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GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

**2012-13**

**TENTATIVE BUDGET**

The budget document will be available for inspection by the public at the site business offices beginning Thursday, June 15, 2012. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 19, 2012, at 6:30 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

# Strategic Areas of Focus

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

# **Governing Board and Administration**

## *Governing Board*

**Bill Garrett, President**

**Mary Kay Rosinski, Vice President**

**Edwin Hiel, Clerk**

**Greg Barr**

**Debbie Justeson**

**Samantha Elliot, Grossmont College Student Trustee**

**Mohammed Alyasini, Cuyamaca College Student Trustee**

## *Administration*

**Cindy L. Miles, Chancellor**

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

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

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

**Grossmont-Cuyamaca Community College District**  
**Tentative 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:**

Unrestricted  
Restricted

***Tentative***

\$98,388,749  
19,440,280

Total General Fund

\$117,829,029

**Other Funds:**

Bookstore Special Revenue  
Grossmont Child Development Center  
Cuyamaca Child Development Center  
Cuyamaca Ornamental Horticulture  
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Grossmont College Student Representation Fee  
Cuyamaca College Student Representation Fee

\$1,112,316  
128,571  
240,000  
154,535  
218,017  
0  
183,489  
7,540,003  
8,483,117  
7,599,257  
2,754,484  
214,490  
84,076

Total Other Funds

\$28,712,355

***Total Funds Available***

\$146,541,384

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

	<u>Actual 08/09</u>	<u>Actual 09/10</u>	<u>Actual 10/11</u>	<u>Projected Actual 11/12</u>	<u>Tentative Budget 12/13</u>
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	13,181	14,395	13,181	12,414	10,980
Non Credit	261	45	22	22	22
Summer Pullback	0	0	0	0	0
<b>Total</b>	<u>13,442</u>	<u>14,441</u>	<u>13,203</u>	<u>12,436</u>	<u>11,002</u>
<b>Cuyamaca College</b>					
Credit	5,688	5,877	5,855	5,200	4,799
Non Credit	741	471	232	66	66
Summer Pullback	0	0	0	0	0
<b>Total</b>	<u>6,429</u>	<u>6,348</u>	<u>6,087</u>	<u>5,266</u>	<u>4,865</u>
<b>Total Resident FTES</b>	<u><b>19,871</b></u>	<u><b>20,789</b></u>	<u><b>19,290</b></u>	<u><b>17,702</b></u>	<u><b>15,867</b></u>
	<small>20,007 after state factoring</small>	<small>20,897 after state factoring</small>	<small>19,384 after state factoring</small>	<small>17,779 after state factoring</small>	

<b>State FTES Data</b>					
<b>Funded Resident FTES</b>	<b>18,775</b>	<b>17,908</b>	<b>18,268</b>	<b>16,801</b>	<b>15,867</b>
<b>State CAP VS. Funded FTES</b>	<small>Actual Above CAP</small>	<small>WLR 3.7%</small>	<small>Partial Restoration 2%</small>	<small>WLR 7.6% Based on P1</small>	<small>Additional 5.56% WLR</small>
<b>Unfunded FTES over CAP</b>	<small>1,232 Unfunded</small>	<small>2,989 Unfunded</small>	<small>1,116 unfunded</small>	<small>978 unfunded</small>	<small>0</small>

**NON RESIDENT FTES:**

Grossmont College	984	986	911	762	762
Cuyamaca College	96	116	142	80	80
<b>Total Non Resident FTES</b>	<u><b>1,079</b></u>	<u><b>1,102</b></u>	<u><b>1,053</b></u>	<u><b>842</b></u>	<u><b>842</b></u>

**TOTAL RESIDENT & NON RESIDENT FTES:**

Grossmont College	14,425	15,426	14,114	13,198	11,764
Cuyamaca College	6,525	6,464	6,229	5,346	4,945
<b>Total FTES</b>	<u><b>20,950</b></u>	<u><b>21,890</b></u>	<u><b>20,343</b></u>	<u><b>18,544</b></u>	<u><b>16,709</b></u>

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$9,181,805	\$12,487,176	\$16,004,928	\$19,375,611	\$11,977,533
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	\$9,181,805	\$12,487,176	\$16,004,928	\$19,375,611	\$11,977,533
Income	\$121,879,647	\$115,778,269	\$117,362,115	\$106,929,722	\$105,851,496
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	\$121,879,647	\$115,778,269	\$117,362,115	\$106,929,722	\$105,851,496
<b>Total Funds Available for Distribution</b>	\$131,061,452	\$128,265,445	\$133,367,043	\$126,305,333	\$117,829,029
Less Expenditures	\$118,574,276	\$112,260,515	\$113,991,432	\$114,327,800	\$112,435,768
<b>Total Ending Balance</b>	\$12,487,176	\$16,004,929	\$19,375,611	\$11,977,533	\$5,393,261

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$4,590,997	\$5,827,773	\$5,027,882	\$2,203,627	\$0
Budget Dedication to Following Year	2,520,754	4,206,922	8,222,029	3,727,052	0
Categorical Commitments	110,969	501,873	455,015	420,897	0
Health Services	0	0	0	0	67,489
Parking Fund	239,372	607,743	913,647	808,594	500,000
<b>Contingency Reserve</b>	5,025,083	4,860,617	4,757,038	4,817,363	4,825,772
<b>Total Ending Balance</b>	\$12,487,176	\$16,004,929	\$19,375,611	\$11,977,533	\$5,393,261

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$7,942,719	\$9,616,080	\$10,688,390	\$9,784,920	\$7,020,990
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	\$7,942,719	\$9,616,080	\$10,688,390	\$9,784,920	\$7,020,990
Income	\$100,350,321	\$98,283,205	\$99,312,994	\$89,256,533	\$87,402,644
Transfers Between Restricted & Unrestricted	(1,464,617)	(2,070,137)	(3,869,201)	4,494,977	3,965,115
<b>Total Income</b>	\$98,885,704	\$96,213,068	\$95,443,793	\$93,751,510	\$91,367,759
<b>Total Funds Available for Distribution</b>	\$106,828,423	\$105,829,148	\$106,132,183	\$103,536,430	\$98,388,749
Less Expenditures	\$97,212,342	\$95,140,757	\$96,347,263	\$96,515,440	\$93,562,977
<b>Total Ending Balance</b>	\$9,616,080	\$10,688,390	\$9,784,920	\$7,020,990	\$4,825,772

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$4,590,997	\$5,827,773	\$5,027,882	\$2,203,627	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Contingency Reserve</b>	5,025,083	4,860,617	4,757,038	4,817,363	4,825,772
<b>Total Ending Balance</b>	\$9,616,080	\$10,688,390	\$9,784,920	\$7,020,990	\$4,825,772



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

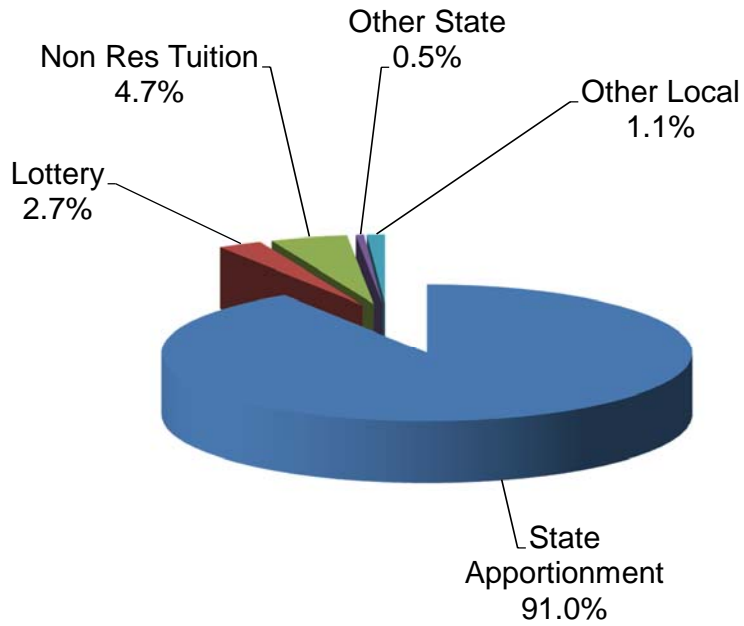
	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$1,239,086	\$2,871,095	\$5,316,538	\$9,590,691	\$4,956,543
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$1,239,086</u>	<u>\$2,871,095</u>	<u>\$5,316,538</u>	<u>\$9,590,691</u>	<u>\$4,956,543</u>
Income	\$21,529,326	\$17,495,064	\$18,049,121	\$17,673,189	\$18,448,852
Transfers Between Restricted & Unrestricted	1,464,617	2,070,137	3,869,201	(4,494,977)	(3,965,115)
<b>Total Income</b>	<u>\$22,993,943</u>	<u>\$19,565,201</u>	<u>\$21,918,322</u>	<u>\$13,178,212</u>	<u>\$14,483,737</u>
<b>Total Funds Available for Distribution</b>	<u>\$24,233,029</u>	<u>\$22,436,296</u>	<u>\$27,234,860</u>	<u>\$22,768,903</u>	<u>\$19,440,280</u>
Less Expenditures	\$21,361,934	\$17,119,758	\$17,644,169	\$17,812,360	\$18,872,791
<b>Total Ending Balance</b>	<u><u>\$2,871,095</u></u>	<u><u>\$5,316,538</u></u>	<u><u>\$9,590,691</u></u>	<u><u>\$4,956,543</u></u>	<u><u>\$567,489</u></u>

**ANALYSIS OF ENDING BALANCE:**

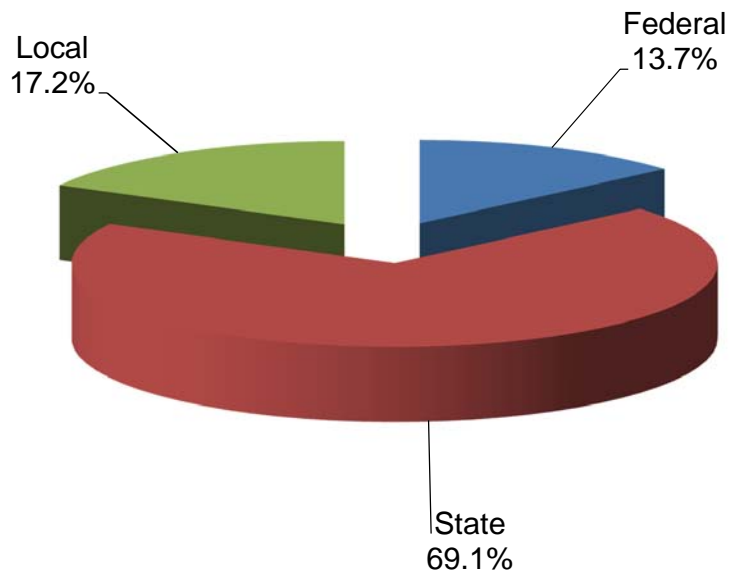
**Committed Reserves:**

Site Budget Commitments	\$0	\$0	\$0	\$0	\$0
Budget Dedication to Following Year	2,520,754	4,206,922	8,222,029	3,727,052	0
Categorical Commitments	110,969	501,873	455,015	420,897	0
Health Services	0	0	0	0	67,489
Parking Fund	239,372	607,743	913,647	808,594	500,000
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u><u>\$2,871,095</u></u>	<u><u>\$5,316,538</u></u>	<u><u>\$9,590,691</u></u>	<u><u>\$4,956,543</u></u>	<u><u>\$567,489</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 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$2,854,938	\$3,059,036	\$2,699,938	\$2,638,790	\$2,537,385
Other Federal	0	517,215	0	0	0
Total Federal	<u>\$2,854,938</u>	<u>\$3,576,251</u>	<u>\$2,699,938</u>	<u>\$2,638,790</u>	<u>\$2,537,385</u>
State Apportionment:					
Base	\$89,257,821	\$88,001,409	\$88,000,665	\$83,790,518	\$79,527,936
C.O.L.A.	0	0	0	0	0
Growth	1,891,360	0	2,135,299	0	0
State Deficit Factor (mid-year)	(1,353,179)	(155,324)	(478,077)	(2,865,003)	0
Prior Year Adjustment	1,154,236	171,130	98,843	175,235	0
Total State General Revenue	<u>\$90,950,238</u>	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$81,100,750</u>	<u>\$79,527,936</u>
State Other:					
Categorical Funds	\$6,742,982	\$4,350,712	\$4,476,184	\$4,267,588	\$4,190,035
Grants	3,661,580	3,567,536	4,700,571	4,375,918	4,243,972
Cal-PASS Project	2,252,263	1,557,011	1,136,453	1,141,547	2,044,359
Parity Allocation	797,631	390,859	390,859	390,859	390,859
Lottery	2,559,947	2,872,016	3,017,239	2,705,348	2,822,867
Mandated Cost	0	0	372,267	0	0
State Block Grants	611,064	95,738	30,715	188,736	200,528
Student Financial Aid Admin	809,287	835,028	801,258	827,549	829,388
Other State	8,000	46	2,548	813,204	811,937
Total State Other	<u>\$17,442,754</u>	<u>\$13,668,946</u>	<u>\$14,928,094</u>	<u>\$14,710,749</u>	<u>\$15,533,945</u>
Local:					
Community Service Fees	\$124,416	\$204,487	\$108,040	\$396,146	\$327,000
Contract Education	1,227,131	366,111	234,846	643,763	609,836
Enrollment Fees (2%)	122,160	142,510	121,164	120,000	120,000
Health Fees	640,582	637,237	622,215	520,949	707,303
Interest	320,632	121,743	85,567	86,000	75,000
Parking Fees & Fines	904,825	1,065,736	987,078	817,882	827,000
Tuition - Out of State	1,079,587	1,295,988	1,291,936	1,127,282	1,022,286
Tuition - Foreign Student	3,654,313	4,244,061	3,816,089	3,287,589	3,112,827
Other Student Fees	120,209	131,399	125,311	109,300	106,300
Other Local	2,023,234	2,064,161	2,383,277	1,270,522	1,244,678
Std Fees Accrual	383,969	238,063	81,830	100,000	100,000
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$10,601,058</u>	<u>\$10,511,496</u>	<u>\$9,857,353</u>	<u>\$8,479,433</u>	<u>\$8,252,230</u>
Other:					
Interfund Transfer	\$0	\$0	\$120,000	\$0	\$0
Sale of Equipment	30,660	4,361	0	0	0
Total Other Sources	<u>\$30,660</u>	<u>\$4,361</u>	<u>\$120,000</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$121,879,647</u></u>	<u><u>\$115,778,269</u></u>	<u><u>\$117,362,115</u></u>	<u><u>\$106,929,722</u></u>	<u><u>\$105,851,496</u></u>

