



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2010-11

TENTATIVE BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, June 11, 2010. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 15, 2010, 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

Deanna Weeks, Vice President

Greg Barr, Clerk

Rick Alexander

Mary Kay Rosinski

Christopher Enders, Grossmont College Student Trustee

Charles Taylor III, Cuyamaca College Student Trustee

Administration

Cindy L. Miles, Chancellor

Sunita V. Cooke, President Grossmont College

Stuart Savin, Ed.D, President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

Grossmont-Cuyamaca Community College District
Adoption Budget
Table of Contents

Summary of Funds Available I
Summary of FTES II

General Fund:

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

Supplemental Funds:

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

*Grossmont-Cuyamaca Community College District
 Summary of Funds Available
 All District Funds
 Fiscal Year 2010/2011*

Funds Available

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

<i>General Fund:</i>		<i>Tentative</i>
Unrestricted		\$104,032,470
Restricted		19,799,332
	Total General Fund	\$123,831,802

<i>Other Funds:</i>		
Bookstore Special Revenue		\$2,159,453
Grossmont Child Development Center		40,000
Cuyamaca Child Development Center		242,000
Cuyamaca Ornamental Horticulture		137,070
Associated Students of Cuyamaca College		223,491
Grossmont College Student Center		361,281
Cuyamaca College Student Center		170,700
Capital Outlay Projects Sub-Fund 41		10,878,461
Proposition "R" Construction Sub-Fund 42		43,848,877
Direct Health Self-Insurance		6,002,028
GASB 45 - Post Retirement Benefits		2,281,023
Grossmont College Student Representation Fee		180,574
Cuyamaca College Student Representation Fee		52,200
	Total Other Funds	\$66,577,158

	<i>Total Funds Available</i>	\$190,408,960
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**Grossmont-Cuyamaca Community College District
Summary of Full Time Equivalent Student Data (FTES)**

	Actual Plus Summer Pullback 06/07	Actual Less Summer Pullback 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
RESIDENT FTES:					
Grossmont College					
Credit	11,897	12,703	13,181	14,378	12,377
Non Credit	318	337	261	79	140
Summer Pullback	244	(244)	0	0	0
Total	12,459	12,796	13,442	14,457	12,517
Cuyamaca College					
Credit	4,639	5,164	5,688	5,858	5,060
Non Credit	626	718	741	512	475
Summer Pullback	234	(234)	0	0	0
Total	5,499	5,649	6,429	6,370	5,535
Total Resident FTES	17,957	18,445	19,871	20,827	18,052
	18,049 after state factoring	18,559 after state factoring	20,007 after state factoring	20,935 after state factoring	

State FTES Data					
Funded Resident FTES	18,049	18,382	18,775	18,083	18,052
State CAP VS. Funded FTES	<i>Summer Pullback Report Base</i>	<i>Actual Above CAP</i>	<i>Actual Above CAP</i>	<i>State Reduced 09-10 Base by 692 FTES (Workload Reduction)</i>	<i>Based on Earlier 09/10 Base</i>
Unfunded FTES over CAP	<i>actual of 17,479 was under Base</i>	<i>177 Unfunded</i>	<i>1,232 Unfunded</i>		

NON RESIDENT FTES:

Grossmont College	809	879	984	991	984
Cuyamaca College	78	90	96	106	100
Total Non Resident FTES	887	969	1,079	1,098	1,084

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,268	13,675	14,425	15,448	13,501
Cuyamaca College	5,577	5,739	6,525	6,477	5,635
Total FTES	18,845	19,414	20,950	21,925	19,136

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
SUMMARY OF OPERATIONS:					
Beginning Balance	\$14,407,788	\$13,126,073	\$9,181,805	\$12,487,175	\$12,047,803
Accrual Adjustments	2,187	1,240	0	0	0
Adjusted Beginning Balance	<u>\$14,409,975</u>	<u>\$13,127,313</u>	<u>\$9,181,805</u>	<u>\$12,487,175</u>	<u>\$12,047,803</u>
Income	\$117,122,483	\$119,545,843	\$121,879,647	\$117,804,738	\$111,783,999
Transfers Between Restricted & Unrestrict	0	0	0	0	0
Total Income	<u>\$117,122,483</u>	<u>\$119,545,843</u>	<u>\$121,879,647</u>	<u>\$117,804,738</u>	<u>\$111,783,999</u>
Total Funds Available for Distributio	<u>\$131,532,458</u>	<u>\$132,673,156</u>	<u>\$131,061,452</u>	<u>\$130,291,913</u>	<u>\$123,831,802</u>
Less Expenditures	\$118,406,385	\$123,491,351	\$118,574,276	\$118,244,110	\$118,503,623
Total Ending Balance	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$12,487,176</u></u>	<u><u>\$12,047,803</u></u>	<u><u>\$5,328,179</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Budget & Categorical Commitments	\$8,543,321	\$4,260,388	\$7,222,720	\$6,687,186	\$0
Health Services	56,781	0	0	0	110,652
Parking Fund	1,942	141,100	239,372	500,000	290,939
Uncommitted Ending Balance	868,412	0	0	N/A	N/A
Contingency Reserve	<u>3,655,617</u>	<u>4,780,317</u>	<u>5,025,083</u>	<u>4,860,617</u>	<u>4,926,588</u>
Total Ending Balance	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$12,487,176</u></u>	<u><u>\$12,047,803</u></u>	<u><u>\$5,328,179</u></u>

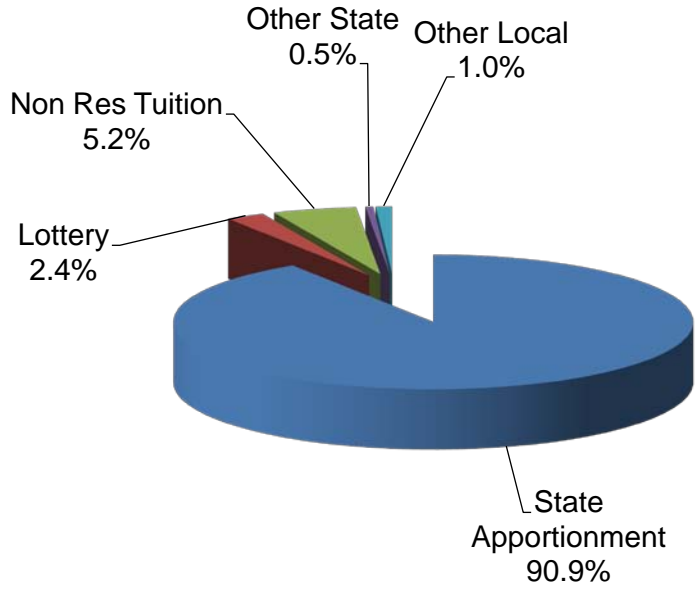
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,343,904	\$12,667,742	\$7,942,719	\$9,616,080	\$7,093,206
Accrual Adjustments	2,187	1,240	0	0	0
Adjusted Beginning Balance	<u>\$13,346,091</u>	<u>\$12,668,982</u>	<u>\$7,942,719</u>	<u>\$9,616,080</u>	<u>\$7,093,206</u>
Income	\$94,909,479	\$96,588,462	\$100,350,321	\$97,840,954	\$92,970,405
Transfers Between Restricted & Unrestricted	18,518	(813,065)	(1,464,617)	(1,832,074)	3,968,859
Total Income	<u>\$94,927,997</u>	<u>\$95,775,397</u>	<u>\$98,885,704</u>	<u>\$96,008,880</u>	<u>\$96,939,264</u>
Total Funds Available for Distribution	<u>\$108,274,088</u>	<u>\$108,444,379</u>	<u>\$106,828,423</u>	<u>\$105,624,960</u>	<u>\$104,032,470</u>
Less Expenditures	\$95,606,346	\$100,501,660	\$97,212,342	\$98,531,754	\$99,105,882
Total Ending Balance	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$9,616,080</u></u>	<u><u>\$7,093,206</u></u>	<u><u>\$4,926,588</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$8,143,713	\$3,162,402	\$4,590,997	\$2,232,589	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
Uncommitted Ending Balance	868,412	0	0	0	0
Contingency Reserve	3,655,617	4,780,317	5,025,083	4,860,617	4,926,588
Total Ending Balance	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$9,616,080</u></u>	<u><u>\$7,093,206</u></u>	<u><u>\$4,926,588</u></u>

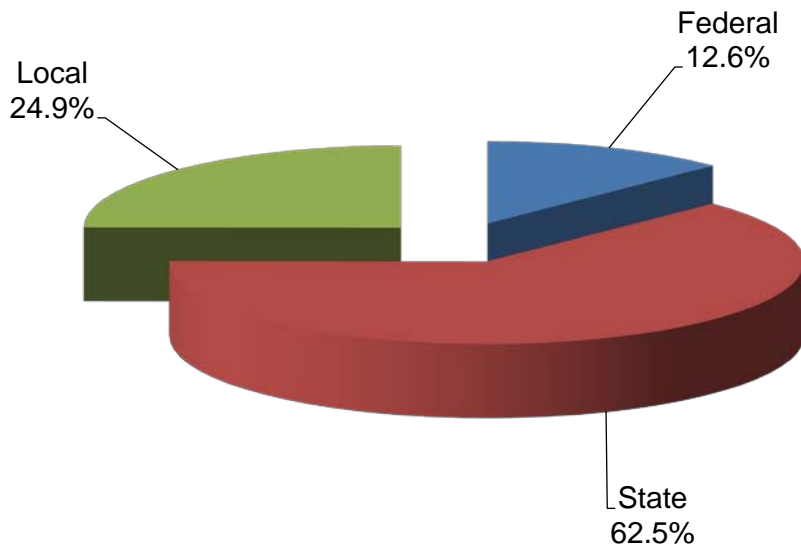
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,063,884	\$458,331	\$1,239,086	\$2,871,095	\$4,954,597
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$1,063,884</u>	<u>\$458,331</u>	<u>\$1,239,086</u>	<u>\$2,871,095</u>	<u>\$4,954,597</u>
Income	\$22,213,004	\$22,957,381	\$21,529,326	\$19,963,784	\$18,813,594
Transfers Between Restricted & Unrestricted	(18,518)	813,065	1,464,617	1,832,074	(3,968,859)
Total Income	<u>\$22,194,486</u>	<u>\$23,770,446</u>	<u>\$22,993,943</u>	<u>\$21,795,858</u>	<u>\$14,844,735</u>
Total Funds Available for Distribution	<u>\$23,258,370</u>	<u>\$24,228,777</u>	<u>\$24,233,029</u>	<u>\$24,666,953</u>	<u>\$19,799,332</u>
Less Expenditures	\$22,800,039	\$22,989,691	\$21,361,934	\$19,712,356	\$19,397,741
Total Ending Balance	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$2,871,095</u></u>	<u><u>\$4,954,597</u></u>	<u><u>\$401,591</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$399,608	\$1,097,986	\$2,631,723	\$4,454,597	\$0
Health Services	56,781	0	0	0	110,652
Parking Fund	1,942	141,100	239,372	500,000	290,939
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$2,871,095</u></u>	<u><u>\$4,954,597</u></u>	<u><u>\$401,591</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

INCOME:	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
Federal:					
Categorical Funds	\$4,407,257	\$4,376,383	\$2,854,938	\$3,169,958	\$2,379,407
Other Federal	0	0	0	517,215	0
Total Federal	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$2,854,938</u>	<u>\$3,687,173</u>	<u>\$2,379,407</u>
State Apportionment:					
Base	\$78,401,382	\$84,062,876	\$89,257,821	\$88,001,409	\$88,059,826
C.O.L.A.	4,452,782	3,808,048	0	0	0
Growth	1,208,712	1,827,746	1,891,360	0	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	0	(1,503,622)	(1,353,179)	0	(3,522,393)
Parity Allocation	780,847	780,847	797,631	390,859	390,859
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	(1,065,573)	(258,345)	1,154,236	171,129	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$91,747,869</u>	<u>\$88,563,397</u>	<u>\$84,928,292</u>
State Other:					
Categorical Funds	\$5,844,287	\$6,459,954	\$6,742,982	\$5,973,897	\$4,945,519
Grants	3,862,759	3,888,177	3,661,580	3,866,389	3,813,069
Cal-PASS Project	1,889,628	2,569,542	2,252,263	2,062,720	1,684,631
Lottery	2,485,251	2,563,612	2,559,947	2,578,656	2,578,656
Mandated Cost	2,488,057	0	0	0	0
State Block Grants	3,256,665	685,508	611,064	199,890	219,465
Student Financial Aid Admin	802,716	784,237	809,287	819,142	837,691
Other State	10,000	10,000	8,000	2,436	2,560
Revenue Reduction	0	0	0	0	0
Total State Other	<u>\$20,639,363</u>	<u>\$16,961,030</u>	<u>\$16,645,123</u>	<u>\$15,503,130</u>	<u>\$14,081,591</u>
Local:					
Community Service Fees	\$176,047	\$144,233	\$124,416	\$204,487	\$307,000
Contract Education	506,029	1,361,481	1,227,131	757,755	539,900
Enrollment Fees (2%)	124,478	115,120	122,160	136,192	136,192
Health Fees	141,061	503,170	640,582	609,233	803,133
Interest	802,445	820,078	320,632	111,500	110,000
Parking Fees & Fines	1,153,635	962,270	904,825	1,116,137	1,027,000
Tuition - Out of State	879,950	1,036,055	1,079,587	1,182,725	1,045,000
Tuition - Foreign Student	2,458,650	2,919,750	3,654,313	4,078,630	3,774,412
Other Student Fees	145,613	150,461	120,209	118,300	114,300
Other Local	1,899,022	1,447,382	2,023,234	1,536,079	2,576,044
Revenue Reduction	0	0	0	0	(238,272)
Total Local	<u>\$8,286,930</u>	<u>\$9,460,000</u>	<u>\$10,217,089</u>	<u>\$9,851,038</u>	<u>\$10,194,709</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Std Fees Accrual	0	0	383,969	200,000	200,000
Sale of Equipment	10,783	30,880	30,660	0	0
Total Other Sources	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$414,629</u>	<u>\$200,000</u>	<u>\$200,000</u>
TOTAL INCOME	<u><u>\$117,122,483</u></u>	<u><u>\$119,545,843</u></u>	<u><u>\$121,879,647</u></u>	<u><u>\$117,804,738</u></u>	<u><u>\$111,783,999</u></u>

