total Proposition "R" Budget	\$227,245,514	\$198,294,800	\$18,889,309	\$10,069,756

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$76,576	\$0	\$78,611	\$0	\$73,183
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$76,576</u>	<u>\$0</u>	<u>\$78,611</u>	<u>\$0</u>	<u>\$73,183</u>
 Plus Current Year Income					
Interest Income	\$617	\$4,400	\$2,140	\$1,500	\$1,500
Transfer From General Fund	5,389,827	6,959,120	7,150,126	7,597,757	7,515,628
Total Revenues	<u>\$5,390,444</u>	<u>\$6,963,520</u>	<u>\$7,152,266</u>	<u>\$7,599,257</u>	<u>\$7,517,128</u>
 Total Funds Available	<u>\$5,467,020</u>	<u>\$6,963,520</u>	<u>\$7,230,877</u>	<u>\$7,599,257</u>	<u>\$7,590,311</u>
 Less Current Year Expenditures					
Self-Insured Benefits	\$5,467,020	\$6,884,909	\$7,157,694	\$7,599,257	\$7,590,311
Total Expenditures	<u>\$5,467,020</u>	<u>\$6,884,909</u>	<u>\$7,157,694</u>	<u>\$7,599,257</u>	<u>\$7,590,311</u>
 Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$78,611</u></u>	<u><u>\$73,183</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note:

- (1) This Internal Service Fund was established in 2002. It is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund is maintained in the County Treasury.

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$2,241,023	\$2,265,877	\$2,278,842	\$2,523,484	\$2,532,963
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$2,241,023	\$2,265,877	\$2,278,842	\$2,523,484	\$2,532,963
 Plus Current Year Income					
Interest Income	\$24,854	\$12,965	\$10,643	\$11,000	\$11,000
Post Retirement Funding	0	0	243,478	220,000	227,282
Total Revenues	\$24,854	\$12,965	\$254,121	\$231,000	\$238,282
 Total Funds Available	\$2,265,877	\$2,278,842	\$2,532,963	\$2,754,484	\$2,771,245
 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	<u>\$2,265,877</u>	<u>\$2,278,842</u>	<u>\$2,532,963</u>	<u>\$2,754,484</u>	<u>\$2,771,245</u>

Notes:

(1) As of 11/1/2011 the estimated unfunded liability was \$14.9 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 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 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$117,547	\$134,964	\$160,100	\$172,990	\$166,137
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$117,547	\$134,964	\$160,100	\$172,990	\$166,137
Plus Current Year Income					
Student Representation Fees	\$47,531	\$40,211	\$40,508	\$41,000	\$41,000
Interest	578	379	134	500	200
Total Revenues	\$48,108	\$40,590	\$40,642	\$41,500	\$41,200
Total Funds Available	\$165,655	\$175,554	\$200,742	\$214,490	\$207,337
Less Current Year Expenditures					
Travel & Conferences	\$30,691	\$15,311	\$34,605	\$41,500	\$41,200
Transportation	0	143	0	0	0
Rentals & Leases	0	0	0	0	0
Total Expenditures	\$30,691	\$15,454	\$34,605	\$41,500	\$41,200
Total Ending Balance	\$134,964	\$160,100	\$166,137	\$172,990	\$166,137

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

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

	Actual 09/10	Actual 10/11	Actual 11/12	Tentative Budget 12/13	Adoption Budget 12/13
BEGINNING BALANCE	\$17,225	\$37,188	\$47,026	\$63,926	\$61,166
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$17,225	\$37,188	\$47,026	\$63,926	\$61,166
 Plus Current Year Income					
Student Representation Fees	\$21,326	\$19,885	\$19,058	\$20,000	\$20,000
Interest	158	111	49	150	100
Total Revenues	\$21,484	\$19,996	\$19,107	\$20,150	\$20,100
 Total Funds Available	\$38,709	\$57,184	\$66,133	\$84,076	\$81,266
 Less Current Year Expenditures					
Supplies	\$53	\$0	\$0	\$0	\$0
Travel & Conferences	1,469	10,158	4,967	20,000	20,000
Total Expenditures	\$1,522	\$10,158	\$4,967	\$20,000	\$20,000
 Total Ending Balance	\$37,188	\$47,026	\$61,166	\$64,076	\$61,266

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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