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

<b>INCOME:</b>	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>Federal:</b>					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	517,215	0	0	0
Total Federal	<u>\$0</u>	<u>\$517,215</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>State Apportionment:</b>					
Base	\$89,257,821	\$88,001,409	\$88,000,665	\$83,790,518	\$79,527,936
C.O.L.A.	0	0	0	0	0
Growth	1,891,360	0	2,135,299	0	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	(1,353,179)	(155,324)	(478,077)	(2,865,003)	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	1,154,236	171,130	98,843	175,235	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$90,950,238</u>	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$81,100,750</u>	<u>\$79,527,936</u>
<b>State Other:</b>					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	797,631	390,859	390,859	390,859	390,859
Lottery	2,283,717	2,489,659	2,601,442	2,352,793	2,352,793
Mandated Cost	0	0	372,267	0	0
State Block Grants	0	0	0	0	0
Student Financial Aid Admin	73,595	80,101	100,162	46,973	46,973
Other State	0	0	0	0	0
Total State Other	<u>\$3,154,943</u>	<u>\$2,960,619</u>	<u>\$3,464,730</u>	<u>\$2,790,625</u>	<u>\$2,790,625</u>
<b>Local:</b>					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	122,160	142,510	121,164	120,000	120,000
Health Fees	0	0	0	0	0
Interest	320,632	121,743	85,567	86,000	75,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,079,587	1,295,988	1,291,936	1,127,282	1,022,286
Tuition - Foreign Student	3,654,313	4,244,061	3,816,089	3,287,589	3,112,827
Other Student Fees	120,209	131,399	125,311	109,300	106,300
Other Local	533,611	610,031	569,637	534,987	547,670
Stdt Fees Accrual	383,969	238,063	81,830	100,000	100,000
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$6,214,481</u>	<u>\$6,783,795</u>	<u>\$6,091,534</u>	<u>\$5,365,158</u>	<u>\$5,084,083</u>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	30,660	4,361	0	0	0
Total Other Sources	<u>\$30,660</u>	<u>\$4,361</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$100,350,321</u></u>	<u><u>\$98,283,205</u></u>	<u><u>\$99,312,994</u></u>	<u><u>\$89,256,533</u></u>	<u><u>\$87,402,644</u></u>

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

<b>INCOME:</b>	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>Federal:</b>					
Categorical Funds	\$2,854,938	\$3,059,036	\$2,699,938	\$2,638,790	\$2,537,385
Other Federal	0	0	0	0	0
<b>Total Federal</b>	<b>\$2,854,938</b>	<b>\$3,059,036</b>	<b>\$2,699,938</b>	<b>\$2,638,790</b>	<b>\$2,537,385</b>
<b>State Apportionment:</b>					
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
<b>Total State General Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Other:</b>					
Categorical Funds	\$6,742,982	\$4,350,712	\$4,476,184	\$4,267,588	\$4,190,035
Grants	3,661,580	3,567,536	4,700,571	4,375,918	4,243,972
Cal-PASS Project	2,252,263	1,557,011	1,136,453	1,141,547	2,044,359
Parity Allocation	0	0	0	0	0
Lottery	276,230	382,357	415,797	352,555	470,074
Mandated Cost	0	0	0	0	0
State Block Grants	611,064	95,738	30,715	188,736	200,528
Student Financial Aid Admin	735,692	754,927	701,096	780,576	782,415
Other State	8,000	46	2,548	813,204	811,937
<b>Total State Other</b>	<b>\$14,287,811</b>	<b>\$10,708,327</b>	<b>\$11,463,364</b>	<b>\$11,920,124</b>	<b>\$12,743,320</b>
<b>Local:</b>					
Community Service Fees	\$124,416	\$204,487	\$108,040	\$396,146	\$327,000
Contract Education	1,227,131	366,111	234,846	643,763	609,836
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	640,582	637,237	622,215	520,949	707,303
Interest	0	0	0	0	0
Parking Fees & Fines	904,825	1,065,736	987,078	817,882	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	1,489,623	1,454,130	1,813,640	735,535	697,008
Std't Fees Accrual	0	0	0	0	0
Revenue Reduction	0	0	0	0	0
<b>Total Local</b>	<b>\$4,386,577</b>	<b>\$3,727,701</b>	<b>\$3,765,819</b>	<b>\$3,114,275</b>	<b>\$3,168,147</b>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$120,000	\$0	\$0
Sale of Equipment	0	0	0	0	0
<b>Total Other Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL INCOME</b>	<b>\$21,529,326</b>	<b>\$17,495,064</b>	<b>\$18,049,121</b>	<b>\$17,673,189</b>	<b>\$18,448,852</b>

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

**Tentative  
Budget  
12/13**

**Federal**

**Categoricals**

Child Development Center-(Childcare Food Program)	\$55,000
Financial Aid Administrative Allowance	125,908
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	85,844
Veterans Education	39,270
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,791,622
Workstudy	434,741
Other Federal Revenue	5,000
	5,000

**TOTAL FEDERAL**

**\$2,537,385**

**State**

**Categoricals**

Basic Skills	\$401,155
California Work Opportunities and Responsibility to Kids (CalWORKs)	571,622
Cooperative Agencies Resources for Education (CARE)	205,967
Disabled Students Programs & Services (DSPS)	1,049,856
Extended Opportunities, Programs & Services (EOPS)	1,003,024
Staff Development & Staff Diversity	95,398
Matriculation	777,168
Temporary Assistance for Needy Families (TANF - 50% State portion)	85,845
	85,845

**Total State Categoricals**

**\$4,190,035**

**Grants**

Economic Development	\$1,949,010
Funds for Student Success-Middle College High School	99,999
Foster & Kinship Care Education	895,000
Career Technical Education Grants (CTE)	604,350
Enrollment Growth & Retention	207,874
Child Development & Related Grants	487,739
	487,739

**Total State Grants**

**\$4,243,972**

**Other State Restricted Funds**

Cal-PASS Project	\$2,044,359
Proposition 20-Restricted Lottery Funds	470,074
State Block Grants	200,528
Student Financial Aid Administration	782,415
Bi National Border Health Grants	789,437
Youth Empowerment Strategies for Success	22,500
	22,500

**Total Other**

**\$4,309,313**

**TOTAL STATE**

**\$12,743,320**

**Local**

**Community Services**

\$327,000

**Contract Education**

609,836

**Health Fees**

707,303

**Parking Fees & Fines**

827,000

**Other Local Income:**

Child Development Training Consortium	23,750
County Foster Care Training	400,000
Food Service Agreement	33,500
Miscellaneous Grants	239,758
	239,758

**Total Other Local**

**\$697,008**

**TOTAL LOCAL**

**\$3,168,147**

**TOTAL RESTRICTED INCOME**

**\$18,448,852**

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$21,507,973	\$20,408,185	\$20,092,049	\$19,742,946	\$20,164,415
12 Contract Adm, Counselors, Librarians	8,714,185	8,261,693	7,987,236	8,312,254	8,311,554
13 Hourly Teachers	18,109,574	16,322,985	15,121,034	14,087,099	12,545,481
14 Hourly Adm, Counselors, Librarians	1,613,592	1,123,717	1,038,250	985,031	1,008,217
Object Group 1000 Total	<u>\$49,945,323</u>	<u>\$46,116,580</u>	<u>\$44,238,569</u>	<u>\$43,127,330</u>	<u>\$42,029,667</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$19,543,486	\$18,872,916	\$18,506,636	\$18,188,340	\$19,050,124
22 Contract Instructional Aides	1,953,460	1,991,005	1,923,829	1,963,691	1,903,307
23 Hourly Non-Instructional	4,556,678	3,839,043	4,200,035	3,918,432	3,146,647
24 Hourly Instructional Aides	468,253	464,450	753,276	979,226	925,794
Object Group 2000 Total	<u>\$26,521,876</u>	<u>\$25,167,415</u>	<u>\$25,383,776</u>	<u>\$25,049,689</u>	<u>\$25,025,872</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$18,602,760	\$18,189,986	\$20,445,061	\$20,946,665	\$20,553,154
3x Early Retirement & Retiree Benefits	1,783,085	2,318,309	1,905,778	2,079,992	1,344,089
Object Group 3000 Total	<u>\$20,385,846</u>	<u>\$20,508,294</u>	<u>\$22,350,839</u>	<u>\$23,026,657</u>	<u>\$21,897,243</u>
<b>SUPPLIES:</b>					
43 Supplies	\$2,712,875	\$2,645,949	\$3,457,825	\$2,628,092	\$3,318,136
Object Group 4000 Total	<u>\$2,712,875</u>	<u>\$2,645,949</u>	<u>\$3,457,825</u>	<u>\$2,628,092</u>	<u>\$3,318,136</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$7,201,365	\$6,895,327	\$7,502,218	\$8,866,159	\$9,113,460
52 Travel and Mileage	412,586	355,770	398,096	399,806	552,248
53 Fees, Software, Memberships, Dues	960,153	991,149	1,016,278	1,110,590	1,118,375
54 Insurance	544,742	622,730	654,824	672,538	700,724
55 Utilities and Operations	3,390,744	3,135,311	2,955,494	3,743,021	3,572,132
56 Rents, Repairs & Maintenance	2,184,832	1,967,956	2,141,327	2,410,817	2,679,304
57 Audits, Interest, and Legals	449,680	343,492	304,891	309,612	296,580
58 Advertising, Postage & Other Operating	827,111	154,860	350,145	217,064	346,264
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$15,971,213</u>	<u>\$14,466,595</u>	<u>\$15,323,273</u>	<u>\$17,729,607</u>	<u>\$18,379,087</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$27,846	\$33,396	\$13,158	\$49,908
62 Building Alterations	112,161	232,791	30,043	12,385	31,000
63 Books	46,506	52,895	67,148	96,583	70,870
64 Equipment	771,749	700,710	930,563	810,213	451,805
Object Group 6000 Total	<u>\$930,415</u>	<u>\$1,014,242</u>	<u>\$1,061,150</u>	<u>\$932,339</u>	<u>\$603,583</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$111,895	\$116,250	\$84,689	\$125,000	\$130,000
73 Interfund Transfers	1,181,088	1,623,336	1,375,796	1,009,897	334,697
75/76 Std Financial Aid & Othr Pymts to Stdts	813,745	601,855	715,515	699,189	467,483
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$2,106,728</u>	<u>\$2,341,441</u>	<u>\$2,176,000</u>	<u>\$1,834,086</u>	<u>\$1,182,180</u>
Total Expenditures	<u><u>\$118,574,276</u></u>	<u><u>\$112,260,515</u></u>	<u><u>\$113,991,431</u></u>	<u><u>\$114,327,800</u></u>	<u><u>\$112,435,768</u></u>

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

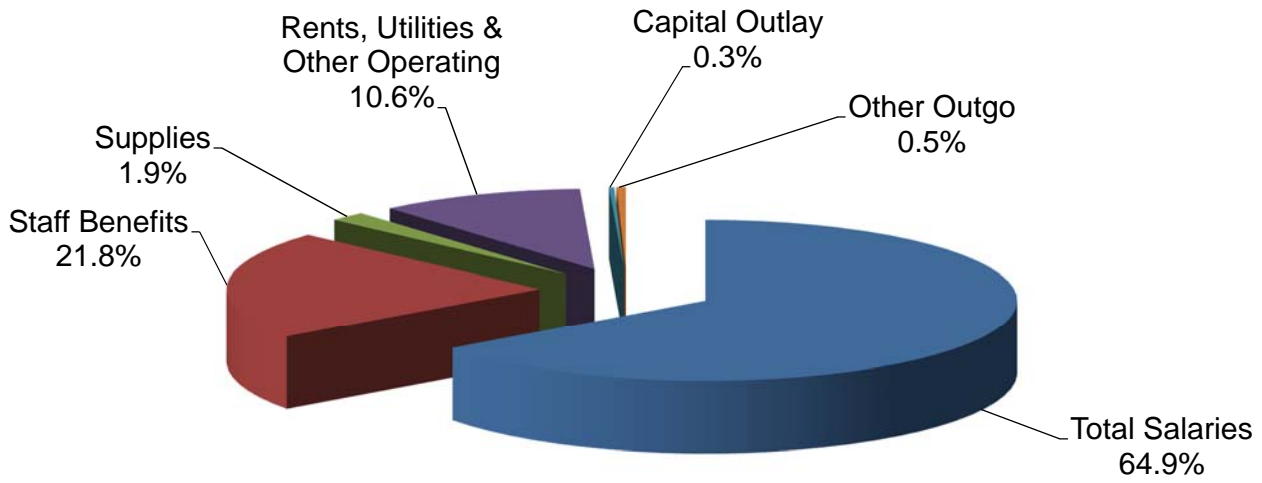
	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$21,088,778	\$20,320,818	\$19,902,825	\$19,562,130	\$19,982,888
12 Contract Adm, Counselors, Librarians	7,133,719	7,122,001	6,769,252	7,175,315	7,103,677
13 Hourly Teachers	17,241,657	15,819,535	14,702,202	13,760,926	12,331,750
14 Hourly Adm, Counselors, Librarians	678,310	564,357	594,318	586,247	610,937
Object Group 1000 Total	<u>\$46,142,463</u>	<u>\$43,826,711</u>	<u>\$41,968,596</u>	<u>\$41,084,618</u>	<u>\$40,029,252</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$17,449,889	\$16,989,132	\$16,593,094	\$16,293,337	\$16,908,070
22 Contract Instructional Aides	1,618,020	1,750,980	1,680,791	1,752,047	1,682,276
23 Hourly Non-Instructional	1,759,811	1,452,131	1,719,856	1,606,237	1,246,902
24 Hourly Instructional Aides	345,270	395,495	656,865	833,713	817,938
Object Group 2000 Total	<u>\$21,172,990</u>	<u>\$20,587,738</u>	<u>\$20,650,606</u>	<u>\$20,485,334</u>	<u>\$20,655,186</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$16,877,911	\$16,920,591	\$19,127,482	\$19,587,861	\$19,054,120
3x Early Retirement & Retiree Benefits	1,783,085	2,318,309	1,905,778	2,079,992	1,344,089
Object Group 3000 Total	<u>\$18,660,997</u>	<u>\$19,238,899</u>	<u>\$21,033,260</u>	<u>\$21,667,853</u>	<u>\$20,398,209</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,283,816	\$1,444,250	\$2,250,783	\$1,937,352	\$1,825,012
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,235,474	\$1,314,751	\$1,545,425	\$2,072,996	\$1,951,463
52 Travel and Mileage	244,879	246,236	264,158	302,196	301,252
53 Fees, Software, Memberships, Dues	793,245	833,249	885,886	982,159	1,045,410
54 Insurance	501,403	585,601	606,115	595,095	600,281
55 Utilities and Operations	3,009,606	2,838,620	2,624,426	3,264,146	3,160,417
56 Rents, Repairs & Maintenance	1,974,822	1,785,212	1,985,029	2,230,619	2,403,840
57 Audits, Interest, and Legals	366,856	265,784	225,546	206,927	221,255
58 Advertising, Postage & Other Operating	770,261	97,056	311,017	163,165	273,424
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,896,545</u>	<u>\$7,966,508</u>	<u>\$8,447,602</u>	<u>\$9,817,303</u>	<u>\$9,957,342</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$22,996	\$22,380	\$13,158	\$18,908
62 Building Alterations	56,153	47,623	29,172	12,385	30,000
63 Books	43,226	52,895	67,154	96,583	70,865
64 Equipment	362,329	269,506	375,549	249,626	133,006
Object Group 6000 Total	<u>\$461,708</u>	<u>\$393,020</u>	<u>\$494,255</u>	<u>\$371,752</u>	<u>\$252,779</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$1,895	\$1,250	(\$24,144)	\$0	\$0
73 Interfund Transfers	576,500	1,588,336	1,375,796	1,009,897	334,697
75/76 Std Financial Aid & Othr Pymts to Stdts	15,428	94,047	150,507	141,331	110,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$593,823</u>	<u>\$1,683,633</u>	<u>\$1,502,159</u>	<u>\$1,151,228</u>	<u>\$445,197</u>
Total Expenditures	<u><u>\$97,212,342</u></u>	<u><u>\$95,140,757</u></u>	<u><u>\$96,347,263</u></u>	<u><u>\$96,515,440</u></u>	<u><u>\$93,562,977</u></u>