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
INCOME:					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	517,215	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$517,215</u>	<u>\$0</u>
State Apportionment:					
Base	\$78,401,382	\$84,062,876	\$89,257,821	\$88,001,409	\$88,059,826
C.O.L.A.	4,452,782	3,808,048	0	0	0
Growth	1,208,712	1,827,746	1,891,360	0	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	0	(1,503,622)	(1,353,179)	0	(3,522,393)
Parity Allocation	780,847	780,847	797,631	390,859	390,859
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	(1,065,573)	(258,345)	1,154,236	171,129	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$91,747,869</u>	<u>\$88,563,397</u>	<u>\$84,928,292</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Lottery	2,089,966	2,206,757	2,283,717	2,250,000	2,250,000
Mandated Cost	2,488,057	0	0	0	0
State Block Grants	1,549,384	0	0	0	0
Student Financial Aid Admin	84,435	69,259	73,595	80,101	73,595
Other State	0	0	0	0	0
Revenue Reduction	0	0	0	0	0
Total State Other	<u>\$6,211,842</u>	<u>\$2,276,016</u>	<u>\$2,357,312</u>	<u>\$2,330,101</u>	<u>\$2,323,595</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	124,478	115,120	122,160	136,192	136,192
Health Fees	0	0	0	0	0
Interest	802,445	820,078	320,632	111,500	110,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	879,950	1,036,055	1,079,587	1,182,725	1,045,000
Tuition - Foreign Student	2,458,650	2,919,750	3,654,313	4,078,630	3,774,412
Other Student Fees	145,613	150,461	120,209	118,300	114,300
Other Local	497,568	522,552	533,611	602,894	576,886
Revenue Reduction	0	0	0	0	(238,272)
Total Local	<u>\$4,908,704</u>	<u>\$5,564,016</u>	<u>\$5,830,512</u>	<u>\$6,230,241</u>	<u>\$5,518,518</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Std Fees Accrual	0	0	383,969	200,000	200,000
Sale of Equipment	10,783	30,880	30,660	0	0
Total Other Sources	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$414,629</u>	<u>\$200,000</u>	<u>\$200,000</u>
TOTAL INCOME	<u><u>\$94,909,479</u></u>	<u><u>\$96,588,462</u></u>	<u><u>\$100,350,321</u></u>	<u><u>\$97,840,954</u></u>	<u><u>\$92,970,405</u></u>

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

INCOME:	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
Federal:					
Categorical Funds	\$4,407,257	\$4,376,383	\$2,854,938	\$3,169,958	\$2,379,407
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$2,854,938</u>	<u>\$3,169,958</u>	<u>\$2,379,407</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth	0	0	0	0	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$5,844,287	\$6,459,954	\$6,742,982	\$5,973,897	\$4,945,519
Grants	3,862,759	3,888,177	3,661,580	3,866,389	3,813,069
Cal-PASS Project	1,889,628	2,569,542	2,252,263	2,062,720	1,684,631
Lottery	395,285	356,855	276,230	328,656	328,656
Mandated Cost	0	0	0	0	0
State Block Grants	1,707,281	685,508	611,064	199,890	219,465
Student Financial Aid Admin	718,281	714,978	735,692	739,041	764,096
Other State	10,000	10,000	8,000	2,436	2,560
Revenue Reduction	0	0	0	0	0
Total State Other	<u>\$14,427,521</u>	<u>\$14,685,014</u>	<u>\$14,287,811</u>	<u>\$13,173,029</u>	<u>\$11,757,996</u>
Local:					
Community Service Fees	\$176,047	\$144,233	\$124,416	\$204,487	\$307,000
Contract Education	506,029	1,361,481	1,227,131	757,755	539,900
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	141,061	503,170	640,582	609,233	803,133
Interest	0	0	0	0	0
Parking Fees & Fines	1,153,635	962,270	904,825	1,116,137	1,027,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,401,454	924,830	1,489,623	933,185	1,999,158
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$3,378,226</u>	<u>\$3,895,984</u>	<u>\$4,386,577</u>	<u>\$3,620,797</u>	<u>\$4,676,191</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Std Fees Accrual	0	0	0	0	0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$22,213,004</u></u>	<u><u>\$22,957,381</u></u>	<u><u>\$21,529,326</u></u>	<u><u>\$19,963,784</u></u>	<u><u>\$18,813,594</u></u>

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

	Tentative Budget 10/11	
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$50,000	
Financial Aid Administrative Allowance	89,744	
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	57,150	
Veterans Education	11,324	
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,793,841	
Workstudy	372,348	
Other Federal Revenue	5,000	
	<hr/>	
TOTAL FEDERAL		\$2,379,407
State		
Categoricals		
Basic Skills	\$685,228	
California Work Opportunities and Responsibility to Kids (CalWORKs)	461,577	
Cooperative Agencies Resources for Education (CARE)	196,381	
Disabled Students Programs & Services (DSPS)	1,484,926	
Extended Opportunities, Programs & Services (EOPS)	1,052,986	
Staff Development & Staff Diversity	92,821	
Matriculation	850,990	
Temporary Assistance for Needy Families (TANF - 50% State portion)	57,150	
Temporary Assistance for Needy Families/Child Development Careers	63,460	
	<hr/>	
Total State Categoricals		\$4,945,519
Grants		
Economic Development	\$841,059	
Funds for Student Success-Middle College High School	84,604	
Foster & Kinship Care Education	896,039	
California Clean Energy	\$900,000	
CTE Career Technical Education Grants	420,200	
Child Development & Related Grants	671,167	
	<hr/>	
Total State Grants		\$3,813,069
Other State Restricted Funds		
Cal-PASS Project	\$1,684,631	
Proposition 20-Restricted Lottery Funds	328,656	
State Block Grants	219,465	
Student Financial Aid Administration	764,096	
Transfer & Articulation	2,560	
	<hr/>	
Total Other		\$2,999,408
TOTAL STATE		\$11,757,996
Local		
Community Services		\$307,000
Contract Education		539,900
Health Fees		803,133
Parking Fees & Fines		1,027,000
Other Local Income:		
County Foster Care Training	400,000	
Emp Training Panel - Office of Professional Training (ETP-OPT)	128,787	
Food Service Agreement	60,000	
Nursing Grants	391,975	
Workplace Partnership	622,910	
Miscellaneous Grants	395,486	
	<hr/>	
Total Other Local		\$1,999,158
TOTAL LOCAL		\$4,676,191
TOTAL RESTRICTED INCOME		\$18,813,594

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,717,622	\$20,897,156	\$21,507,973	\$20,570,493	\$21,253,589
12 Contract Adm, Counselors, Librarians	8,077,835	8,601,416	8,714,185	8,056,563	8,456,650
13 Hourly Teachers	16,892,317	18,300,126	18,109,574	16,700,711	15,970,900
14 Hourly Adm, Counselors, Librarians	1,514,131	1,744,549	1,613,592	1,252,100	963,522
Object Group 1000 Total	<u>\$45,201,905</u>	<u>\$49,543,247</u>	<u>\$49,945,323</u>	<u>\$46,579,867</u>	<u>\$46,644,661</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,525,642	\$19,448,866	\$19,543,486	\$19,186,362	\$19,946,433
22 Contract Instructional Aides	1,620,486	1,826,959	1,953,460	2,076,095	2,014,980
23 Hourly Non-Instructional	3,921,270	4,425,385	4,556,678	4,034,137	4,147,871
24 Hourly Instructional Aides	822,647	866,396	468,253	529,277	483,338
Object Group 2000 Total	<u>\$24,890,045</u>	<u>\$26,567,606</u>	<u>\$26,521,876</u>	<u>\$25,825,871</u>	<u>\$26,592,622</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,867,781	\$18,455,726	\$18,602,760	\$19,252,258	\$19,634,796
3x Early Retirement & Retiree Benefits	3,773,976	1,502,696	1,783,085	1,891,946	1,846,837
Object Group 3000 Total	<u>\$20,641,757</u>	<u>\$19,958,422</u>	<u>\$20,385,846</u>	<u>\$21,144,204</u>	<u>\$21,481,633</u>
SUPPLIES:					
43 Supplies	\$3,342,967	\$3,394,017	\$2,712,875	\$3,690,974	\$4,124,902
Object Group 4000 Total	<u>\$3,342,967</u>	<u>\$3,394,017</u>	<u>\$2,712,875</u>	<u>\$3,690,974</u>	<u>\$4,124,902</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$7,479,076	\$8,471,515	\$7,201,365	\$8,080,619	\$7,487,496
52 Travel and Mileage	591,190	609,261	412,586	363,017	537,176
53 Fees, Software, Memberships, Dues	742,556	776,510	960,153	1,044,864	912,385
54 Insurance	503,357	548,718	544,742	689,037	660,016
55 Utilities and Operations	3,008,668	3,399,945	3,390,744	3,716,161	4,042,346
56 Rents, Repairs & Maintenance	2,172,407	2,057,759	2,184,832	2,621,214	2,677,647
57 Audits, Interest, and Legals	539,341	360,980	449,680	456,820	456,154
58 Advertising, Postage & Other Operating	703,911	673,090	827,111	717,473	534,381
59 Other Holding	0	0	0	0	513,062
Object Group 5000 Total	<u>\$15,740,506</u>	<u>\$16,897,778</u>	<u>\$15,971,213</u>	<u>\$17,689,205</u>	<u>\$17,910,663</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$75,516	\$38,896	\$0	\$29,377	\$116,148
62 Building Alterations	42,313	171,369	112,161	241,115	216,307
63 Books	79,685	95,441	46,506	69,897	108,216
64 Equipment	797,520	849,395	771,749	813,566	592,365
Object Group 6000 Total	<u>\$995,034</u>	<u>\$1,155,101</u>	<u>\$930,415</u>	<u>\$1,153,955</u>	<u>\$1,033,036</u>
OTHER OUTGO:					
71 Debt Service	\$88,830	\$101,825	\$111,895	\$116,250	\$111,400
73 Interfund Transfers	6,536,171	4,948,852	1,181,088	1,350,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	969,170	924,503	813,745	693,784	454,706
79 Dedicated Reserves	0	0	0	0	150,000
Object Group 7000 Total	<u>\$7,594,171</u>	<u>\$5,975,180</u>	<u>\$2,106,728</u>	<u>\$2,160,034</u>	<u>\$716,106</u>
Total Expenditures	<u><u>\$118,406,385</u></u>	<u><u>\$123,491,351</u></u>	<u><u>\$118,574,276</u></u>	<u><u>\$118,244,110</u></u>	<u><u>\$118,503,623</u></u>

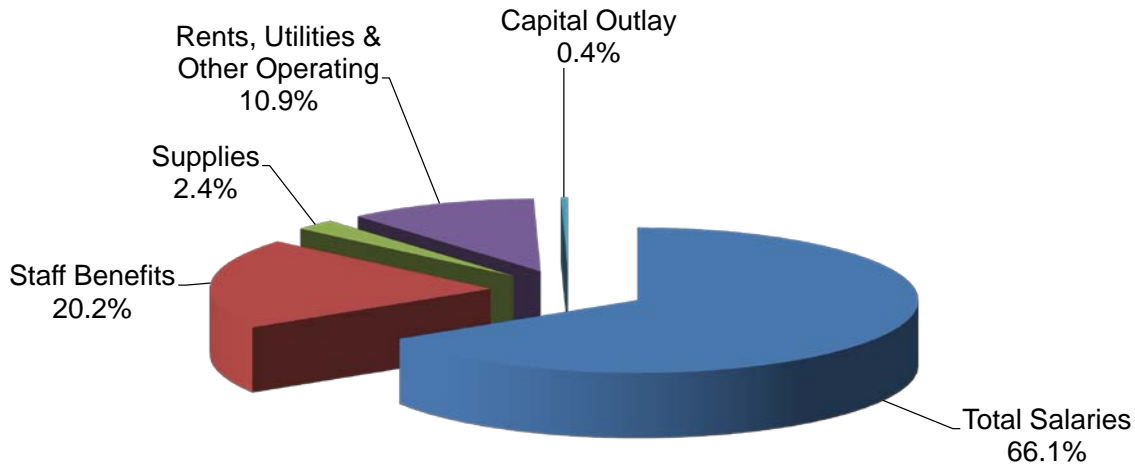
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,246,583	\$20,452,012	\$21,088,778	\$20,449,809	\$21,016,485
12 Contract Adm, Counselors, Librarians	6,292,179	6,744,556	7,133,719	6,877,409	7,117,945
13 Hourly Teachers	16,165,745	17,501,283	17,241,657	15,931,483	15,364,157
14 Hourly Adm, Counselors, Librarians	599,874	777,302	678,310	481,640	588,596
Object Group 1000 Total	<u>\$41,304,381</u>	<u>\$45,475,153</u>	<u>\$46,142,463</u>	<u>\$43,740,341</u>	<u>\$44,087,183</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,402,862	\$17,225,563	\$17,449,889	\$17,233,017	\$17,837,770
22 Contract Instructional Aides	1,433,666	1,599,345	1,618,020	1,809,179	1,744,602
23 Hourly Non-Instructional	1,435,284	1,643,770	1,759,811	1,467,075	1,393,908
24 Hourly Instructional Aides	613,194	659,533	345,270	424,065	433,068
Object Group 2000 Total	<u>\$19,885,006</u>	<u>\$21,128,211</u>	<u>\$21,172,990</u>	<u>\$20,933,336</u>	<u>\$21,409,348</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,103,188	\$16,667,645	\$16,877,911	\$17,584,471	\$18,143,845
3x Early Retirement & Retiree Benefits	3,773,976	1,502,696	1,783,085	1,891,946	1,846,837
Object Group 3000 Total	<u>\$18,877,164</u>	<u>\$18,170,341</u>	<u>\$18,660,997</u>	<u>\$19,476,417</u>	<u>\$19,990,682</u>
SUPPLIES:					
43 Supplies	\$1,303,470	\$1,795,348	\$1,283,816	\$2,349,342	\$2,379,697
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,138,367	\$1,389,655	\$1,235,474	\$1,674,418	\$1,827,035
52 Travel and Mileage	407,811	378,567	244,879	261,616	281,680
53 Fees, Software, Memberships, Dues	609,345	606,213	793,245	872,003	823,381
54 Insurance	462,357	514,718	501,403	651,908	615,139
55 Utilities and Operations	2,722,538	3,082,621	3,009,606	3,399,339	3,693,999
56 Rents, Repairs & Maintenance	1,943,060	1,882,993	1,974,822	2,232,518	2,464,831
57 Audits, Interest, and Legals	443,795	274,869	366,856	379,112	457,820
58 Advertising, Postage & Other Operating	566,283	598,802	770,261	662,134	460,684
59 Other Holding	0	0	0	0	129,093
Object Group 5000 Total	<u>\$8,293,556</u>	<u>\$8,728,438</u>	<u>\$8,896,545</u>	<u>\$10,133,048</u>	<u>\$10,753,662</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$68,285	\$38,896	\$0	\$24,527	\$65,148
62 Building Alterations	19,321	132,529	56,153	55,947	216,307
63 Books	38,606	75,548	43,226	69,897	108,216
64 Equipment	174,793	410,328	362,329	316,699	64,739
Object Group 6000 Total	<u>\$301,005</u>	<u>\$657,301</u>	<u>\$461,708</u>	<u>\$467,070</u>	<u>\$454,410</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$1,825	\$1,895	\$1,250	\$1,400
73 Interfund Transfers	5,615,087	4,524,447	576,500	1,350,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	26,677	20,596	15,428	80,950	29,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$5,641,764</u>	<u>\$4,546,868</u>	<u>\$593,823</u>	<u>\$1,432,200</u>	<u>\$30,900</u>
Total Expenditures	<u>\$95,606,346</u>	<u>\$100,501,660</u>	<u>\$97,212,342</u>	<u>\$98,531,754</u>	<u>\$99,105,882</u>