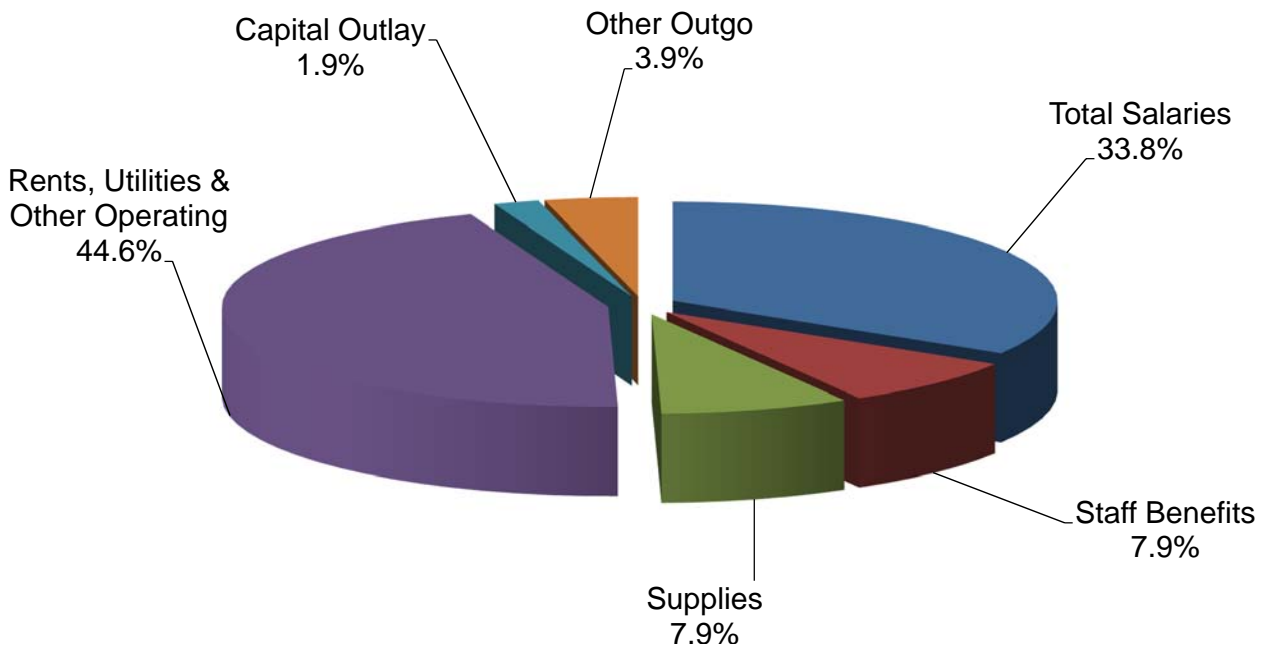
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$419,194	\$87,367	\$189,224	\$180,816	\$181,527
12 Contract Adm, Counselors, Librarians	1,580,466	1,139,692	1,217,985	1,136,939	1,207,877
13 Hourly Teachers	867,918	503,450	418,832	326,173	213,731
14 Hourly Adm, Counselors, Librarians	935,282	559,360	443,932	398,784	397,280
Object Group 1000 Total	<u>\$3,802,860</u>	<u>\$2,289,869</u>	<u>\$2,269,973</u>	<u>\$2,042,712</u>	<u>\$2,000,415</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$2,093,597	\$1,883,784	\$1,913,542	\$1,895,003	\$2,142,054
22 Contract Instructional Aides	335,441	240,025	243,038	211,644	221,031
23 Hourly Non-Instructional	2,796,866	2,386,912	2,480,179	2,312,195	1,899,745
24 Hourly Instructional Aides	122,982	68,956	96,411	145,513	107,856
Object Group 2000 Total	<u>\$5,348,886</u>	<u>\$4,579,677</u>	<u>\$4,733,170</u>	<u>\$4,564,355</u>	<u>\$4,370,686</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,724,849	\$1,269,395	\$1,317,578	\$1,358,804	\$1,499,034
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,724,849</u>	<u>\$1,269,395</u>	<u>\$1,317,578</u>	<u>\$1,358,804</u>	<u>\$1,499,034</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,429,059	\$1,201,700	\$1,207,042	\$690,740	\$1,493,124
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$5,965,892	\$5,580,576	\$5,956,793	\$6,793,163	\$7,161,997
52 Travel and Mileage	167,707	109,534	133,937	97,610	250,996
53 Fees, Software, Memberships, Dues	166,909	157,901	130,392	128,431	72,965
54 Insurance	43,339	37,129	48,709	77,443	100,443
55 Utilities and Operations	381,137	296,691	331,068	478,875	411,715
56 Rents, Repairs & Maintenance	210,010	182,745	156,298	180,198	275,464
57 Audits, Interest, and Legals	82,824	77,708	79,345	102,685	75,325
58 Advertising, Postage & Other Operating	56,851	57,804	39,128	53,899	72,840
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$7,074,668</u>	<u>\$6,500,087</u>	<u>\$6,875,670</u>	<u>\$7,912,304</u>	<u>\$8,421,745</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$4,850	\$11,016	\$0	\$31,000
62 Building Alterations	56,008	185,168	871	0	1,000
63 Books	3,280	0	(5)	0	5
64 Equipment	409,419	431,204	555,014	560,587	318,799
Object Group 6000 Total	<u>\$468,707</u>	<u>\$621,222</u>	<u>\$566,895</u>	<u>\$560,587</u>	<u>\$350,804</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$110,000	\$115,000	\$108,833	\$125,000	\$130,000
73 Interfund Transfers	604,588	35,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	798,317	507,808	565,008	557,858	356,983
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$1,512,905</u>	<u>\$657,808</u>	<u>\$673,841</u>	<u>\$682,858</u>	<u>\$736,983</u>
Total Expenditures	<u><u>\$21,361,934</u></u>	<u><u>\$17,119,758</u></u>	<u><u>\$17,644,169</u></u>	<u><u>\$17,812,360</u></u>	<u><u>\$18,872,791</u></u>

**Total All Sites - Unrestricted General Fund**



**Total All Sites - Restricted General Fund**



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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,690,297	\$15,072,343	\$14,906,476	\$14,555,566	\$14,975,880
12 Contract Adm, Counselors, Librarians	4,852,648	4,518,954	4,628,751	4,663,818	4,587,911
13 Hourly Teachers	12,495,341	11,416,989	10,321,680	9,716,410	9,059,471
14 Hourly Adm, Counselors, Librarians	1,096,253	774,222	703,811	600,341	647,581
Object Group 1000 Total	<u>\$34,134,540</u>	<u>\$31,782,509</u>	<u>\$30,560,718</u>	<u>\$29,536,135</u>	<u>\$29,270,843</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$8,815,789	\$8,558,471	\$8,424,347	\$8,491,161	\$8,755,087
22 Contract Instructional Aides	1,294,683	1,302,186	1,267,437	1,323,527	1,281,540
23 Hourly Non-Instructional	2,777,786	2,430,699	2,634,878	2,453,113	1,625,362
24 Hourly Instructional Aides	323,032	328,366	569,971	809,712	809,460
Object Group 2000 Total	<u>\$13,211,290</u>	<u>\$12,619,721</u>	<u>\$12,896,633</u>	<u>\$13,077,513</u>	<u>\$12,471,449</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$11,246,232	\$11,040,096	\$12,460,463	\$12,828,030	\$12,597,217
3x Early Retirement & Retiree Benefits	520,712	494,188	295,791	310,997	10,000
Object Group 3000 Total	<u>\$11,766,944</u>	<u>\$11,534,284</u>	<u>\$12,756,255</u>	<u>\$13,139,027</u>	<u>\$12,607,217</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,615,980	\$1,660,052	\$2,353,464	\$1,563,437	\$2,095,311
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,585,007	\$2,968,145	\$2,709,966	\$2,891,998	\$3,072,195
52 Travel and Mileage	208,531	145,647	189,838	194,888	247,148
53 Fees, Software, Memberships, Dues	207,086	205,800	206,306	209,017	192,738
54 Insurance	85,052	73,167	77,924	135,443	135,443
55 Utilities and Operations	1,964,136	1,919,125	1,721,247	2,329,430	2,114,085
56 Rents, Repairs & Maintenance	956,330	813,719	895,607	953,072	981,470
57 Audits, Interest, and Legals	25	0	0	0	0
58 Advertising, Postage & Other Operating	402,692	(17,838)	174,101	75,466	123,595
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$6,408,858</u>	<u>\$6,107,765</u>	<u>\$5,974,988</u>	<u>\$6,789,314</u>	<u>\$6,866,674</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$9,575	\$7,705	\$13,158	\$18,908
62 Building Alterations	57,271	232,791	30,043	12,385	31,000
63 Books	19,523	24,614	37,705	66,582	40,370
64 Equipment	500,083	529,128	617,725	536,949	326,791
Object Group 6000 Total	<u>\$576,877</u>	<u>\$796,107</u>	<u>\$693,178</u>	<u>\$629,074</u>	<u>\$417,069</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	779,546	1,378,336	1,275,796	739,040	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	593,828	443,269	533,273	530,612	352,912
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,373,374</u>	<u>\$1,821,605</u>	<u>\$1,809,069</u>	<u>\$1,269,652</u>	<u>\$416,752</u>
Total Expenditures	<u><u>\$69,087,862</u></u>	<u><u>\$66,322,042</u></u>	<u><u>\$67,044,304</u></u>	<u><u>\$66,004,152</u></u>	<u><u>\$64,145,315</u></u>

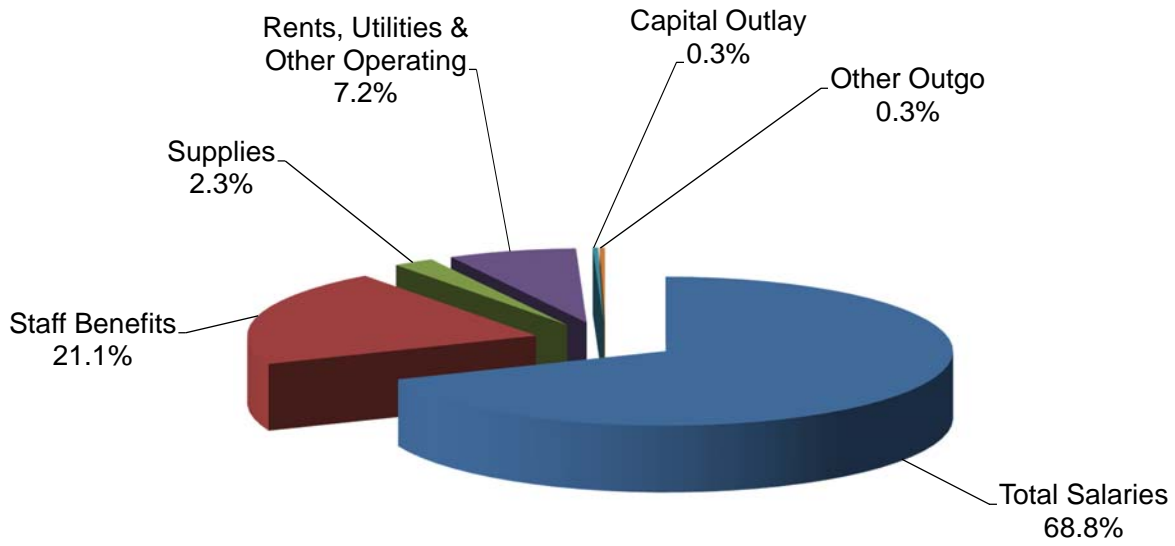
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,357,512	\$14,984,977	\$14,717,253	\$14,374,750	\$14,794,353
12 Contract Adm, Counselors, Librarians	3,852,174	3,771,574	3,777,324	3,880,322	3,763,123
13 Hourly Teachers	11,712,158	11,034,772	9,983,453	9,403,989	8,846,120
14 Hourly Adm, Counselors, Librarians	456,204	403,727	403,676	406,617	405,937
Object Group 1000 Total	<u>\$31,378,047</u>	<u>\$30,195,049</u>	<u>\$28,881,705</u>	<u>\$28,065,678</u>	<u>\$27,809,533</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,514,684	\$7,406,744	\$7,282,601	\$7,317,721	\$7,532,845
22 Contract Instructional Aides	1,081,345	1,140,442	1,078,436	1,172,140	1,127,665
23 Hourly Non-Instructional	1,077,344	952,417	996,445	976,321	672,093
24 Hourly Instructional Aides	221,301	277,584	489,171	694,855	734,163
Object Group 2000 Total	<u>\$9,894,675</u>	<u>\$9,777,186</u>	<u>\$9,846,652</u>	<u>\$10,161,037</u>	<u>\$10,066,766</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$10,098,336	\$10,212,221	\$11,558,076	\$11,928,043	\$11,633,366
3x Early Retirement & Retiree Benefits	520,712	494,188	295,791	310,997	10,000
Object Group 3000 Total	<u>\$10,619,048</u>	<u>\$10,706,409</u>	<u>\$11,853,868</u>	<u>\$12,239,040</u>	<u>\$11,643,366</u>
<b>SUPPLIES:</b>					
43 Supplies	\$706,287	\$940,474	\$1,592,149	\$1,298,002	\$1,247,930
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$483,036	\$321,455	\$420,102	\$732,383	\$692,693
52 Travel and Mileage	110,389	104,635	122,285	153,159	137,148
53 Fees, Software, Memberships, Dues	135,929	134,285	167,604	166,978	157,655
54 Insurance	51,712	44,774	41,276	70,000	70,000
55 Utilities and Operations	1,726,660	1,729,024	1,574,635	2,160,247	1,932,586
56 Rents, Repairs & Maintenance	859,869	717,988	819,148	875,248	883,149
57 Audits, Interest, and Legals	25	0	0	0	0
58 Advertising, Postage & Other Operating	366,905	(38,142)	157,523	56,437	94,095
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,734,524</u>	<u>\$3,014,018</u>	<u>\$3,302,574</u>	<u>\$4,214,452</u>	<u>\$3,967,326</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$9,575	\$7,705	\$13,158	\$18,908
62 Building Alterations	56,240	47,623	29,172	12,385	30,000
63 Books	16,243	24,614	37,710	66,582	40,365
64 Equipment	196,421	210,274	238,960	165,610	70,992
Object Group 6000 Total	<u>\$268,904</u>	<u>\$292,085</u>	<u>\$313,547</u>	<u>\$257,735</u>	<u>\$160,265</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	576,500	1,378,336	1,275,796	739,040	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	7,490	58,901	98,061	92,293	89,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$583,990</u>	<u>\$1,437,237</u>	<u>\$1,373,857</u>	<u>\$831,333</u>	<u>\$152,840</u>
Total Expenditures	<u><u>\$57,185,475</u></u>	<u><u>\$56,362,458</u></u>	<u><u>\$57,164,352</u></u>	<u><u>\$57,067,277</u></u>	<u><u>\$55,048,026</u></u>

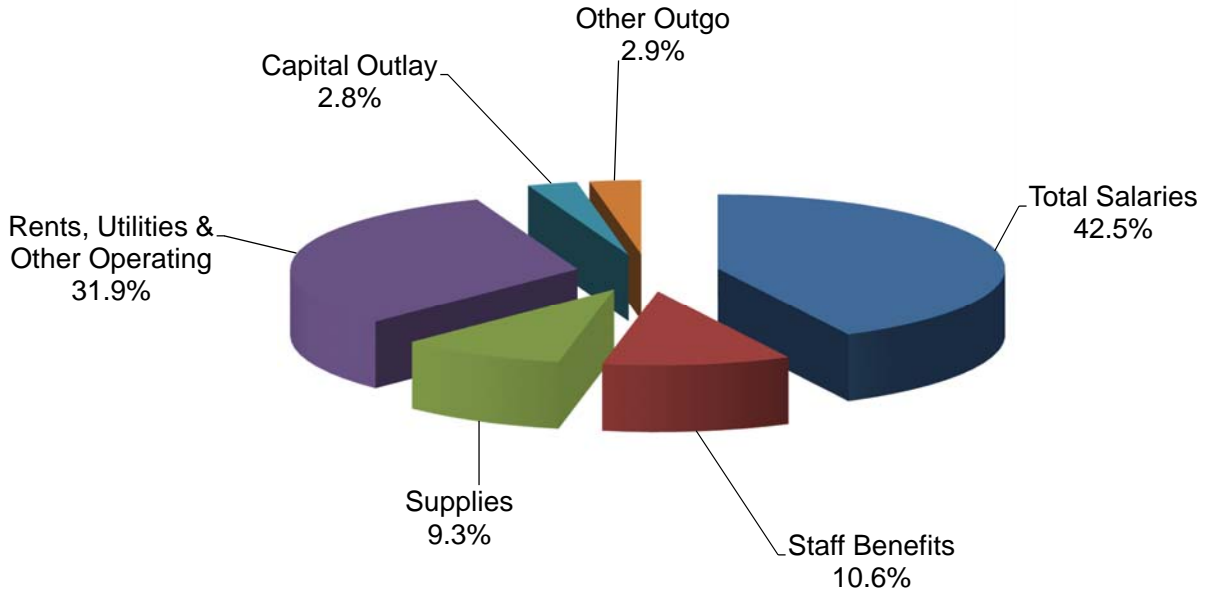
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$332,785	\$87,367	\$189,224	\$180,816	\$181,527
12 Contract Adm, Counselors, Librarians	1,000,475	747,380	851,427	783,496	824,788
13 Hourly Teachers	783,183	382,217	338,228	312,421	213,351
14 Hourly Adm, Counselors, Librarians	640,049	370,495	300,134	193,724	241,644
Object Group 1000 Total	<u>\$2,756,492</u>	<u>\$1,587,460</u>	<u>\$1,679,013</u>	<u>\$1,470,457</u>	<u>\$1,461,310</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,301,105	\$1,151,727	\$1,141,746	\$1,173,440	\$1,222,242
22 Contract Instructional Aides	213,338	161,744	189,001	151,387	153,875
23 Hourly Non-Instructional	1,700,441	1,478,282	1,638,434	1,476,792	953,269
24 Hourly Instructional Aides	101,731	50,782	80,800	114,857	75,297
Object Group 2000 Total	<u>\$3,316,615</u>	<u>\$2,842,535</u>	<u>\$3,049,981</u>	<u>\$2,916,476</u>	<u>\$2,404,683</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,147,896	\$827,875	\$902,387	\$899,987	\$963,851
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,147,896</u>	<u>\$827,875</u>	<u>\$902,387</u>	<u>\$899,987</u>	<u>\$963,851</u>
<b>SUPPLIES:</b>					
43 Supplies	\$909,693	\$719,578	\$761,315	\$265,435	\$847,381
Object Group 4000 Total	<u>\$909,693</u>	<u>\$719,578</u>	<u>\$761,315</u>	<u>\$265,435</u>	<u>\$847,381</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,101,971	\$2,646,691	\$2,289,863	\$2,159,615	\$2,379,502
52 Travel and Mileage	98,142	41,011	67,553	41,729	110,000
53 Fees, Software, Memberships, Dues	71,157	71,515	38,702	42,039	35,083
54 Insurance	33,340	28,393	36,649	65,443	65,443
55 Utilities and Operations	237,475	190,101	146,612	169,183	181,499
56 Rents, Repairs & Maintenance	96,461	95,731	76,458	77,824	98,321
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	35,787	20,304	16,578	19,029	29,500
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,674,334</u>	<u>\$3,093,747</u>	<u>\$2,672,414</u>	<u>\$2,574,862</u>	<u>\$2,899,348</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	1,031	185,168	871	0	1,000
63 Books	3,280	0	(5)	0	5
64 Equipment	303,662	318,854	378,765	371,339	255,799
Object Group 6000 Total	<u>\$307,973</u>	<u>\$504,022</u>	<u>\$379,631</u>	<u>\$371,339</u>	<u>\$256,804</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	203,046	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	586,338	384,368	435,212	438,319	263,912
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$789,384</u>	<u>\$384,368</u>	<u>\$435,212</u>	<u>\$438,319</u>	<u>\$263,912</u>
Total Expenditures	<u>\$11,902,387</u>	<u>\$9,959,584</u>	<u>\$9,879,952</u>	<u>\$8,936,875</u>	<u>\$9,097,289</u>

### Grossmont - Unrestricted General Fund



### Grossmont - Restricted General Fund



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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$5,817,675	\$5,335,842	\$5,185,573	\$5,187,380	\$5,188,535
12 Contract Adm, Counselors, Librarians	2,820,671	2,913,153	2,800,989	2,920,912	2,916,926
13 Hourly Teachers	5,614,233	4,905,996	4,799,042	4,370,689	3,486,010
14 Hourly Adm, Counselors, Librarians	513,766	346,894	333,439	384,690	360,636
Object Group 1000 Total	<u>\$14,766,345</u>	<u>\$13,501,885</u>	<u>\$13,119,043</u>	<u>\$12,863,671</u>	<u>\$11,952,107</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,943,935	\$4,670,294	\$4,690,655	\$4,705,993	\$5,052,004
22 Contract Instructional Aides	658,778	688,819	656,392	640,164	621,767
23 Hourly Non-Instructional	1,389,772	1,169,325	1,324,325	1,239,944	1,366,285
24 Hourly Instructional Aides	137,374	129,122	176,360	162,609	108,334
Object Group 2000 Total	<u>\$7,129,859</u>	<u>\$6,657,560</u>	<u>\$6,847,733</u>	<u>\$6,748,710</u>	<u>\$7,148,390</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,221,048	\$5,078,575	\$5,698,573	\$5,862,833	\$5,748,825
3x Early Retirement & Retiree Benefits	63,086	562,274	338,977	333,309	0
Object Group 3000 Total	<u>\$5,284,134</u>	<u>\$5,640,849</u>	<u>\$6,037,550</u>	<u>\$6,196,142</u>	<u>\$5,748,825</u>
<b>SUPPLIES:</b>					
43 Supplies	\$776,833	\$762,963	\$785,599	\$777,917	\$876,735
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,726,006	\$1,517,015	\$2,113,010	\$1,958,560	\$2,030,236
52 Travel and Mileage	129,277	124,037	126,838	135,204	170,113
53 Fees, Software, Memberships, Dues	157,826	156,930	178,294	167,994	102,336
54 Insurance	41,490	36,037	41,275	68,220	67,489
55 Utilities and Operations	1,238,246	1,101,765	1,030,833	1,048,596	1,159,424
56 Rents, Repairs & Maintenance	456,520	343,940	330,513	387,523	511,920
57 Audits, Interest, and Legals	696	0	0	0	0
58 Advertising, Postage & Other Operating	343,416	84,269	97,555	39,052	88,230
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,093,477</u>	<u>\$3,363,994</u>	<u>\$3,918,318</u>	<u>\$3,805,149</u>	<u>\$4,129,748</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$18,271	\$25,691	\$0	\$0
62 Building Alterations	54,977	0	0	0	0
63 Books	26,982	28,281	29,443	30,001	30,500
64 Equipment	191,970	143,571	230,523	204,363	88,564
Object Group 6000 Total	<u>\$273,929</u>	<u>\$190,123</u>	<u>\$285,657</u>	<u>\$234,364</u>	<u>\$119,064</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	53,378	185,000	100,000	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	216,557	153,385	178,086	156,364	108,071
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$269,935</u>	<u>\$338,385</u>	<u>\$278,086</u>	<u>\$220,204</u>	<u>\$171,911</u>
Total Expenditures	<u><u>\$32,594,512</u></u>	<u><u>\$30,455,759</u></u>	<u><u>\$31,271,984</u></u>	<u><u>\$30,846,157</u></u>	<u><u>\$30,146,780</u></u>

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

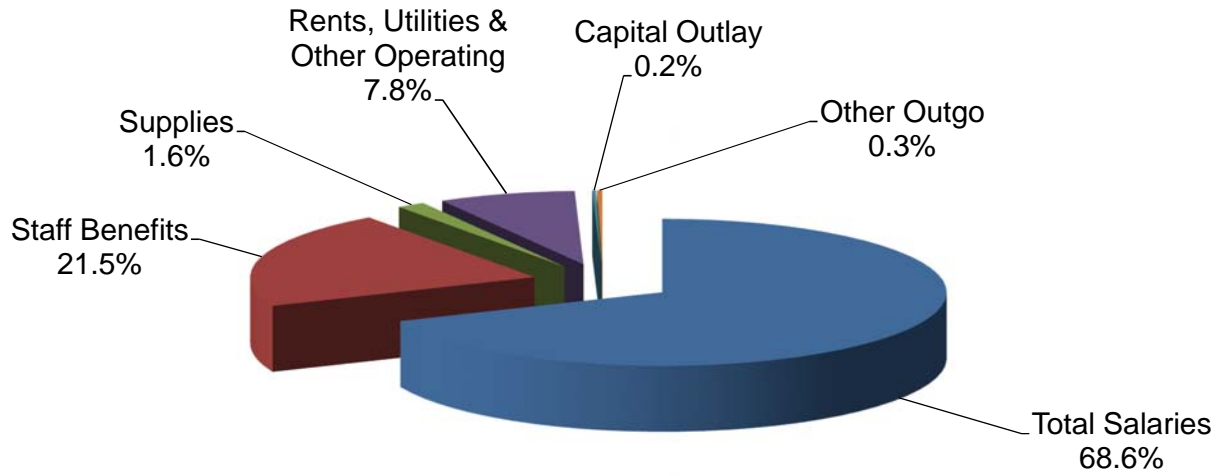
	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$5,731,266	\$5,335,842	\$5,185,573	\$5,187,380	\$5,188,535
12 Contract Adm, Counselors, Librarians	2,278,239	2,520,841	2,434,432	2,567,469	2,533,837
13 Hourly Teachers	5,529,499	4,784,763	4,718,438	4,356,937	3,485,630
14 Hourly Adm, Counselors, Librarians	218,533	158,029	189,641	179,630	205,000
Object Group 1000 Total	<u>\$13,757,537</u>	<u>\$12,799,476</u>	<u>\$12,528,083</u>	<u>\$12,291,416</u>	<u>\$11,413,002</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,227,983	\$4,012,144	\$3,992,793	\$4,067,064	\$4,232,814
22 Contract Instructional Aides	536,675	610,538	602,355	579,907	554,611
23 Hourly Non-Instructional	589,637	481,881	646,826	524,783	499,809
24 Hourly Instructional Aides	116,123	110,948	160,749	131,953	75,775
Object Group 2000 Total	<u>\$5,470,418</u>	<u>\$5,215,512</u>	<u>\$5,402,724</u>	<u>\$5,303,707</u>	<u>\$5,363,009</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$4,691,116	\$4,671,276	\$5,314,292	\$5,446,592	\$5,254,272
3x Early Retirement & Retiree Benefits	63,086	562,274	338,977	333,309	0
Object Group 3000 Total	<u>\$4,754,202</u>	<u>\$5,233,550</u>	<u>\$5,653,269</u>	<u>\$5,779,901</u>	<u>\$5,254,272</u>
<b>SUPPLIES:</b>					
43 Supplies	\$364,979	\$354,556	\$411,338	\$454,668	\$380,765
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$68,799	\$191,188	\$73,789	\$130,740	\$197,271
52 Travel and Mileage	60,254	60,870	60,778	79,323	64,563
53 Fees, Software, Memberships, Dues	70,769	70,545	98,865	99,023	74,454
54 Insurance	31,491	27,301	29,215	56,220	32,489
55 Utilities and Operations	1,158,126	1,036,779	978,985	968,737	1,064,914
56 Rents, Repairs & Maintenance	376,043	287,230	293,296	355,512	398,777
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	324,019	55,355	81,812	14,001	62,890
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,089,501</u>	<u>\$1,729,268</u>	<u>\$1,616,741</u>	<u>\$1,703,556</u>	<u>\$1,895,358</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$13,421	\$14,675	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	26,982	28,281	29,443	30,001	30,500
64 Equipment	86,212	31,220	54,274	15,115	25,564
Object Group 6000 Total	<u>\$113,195</u>	<u>\$72,923</u>	<u>\$98,393</u>	<u>\$45,116</u>	<u>\$56,064</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	150,000	100,000	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,579	29,946	48,290	36,825	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,579</u>	<u>\$179,946</u>	<u>\$148,290</u>	<u>\$100,665</u>	<u>\$78,840</u>
Total Expenditures	<u><u>\$26,554,410</u></u>	<u><u>\$25,585,230</u></u>	<u><u>\$25,858,839</u></u>	<u><u>\$25,679,029</u></u>	<u><u>\$24,441,310</u></u>