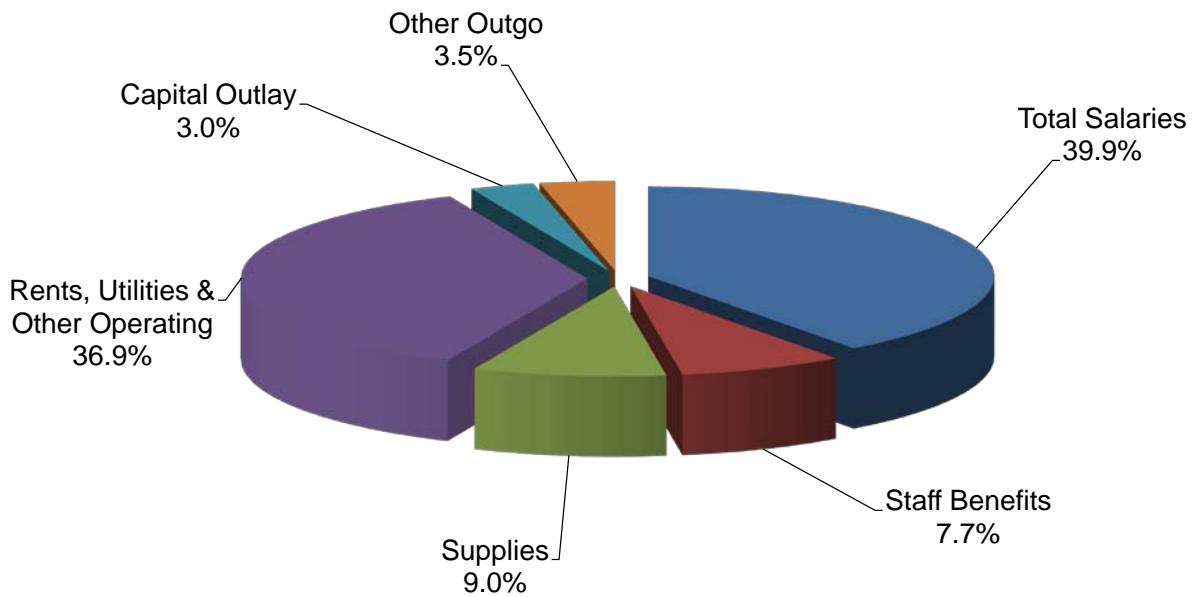
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$471,039	\$445,144	\$419,194	\$120,684	\$237,104
12 Contract Adm, Counselors, Librarians	1,785,656	1,856,860	1,580,466	1,179,154	1,338,705
13 Hourly Teachers	726,572	798,843	867,918	769,228	606,743
14 Hourly Adm, Counselors, Librarians	914,257	967,247	935,282	770,460	374,926
Object Group 1000 Total	<u>\$3,897,524</u>	<u>\$4,068,094</u>	<u>\$3,802,860</u>	<u>\$2,839,526</u>	<u>\$2,557,478</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,122,780	\$2,223,303	\$2,093,597	\$1,953,345	\$2,108,663
22 Contract Instructional Aides	186,820	227,614	335,441	266,916	270,378
23 Hourly Non-Instructional	2,485,986	2,781,615	2,796,866	2,567,062	2,753,963
24 Hourly Instructional Aides	209,453	206,863	122,982	105,212	50,270
Object Group 2000 Total	<u>\$5,005,039</u>	<u>\$5,439,395</u>	<u>\$5,348,886</u>	<u>\$4,892,535</u>	<u>\$5,183,274</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,764,593	\$1,788,081	\$1,724,849	\$1,667,787	\$1,490,951
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,764,593</u>	<u>\$1,788,081</u>	<u>\$1,724,849</u>	<u>\$1,667,787</u>	<u>\$1,490,951</u>
SUPPLIES:					
43 Supplies	\$2,039,497	\$1,598,669	\$1,429,059	\$1,341,632	\$1,745,205
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$6,340,709	\$7,081,860	\$5,965,892	\$6,406,201	\$5,660,461
52 Travel and Mileage	183,379	230,694	167,707	101,401	255,496
53 Fees, Software, Memberships, Dues	133,211	170,297	166,909	172,861	89,004
54 Insurance	41,000	34,000	43,339	37,129	44,877
55 Utilities and Operations	286,130	317,324	381,137	316,822	348,347
56 Rents, Repairs & Maintenance	229,347	174,766	210,010	388,696	212,816
57 Audits, Interest, and Legals	95,546	86,111	82,824	77,708	88,334
58 Advertising, Postage & Other Operating	137,628	74,288	56,851	55,339	73,697
59 Other Holding	0	0	0	0	383,969
Object Group 5000 Total	<u>\$7,446,950</u>	<u>\$8,169,340</u>	<u>\$7,074,668</u>	<u>\$7,556,157</u>	<u>\$7,157,001</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$7,231	\$0	\$0	\$4,850	\$51,000
62 Building Alterations	22,992	38,840	56,008	185,168	0
63 Books	41,079	19,893	3,280	0	0
64 Equipment	622,727	439,067	409,419	496,867	527,626
Object Group 6000 Total	<u>\$694,029</u>	<u>\$497,800</u>	<u>\$468,707</u>	<u>\$686,885</u>	<u>\$578,626</u>
OTHER OUTGO:					
71 Debt Service	\$88,830	\$100,000	\$110,000	\$115,000	\$110,000
73 Interfund Transfers	921,084	424,405	604,588	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	942,493	903,907	798,317	612,834	425,206
79 Dedicated Reserves	0	0	0	0	150,000
Object Group 7000 Total	<u>\$1,952,407</u>	<u>\$1,428,312</u>	<u>\$1,512,905</u>	<u>\$727,834</u>	<u>\$685,206</u>
Total Expenditures	<u>\$22,800,039</u>	<u>\$22,989,691</u>	<u>\$21,361,934</u>	<u>\$19,712,356</u>	<u>\$19,397,741</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 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$13,569,391	\$15,282,815	\$15,690,297	\$15,185,147	\$15,813,638
12 Contract Adm, Counselors, Librarians	4,400,522	4,876,454	4,852,648	4,539,787	4,973,090
13 Hourly Teachers	11,792,092	12,575,218	12,495,341	11,683,741	11,056,694
14 Hourly Adm, Counselors, Librarians	1,011,613	1,110,740	1,096,253	845,170	785,650
Object Group 1000 Total	<u>\$30,773,618</u>	<u>\$33,845,227</u>	<u>\$34,134,540</u>	<u>\$32,253,845</u>	<u>\$32,629,072</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,574,969	\$8,946,056	\$8,815,789	\$8,708,268	\$8,953,415
22 Contract Instructional Aides	1,217,666	1,259,389	1,294,683	1,372,480	1,361,992
23 Hourly Non-Instructional	2,080,964	2,452,483	2,777,786	2,601,953	2,758,746
24 Hourly Instructional Aides	684,457	749,416	323,032	402,984	399,127
Object Group 2000 Total	<u>\$12,558,056</u>	<u>\$13,407,344</u>	<u>\$13,211,290</u>	<u>\$13,085,685</u>	<u>\$13,473,280</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,185,474	\$11,252,092	\$11,246,232	\$11,934,473	\$12,253,815
3x Early Retirement & Retiree Benefits	1,025,417	414,925	520,712	290,791	285,924
Object Group 3000 Total	<u>\$11,210,891</u>	<u>\$11,667,017</u>	<u>\$11,766,944</u>	<u>\$12,225,264</u>	<u>\$12,539,739</u>
SUPPLIES:					
43 Supplies	\$2,109,195	\$2,063,910	\$1,615,980	\$2,525,990	\$2,623,964
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,234,349	\$4,284,036	\$2,585,007	\$3,425,916	\$2,563,865
52 Travel and Mileage	320,247	304,793	208,531	172,938	277,572
53 Fees, Software, Memberships, Dues	228,681	217,638	207,086	260,563	216,218
54 Insurance	79,012	90,000	85,052	92,167	103,000
55 Utilities and Operations	2,147,968	2,137,139	1,964,136	2,294,840	2,506,417
56 Rents, Repairs & Maintenance	968,464	882,568	956,330	1,150,623	1,200,972
57 Audits, Interest, and Legals	0	0	25	0	0
58 Advertising, Postage & Other Operating	357,573	338,041	402,692	381,105	257,160
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,336,294</u>	<u>\$8,254,215</u>	<u>\$6,408,858</u>	<u>\$7,778,152</u>	<u>\$7,125,204</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$75,516	\$38,896	\$0	\$11,106	\$65,148
62 Building Alterations	42,293	117,641	57,271	241,115	216,307
63 Books	50,603	67,818	19,523	37,548	77,716
64 Equipment	545,149	605,535	500,083	602,967	367,927
Object Group 6000 Total	<u>\$713,561</u>	<u>\$829,890</u>	<u>\$576,877</u>	<u>\$892,736</u>	<u>\$727,098</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	435,016	4,246,000	779,546	1,290,000	0
75/76 Std Financial Aid & Othr Pymts to Stdts	769,668	747,096	593,828	557,971	375,659
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,204,684</u>	<u>\$4,993,096</u>	<u>\$1,373,374</u>	<u>\$1,847,971</u>	<u>\$375,659</u>
Total Expenditures	<u>\$66,906,299</u>	<u>\$75,060,699</u>	<u>\$69,087,862</u>	<u>\$70,609,643</u>	<u>\$69,494,016</u>

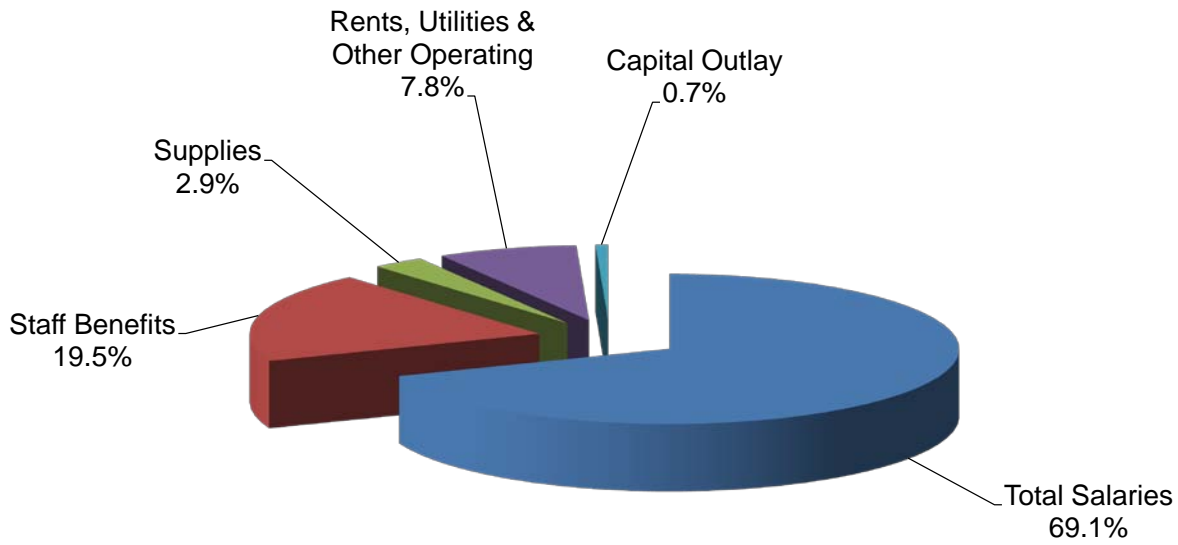
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$13,164,128	\$14,925,036	\$15,357,512	\$15,064,463	\$15,598,606
12 Contract Adm, Counselors, Librarians	3,375,829	3,845,932	3,852,174	3,783,996	4,098,188
13 Hourly Teachers	11,079,707	11,797,111	11,712,158	10,990,000	10,594,040
14 Hourly Adm, Counselors, Librarians	350,330	462,019	456,204	325,154	509,161
Object Group 1000 Total	<u>\$27,969,994</u>	<u>\$31,030,098</u>	<u>\$31,378,047</u>	<u>\$30,163,613</u>	<u>\$30,799,995</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,415,533	\$7,625,391	\$7,514,684	\$7,558,039	\$7,682,784
22 Contract Instructional Aides	1,030,846	1,073,553	1,081,345	1,199,560	1,169,482
23 Hourly Non-Instructional	659,133	761,308	1,077,344	950,621	963,110
24 Hourly Instructional Aides	539,338	560,914	221,301	309,943	348,857
Object Group 2000 Total	<u>\$9,644,850</u>	<u>\$10,021,166</u>	<u>\$9,894,675</u>	<u>\$10,018,163</u>	<u>\$10,164,233</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,075,289	\$10,081,504	\$10,098,336	\$10,828,795	\$11,288,253
3x Early Retirement & Retiree Benefits	1,025,417	414,925	520,712	290,791	285,924
Object Group 3000 Total	<u>\$10,100,706</u>	<u>\$10,496,429</u>	<u>\$10,619,048</u>	<u>\$11,119,586</u>	<u>\$11,574,177</u>
SUPPLIES:					
43 Supplies	\$762,343	\$1,097,540	\$706,287	\$1,653,659	\$1,697,433
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$389,842	\$544,965	\$483,036	\$535,384	\$619,343
52 Travel and Mileage	218,828	179,260	110,389	130,629	138,570
53 Fees, Software, Memberships, Dues	133,011	119,242	135,929	185,861	169,698
54 Insurance	48,012	63,000	51,712	63,774	70,000
55 Utilities and Operations	1,761,087	1,752,278	1,726,660	2,074,708	2,337,414
56 Rents, Repairs & Maintenance	879,883	806,631	859,869	990,551	1,099,532
57 Audits, Interest, and Legals	0	0	25	0	0
58 Advertising, Postage & Other Operating	305,071	306,935	366,905	362,663	214,359
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,735,734</u>	<u>\$3,772,311</u>	<u>\$3,734,524</u>	<u>\$4,343,570</u>	<u>\$4,648,916</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$68,285	\$38,896	\$0	\$11,106	\$65,148
62 Building Alterations	19,321	110,054	56,240	55,947	216,307
63 Books	9,524	47,925	16,243	37,548	77,716
64 Equipment	59,323	220,555	196,421	237,298	22,051
Object Group 6000 Total	<u>\$156,453</u>	<u>\$417,430</u>	<u>\$268,904</u>	<u>\$341,899</u>	<u>\$381,222</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	435,016	4,246,000	576,500	1,290,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	16,020	15,799	7,490	58,539	19,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$451,036</u>	<u>\$4,261,799</u>	<u>\$583,990</u>	<u>\$1,348,539</u>	<u>\$19,000</u>
Total Expenditures	<u>\$52,821,116</u>	<u>\$61,096,773</u>	<u>\$57,185,475</u>	<u>\$58,989,029</u>	<u>\$59,284,976</u>

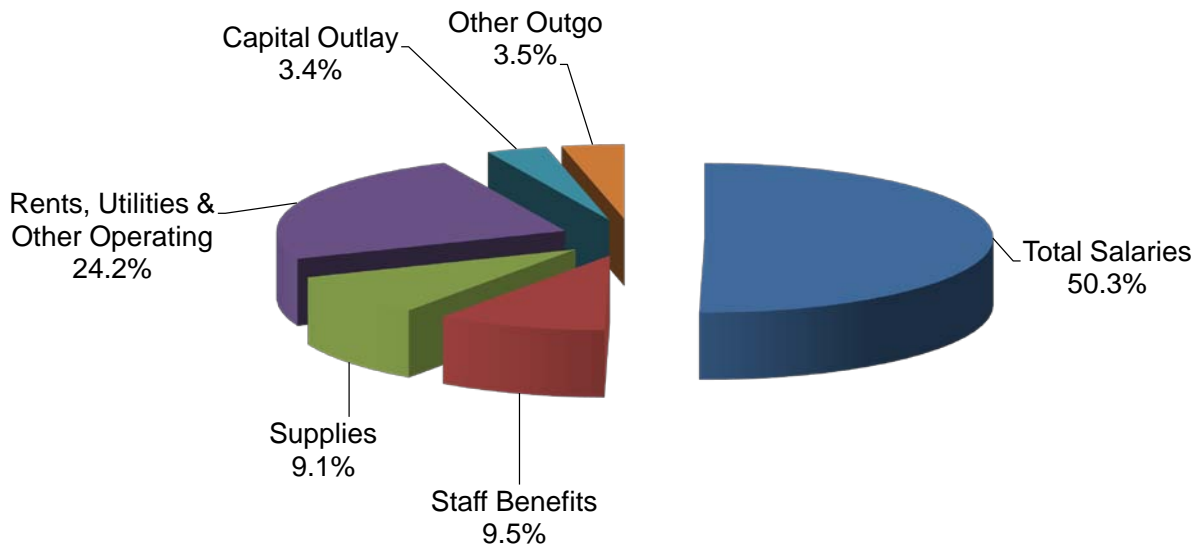
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$405,263	\$357,779	\$332,785	\$120,684	\$215,032
12 Contract Adm, Counselors, Librarians	1,024,693	1,030,522	1,000,475	755,791	874,902
13 Hourly Teachers	712,385	778,107	783,183	693,741	462,654
14 Hourly Adm, Counselors, Librarians	661,283	648,721	640,049	520,016	276,489
Object Group 1000 Total	<u>\$2,803,624</u>	<u>\$2,815,129</u>	<u>\$2,756,492</u>	<u>\$2,090,232</u>	<u>\$1,829,077</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,159,436	\$1,320,665	\$1,301,105	\$1,150,229	\$1,270,631
22 Contract Instructional Aides	186,820	185,836	213,338	172,920	192,510
23 Hourly Non-Instructional	1,421,831	1,691,175	1,700,441	1,651,332	1,795,636
24 Hourly Instructional Aides	145,119	188,502	101,731	93,041	50,270
Object Group 2000 Total	<u>\$2,913,206</u>	<u>\$3,386,178</u>	<u>\$3,316,615</u>	<u>\$3,067,522</u>	<u>\$3,309,047</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,110,185	\$1,170,588	\$1,147,896	\$1,105,678	\$965,562
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,110,185</u>	<u>\$1,170,588</u>	<u>\$1,147,896</u>	<u>\$1,105,678</u>	<u>\$965,562</u>
SUPPLIES:					
43 Supplies	\$1,346,852	\$966,370	\$909,693	\$872,331	\$926,531
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,844,507	\$3,739,071	\$2,101,971	\$2,890,532	\$1,944,522
52 Travel and Mileage	101,419	125,533	98,142	42,309	139,002
53 Fees, Software, Memberships, Dues	\$95,670	98,396	71,157	74,702	46,520
54 Insurance	31,000	27,000	33,340	28,393	33,000
55 Utilities and Operations	386,881	384,861	237,475	220,132	169,003
56 Rents, Repairs & Maintenance	88,581	75,937	96,461	160,072	101,440
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	52,502	31,106	35,787	18,442	42,801
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,600,560</u>	<u>\$4,481,904</u>	<u>\$2,674,334</u>	<u>\$3,434,582</u>	<u>\$2,476,288</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$7,231	\$0	\$0	\$0	\$0
62 Building Alterations	22,972	7,587	1,031	185,168	0
63 Books	41,079	19,893	3,280	0	0
64 Equipment	485,826	384,980	303,662	365,669	345,876
Object Group 6000 Total	<u>\$557,108</u>	<u>\$412,460</u>	<u>\$307,973</u>	<u>\$550,837</u>	<u>\$345,876</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	203,046	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	753,648	731,297	586,338	499,432	356,659
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$753,648</u>	<u>\$731,297</u>	<u>\$789,384</u>	<u>\$499,432</u>	<u>\$356,659</u>
Total Expenditures	<u>\$14,085,183</u>	<u>\$13,963,926</u>	<u>\$11,902,387</u>	<u>\$11,620,614</u>	<u>\$10,209,040</u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,148,231	\$5,614,341	\$5,817,675	\$5,385,346	\$5,439,951
12 Contract Adm, Counselors, Librarians	2,712,469	2,784,114	2,820,671	2,872,191	2,941,917
13 Hourly Teachers	5,100,225	5,724,908	5,614,233	5,016,970	4,914,206
14 Hourly Adm, Counselors, Librarians	500,188	629,095	513,766	404,329	175,872
Object Group 1000 Total	<u>\$13,461,113</u>	<u>\$14,752,458</u>	<u>\$14,766,345</u>	<u>\$13,678,836</u>	<u>\$13,471,946</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,567,153	\$4,810,319	\$4,943,935	\$4,841,635	\$5,321,706
22 Contract Instructional Aides	402,820	567,570	658,778	703,615	652,988
23 Hourly Non-Instructional	1,335,808	1,523,172	1,389,772	1,196,384	1,134,625
24 Hourly Instructional Aides	137,262	114,959	137,374	117,907	76,211
Object Group 2000 Total	<u>\$6,443,043</u>	<u>\$7,016,020</u>	<u>\$7,129,859</u>	<u>\$6,859,541</u>	<u>\$7,185,530</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,676,352	\$5,111,899	\$5,221,048	\$5,464,071	\$5,616,579
3x Early Retirement & Retiree Benefits	180,153	37,146	63,086	339,309	335,758
Object Group 3000 Total	<u>\$4,856,505</u>	<u>\$5,149,045</u>	<u>\$5,284,134</u>	<u>\$5,803,380</u>	<u>\$5,952,337</u>
SUPPLIES:					
43 Supplies	\$827,664	\$960,542	\$776,833	\$895,330	\$854,657
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$985,198	\$1,224,746	\$1,726,006	\$1,776,053	\$2,025,896
52 Travel and Mileage	156,232	185,213	129,277	115,847	143,900
53 Fees, Software, Memberships, Dues	94,120	151,908	157,826	173,122	111,917
54 Insurance	41,569	34,994	41,490	39,037	44,366
55 Utilities and Operations	863,784	1,240,215	1,238,246	1,251,676	1,368,949
56 Rents, Repairs & Maintenance	474,264	420,035	456,520	467,685	440,948
57 Audits, Interest, and Legals	0	0	696	0	0
58 Advertising, Postage & Other Operating	222,855	214,244	343,416	248,317	142,597
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,838,022</u>	<u>\$3,471,355</u>	<u>\$4,093,477</u>	<u>\$4,071,737</u>	<u>\$4,278,573</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$18,271	\$20,000
62 Building Alterations	20	53,728	54,977	0	0
63 Books	29,082	27,623	26,982	32,349	30,500
64 Equipment	173,046	163,874	191,970	185,866	215,386
Object Group 6000 Total	<u>\$202,148</u>	<u>\$245,225</u>	<u>\$273,929</u>	<u>\$236,486</u>	<u>\$265,886</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	149,886	53,378	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	192,287	174,514	216,557	130,633	72,547
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$192,287</u>	<u>\$324,400</u>	<u>\$269,935</u>	<u>\$130,633</u>	<u>\$72,547</u>
Total Expenditures	<u>\$28,820,782</u>	<u>\$31,919,045</u>	<u>\$32,594,512</u>	<u>\$31,675,943</u>	<u>\$32,081,476</u>

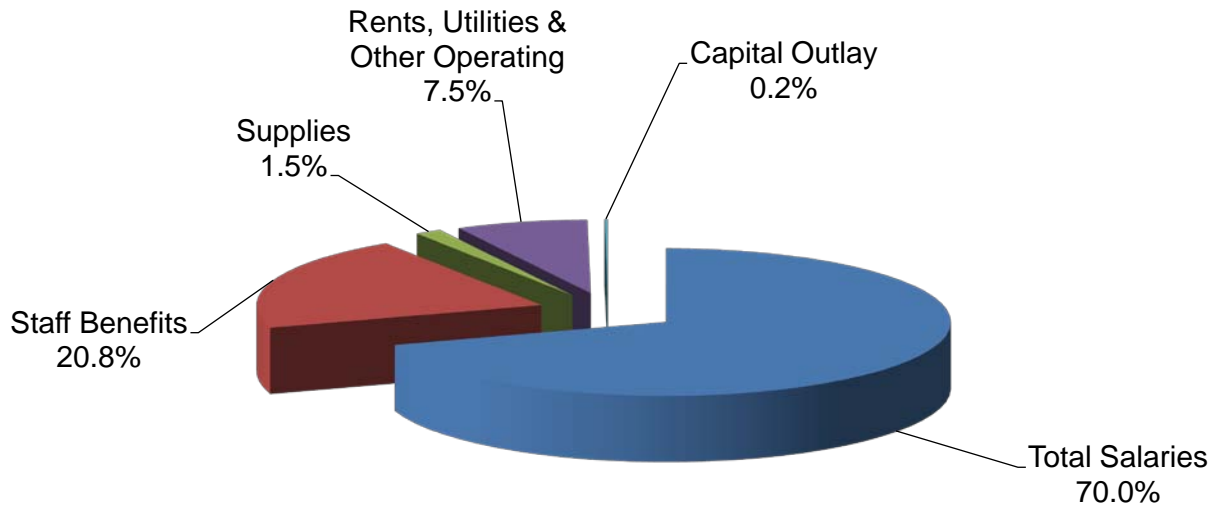
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,082,455	\$5,526,976	\$5,731,266	\$5,385,346	\$5,417,879
12 Contract Adm, Counselors, Librarians	2,238,335	2,242,184	2,278,239	2,448,828	2,478,114
13 Hourly Teachers	5,086,038	5,704,172	5,529,499	4,941,483	4,770,117
14 Hourly Adm, Counselors, Librarians	247,521	310,784	218,533	153,885	77,435
Object Group 1000 Total	<u>\$12,654,349</u>	<u>\$13,784,116</u>	<u>\$13,757,537</u>	<u>\$12,929,542</u>	<u>\$12,743,545</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,699,661	\$3,979,763	\$4,227,983	\$4,113,281	\$4,570,386
22 Contract Instructional Aides	402,820	525,792	536,675	609,619	575,120
23 Hourly Non-Instructional	649,105	771,079	589,637	492,538	416,298
24 Hourly Instructional Aides	72,928	96,598	116,123	105,736	76,211
Object Group 2000 Total	<u>\$4,824,514</u>	<u>\$5,373,232</u>	<u>\$5,470,418</u>	<u>\$5,321,174</u>	<u>\$5,638,015</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,181,891	\$4,591,097	\$4,691,116	\$4,935,523	\$5,131,606
3x Early Retirement & Retiree Benefits	180,153	37,146	63,086	339,309	335,758
Object Group 3000 Total	<u>\$4,362,044</u>	<u>\$4,628,243</u>	<u>\$4,754,202</u>	<u>\$5,274,832</u>	<u>\$5,467,364</u>
SUPPLIES:					
43 Supplies	\$264,624	\$407,210	\$364,979	\$505,119	\$385,582
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$78,298	\$103,927	68,799	\$191,359	\$86,021
52 Travel and Mileage	80,724	87,041	60,254	60,425	58,243
53 Fees, Software, Memberships, Dues	61,052	80,007	70,769	74,963	69,433
54 Insurance	31,569	27,994	31,491	30,301	32,489
55 Utilities and Operations	799,139	1,183,157	1,158,126	1,188,252	1,214,314
56 Rents, Repairs & Maintenance	402,680	358,083	376,043	393,360	382,072
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	200,782	196,013	324,019	221,412	128,701
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,654,244</u>	<u>\$2,036,222</u>	<u>\$2,089,501</u>	<u>\$2,160,072</u>	<u>\$1,971,273</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$13,421	\$0
62 Building Alterations	0	22,475	0	0	0
63 Books	29,082	27,623	26,982	32,349	30,500
64 Equipment	45,179	113,251	86,212	54,668	33,636
Object Group 6000 Total	<u>\$74,261</u>	<u>\$163,349</u>	<u>\$113,195</u>	<u>\$100,438</u>	<u>\$64,136</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	29,886	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	3,442	1,904	4,579	17,231	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,442</u>	<u>\$31,790</u>	<u>\$4,579</u>	<u>\$17,231</u>	<u>\$4,000</u>
Total Expenditures	<u>\$23,837,478</u>	<u>\$26,424,162</u>	<u>\$26,554,410</u>	<u>\$26,308,408</u>	<u>\$26,273,915</u>