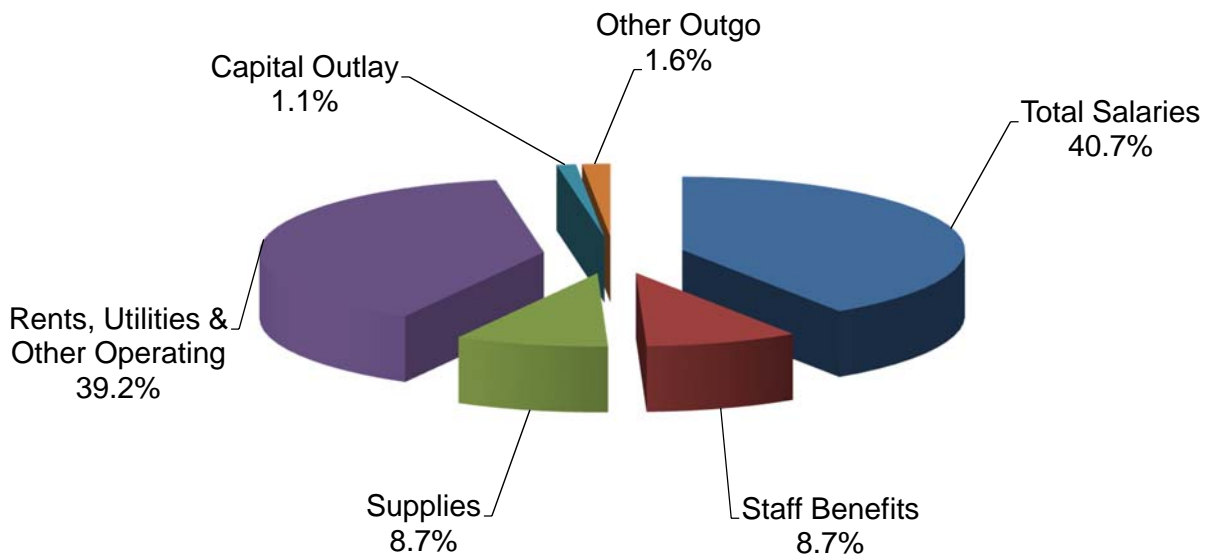
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$86,409	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	542,433	392,311	366,558	353,443	383,089
13 Hourly Teachers	84,734	121,233	80,604	13,752	380
14 Hourly Adm, Counselors, Librarians	295,233	188,865	143,798	205,060	155,636
Object Group 1000 Total	<u>\$1,008,809</u>	<u>\$702,409</u>	<u>\$590,959</u>	<u>\$572,255</u>	<u>\$539,105</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$715,952	\$658,149	\$697,862	\$638,929	\$819,190
22 Contract Instructional Aides	122,103	78,281	54,037	60,257	67,156
23 Hourly Non-Instructional	800,135	687,444	677,499	715,161	866,476
24 Hourly Instructional Aides	21,251	18,174	15,611	30,656	32,559
Object Group 2000 Total	<u>\$1,659,441</u>	<u>\$1,442,048</u>	<u>\$1,445,008</u>	<u>\$1,445,003</u>	<u>\$1,785,381</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$529,932	\$407,298	\$384,280	\$416,241	\$494,553
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$529,932</u>	<u>\$407,298</u>	<u>\$384,280</u>	<u>\$416,241</u>	<u>\$494,553</u>
<b>SUPPLIES:</b>					
43 Supplies	\$411,855	\$408,407	\$374,261	\$323,249	\$495,970
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,657,207	\$1,325,827	\$2,039,221	\$1,827,820	\$1,832,965
52 Travel and Mileage	69,023	63,166	66,060	55,881	105,550
53 Fees, Software, Memberships, Dues	87,057	86,385	79,429	68,971	27,882
54 Insurance	9,999	8,736	12,060	12,000	35,000
55 Utilities and Operations	80,120	64,986	51,848	79,859	94,510
56 Rents, Repairs & Maintenance	80,478	56,711	37,217	32,011	113,143
57 Audits, Interest, and Legals	696	0	0	0	0
58 Advertising, Postage & Other Operating	19,396	28,914	15,743	25,051	25,340
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,003,975</u>	<u>\$1,634,726</u>	<u>\$2,301,577</u>	<u>\$2,101,593</u>	<u>\$2,234,390</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$4,850	\$11,016	\$0	\$0
62 Building Alterations	54,977	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	105,757	112,351	176,248	189,248	63,000
Object Group 6000 Total	<u>\$160,734</u>	<u>\$117,201</u>	<u>\$187,264</u>	<u>\$189,248</u>	<u>\$63,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	53,378	35,000	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	211,978	123,440	129,796	119,539	93,071
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$265,356</u>	<u>\$158,440</u>	<u>\$129,796</u>	<u>\$119,539</u>	<u>\$93,071</u>
Total Expenditures	<u><u>\$6,040,102</u></u>	<u><u>\$4,870,529</u></u>	<u><u>\$5,413,146</u></u>	<u><u>\$5,167,128</u></u>	<u><u>\$5,705,470</u></u>

### Cuyamaca - Unrestricted General Fund



### Cuyamaca - Restricted General Fund



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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,040,865	644,586	557,496	727,524	806,717
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	1,000	0	0
Object Group 1000 Total	<u>\$1,040,865</u>	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$727,524</u>	<u>\$806,717</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,763,190	\$5,644,152	\$5,391,634	\$4,991,186	\$5,243,033
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	389,120	239,019	240,832	225,375	155,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$6,152,310</u>	<u>\$5,883,171</u>	<u>\$5,632,466</u>	<u>\$5,216,561</u>	<u>\$5,398,033</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,120,088	\$2,050,057	\$2,229,694	\$2,254,334	\$2,190,472
3x Early Retirement & Retiree Benefits	0	93,593	177,473	90,093	0
Object Group 3000 Total	<u>\$2,120,088</u>	<u>\$2,143,651</u>	<u>\$2,407,168</u>	<u>\$2,344,427</u>	<u>\$2,190,472</u>
<b>SUPPLIES:</b>					
43 Supplies	\$293,042	\$215,649	\$270,268	\$214,916	\$295,038
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,706,611	\$2,304,688	\$2,501,606	\$3,699,377	\$3,788,051
52 Travel and Mileage	72,675	80,224	77,125	66,221	110,987
53 Fees, Software, Memberships, Dues	36,347	14,059	21,699	46,563	64,300
54 Insurance	0	0	0	0	0
55 Utilities and Operations	96,726	32,543	144,606	122,826	177,106
56 Rents, Repairs & Maintenance	112,128	77,734	94,646	206,077	242,785
57 Audits, Interest, and Legals	181,623	168,386	197,745	202,485	176,580
58 Advertising, Postage & Other Operating	80,664	66,091	53,769	80,451	111,410
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,286,775</u>	<u>\$2,743,725</u>	<u>\$3,091,197</u>	<u>\$4,424,000</u>	<u>\$4,671,219</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	(87)	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	75,497	19,527	14,234	0	0
Object Group 6000 Total	<u>\$75,410</u>	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>	<u>\$31,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$110,000	\$115,000	\$108,833	\$125,000	\$130,000
73 Interfund Transfers	0	60,000	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$110,000</u>	<u>\$175,000</u>	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$380,000</u>
Total Expenditures	<u><u>\$13,078,490</u></u>	<u><u>\$11,825,308</u></u>	<u><u>\$12,082,662</u></u>	<u><u>\$13,052,428</u></u>	<u><u>\$13,772,479</u></u>

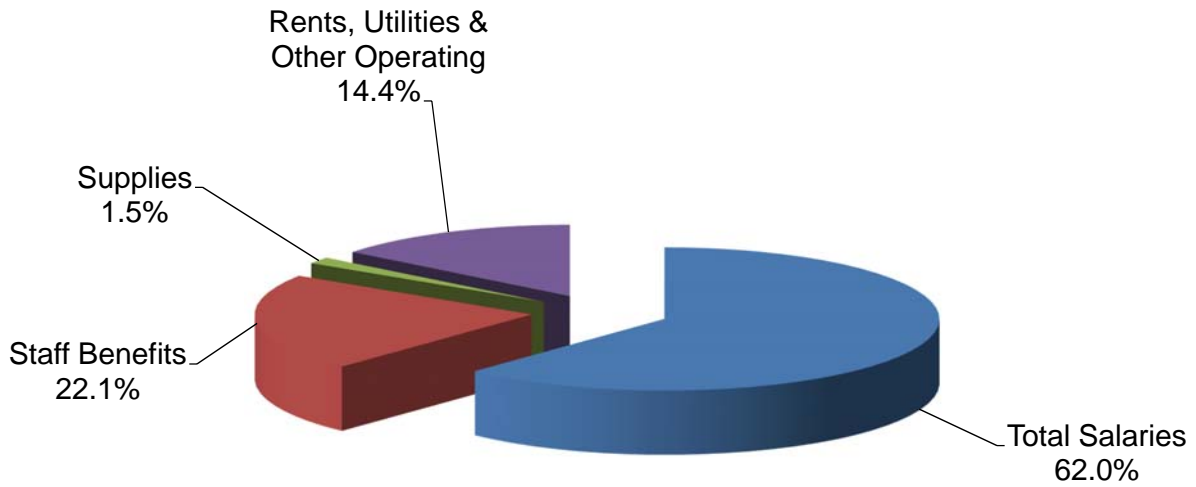
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,003,306	644,586	557,496	727,524	806,717
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	1,000	0	0
Object Group 1000 Total	<u>\$1,003,306</u>	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$727,524</u>	<u>\$806,717</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,686,650	\$5,570,244	\$5,317,699	\$4,908,552	\$5,142,411
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	92,830	17,833	76,585	105,133	75,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,779,480</u>	<u>\$5,588,077</u>	<u>\$5,394,285</u>	<u>\$5,013,685</u>	<u>\$5,217,411</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,073,067	\$2,015,835	\$2,198,783	\$2,211,758	\$2,149,842
3x Early Retirement & Retiree Benefits	0	93,593	177,473	90,093	0
Object Group 3000 Total	<u>\$2,073,067</u>	<u>\$2,109,428</u>	<u>\$2,376,257</u>	<u>\$2,301,851</u>	<u>\$2,149,842</u>
<b>SUPPLIES:</b>					
43 Supplies	\$185,530	\$141,935	\$198,802	\$112,860	\$145,265
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$499,898	\$696,630	\$873,897	\$893,649	\$838,521
52 Travel and Mileage	72,133	74,868	76,800	66,221	89,541
53 Fees, Software, Memberships, Dues	27,651	14,059	9,438	29,142	54,300
54 Insurance	0	0	0	0	0
55 Utilities and Operations	15,443	10,149	11,998	20,079	41,400
56 Rents, Repairs & Maintenance	79,057	47,432	52,024	135,714	178,785
57 Audits, Interest, and Legals	99,495	90,678	118,400	99,800	101,255
58 Advertising, Postage & Other Operating	78,997	57,505	46,962	70,632	93,410
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$872,675</u>	<u>\$991,321</u>	<u>\$1,189,519</u>	<u>\$1,315,237</u>	<u>\$1,397,212</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	(87)	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	75,497	19,527	14,234	0	0
Object Group 6000 Total	<u>\$75,410</u>	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	60,000	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$60,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,989,468</u></u>	<u><u>\$9,554,873</u></u>	<u><u>\$9,731,592</u></u>	<u><u>\$9,471,157</u></u>	<u><u>\$9,716,447</u></u>