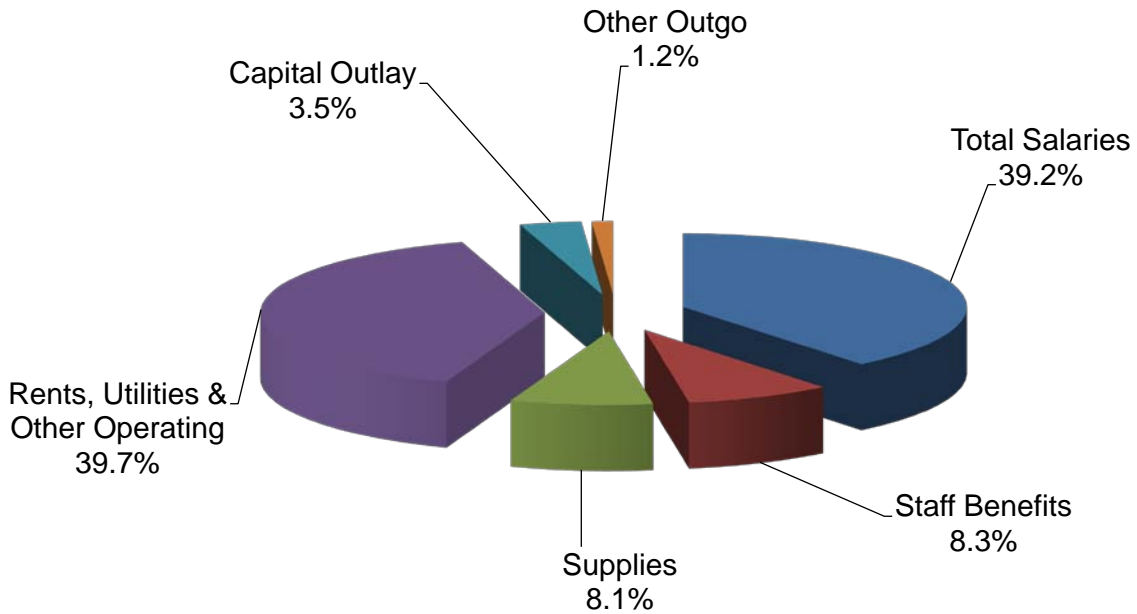
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$65,776	\$87,365	\$86,409	\$0	\$22,072
12 Contract Adm, Counselors, Librarians	474,134	541,930	542,433	423,363	463,803
13 Hourly Teachers	14,187	20,736	84,734	75,487	144,089
14 Hourly Adm, Counselors, Librarians	252,667	318,311	295,233	250,444	98,437
Object Group 1000 Total	<u>\$806,764</u>	<u>\$968,342</u>	<u>\$1,008,809</u>	<u>\$749,294</u>	<u>\$728,401</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$867,492	\$830,556	\$715,952	\$728,354	\$751,320
22 Contract Instructional Aides	0	41,778	122,103	93,996	77,868
23 Hourly Non-Instructional	686,703	752,093	800,135	703,846	718,327
24 Hourly Instructional Aides	64,334	18,361	21,251	12,171	0
Object Group 2000 Total	<u>\$1,618,529</u>	<u>\$1,642,788</u>	<u>\$1,659,441</u>	<u>\$1,538,367</u>	<u>\$1,547,515</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$494,461	\$520,802	\$529,932	\$528,548	\$484,973
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$494,461</u>	<u>\$520,802</u>	<u>\$529,932</u>	<u>\$528,548</u>	<u>\$484,973</u>
SUPPLIES:					
43 Supplies	\$563,040	\$553,332	\$411,855	\$390,211	\$469,075
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$906,900	\$1,120,819	\$1,657,207	\$1,584,694	\$1,939,875
52 Travel and Mileage	75,508	98,172	69,023	55,422	85,657
53 Fees, Software, Memberships, Dues	33,068	71,901	87,057	98,159	42,484
54 Insurance	10,000	7,000	9,999	8,736	11,877
55 Utilities and Operations	64,645	57,058	80,120	63,424	154,635
56 Rents, Repairs & Maintenance	71,584	61,952	80,478	74,325	58,876
57 Audits, Interest, and Legals	0	0	696	0	0
58 Advertising, Postage & Other Operating	22,073	18,231	19,396	26,905	13,896
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,183,778</u>	<u>\$1,435,133</u>	<u>\$2,003,975</u>	<u>\$1,911,665</u>	<u>\$2,307,300</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$4,850	\$20,000
62 Building Alterations	20	31,253	54,977	0	0
63 Books	0	0	0	0	0
64 Equipment	127,867	50,623	105,757	131,198	181,750
Object Group 6000 Total	<u>\$127,887</u>	<u>\$81,876</u>	<u>\$160,734</u>	<u>\$136,048</u>	<u>\$201,750</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	120,000	53,378	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	188,845	172,610	211,978	113,402	68,547
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$188,845</u>	<u>\$292,610</u>	<u>\$265,356</u>	<u>\$113,402</u>	<u>\$68,547</u>
Total Expenditures	<u><u>\$4,983,304</u></u>	<u><u>\$5,494,883</u></u>	<u><u>\$6,040,102</u></u>	<u><u>\$5,367,535</u></u>	<u><u>\$5,807,561</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	964,844	940,848	1,040,865	644,585	541,643
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,330	2,954	0	0	0
Object Group 1000 Total	<u>\$967,174</u>	<u>\$943,802</u>	<u>\$1,040,865</u>	<u>\$644,585</u>	<u>\$541,643</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,379,396	\$5,674,474	\$5,763,190	\$5,636,459	\$5,671,312
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	504,498	449,730	389,120	235,800	254,500
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,883,894</u>	<u>\$6,124,204</u>	<u>\$6,152,310</u>	<u>\$5,872,259</u>	<u>\$5,925,812</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,005,955	\$2,081,400	\$2,120,088	\$1,832,797	\$1,737,622
3x Early Retirement & Retiree Benefits	0	0	0	93,593	85,146
Object Group 3000 Total	<u>\$2,005,955</u>	<u>\$2,081,400</u>	<u>\$2,120,088</u>	<u>\$1,926,390</u>	<u>\$1,822,768</u>
SUPPLIES:					
43 Supplies	\$367,969	\$336,301	\$293,042	\$238,928	\$578,051
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,056,042	\$2,757,916	\$2,706,611	\$2,659,469	\$2,649,376
52 Travel and Mileage	104,643	109,614	72,675	73,692	97,704
53 Fees, Software, Memberships, Dues	28,481	33,392	36,347	26,548	27,700
54 Insurance	0	0	0	0	0
55 Utilities and Operations	59,069	112,962	96,726	54,871	36,100
56 Rents, Repairs & Maintenance	120,899	102,112	112,128	106,506	152,940
57 Audits, Interest, and Legals	379,827	371,096	181,623	226,638	266,154
58 Advertising, Postage & Other Operating	122,984	114,086	80,664	78,401	108,695
59 Other Holding	0	0	0	0	513,062
Object Group 5000 Total	<u>\$2,871,945</u>	<u>\$3,601,178</u>	<u>\$3,286,775</u>	<u>\$3,226,125</u>	<u>\$3,851,731</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	0	0	(87)	0	0
63 Books	0	0	0	0	0
64 Equipment	67,972	22,285	75,497	19,562	0
Object Group 6000 Total	<u>\$67,972</u>	<u>\$22,285</u>	<u>\$75,410</u>	<u>\$19,562</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$88,830	\$100,000	\$110,000	\$115,000	\$110,000
73 Interfund Transfers	592,630	248,561	0	60,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	150,000
Object Group 7000 Total	<u>\$681,460</u>	<u>\$348,561</u>	<u>\$110,000</u>	<u>\$175,000</u>	<u>\$260,000</u>
Total Expenditures	<u>\$12,846,369</u>	<u>\$13,457,731</u>	<u>\$13,078,490</u>	<u>\$12,102,849</u>	<u>\$13,011,005</u>

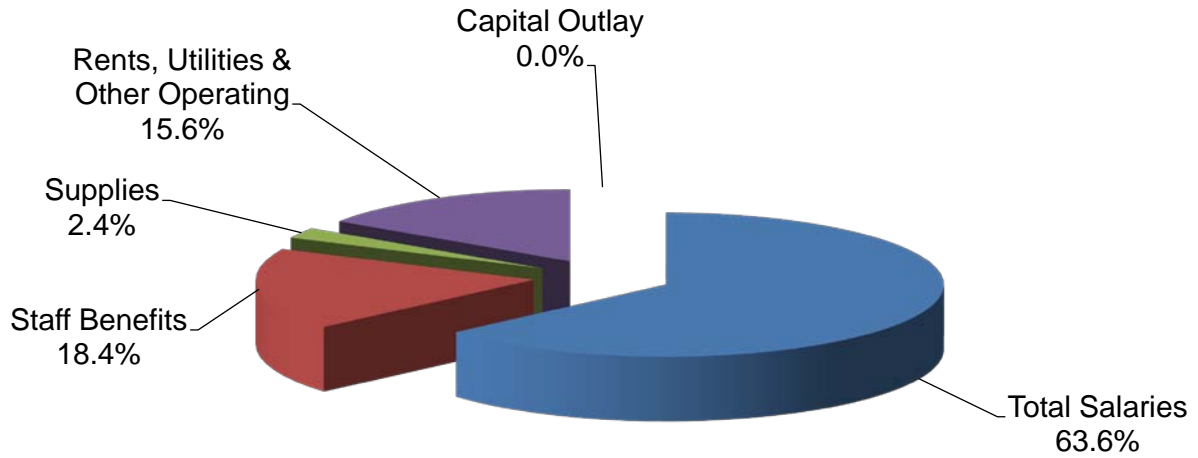
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	678,015	656,440	1,003,306	644,585	541,643
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,023	2,739	0	0	0
Object Group 1000 Total	<u>\$680,038</u>	<u>\$659,179</u>	<u>\$1,003,306</u>	<u>\$644,585</u>	<u>\$541,643</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,283,544	\$5,602,392	\$5,686,650	\$5,561,697	\$5,584,600
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	127,046	111,383	92,830	23,916	14,500
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,410,590</u>	<u>\$5,713,775</u>	<u>\$5,779,480</u>	<u>\$5,585,613</u>	<u>\$5,599,100</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,846,008	\$1,984,709	\$2,073,067	\$1,799,236	\$1,697,206
3x Early Retirement & Retiree Benefits	0	0	0	93,593	85,146
Object Group 3000 Total	<u>\$1,846,008</u>	<u>\$1,984,709</u>	<u>\$2,073,067</u>	<u>\$1,892,829</u>	<u>\$1,782,352</u>
SUPPLIES:					
43 Supplies	\$238,364	\$257,334	\$185,530	\$159,838	\$228,452
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$466,740	\$535,946	\$499,898	\$728,494	\$873,312
52 Travel and Mileage	102,879	109,075	72,133	70,022	80,867
53 Fees, Software, Memberships, Dues	24,008	33,392	27,651	26,548	27,700
54 Insurance	0	0	0	0	0
55 Utilities and Operations	17,605	20,755	15,443	21,605	30,600
56 Rents, Repairs & Maintenance	51,717	65,235	79,057	72,942	100,440
57 Audits, Interest, and Legals	284,281	284,985	99,495	148,930	177,820
58 Advertising, Postage & Other Operating	60,137	95,833	78,997	68,409	91,695
59 Other Holding	0	0	0	0	129,093
Object Group 5000 Total	<u>\$1,007,367</u>	<u>\$1,145,221</u>	<u>\$872,675</u>	<u>\$1,136,950</u>	<u>\$1,511,527</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	(87)	0	0
63 Books	0	0	0	0	0
64 Equipment	58,938	18,821	75,497	19,562	0
Object Group 6000 Total	<u>\$58,938</u>	<u>\$18,821</u>	<u>\$75,410</u>	<u>\$19,562</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	592,630	248,561	0	60,000	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>\$592,630</u>	<u>\$248,561</u>	<u>\$0</u>	<u>\$60,000</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,833,935</u></u>	<u><u>\$10,027,600</u></u>	<u><u>\$9,989,468</u></u>	<u><u>\$9,499,377</u></u>	<u><u>\$9,663,074</u></u>

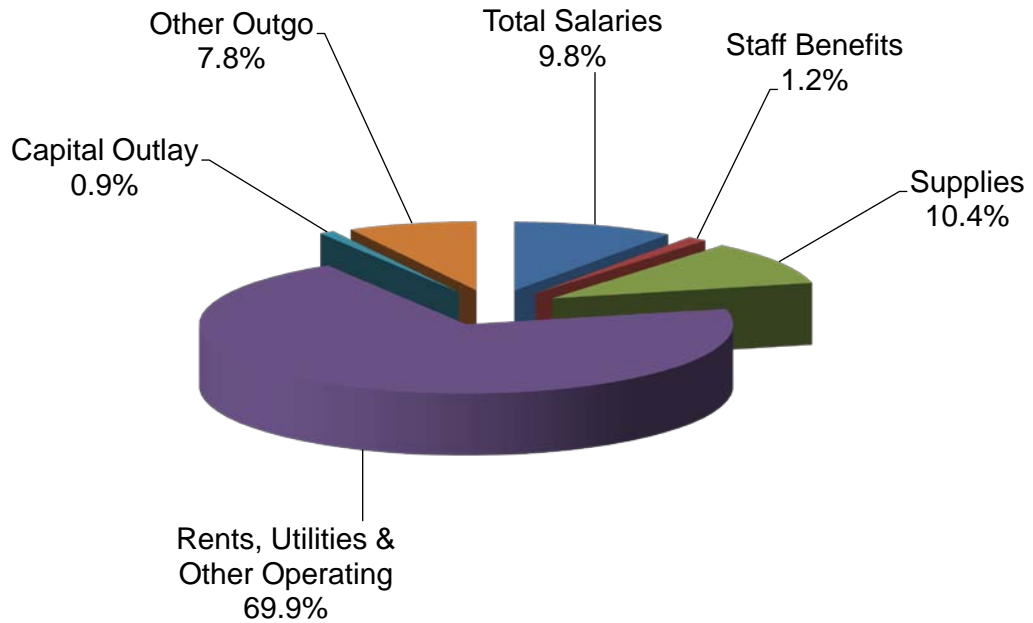
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	286,829	284,408	37,559	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	307	215	0	0	0
Object Group 1000 Total	<u>\$287,136</u>	<u>\$284,623</u>	<u>\$37,559</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$95,852	\$72,082	\$76,540	\$74,762	\$86,712
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	377,452	338,347	296,290	211,884	240,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$473,304</u>	<u>\$410,429</u>	<u>\$372,830</u>	<u>\$286,646</u>	<u>\$326,712</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$159,947	\$96,691	\$47,022	\$33,561	\$40,416
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$159,947</u>	<u>\$96,691</u>	<u>\$47,022</u>	<u>\$33,561</u>	<u>\$40,416</u>
SUPPLIES:					
43 Supplies	\$129,605	\$78,967	\$107,512	\$79,090	\$349,599
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,589,302	\$2,221,970	\$2,206,713	\$1,930,975	\$1,776,064
52 Travel and Mileage	1,764	539	542	3,670	16,837
53 Fees, Software, Memberships, Dues	4,473	0	8,695	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	41,464	92,207	81,283	33,266	5,500
56 Rents, Repairs & Maintenance	69,182	36,877	33,071	33,564	52,500
57 Audits, Interest, and Legals	95,546	86,111	82,128	77,708	88,334
58 Advertising, Postage & Other Operating	62,847	18,253	1,667	9,992	17,000
59 Other Holding	0	0	0	0	383,969
Object Group 5000 Total	<u>\$1,864,578</u>	<u>\$2,455,957</u>	<u>\$2,414,100</u>	<u>\$2,089,175</u>	<u>\$2,340,204</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	9,034	3,464	0	0	0
Object Group 6000 Total	<u>\$9,034</u>	<u>\$3,464</u>	<u>\$0</u>	<u>\$0</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$88,830	\$100,000	\$110,000	\$115,000	\$110,000
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	150,000
Object Group 7000 Total	<u>\$88,830</u>	<u>\$100,000</u>	<u>\$110,000</u>	<u>\$115,000</u>	<u>\$260,000</u>
Total Expenditures	<u>\$3,012,434</u>	<u>\$3,430,131</u>	<u>\$3,089,022</u>	<u>\$2,603,472</u>	<u>\$3,347,931</u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,760	3,573	2,601	2,000
Object Group 1000 Total	<u>\$0</u>	<u>\$1,760</u>	<u>\$3,573</u>	<u>\$2,601</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,124	\$18,017	\$20,571	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	928	2,021	7,847	8,386	8,000
Object Group 2000 Total	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$28,418</u>	<u>\$8,386</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$10,335	\$15,392	\$20,917	\$26,780
3x Early Retirement & Retiree Benefits	2,568,406	1,050,625	1,199,287	1,168,253	1,140,009
Object Group 3000 Total	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,214,679</u>	<u>\$1,189,170</u>	<u>\$1,166,789</u>
SUPPLIES:					
43 Supplies	\$38,139	\$33,264	\$27,020	\$30,726	\$68,230
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$203,487	\$204,817	\$183,741	\$219,181	\$248,359
52 Travel and Mileage	10,068	9,641	2,103	540	18,000
53 Fees, Software, Memberships, Dues	391,274	373,572	558,895	584,631	556,550
54 Insurance	382,776	423,724	418,200	557,833	512,650
55 Utilities and Operations	(62,153)	(90,371)	91,636	114,774	130,880
56 Rents, Repairs & Maintenance	608,780	653,044	659,853	896,400	882,787
57 Audits, Interest, and Legals	159,514	(10,116)	267,336	230,182	280,000
58 Advertising, Postage & Other Operating	499	6,719	340	9,650	25,929
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,694,245</u>	<u>\$1,571,030</u>	<u>\$2,182,104</u>	<u>\$2,613,191</u>	<u>\$2,655,155</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	11,353	57,701	4,200	5,171	9,052
Object Group 6000 Total	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$4,200</u>	<u>\$5,171</u>	<u>\$9,052</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$1,825	\$1,895	\$1,250	\$1,400
73 Interfund Transfers	5,508,525	304,405	348,164	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	7,215	2,893	3,360	5,180	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$5,515,740</u>	<u>\$309,123</u>	<u>\$353,419</u>	<u>\$6,430</u>	<u>\$7,900</u>
Total Expenditures	<u><u>\$9,832,935</u></u>	<u><u>\$3,053,876</u></u>	<u><u>\$3,813,412</u></u>	<u><u>\$3,855,675</u></u>	<u><u>\$3,917,126</u></u>

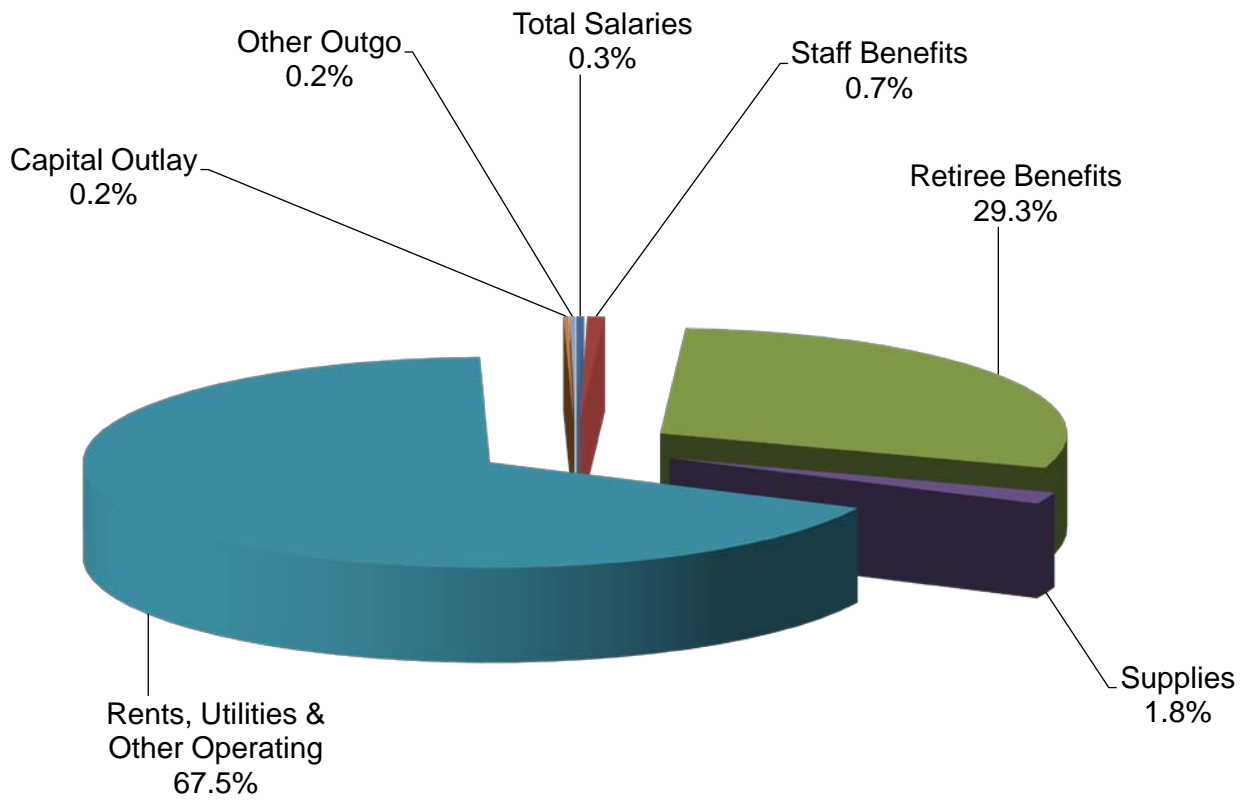
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,760	3,573	2,601	2,000
Object Group 1000 Total	<u>\$0</u>	<u>\$1,760</u>	<u>\$3,573</u>	<u>\$2,601</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,124	\$18,017	\$20,571	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	928	2,021	7,847	8,386	8,000
Object Group 2000 Total	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$28,418</u>	<u>\$8,386</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$10,335	\$15,392	\$20,917	\$26,780
3x Early Retirement & Retiree Benefits	2,568,406	1,050,625	1,199,287	1,168,253	1,140,009
Object Group 3000 Total	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,214,679</u>	<u>\$1,189,170</u>	<u>\$1,166,789</u>
SUPPLIES:					
43 Supplies	\$38,139	\$33,264	\$27,020	\$30,726	\$68,230
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$203,487	\$204,817	\$183,741	\$219,181	\$248,359
52 Travel and Mileage	5,380	3,191	2,103	540	4,000
53 Fees, Software, Memberships, Dues	391,274	373,572	558,895	584,631	556,550
54 Insurance	382,776	423,724	418,200	557,833	512,650
55 Utilities and Operations	144,707	126,431	109,377	114,774	111,671
56 Rents, Repairs & Maintenance	608,780	653,044	659,853	775,665	882,787
57 Audits, Interest, and Legals	159,514	(10,116)	267,336	230,182	280,000
58 Advertising, Postage & Other Operating	293	21	340	9,650	25,929
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,896,211</u>	<u>\$1,774,684</u>	<u>\$2,199,845</u>	<u>\$2,492,456</u>	<u>\$2,621,946</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	11,353	57,701	4,200	5,171	9,052
Object Group 6000 Total	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$4,200</u>	<u>\$5,171</u>	<u>\$9,052</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$1,825	\$1,895	\$1,250	\$1,400
73 Interfund Transfers	4,587,441	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	7,215	2,893	3,360	5,180	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,594,656</u>	<u>\$4,718</u>	<u>\$5,255</u>	<u>\$6,430</u>	<u>\$7,900</u>
Total Expenditures	<u><u>\$9,113,817</u></u>	<u><u>\$2,953,125</u></u>	<u><u>\$3,482,989</u></u>	<u><u>\$3,734,940</u></u>	<u><u>\$3,883,917</u></u>

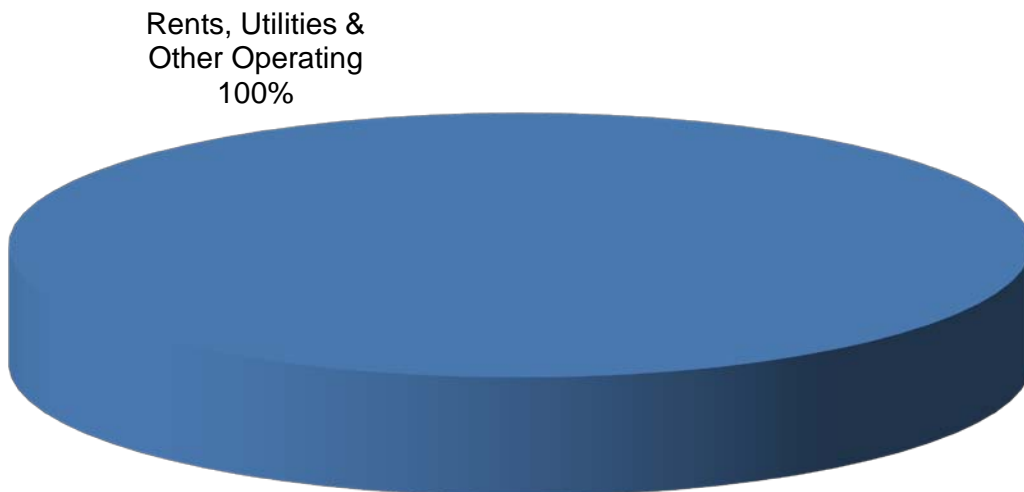
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$0	\$0	\$0	\$0
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	\$0	\$0	\$0	\$0	\$0
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	4,688	6,450	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	(206,860)	(216,802)	(17,741)	0	19,209
56 Rents, Repairs & Maintenance	0	0	0	120,735	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	206	6,698	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	(\$201,966)	(\$203,654)	(\$17,741)	\$120,735	\$33,209
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	921,084	304,405	348,164	0	0
75/76 Std't Financial Aid & Othr Pymts to Std'ts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$921,084	\$304,405	\$348,164	\$0	\$0
Total Expenditures	\$719,118	\$100,751	\$330,423	\$120,735	\$33,209