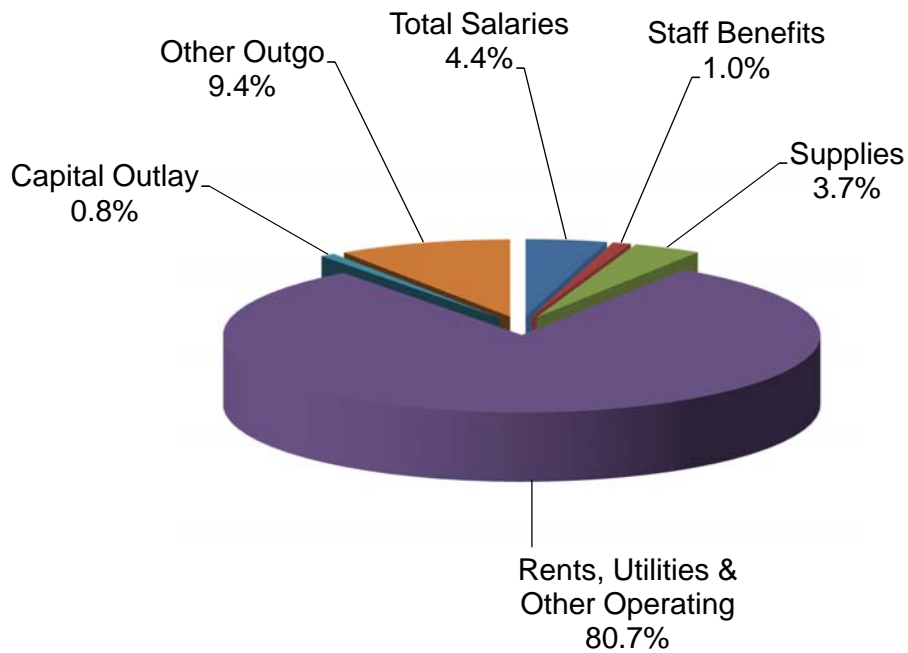
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	37,559	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$37,559</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$76,540	\$73,908	\$73,935	\$82,634	\$100,622
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	296,290	221,186	164,247	120,242	80,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$372,830</u>	<u>\$295,094</u>	<u>\$238,181</u>	<u>\$202,876</u>	<u>\$180,622</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$47,022	\$34,222	\$30,911	\$42,576	\$40,630
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$47,022</u>	<u>\$34,222</u>	<u>\$30,911</u>	<u>\$42,576</u>	<u>\$40,630</u>
<b>SUPPLIES:</b>					
43 Supplies	\$107,512	\$73,714	\$71,466	\$102,056	\$149,773
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,206,713	\$1,608,058	\$1,627,709	\$2,805,728	\$2,949,530
52 Travel and Mileage	542	5,356	325	0	21,446
53 Fees, Software, Memberships, Dues	8,695	0	12,261	17,421	10,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	81,283	22,394	132,608	102,747	135,706
56 Rents, Repairs & Maintenance	33,071	30,303	42,623	70,363	64,000
57 Audits, Interest, and Legals	82,128	77,708	79,345	102,685	75,325
58 Advertising, Postage & Other Operating	1,667	8,586	6,808	9,819	18,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,414,100</u>	<u>\$1,752,405</u>	<u>\$1,901,679</u>	<u>\$3,108,763</u>	<u>\$3,274,007</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$31,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$110,000	\$115,000	\$108,833	\$125,000	\$130,000
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$110,000</u>	<u>\$115,000</u>	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$380,000</u>
Total Expenditures	<u><u>\$3,089,022</u></u>	<u><u>\$2,270,435</u></u>	<u><u>\$2,351,070</u></u>	<u><u>\$3,581,271</u></u>	<u><u>\$4,056,032</u></u>

### District Services - Unrestricted General Fund



### District Services - Restricted General Fund



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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	185,000	0	0	0
13 Hourly Teachers	0	0	311	0	0
14 Hourly Adm, Counselors, Librarians	3,573	2,601	0	0	0
Object Group 1000 Total	<u>\$3,573</u>	<u>\$187,601</u>	<u>\$311</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$20,571	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	7,847	6,963	6,945	6,905	8,000
Object Group 2000 Total	<u>\$28,418</u>	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$6,905</u>	<u>\$8,000</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$15,392	\$21,258	\$56,330	\$1,468	\$16,640
3x Early Retirement & Retiree Benefits	1,199,287	1,168,253	1,093,536	1,345,593	1,334,089
Object Group 3000 Total	<u>\$1,214,679</u>	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,347,061</u>	<u>\$1,350,729</u>
<b>SUPPLIES:</b>					
43 Supplies	\$27,020	\$7,285	\$48,495	\$71,822	\$51,052
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$183,741	\$105,478	\$177,637	\$316,224	\$222,978
52 Travel and Mileage	2,103	5,862	4,295	3,493	24,000
53 Fees, Software, Memberships, Dues	558,895	614,360	609,979	687,016	759,001
54 Insurance	418,200	513,526	535,625	468,875	497,792
55 Utilities and Operations	91,636	81,878	58,808	242,169	121,517
56 Rents, Repairs & Maintenance	659,853	732,562	820,561	864,145	943,129
57 Audits, Interest, and Legals	267,336	175,106	107,146	107,127	120,000
58 Advertising, Postage & Other Operating	340	22,337	24,719	22,095	23,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,182,104</u>	<u>\$2,251,111</u>	<u>\$2,338,770</u>	<u>\$2,711,144</u>	<u>\$2,711,446</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	4,200	8,485	68,082	68,901	36,450
Object Group 6000 Total	<u>\$4,200</u>	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$68,901</u>	<u>\$36,450</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$1,895	\$1,250	(\$24,144)	\$0	\$0
73 Interfund Transfers	348,164	0	0	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,360	5,200	4,156	12,213	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$353,419</u>	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$219,230</u>	<u>\$213,517</u>
Total Expenditures	<u><u>\$3,813,412</u></u>	<u><u>\$3,657,405</u></u>	<u><u>\$3,592,481</u></u>	<u><u>\$4,425,063</u></u>	<u><u>\$4,371,194</u></u>

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

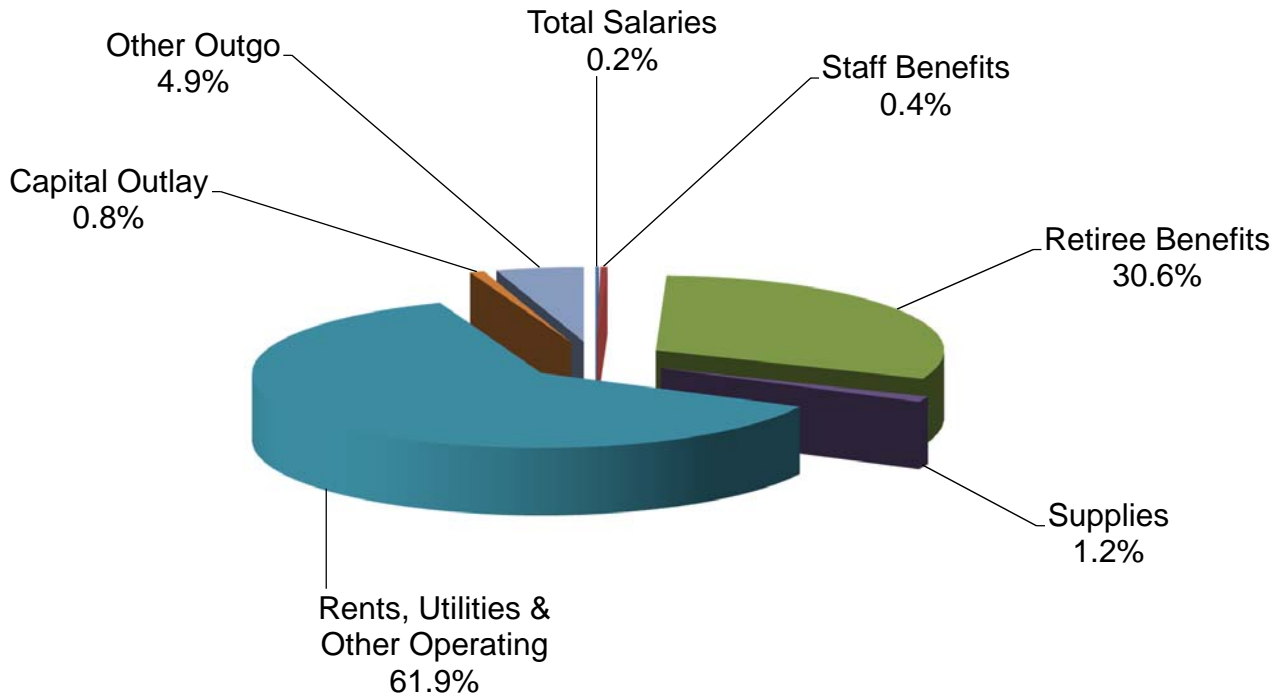
	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	185,000	0	0	0
13 Hourly Teachers	0	0	311	0	0
14 Hourly Adm, Counselors, Librarians	3,573	2,601	0	0	0
Object Group 1000 Total	<u>\$3,573</u>	<u>\$187,601</u>	<u>\$311</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$20,571	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	7,847	6,963	6,945	6,905	8,000
Object Group 2000 Total	<u>\$28,418</u>	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$6,905</u>	<u>\$8,000</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$15,392	\$21,258	\$56,330	\$1,468	\$16,640
3x Early Retirement & Retiree Benefits	1,199,287	1,168,253	1,093,536	1,345,593	1,334,089
Object Group 3000 Total	<u>\$1,214,679</u>	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,347,061</u>	<u>\$1,350,729</u>
<b>SUPPLIES:</b>					
43 Supplies	\$27,020	\$7,285	\$48,495	\$71,822	\$51,052
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$183,741	\$105,478	\$177,637	\$316,224	\$222,978
52 Travel and Mileage	2,103	5,862	4,295	3,493	10,000
53 Fees, Software, Memberships, Dues	558,895	614,360	609,979	687,016	759,001
54 Insurance	418,200	513,526	535,625	468,875	497,792
55 Utilities and Operations	109,377	62,668	58,808	115,083	121,517
56 Rents, Repairs & Maintenance	659,853	732,562	820,561	864,145	943,129
57 Audits, Interest, and Legals	267,336	175,106	107,146	107,127	120,000
58 Advertising, Postage & Other Operating	340	22,337	24,719	22,095	23,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,199,845</u>	<u>\$2,231,901</u>	<u>\$2,338,769</u>	<u>\$2,584,058</u>	<u>\$2,697,446</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	4,200	8,485	68,082	68,901	36,450
Object Group 6000 Total	<u>\$4,200</u>	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$68,901</u>	<u>\$36,450</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$1,895	\$1,250	(\$24,144)	\$0	\$0
73 Interfund Transfers	0	0	0	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,360	5,200	4,156	12,213	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$5,255</u>	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$219,230</u>	<u>\$213,517</u>
Total Expenditures	<u><u>\$3,482,989</u></u>	<u><u>\$3,638,196</u></u>	<u><u>\$3,592,480</u></u>	<u><u>\$4,297,977</u></u>	<u><u>\$4,357,194</u></u>



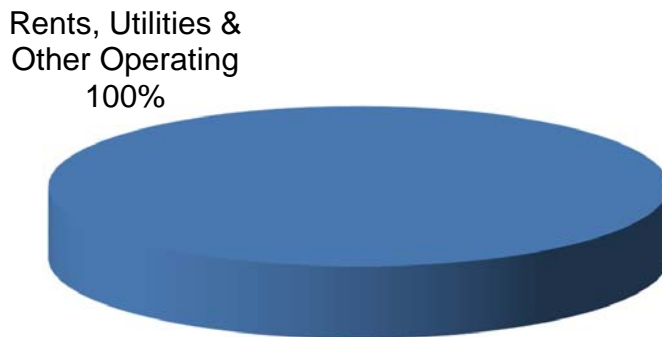
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - RESTRICTED**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SUPPLIES:</b>					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	0	0	0	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(17,741)	19,210	1	127,086	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>(\$17,741)</u>	<u>\$19,210</u>	<u>\$1</u>	<u>\$127,086</u>	<u>\$14,000</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	348,164	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$348,164</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$330,423</u></u>	<u><u>\$19,210</u></u>	<u><u>\$1</u></u>	<u><u>\$127,086</u></u>	<u><u>\$14,000</u></u>

## Districtwide Commitments- Unrestricted General Fund



## Districtwide Commitments- Restricted General Fund



# **Tentative Budget Supplemental Funds**

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

Revenue & Transfers to Sites:	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>Grossmont College</b>							
Commission Distributions	\$269,710	\$303,460	\$290,097	\$270,140	\$217,511	\$220,000	\$222,636
Dissolution of Enterprise Fund	529	0	0	0	0	0	0
Interest Income	41,550	44,864	36,129	12,414	9,720	4,125	4,000
<b>Total</b>	<b>\$311,789</b>	<b>\$348,324</b>	<b>\$326,226</b>	<b>\$282,554</b>	<b>\$227,231</b>	<b>\$224,125</b>	<b>\$226,636</b>
<b>Cuyamaca College</b>							
Commission Distributions	\$122,653	\$143,659	\$157,997	\$134,322	\$108,467	\$94,289	\$95,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Other Local Revenue	0	0	100	50	0	0	0
Interest Income	9,350	11,202	687	2,524	1,716	1,375	1,300
<b>Total</b>	<b>\$132,003</b>	<b>\$154,861</b>	<b>\$158,784</b>	<b>\$136,896</b>	<b>\$110,183</b>	<b>\$95,664</b>	<b>\$96,300</b>
<b>Other Commission Distributions</b>							
District Services Allocation	\$34,119	\$38,880	\$38,965	\$35,171	\$28,346	\$27,330	\$28,000
<b>Total</b>	<b>\$34,119</b>	<b>\$38,880</b>	<b>\$38,965</b>	<b>\$35,171</b>	<b>\$28,346</b>	<b>\$27,330</b>	<b>\$28,000</b>
<b>Total Sources</b>	<b>\$477,911</b>	<b>\$542,065</b>	<b>\$523,975</b>	<b>\$454,620</b>	<b>\$365,760</b>	<b>\$347,119</b>	<b>\$350,936</b>
<b>Revenue &amp; Transfers to Associated Students:</b>							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000 (1)	\$0
Distributions to ASCC	20,000	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)
<b>Total Distributions</b>	<b>\$84,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$10,000</b>

**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 <sup>(1)</sup>**  
**SPECIAL REVENUE FUND**

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>Bookstore Commissions</b>					
<b>Beginning Balance</b>	<b>\$1,197,544</b>	<b>\$1,426,312</b>	<b>\$1,618,876</b>	<b>\$804,382</b>	<b>\$710,292</b>
Commissions Revenue	487,059	439,632	354,324	341,619	345,636
Other Local Revenue	100	50	0	0	0
Funds Available	<b>\$1,684,703</b>	<b>\$1,865,994</b>	<b>\$1,973,200</b>	<b>\$1,146,001</b>	<b>\$1,055,928</b> (2)
Expenditures					
Grossmont College	\$64,000	\$64,000	\$864,512	\$333,524	\$200,000
Cuyamaca College	194,390	183,118	184,306	102,185	248,874
District Services	0	0	120,000	0	28,000
Total	<b>\$258,390</b>	<b>\$247,118</b>	<b>\$1,168,818</b>	<b>\$435,709</b>	<b>\$476,874</b>
<b>Ending Balance</b>	<b>\$1,426,313</b>	<b>\$1,618,876</b>	<b>\$804,382</b>	<b>\$710,292</b>	<b>\$579,054</b> (3)
 <b>Dissolution of Enterprise Funds</b>					
<b>Beginning Balance</b>	<b>\$788,947</b>	<b>\$59,214</b>	<b>\$34,152</b>	<b>\$45,588</b>	<b>\$51,088</b>
Revenue & Transfers:					
Interest	\$36,816	\$14,938	\$11,436	\$5,500	\$5,300
Total Revenue & Transfers	<b>\$36,816</b>	<b>\$14,938</b>	<b>\$11,436</b>	<b>\$5,500</b>	<b>\$5,300</b>
Funds Available	<b>\$825,763</b>	<b>\$74,152</b>	<b>\$45,588</b>	<b>\$51,088</b>	<b>\$56,388</b> (2)
Expenditures					
Grossmont College	\$766,549	\$40,000	\$0	\$0	\$0
Cuyamaca College	0	0	0	0	0
Total	<b>\$766,549</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance</b>	<b>\$59,213</b>	<b>\$34,152</b>	<b>\$45,588</b>	<b>\$51,088</b>	<b>\$56,388</b> (3)
 <b>Combined Ending Balance</b>	<b>\$1,485,526</b>	<b>\$1,653,028</b>	<b>\$849,970</b>	<b>\$761,380</b>	<b>\$635,442</b> (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 distributor includes the distribution to the Associated Students