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 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
Grossmont College							
Commission Distributions	\$265,428	\$252,995	\$269,710	\$303,460	\$290,097	\$276,946	\$252,000
Dissolution of Enterprise Fund	85	2,865	529	0	0	0	0
Interest Income	14,548	18,482	41,550	44,864	36,129	600	200
Total	\$280,061	\$274,342	\$311,789	\$348,324	\$326,226	\$277,546	\$252,200
Cuyamaca College							
Commission Distributions	\$114,572	\$118,651	\$122,653	\$143,659	\$158,097	\$140,519	\$120,000
Dissolution of Enterprise Fund	77	525	0	0	0	0	0
Interest Income	10,975	13,942	9,350	11,202	687	350	350
Total	\$125,624	\$133,118	\$132,003	\$154,861	\$158,784	\$140,869	\$120,350
Other Commission Distributions							
District Services Allocation	\$33,043	\$32,317	\$34,119	\$38,880	\$38,965	\$36,301	\$32,000
Total	\$33,043	\$32,317	\$34,119	\$38,880	\$38,965	\$36,301	\$32,000
Total Sources	\$438,728	\$439,777	\$477,911	\$542,065	\$523,975	\$454,716	\$404,550
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Distributions to ASCC	20,000	20,000	20,000	10,000 *	10,000 *	10,000 *	10,000 *
Total Distributions	\$84,000	\$84,000	\$84,000	\$74,000	\$74,000	\$74,000	\$74,000

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

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

COLLEGE BOOKSTORES ⁽¹⁾

SPECIAL REVENUE FUND

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
Bookstore Commissions					
Beginning Balance	\$898,546	\$959,448	\$1,197,544	\$1,426,313	\$1,734,740
Commissions Revenue	426,481	485,999	487,159	453,766	404,000
Funds Available	<u>\$1,325,027</u>	<u>\$1,445,447</u>	<u>\$1,684,703</u>	<u>\$1,880,079</u>	<u>\$2,138,740 ⁽²⁾</u>
Expenditures					
Grossmont College	\$114,938	\$195,651	\$64,000	\$64,000	\$476,586
Cuyamaca College	250,641	52,253	194,390	81,339	270,000
District Services	0	0	0	0	32,000
Total	<u>\$365,579</u>	<u>\$247,904</u>	<u>\$258,390</u>	<u>\$145,339</u>	<u>\$778,586</u>
Ending Balance	<u>\$959,448</u>	<u>\$1,197,544</u>	<u>\$1,426,313</u>	<u>\$1,734,740</u>	<u>\$1,360,154 ⁽³⁾</u>
Dissolution of Enterprise Funds					
Beginning Balance	\$1,341,453	\$992,881	\$788,947	\$59,213	\$20,163
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$529	\$0	\$0	\$0	\$0
Interest	50,900	56,066	36,816	950	550
Total Revenue & Transfers	<u>\$51,429</u>	<u>\$56,066</u>	<u>\$36,816</u>	<u>\$950</u>	<u>\$550</u>
Funds Available	<u>\$1,392,881</u>	<u>\$1,048,947</u>	<u>\$825,763</u>	<u>\$60,163</u>	<u>\$20,713 ⁽²⁾</u>
Expenditures					
Grossmont College	\$0	\$80,000	\$766,549	\$40,000	\$5,729
Cuyamaca College	400,000	180,000	0	0	0
Total	<u>\$400,000</u>	<u>\$260,000</u>	<u>\$766,549</u>	<u>\$40,000</u>	<u>\$5,729</u>
Ending Balance	<u>\$992,881</u>	<u>\$788,947</u>	<u>\$59,213</u>	<u>\$20,163</u>	<u>\$14,984 ⁽³⁾</u>
Combined Ending Balance	<u>\$1,952,329</u>	<u>\$1,986,491</u>	<u>\$1,485,526</u>	<u>\$1,754,903</u>	<u>\$1,375,138 ⁽³⁾</u>

Notes:

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

(2) Funds Available by Fund:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Bookstore Commissions	\$1,492,623	465,535	180,582	\$2,138,740
Dissolution of Enterprise Funds	5,729	14,984	0	20,713
Total Funds Available	<u>\$1,498,352</u>	<u>\$480,519</u>	<u>\$180,582</u>	<u>\$2,159,453</u>
Less: Expenditures	(482,315)	(270,000)	(32,000)	(784,315)
Ending Balance	<u>\$1,016,037</u>	<u>\$210,519</u>	<u>\$148,582</u>	<u>\$1,375,138</u>

(3) Ending Balances by Site:				Total	
Bookstore Commissions	Subfund 38	\$1,016,037	\$195,535	\$148,582	\$1,360,154
Dissolution of Enterprise Funds	Subfund 36	0	14,984	0	14,984
Combined Subfunds		<u>\$1,016,037</u>	<u>\$210,519</u>	<u>\$148,582</u>	<u>\$1,375,138</u>

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$4,357	\$27,505	\$27,276	\$1	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$4,357</u>	<u>\$27,505</u>	<u>\$27,276</u>	<u>\$1</u>	<u>\$0</u>
 Plus Current Year Income					
Tuition Fees	\$52,222	\$44,138	\$20,655	\$26,317	\$40,000
Other Sources	48	153	196	0	0
Total Revenues	<u>\$52,269</u>	<u>\$44,291</u>	<u>\$20,852</u>	<u>\$26,317</u>	<u>\$40,000</u>
 Total Funds Available	<u>\$56,626</u>	<u>\$71,796</u>	<u>\$48,128</u>	<u>\$26,318</u>	<u>\$40,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$22,118	\$40,000	\$37,006	\$26,318	\$40,000
Supplies & Materials	6,328	4,520	8,513	0	
Memberships, Dues, and Fees	0	0	2,607	0	0
Other Operating	0	0	0	0	0
Fees	675	0	0	0	0
Total Expenditures	<u>\$29,121</u>	<u>\$44,520</u>	<u>\$48,127</u>	<u>\$26,318</u>	<u>\$40,000</u>
 Total Ending Balance	<u><u>\$27,505</u></u>	<u><u>\$27,276</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$80,313	\$46,211	\$51,143	\$25,193	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$80,313	\$46,211	\$51,143	\$25,193	\$0
Plus Current Year Income					
Tuition Fees	\$205,212	\$246,050	\$249,476	\$145,986	\$242,000
Other Sources	1,126	944	368	0	0
Total Revenues	\$206,338	\$246,994	\$249,844	\$145,986	\$242,000
Total Funds Available	\$286,651	\$293,205	\$300,987	\$171,179	\$242,000
Less Current Year Expenditures					
Salaries & Benefits	\$183,000	\$226,654	\$255,000	\$171,099	\$227,000
Supplies & Materials	4,776	3,073	794	80	0
Other Operating	2,665	12,335	10,000	0	15,000
Transfer To Capital Project Fund	50,000	0	10,000	0	0
Total Expenditures	\$240,441	\$242,062	\$275,794	\$171,179	\$242,000
Total Ending Balance	\$46,211	\$51,143	\$25,193	\$0	\$0

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
 CUYAMACA ORNAMENTAL HORTICULTURE
 ENTERPRISE FUND**

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$72,405	\$86,398	\$72,592	\$71,631	\$63,845
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$72,405</u>	<u>\$86,398</u>	<u>\$72,592</u>	<u>\$71,631</u>	<u>\$63,845</u>
 Plus Current Year Income					
Sales	\$65,312	\$64,305	\$79,635	\$66,090	\$74,800
Interest	1,913	1,819	1,127	275	425
Other	1,406	0	0	3,942	0
Total Revenue	<u>\$68,631</u>	<u>\$66,124</u>	<u>\$80,762</u>	<u>\$70,307</u>	<u>\$75,225</u>
 Total Funds Available	<u>\$141,036</u>	<u>\$152,522</u>	<u>\$153,354</u>	<u>\$141,938</u>	<u>\$139,070</u>
 Less Current Year Expenditures					
Supplies & Materials	\$33,999	\$48,577	\$54,293	\$50,163	\$56,411
Other Operating Expenses	20,640	19,433	22,538	23,339	27,589
Site Improvements	0	1,184	0	0	0
Capital Outlay	0	10,736	4,206	4,105	11,000
Inter-Fund Transfers Out	0	0	685	486	0
Total Expenditures	<u>\$54,638</u>	<u>\$79,930</u>	<u>\$81,723</u>	<u>\$78,093</u>	<u>\$95,000</u>
 Total Ending Balance	<u><u>\$86,398</u></u>	<u><u>\$72,592</u></u>	<u><u>\$71,631</u></u>	<u><u>\$63,845</u></u>	<u><u>\$44,070</u></u>

Note: 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. Beginning with the 2000/2001 Adoption Budget, the Cuyamaca Botanical Society Scholarship account is included in this presentation.

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE					
ASCC	\$38,987	\$17,970	\$23,113	\$25,691	\$25,000
Clubs & Organizations (1)	56,515	60,515	43,356	56,856	59,391
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$95,502</u>	<u>\$78,485</u>	<u>\$66,468</u>	<u>\$82,547</u>	<u>\$84,391</u>
Plus Current year Income					
Sales	\$7,750	\$15,536	\$10,176	\$1,671	\$12,500
Student Activities Card Sales	13,505	15,106	8,300	9,440	15,000
Operating Allocation	20,000	10,000	10,000	11,585	10,000
Contribution	0	3,000	0	1,500	0
Interest	1,713	1,421	802	90	100
Other	1,450	2,335	891	1,500	1,500
Club Deposits	111,977	111,001	134,516	108,864	100,000
Total Revenues (2)	<u>\$156,395</u>	<u>\$158,398</u>	<u>\$164,685</u>	<u>\$134,650</u>	<u>\$139,100</u>
Total Funds Available	<u>\$251,897</u>	<u>\$236,883</u>	<u>\$231,153</u>	<u>\$217,197</u>	<u>\$223,491</u>
Less Current Year Expenditures					
Hourly	\$13,110	\$16,490	\$8,063	\$5,955	\$6,000
Benefits	818	994	444	179	360
Activities	15,878	11,796	14,735	11,638	18,100
Commencement	17,215	3,153	0	0	0
Hospitality	0	0	0	0	0
Supplies	10,992	9,134	6,179	7,903	13,000
Other	7,422	688	(1,829)	532	1,640
Club Expenses	107,977	128,160	121,014	106,329	159,391
Inter-Fund Transfers Out	0	0	0	270	0
Total Expenditures	<u>\$173,412</u>	<u>\$170,415</u>	<u>\$148,606</u>	<u>\$132,806</u>	<u>\$198,491</u>
Total Ending Balance	<u><u>\$78,485</u></u>	<u><u>\$66,468</u></u>	<u><u>\$82,547</u></u>	<u><u>\$84,391</u></u>	<u><u>\$25,000</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 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$545,862	\$566,112	\$591,950	\$355,281	\$358,281
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$545,862</u>	<u>\$566,112</u>	<u>\$591,950</u>	<u>\$355,281</u>	<u>\$358,281</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	19,952	25,838	13,331	3,000	3,000
Total Revenues	<u>\$19,952</u>	<u>\$25,838</u>	<u>\$13,331</u>	<u>\$3,000</u>	<u>\$3,000</u>
 Total Funds Available	<u>\$565,814</u>	<u>\$591,950</u>	<u>\$605,281</u>	<u>\$358,281</u>	<u>\$361,281</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	(298)	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	250,000	0	355,281
Total Expenditures	<u>(\$298)</u>	<u>\$0</u>	<u>\$250,000</u>	<u>\$0</u>	<u>\$355,281</u>
 Total Ending Balance	<u><u>\$566,112</u></u>	<u><u>\$591,950</u></u>	<u><u>\$355,281</u></u>	<u><u>\$358,281</u></u>	<u><u>\$6,000</u></u>

Note: In April, 2002, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a fee for the purpose of financing, construction, enlarging, refurbishing, and operating of a student center. The fund began collections in the fall semester of 2002. In Spring 2006, the district discontinued charging this fee when it was clarified that the 2002 election wording was incomplete. The fund will be maintained as permitted by Education Code Section number 76375.