	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
(2) Funds Available by Fund:				
Bookstore Commissions	\$695,928	248,874	111,126	<b>\$1,055,928</b>
Dissolution of Enterprise Funds	35,188	21,200	0	<b>56,388</b>
Total Funds Available	<b>\$731,116</b>	<b>\$270,074</b>	<b>\$111,126</b>	<b>\$1,112,316</b>
Less: Expenditures	(200,000)	(248,874)	(28,000)	<b>(476,874)</b>
Ending Balance	<b>\$531,116</b>	<b>\$21,200</b>	<b>\$83,126</b>	<b>\$635,442</b>

		<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
(3) Ending Balances by Site:					
Bookstore Commissions	Subfund 38	\$495,928	\$0	\$83,126	<b>\$579,054</b>
Dissolution of Enterprise Funds	Subfund 36	35,188	21,200	0	<b>56,388</b>
Combined Subfunds		<b>\$531,116</b>	<b>\$21,200</b>	<b>\$83,126</b>	<b>\$635,442</b>

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$27,276	\$1	\$38,299	\$64,521	\$88,571
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$27,276</u>	<u>\$1</u>	<u>\$38,299</u>	<u>\$64,521</u>	<u>\$88,571</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$20,655	\$48,589	\$26,188	\$24,050	\$40,000
Other Sources	196	66	121	0	0
<b>Total Revenues</b>	<u>\$20,852</u>	<u>\$48,655</u>	<u>\$26,309</u>	<u>\$24,050</u>	<u>\$40,000</u>
 <b>Total Funds Available</b>	<u>\$48,128</u>	<u>\$48,656</u>	<u>\$64,608</u>	<u>\$88,571</u>	<u>\$128,571</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$37,006	\$9,853	\$0	\$0	\$116,610
Supplies & Materials	8,513	504	87	0	1,961
Memberships, Dues, and Fees	2,607	0	0	0	0
Other Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	10,000
<b>Total Expenditures</b>	<u>\$48,127</u>	<u>\$10,357</u>	<u>\$87</u>	<u>\$0</u>	<u>\$128,571</u>
 <b>Total Ending Balance</b>	<u><u>\$1</u></u>	<u><u>\$38,299</u></u>	<u><u>\$64,521</u></u>	<u><u>\$88,571</u></u>	<u><u>\$0</u></u>

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

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$51,143	\$25,193	\$13,424	\$4,309	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$51,143</u>	<u>\$25,193</u>	<u>\$13,424</u>	<u>\$4,309</u>	<u>\$0</u>
<b>Plus Current Year Income</b>					
Tuition Fees	\$249,476	\$215,679	\$220,807	\$233,605	\$240,000
Other Sources	368	23	8	0	0
<b>Total Revenues</b>	<u>\$249,844</u>	<u>\$215,702</u>	<u>\$220,815</u>	<u>\$233,605</u>	<u>\$240,000</u>
<b>Total Funds Available</b>	<u>\$300,987</u>	<u>\$240,896</u>	<u>\$234,239</u>	<u>\$237,914</u>	<u>\$240,000</u>
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$255,000	\$227,391	\$209,500	\$221,978	\$240,000
Supplies & Materials	794	81	0	285	0
Other Operating	10,000	0	20,430	15,651	0
Transfer To Capital Project Fund	10,000	0	0	0	0
<b>Total Expenditures</b>	<u>\$275,794</u>	<u>\$227,472</u>	<u>\$229,930</u>	<u>\$237,914</u>	<u>\$240,000</u>
<b>Total Ending Balance</b>	<u><u>\$25,193</u></u>	<u><u>\$13,424</u></u>	<u><u>\$4,309</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$72,592	\$71,631	\$75,068	\$72,149	\$79,435
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>\$72,592</b>	<b>\$71,631</b>	<b>\$75,068</b>	<b>\$72,149</b>	<b>\$79,435</b>
 <b>Plus Current Year Income</b>					
Sales	\$79,635	\$80,573	\$80,561	\$85,708	\$74,800
Interest	1,127	488	314	300	300
Other	0	3,942	0	0	0
<b>Total Revenue</b>	<b>\$80,762</b>	<b>\$85,003</b>	<b>\$80,875</b>	<b>\$86,008</b>	<b>\$75,100</b>
 <b>Total Funds Available</b>	<b>\$153,354</b>	<b>\$156,634</b>	<b>\$155,943</b>	<b>\$158,157</b>	<b>\$154,535</b>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$4,756	\$0
Supplies & Materials	54,293	57,773	51,056	54,902	71,411
Other Operating Expenses	22,538	19,201	24,120	18,532	27,589
Capital Outlay	4,206	4,106	7,512	0	11,000
Inter-Fund Transfers Out	685	487	1,106	532	0
<b>Total Expenditures</b>	<b>\$81,723</b>	<b>\$81,566</b>	<b>\$83,794</b>	<b>\$78,722</b>	<b>\$110,000</b>
 <b>Total Ending Balance</b>	<b>\$71,631</b>	<b>\$75,068</b>	<b>\$72,149</b>	<b>\$79,435</b> (2)	<b>\$44,535</b>

**Notes:**

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$11,723	\$50	\$0	\$11,773
OH Greenhouse Trust	32,612	50	0	32,662
OH Operational	27,814	85,908	78,722	35,000
<b>Total</b>	<b>\$72,149</b>	<b>\$86,008</b>	<b>\$78,722</b>	<b>\$79,435</b>



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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>					
ASCC	\$23,113	\$25,691	\$53,135	\$40,594	\$42,594
Clubs & Organizations (1)	43,356	56,856	36,771	57,420	50,423
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$66,468</u>	<u>\$82,547</u>	<u>\$89,906</u>	<u>\$98,014</u>	<u>\$93,017</u>
<b>Plus Current year Income</b>					
Sales	\$10,176	\$1,978	\$1,450	\$114	\$3,500
Student Activities Card Sales	8,300	9,656	4,904	3,425	9,900
Operating Allocation	10,000	11,586	10,200	10,000	10,000
Contribution	0	1,500	100	0	0
Interest	802	337	282	100	100
Other	891	1,500	1,100	1,733	1,500
Club Deposits	134,516	125,042	103,259	113,549	100,000
<b>Total Revenues (2)</b>	<u>\$164,685</u>	<u>\$151,599</u>	<u>\$121,295</u>	<u>\$128,921</u>	<u>\$125,000</u>
<b>Total Funds Available</b>	<u>\$231,153</u>	<u>\$234,146</u>	<u>\$211,201</u>	<u>\$226,935</u>	<u>\$218,017</u>
<b>Less Current Year Expenditures</b>					
Hourly	\$8,063	\$3,950	\$1,600	\$2,415	\$6,000
Benefits	444	179	112	48	360
Activities	14,735	7,063	7,426	8,775	10,000
Commencement	0	0	0	0	0
Hospitality	0	0	0	0	0
Supplies	6,179	2,543	1,605	1,230	6,000
Other	(1,829)	1,473	3,270	904	2,640
Club Expenses	121,014	128,762	98,974	120,546	150,423
Inter-Fund Transfers Out	0	270	200	0	0
<b>Total Expenditures</b>	<u>\$148,606</u>	<u>\$144,240</u>	<u>\$113,187</u>	<u>\$133,918</u>	<u>\$175,423</u>
<b>Total Ending Balance</b>	<u><u>\$82,547</u></u>	<u><u>\$89,906</u></u>	<u><u>\$98,014</u></u>	<u><u>\$93,017</u></u>	<u><u>\$42,594</u></u>

**Notes:**

- (1) Beginning with the 2000/2001 Adoption Budget, the accounting for Cuyamaca Student Clubs and Campus Organizations are included in this presentation.
- (2) This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Cuyamaca College.

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$591,950	\$355,281	\$3,007	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$591,950	\$355,281	\$3,007	\$0	\$0
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	13,331	3,007	0	0	0
<b>Total Revenues</b>	\$13,331	\$3,007	\$0	\$0	\$0
<b>Total Funds Available</b>	\$605,281	\$358,288	\$3,007	\$0	\$0
<b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	250,000	355,281	3,007	0	0
<b>Total Expenditures</b>	\$250,000	\$355,281	\$3,007	\$0	\$0
<b>Total Ending Balance</b>	\$355,281	\$3,007	\$0	\$0	\$0

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

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$14,919	\$85,912	\$110,254	\$182,789	\$112,789
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$14,919	\$85,912	\$110,254	\$182,789	\$112,789
<b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$69,967	\$77,262	\$79,204	\$72,135	\$70,000
Interest	1,026	1,062	990	700	700
<b>Total Revenues</b>	\$70,993	\$78,324	\$80,194	\$72,835	\$70,700
<b>Total Funds Available</b>	\$85,912	\$164,236	\$190,448	\$255,624	\$183,489
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$0	\$43,754	\$7,053	\$6,270	\$17,193
Contract Services	0	1,105	126	20,060	4,042
Rental & Leases	0	0	0	0	20,000
Repair by Outside Vendor	0	2,283	480	3,505	10,254
Capital Outlay	0	6,840	0	13,000	32,000
Transfer To Capital Project Fund	0	0	0	100,000	100,000
<b>Total Expenditures</b>	\$0	\$53,981	\$7,659	\$142,835	\$183,489
<b>Total Ending Balance</b>	\$85,912	\$110,254	\$182,789	\$112,789	\$0

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

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13 (Multiyear)
<b>Beginning Balance</b>	\$105,536,022	\$74,500,176	\$57,319,605	\$40,442,181	\$15,758,965
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$105,536,022</u>	<u>\$74,500,176</u>	<u>\$57,319,605</u>	<u>\$40,442,181</u>	<u>\$15,758,965</u>
<b>Plus Current Year Revenues</b>					
State	\$14,860,212	\$13,449,813	\$1,370,963	\$57,333	\$0
Local	2,315,935	906,448	342,829	140,672	64,155
Inter-Fund Transfers In	2,247,637	2,078,617	2,278,803	1,108,118	200,000
Proceeds from Sale of Prop "R" Bonds	0	0	0	0	0
<b>Total Revenues</b>	<u>\$19,423,784</u>	<u>\$16,434,879</u>	<u>\$3,992,595</u>	<u>\$1,306,123</u>	<u>\$264,155</u>
<b>Total Funds Available</b>	<u>\$124,959,806</u>	<u>\$90,935,055</u>	<u>\$61,312,200</u>	<u>\$41,748,304</u>	<u>\$16,023,120</u>
<b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$1,380,504	\$3,912,710	\$660,230	\$2,691,937	\$502,796
Other Operating Expenses	12,396,222	8,238,656	5,776,860	5,950,064	4,672,106
Capital Outlay	36,682,904	21,464,085	14,432,929	17,347,338	10,848,218
Inter-Fund Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$50,459,630</u>	<u>\$33,615,450</u>	<u>\$20,870,019</u>	<u>\$25,989,339</u>	<u>\$16,023,120</u>
<b>Total Ending Balance</b>	<u><u>\$74,500,176</u></u>	<u><u>\$57,319,605</u></u>	<u><u>\$40,442,181</u></u>	<u><u>\$15,758,965</u></u>	<u><u>\$0</u></u>

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

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13 (Multiyear)
<b>Beginning Balance</b>	\$12,907,821	\$12,899,965	\$12,037,779	\$11,605,195	\$7,300,003
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$12,907,821</u>	<u>\$12,899,965</u>	<u>\$12,037,779</u>	<u>\$11,605,195</u>	<u>\$7,300,003</u>
 <b>Plus Current Year Revenues</b>					
State	\$14,860,212	\$13,449,813	\$1,370,963	\$57,333	\$0
Local	337,428	307,656	63,702	42,747	40,000
Inter-Fund Transfers In	2,247,637	2,078,617	2,278,803	1,108,118	200,000
<b>Total Revenues</b>	<u>\$17,445,277</u>	<u>\$15,836,086</u>	<u>\$3,713,468</u>	<u>\$1,208,198</u>	<u>\$240,000</u>
 <b>Total Funds Available</b>	<u>\$30,353,098</u>	<u>\$28,736,051</u>	<u>\$15,751,247</u>	<u>\$12,813,393</u>	<u>\$7,540,003</u>
 <b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$1,020,790	\$3,586,195	\$570,590	\$269,939	\$138,499
Other Operating Expenses	1,146,334	1,212,456	866,999	1,685,778	2,206,296
Capital Outlay	15,286,009	11,899,622	2,708,463	3,557,673	5,195,208
<b>Total Expenditures</b>	<u>\$17,453,133</u>	<u>\$16,698,273</u>	<u>\$4,146,052</u>	<u>\$5,513,390</u>	<u>\$7,540,003</u>
 <b>Total Ending Balance</b>	<u><u>\$12,899,965</u></u>	<u><u>\$12,037,779</u></u>	<u><u>\$11,605,195</u></u>	<u><u>\$7,300,003</u></u>	<u><u>\$0</u></u>

**Note:**

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

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

	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13 (Multiyear)
<b><u>Capital Projects</u></b>			
DW Capital Program	\$2,162	\$13,204	\$120,971
DW Prop "R" Oversight Committee	29,365	48,335	20,180
CC Science & Technology Center Equipment	(1,140)	0	1,140
CC Business & Technology	42,138	0	0
CC Business & Technology (Matching Funds)	3,304	2,200	10,742
CC Business & Technology Equipment (Matching Funds)	485,014	64,199	74
CC Business & Technology Equipment	(5,773)	6,715	0
CC LRC Expansion/Remodel	1,225,580	24,945	0
CC LRC Expansion/Remodel Equipment	52,948	52	0
GC Health Science; West 300 Equipment	(1,308)	0	0
GC Health/Physical Sciences Complex Equipment	50,662	32,336	0
<b>Capital Building Projects Total</b>	<b>\$1,882,952</b>	<b>\$191,986</b>	<b>\$153,107</b>
<b><u>State Scheduled Maintenance &amp; Hazardous Substance Projects</u></b>			
<b>Grossmont</b>			
04/05 SM R/R Boilers 300/500	\$0	\$111,258	\$1,975
06/07 SM Sewer & Underground Electrical	0	0	290,933
07/08 SM Replace Roof Bldg 400B	91,504	141,078	34,152
07/08 SM Replace Overhang Roof TM	0	13,186	135,598
08/09 SM Repair/Replace Cracked/Damaged Walkways	0	272,700	0
Subtotal	\$91,504	\$538,222	\$462,658
<b>Cuyamaca</b>			
05/06 SM Electrical Panels/Transformer	\$17,497	\$77,765	\$1,829
06/07 SM Emergency Power Phase 1	2,367	0	0
06/07 SM Emergency Power Phase 2	1,544	27,627	0
07/08 SM Replace Signage Phase 2	0	81,781	19,130
08/09 SM Water Shut-Off Valve Replacement	0	0	16,539
08/09 SM Replace Transformer Bldg C - Phase 2	0	90,418	0
Subtotal	\$21,408	\$277,591	\$37,498
<b>Sched. Maint. and Haz. Subst. Projects Total</b>	<b>\$112,912</b>	<b>\$815,813</b>	<b>\$500,156</b>
<b><u>Local and Lease Revenue Bond Projects</u></b>			
<b>District Services/Districtwide</b>			
DS Theater 2nd-Elect Maint Relocation	\$0	\$0	\$44,010
DW Parking Gates	83,735	43,600	0
DW GC Governing Board Room	0	50,458	79,542
DW HR Technology Upgrade	0	0	157,441
DW Facilities Issues	10,224	6,357	74,348
DW Parking & Circ R&R	0	70,578	600,176
DW Fire Barriers	0	109,372	44,695
DW Energy Conservation Project	0	70,400	155,650
DW Post Project	12,859	24,142	5,484
DW Unallocated	0	0	185,794
DW Facilities Issues	52,487	11,896	29,081
DW Information Systems-Tech Improvements	0	133,118	0
Subtotal	\$159,305	\$519,921	\$1,376,221

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

	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13 (Multiyear)
<b>Grossmont</b>			
LRC - Technical Center Equipment	\$6,093	\$0	\$0
Football/Soccer Field	0	0	146,653
Griffin Center/Student & Admin Serv. Renovation	233,149	1,242,635	1,514,520
Performing Arts Center	149	0	0
51-575 Classroom ADA & Remodel	187,352	0	0
Secondary Effects	0	0	65,691
State Energy Project	0	0	11,029
Parking & Circ R&R	96,350	96,335	137,182
Facilities Issues	187,065	57,079	973,919
Bldg 36 Secondary Effects	0	0	972,294
Football Field Turf Replace	0	0	200,000
Roofing Renovation & Repair	430,132	1,340,768	415,100
Bldg 31-370 Large Class Remodel	135,925	228,372	0
Health/Physical Science - General Fund	9,668	0	30,039
Resurface Tennis Courts	0	0	40,000
Interior Classroom Painting	0	0	25,000
Kiln Cover	69,938	12,606	0
Water Reduction / Drought Tolerant	18,748	320,517	21,273
Room 220 Remodel	180,487	215,502	0
Room 220 Remodel Equipment	4,264	113,690	0
Room 370 Equipment	0	70,896	4,104
Bldg 36 Restroom Remodel	340,644	3,145	0
HVAC Energy Mgmt Controls	0	0	137,000
Classroom Door Code Comp		64,900	105,100
Subtotal	<u>\$1,899,964</u>	<u>\$3,766,445</u>	<u>\$4,798,904</u>
<b>Cuyamaca</b>			
Facilities Repairs	\$68,741	\$68,950	\$66,184
Parking & Circulation Issues	0	0	9,120
Student Center - Tfr from Student Center Fees	1,397	1,927	198,653
Bookstore - Tfr from Bookstore SRF	0	102,766	100,000
Child Development Center	20,781	3,582	2,658
Automotive Smog Equipment	0	0	35,000
Bldg D - HVAC Upgrade	0	0	50,000
Bldg A - EOC Center Classroom	0	0	40,000
Science & Math Hood Exhaust	0	42,000	58,000
One Stop Center Heat & AC Upgrade	0	0	52,000
Science & Math HVAC Exhaust			100,000
Subtotal	<u>\$90,919</u>	<u>\$219,225</u>	<u>\$711,615</u>
<b>Local and Lease Revenue Bond Projects Total</b>	<u>\$2,150,188</u>	<u>\$4,505,591</u>	<u>\$6,886,740</u>
<b>Total Projects</b>	<u><u>\$4,146,052</u></u>	<u><u>\$5,513,390</u></u>	<u><u>\$7,540,003</u></u>

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13 (Multiyear)
<b>Beginning Balance</b>	\$92,628,201	\$61,600,211	\$45,281,826	\$28,836,986	\$8,458,962
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	\$92,628,201	\$61,600,211	\$45,281,826	\$28,836,986	\$8,458,962
<b>Funding Sources</b>					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Less Payment of Lease Revenue Bond	0	0	0	0	0
Net Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Interest	\$1,978,507	\$598,792	\$279,127	\$97,925	\$24,155
Miscellaneous Income	0	0	0	0	0
Inter-Fund Transfers In	0	0	0	0	0
<b>Total Funding Sources</b>	\$1,978,507	\$598,792	\$279,127	\$97,925	\$24,155
<b>Total Funds Available</b>	\$94,606,708	\$62,199,003	\$45,560,953	\$28,934,911	\$8,483,117
<b>Less Current Year Expenditures</b>					
Supplies/Equip \$500-\$1,999	\$359,714	\$326,514	\$89,640	\$2,421,998	\$364,297
Other Operating Expenses	11,249,888	7,026,200	4,909,861	4,264,286	2,465,810
Capital Outlay	21,396,895	9,564,463	11,724,466	13,789,665	5,653,010
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
<b>Total Expenditures</b>	\$33,006,497	\$16,917,177	\$16,723,967	\$20,475,949	\$8,483,117
<b>Total Ending Balance</b>	\$61,600,211	\$45,281,826	\$28,836,986	\$8,458,962	\$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	Projected Expenditures 11/12	Tentative Budget 12/13 (Multiyear)
<b>Districtwide</b>				
Program Management				
Master Plans	\$238,096	\$29,878	\$53,500	\$154,718
Program Management	8,800,000	8,451,796	309,720	38,485
Project Management	1,020,000	1,001,212		18,788
Post Project Coordination	332,000	294,549	33,914	3,538
Legal Services	253,000	129,988	1,086	121,926
Total Program Management	\$10,643,096	\$9,907,422	\$398,220	\$337,455
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Technology Infrastructure	6,350,000	5,662,612	299,518	387,870
IPP/FPP Development	136,359	136,359	0	0
Info System - Tech Improvements	450,000	0	212,609	237,391
2nd Effects - Road Repairs	800,000	0	0	800,000
Prop R Program Services	10,281	10,281	0	0
DW Unallocated	482,681	0	0	482,681
<b>Total Districtwide</b>	<b>\$19,322,962</b>	<b>\$16,167,220</b>	<b>\$910,347</b>	<b>\$2,245,397</b>
<b>Grossmont</b>				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	258,071	0	0
Scheduled Maintenance	2,204,238	1,294,909	848,250	61,080
Total GC Scheduled Maintenance	\$2,916,925	\$2,007,596	\$848,250	\$61,080
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	1,112,666	976,550
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,349,435	2,345,255	4,180	0
Secondary Effects - Tech Mall	253,060	253,060	0	0
Griffin Center/Student & Admin Serv. Renovation	34,712,203	16,727,354	16,995,823	989,027
Griffin Center/Student & Admin Janitorial	25,160	0	0	25,160
Griffin Center/Student & Admin IT	106,844	0	106,844	0
Science Lab Building	6,500,123	6,496,229	3,444	450
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	25,087	13,406
Health & Sciences - FF&E	620,000	401,074	(29,796)	248,722
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,661,283	19,661,044	240	0
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Campus Signage	284,807	0	261,478	23,329
Performing Arts Center	3,529,624	0	0	3,529,624
Fine Arts Complex	82,010	82,010	0	0
<b>Total Grossmont</b>	<b>\$122,123,240</b>	<b>\$96,927,036</b>	<b>\$19,328,716</b>	<b>\$5,871,666</b>

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

	Funding Plan	Expenditures Prior to 11/12	Projected Expenditures 11/12	Tentative Budget 12/13 (Multiyear)
<b>Cuyamaca</b>				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	430,160	0	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,361	177,361	0	0
<b>Total CC Scheduled Maintenance</b>	<b>\$851,737</b>	<b>\$851,737</b>	<b>\$0</b>	<b>\$0</b>
Interior Design Guidelines	\$66,546	\$70,720	\$0	\$0
Renovation and Repair	3,742,095	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	29,159	9,743
Business & Technology - FF&E	87,018	31,449	8,270	47,299
Remodel B, D, E, F, G Buildings	366,025	262,452	42,861	60,712
LRC Expansion/Remodel	2,033,852	2,010,578	(8,825)	32,099
LRC Expansion/Remodel - FF&E	49,148	4,776	40,538	3,834
Parking Construction 2nd Effects	206,335	29,580	103,738	73,017
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
<b>Total Cuyamaca</b>	<b>\$85,799,312</b>	<b>\$85,200,545</b>	<b>\$236,886</b>	<b>\$366,054</b>
<b>Total Proposition "R" Budget</b>	<b>\$227,245,514</b>	<b>\$198,294,800</b>	<b>\$20,475,949</b>	<b>\$8,483,117</b>

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

	Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$200,000	\$76,576	\$0	\$78,611	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$200,000</u>	<u>\$76,576</u>	<u>\$0</u>	<u>\$78,611</u>	<u>\$0</u>
<b>Plus Current Year Income</b>					
Interest Income	\$685	\$617	\$4,400	\$1,500	\$1,500
Transfer From General Fund	5,737,307	5,389,827	6,959,120	7,150,126	7,597,757
<b>Total Revenues</b>	<u>\$5,737,992</u>	<u>\$5,390,444</u>	<u>\$6,963,520</u>	<u>\$7,151,626</u>	<u>\$7,599,257</u>
<b>Total Funds Available</b>	<u>\$5,937,992</u>	<u>\$5,467,020</u>	<u>\$6,963,520</u>	<u>\$7,230,237</u>	<u>\$7,599,257</u>
<b>Less Current Year Expenditures</b>					
Self-Insured Benefits	\$5,861,415	\$5,467,020	\$6,884,909	\$7,230,237	\$7,599,257
<b>Total Expenditures</b>	<u>\$5,861,415</u>	<u>\$5,467,020</u>	<u>\$6,884,909</u>	<u>\$7,230,237</u>	<u>\$7,599,257</u>
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
<b>Total Ending Balance</b>	<u><u>\$76,576</u></u>	<u><u>\$0</u></u>	<u><u>\$78,611</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 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$2,090,410	\$2,241,023	\$2,265,877	\$2,278,842	\$2,523,484
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$2,090,410	\$2,241,023	\$2,265,877	\$2,278,842	\$2,523,484
<b>Plus Current Year Income</b>					
Interest Income	\$50,613	\$24,854	\$12,965	\$11,000	\$11,000
Post Retirement Funding	100,000	0	0	233,642	220,000
<b>Total Revenues</b>	\$150,613	\$24,854	\$12,965	\$244,642	\$231,000
<b>Total Funds Available</b>	\$2,241,023	\$2,265,877	\$2,278,842	\$2,523,484	\$2,754,484
<b>Less Current Year Expenditures</b>					
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	\$0	\$0	\$0	\$0	\$0
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
<b>Total Ending Balance</b>	<u>\$2,241,023</u>	<u>\$2,265,877</u>	<u>\$2,278,842</u>	<u>\$2,523,484</u>	<u>\$2,754,484</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 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$104,483	\$117,547	\$134,964	\$160,100	\$172,990
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$104,483	\$117,547	\$134,964	\$160,100	\$172,990
<b>Plus Current Year Income</b>					
Student Representation Fees	\$41,475	\$47,531	\$40,211	\$39,020	\$41,000
Interest	1,369	578	379	400	500
<b>Total Revenues</b>	\$42,844	\$48,108	\$40,590	\$39,420	\$41,500
<b>Total Funds Available</b>	\$147,327	\$165,655	\$175,554	\$199,520	\$214,490
<b>Less Current Year Expenditures</b>					
Travel & Conferences	\$29,781	\$30,691	\$15,311	\$26,530	\$41,500
Transportation	0	0	143	0	0
Rentals & Leases	0	0	0	0	0
<b>Total Expenditures</b>	\$29,781	\$30,691	\$15,454	\$26,530	\$41,500
<b>Total Ending Balance</b>	\$117,547	\$134,964	\$160,100	\$172,990	\$172,990

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

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

	Initial Year Actual 08/09	Actual 09/10	Actual 10/11	Projected Actual 11/12	Tentative Budget 12/13
<b>BEGINNING BALANCE</b>	\$0	\$17,225	\$37,188	\$47,026	\$63,926
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$17,225</u>	<u>\$37,188</u>	<u>\$47,026</u>	<u>\$63,926</u>
<b>Plus Current Year Income</b>					
Student Representation Fees	\$17,147	\$21,326	\$19,885	\$18,801	\$20,000
Interest	78	158	111	150	150
<b>Total Revenues</b>	<u>\$17,225</u>	<u>\$21,484</u>	<u>\$19,996</u>	<u>\$18,951</u>	<u>\$20,150</u>
<b>Total Funds Available</b>	<u>\$17,225</u>	<u>\$38,709</u>	<u>\$57,184</u>	<u>\$65,977</u>	<u>\$84,076</u>
<b>Less Current Year Expenditures</b>					
Supplies	\$0	\$53	\$0	\$0	\$0
Travel & Conferences		1,469	10,158	2,051	20,000
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$1,522</u>	<u>\$10,158</u>	<u>\$2,051</u>	<u>\$20,000</u>
<b>Total Ending Balance</b>	<u><u>\$17,225</u></u>	<u><u>\$37,188</u></u>	<u><u>\$47,026</u></u>	<u><u>\$63,926</u></u>	<u><u>\$64,076</u></u>

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

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