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$400,695	\$479,549	\$14,919	\$85,912	\$100,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$400,695</u>	<u>\$479,549</u>	<u>\$14,919</u>	<u>\$85,912</u>	<u>\$100,000</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$59,045	\$66,663	\$69,967	\$75,645	\$70,000
Interest	29,630	6,784	1,026	700	700
Total Revenues	<u>\$88,675</u>	<u>\$73,447</u>	<u>\$70,993</u>	<u>\$76,345</u>	<u>\$70,700</u>
 Total Funds Available	<u>\$489,370</u>	<u>\$552,996</u>	<u>\$85,912</u>	<u>\$162,257</u>	<u>\$170,700</u>
 Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$52,284	\$85,700
Contract Services	0	0	0	851	35,000
Rental & Leases	9,821	8,077	0	0	20,000
Repair by Outside Vendor	0	0	0	2,282	0
Capital Outlay	0	0	0	6,840	30,000
Transfer To Capital Project Fund	0	530,000	0	0	0
Total Expenditures	<u>\$9,821</u>	<u>\$538,077</u>	<u>\$0</u>	<u>\$62,257</u>	<u>\$170,700</u>
 Total Ending Balance	<u><u>\$479,549</u></u>	<u><u>\$14,919</u></u>	<u><u>\$85,912</u></u>	<u><u>\$100,000</u></u>	<u><u>\$0</u></u>

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 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11 (Multiyear)
Beginning Balance	(1)	\$102,167,507	\$62,777,446	\$105,536,022	\$74,500,176	\$53,898,395
Prior Year Adjustments	(2)	(1,334,246)	0	0	0	0
Adjusted Beg Balance		<u>\$100,833,261</u>	<u>\$62,777,446</u>	<u>\$105,536,022</u>	<u>\$74,500,176</u>	<u>\$53,898,395</u>
Plus Current Year Revenues						
State		\$14,866,937	\$3,491,399	\$14,860,212	\$14,898,738	\$383,063
Local		3,728,805	2,471,695	2,315,935	905,172	445,880
Inter-Fund Transfers In		7,221,186	5,790,503	2,247,637	1,705,282	0
Inter-Fund Transfers In (from Prop R)		293,682	211,074	0	0	0
Proceeds from Sale of Prop "R" Bonds		0	66,775,377	0	0	0
Total Revenues		<u>\$26,110,610</u>	<u>\$78,740,049</u>	<u>\$19,423,784</u>	<u>\$17,509,192</u>	<u>\$828,943</u>
Total Funds Available		<u>\$126,943,871</u>	<u>\$141,517,495</u>	<u>\$124,959,806</u>	<u>\$92,009,368</u>	<u>\$54,727,338</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$2,656,021	\$3,330,374	\$1,380,504	\$3,959,685	\$888,528
Other Operating Expenses		12,321,359	10,756,350	12,396,222	11,415,063	9,460,018
Capital Outlay		48,895,364	21,683,675	36,682,904	22,736,225	44,378,792
Inter-Fund Transfers Out		293,682	211,074	0	0	0
Total Expenditures		<u>\$64,166,426</u>	<u>\$35,981,472</u>	<u>\$50,459,630</u>	<u>\$38,110,973</u>	<u>\$54,727,338</u>
Total Ending Balance		<u><u>\$62,777,446</u></u>	<u><u>\$105,536,022</u></u>	<u><u>\$74,500,176</u></u>	<u><u>\$53,898,395</u></u>	<u><u>\$0</u></u>

Notes:

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

(2) Prior year adjustments represent a timing differences for expenses incurred in one year and paid in another.

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

		Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11 (Multiyear)
Beginning Balance	(1)	\$3,052,960	\$10,466,618	\$12,907,821	\$12,899,965	\$10,455,398
Prior Year Adjustments	(2)	(950,550)	0	0	0	0
Adjusted Beg Balance		<u>\$2,102,410</u>	<u>\$10,466,618</u>	<u>\$12,907,821</u>	<u>\$12,899,965</u>	<u>\$10,455,398</u>
Plus Current Year Revenues						
State		\$14,866,937	\$3,491,399	\$14,860,212	\$14,898,738	\$383,063
Local		327,643	433,805	337,428	311,052	40,000
Inter-Fund Transfers In		7,212,837	5,790,503	2,247,637	1,705,282	0
Inter-Fund Transfers In (from Prop R)		293,682	211,074	0	0	0
Total Revenues		<u>\$22,701,099</u>	<u>\$9,926,782</u>	<u>\$17,445,277</u>	<u>\$16,915,072</u>	<u>\$423,063</u>
Total Funds Available		<u>\$24,803,509</u>	<u>\$20,393,400</u>	<u>\$30,353,098</u>	<u>\$29,815,037</u>	<u>\$10,878,461</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$2,352,792	\$1,882,708	\$1,020,790	\$3,617,987	\$632,983
Other Operating Expenses		847,604	1,413,978	1,146,334	2,132,958	2,564,976
Capital Outlay		11,136,495	4,188,893	15,286,009	13,608,694	7,680,502
Total Expenditures		<u>\$14,336,891</u>	<u>\$7,485,579</u>	<u>\$17,453,133</u>	<u>\$19,359,639</u>	<u>\$10,878,461</u>
Total Ending Balance		<u><u>\$10,466,618</u></u>	<u><u>\$12,907,821</u></u>	<u><u>\$12,899,965</u></u>	<u><u>\$10,455,398</u></u>	<u><u>\$0</u></u>

Notes:

- (1) The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital projects and scheduled maintenance. This fund must be established and maintained in the County Treasury and used for capital outlay purposes only, including scheduled maintenance. The Governing Board may by resolution add to this fund over a period o years for specific capital purposes through interfund transfers from other sources.
- (2) Prior year adjustments represent a timing differences for expenses incurred in one year and paid in another.

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

	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$15,366	\$2,162	\$149,541
DW Prop "R" Oversight Committee	37,625	43,779	81,722
CC Science & Technology Center	2,957	0	0
CC Science & Technology Center Equipment	1,092,522	0	0
CC Business & Technology	8,918,152	1,043,329	41,351
CC Business & Technology (Matching Funds)	0	782,744	451,975
CC Business & Technology Equipment (Matching Funds)	0	5,275	62,950
CC Business & Technology Equipment	1,308	2,442,980	13,712
CC Communication Arts Building	1,472	0	0
CC Communication Arts Equipment	539,676	0	0
CC LRC Expansion/Remodel	144,000	1,778,093	108,907
CC LRC Expansion/Remodel Equipment	0	0	53,000
GC Science Building Equipment	9	0	0
GC Health/Physical Sciences Complex	4,136,710	8,669,046	117,000
GC Health/Physical Sciences Complex Equipment	1,308	966,599	49,093
GC Digital Arts Equipment	22,112	0	0
Capital Building Projects Total	\$14,913,216	\$15,734,007	\$1,129,251
<u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$0	\$0	\$111,009
05/06 SM Air Handler 200 W/Scp	51,824	(2,224)	0
06/07 SM Replace Roof, 400 PE	116,537	0	2,224
06/07 SM Resurface Pool Deck	40,597	245,035	368
06/07 SM Restroom Upgrade	101,030	1,762	0
06/07 SM Sewer & Underground Electrical	0	0	269,944
07/08 SM Replace Roof Bldg 400B	0	105,644	167,720
07/08 SM Replace Overhang Roof TM	0	0	148,784
08/09 SM Resurface Pool Deck - Phase 2	0	105,250	0
08/09 SM Repair/Replace Cracked/Damaged Walkways	0	0	272,332
Subtotal	\$309,988	\$455,467	\$972,381
Cuyamaca			
04/05 SM R/R Running Track	\$5,280	\$0	\$0
04/05 SM Signage	0	0	0
05/06 SM Electrical Panels/Transformer	0	43,490	56,510
06/07 SM Emergency Power Phase 1	0	200,001	0
06/07 SM Replace Restrooms FH/LRC	22,593	0	131
06/07 SM Emergency Power Phase 2	0	91,735	27,627
07/08 SM Replace Signage Phase 2	5,995	5	100,774
07/08 SM Replace Walkways - ADA	65,788	0	0
08/09 SM Chiller Repair	14,967	0	15,033
08/09 SM Water Shut-Off Valve Replacement	0	0	16,539
08/09 SM Replace Restrooms Fixtures	30,000	0	0
08/09 SM Replace Transformer Bldg C - Phase 2	0	0	90,418
Subtotal	\$144,623	\$335,231	\$307,032
Sched. Maint. and Haz. Subst. Projects Total	\$454,611	\$790,698	\$1,279,413

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

	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11 (Multiyear)
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DS Theater 2nd-Elect Maint Relocation	\$0	\$0	\$44,010
DW Parking Permit Machines	0	140,557	34,443
DW Parking Gates	0	10,700	39,300
DW Parking Fund Projects	0	0	10,254
DW GC Governing Board Room	0	0	130,000
DW HR Technology Upgrade	0	0	157,441
DW Facilities Issues	60,257	24,401	127,842
DW Parking & Circ R&R	0	0	660,500
DW Fire Barriers	327,327	11,180	175,054
DW Energy Conservation Project	0	3,750	226,050
DW Post Project	11,515	0	485
DW Unallocated	0	0	69,708
D Facilities Issues	5,836	1,318	108,464
Subtotal	<u>\$404,935</u>	<u>\$191,906</u>	<u>\$1,783,551</u>
Grossmont			
LRC - Technical Center Equipment	\$745	\$0	\$45,538
Football/Soccer Field	0	0	146,653
Student Services/Student Center Renovations	0	1,004,760	1,819,232
Performing Arts Center	0	50,000	856,549
51-575 Classroom ADA & Remodel	34,742	399,286	108,972
ADA Restroom Upgrades - 300N	0	96,885	103,115
Secondary Effects	0	0	65,691
State Energy Project	0	0	11,029
Parking & Circ R&R	46,853	456,119	252,835
Parking Structure Impacts	942,082	0	0
Gym Floor Replacement	77,024	0	0
Resurface Pool Deck	0	101,795	705
Facilities Issues	208,841	289,002	184,257
CDC Playground Renovation	63,900	0	0
Bldg 600 Renovation & Repair	41	0	0
Bldg 36 Secondary Effects	0	0	760,000
Football Field Turf Replace	0	0	100,000
Roofing Renovation & Repair	0	0	936,000
Bldg 31-370 Large Class Remodel	0	24,200	359,300
Health/Physical Science - General Fund	0	96,598	22,402
Resurface Tennis Courts	0	0	40,000
Interior Classroom Painting	0	0	25,000
Kiln Cover	0	0	20,000
Water Reduction / Drought Tolerant	0	14,158	185,842
Room 220 Remodel	0	22,200	377,800
Subtotal	<u>\$1,374,228</u>	<u>\$2,555,003</u>	<u>\$6,420,920</u>
Cuyamaca			
Capital Program	\$0	\$0	\$0
Facilities Repairs	143,186	44,636	223,513
Parking & Circulation Issues	3,821	433	8,687
Student Center - Tfr from Student Center Fees	3,570	4,331	4,338
Tennis Courts Renovation	0	25,000	0
Bookstore - Tfr from Bookstore SRF	144,113	12,625	2,766
Child Development Center	11,453	1,000	26,022
Subtotal	<u>\$306,143</u>	<u>\$88,025</u>	<u>\$265,326</u>
Local and Lease Revenue Bond Projects Total	<u><u>\$2,085,306</u></u>	<u><u>\$2,834,934</u></u>	<u><u>\$8,469,797</u></u>
Total Projects	<u><u>\$17,453,133</u></u>	<u><u>\$19,359,639</u></u>	<u><u>\$10,878,461</u></u>

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

		Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11 (Multiyear)
Beginning Balance	(1)	\$99,114,547	\$52,310,828	\$92,628,201	\$61,600,211	\$43,442,997
Prior Year Adjustments	(2)	(383,696)	0	0	0	0
Adjusted Beg Balance		\$98,730,851	\$52,310,828	\$92,628,201	\$61,600,211	\$43,442,997
Funding Sources						
Proceeds from Sale of Bonds		\$0	\$66,775,377	\$0	\$0	\$0
Less Payment of Lease Revenue Bond		0	0	0	0	0
Net Proceeds from Sale of Bonds		\$0	\$66,775,377	\$0	\$0	\$0
Interest		\$3,400,501	\$2,038,551	\$1,978,507	\$594,120	\$405,880
Miscellaneous Income		661	(661)	0	0	0
Inter-Fund Transfers In		8,349	0	0	0	0
Total Funding Sources		\$3,409,511	\$68,813,267	\$1,978,507	\$594,120	\$405,880
Total Funds Available		\$102,140,362	\$121,124,095	\$94,606,708	\$62,194,331	\$43,848,877
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$303,229	\$1,447,666	\$359,714	\$341,698	\$255,545
Other Operating Expenses		11,473,755	9,342,372	11,249,888	9,282,105	6,895,042
Capital Outlay		37,758,869	17,494,782	21,396,895	9,127,531	36,698,290
Inter-Fund Tfr Out to Capital Project Fd		293,682	211,074	0	0	0
Total Expenditures		\$49,829,535	\$28,495,893	\$33,006,497	\$18,751,334	\$43,848,877
Total Ending Balance		\$52,310,828	\$92,628,201	\$61,600,211	\$43,442,997	\$0

Notes:

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

(2) Prior year adjustments represent a timing differences for expenses incurred in one year and paid in another.

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

	Funding Plan	Expenditures Prior to 09/10	Projected Expenditures 09/10	Tentative Budget 10/11 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$174,455	\$29,878	\$0	\$144,577
Program Management	8,800,000	7,904,794	443,127	452,080
Project Management	1,020,000	961,212	40,000	18,788
Post Project Coordination	260,000	171,230	88,571	199
Legal Services	575,000	123,536	6,449	445,015
Total Program Management	<u>\$10,829,455</u>	<u>\$9,190,650</u>	<u>\$578,147</u>	<u>\$1,060,659</u>
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Technology Infrastructure	6,350,000	4,620,241	878,151	851,608
IPP/FPP Development	200,000	132,145	4,214	63,641
Info System - Tech Improvements	200,000	0	0	200,000
2nd Effects - Road Repairs	800,000	0	0	800,000
DW Unallocated	492,963	0	0	492,963
Total Districtwide	<u>\$19,322,963</u>	<u>\$14,393,581</u>	<u>\$1,460,512</u>	<u>\$3,468,871</u>
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	258,071	0	0
Scheduled Maintenance	1,541,347	1,101,314	207,764	232,269
Total GC Scheduled Maintenance	<u>\$2,254,034</u>	<u>\$1,814,001</u>	<u>\$207,764</u>	<u>\$232,269</u>
College Unallocated	\$0	\$0	\$0	\$0
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,828,359	3,790,415	91	37,853
Exercise Sci & Wellness Complex Reno	8,977,209	8,969,159	5,200	2,850
Infrastructure	1,184,159	1,183,389	68	702
Secondary Effects & Swing	5,427,585	698,096	597,292	4,132,197
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,349,435	2,345,255	4,180	0
Secondary Effects - Tech Mall	253,060	253,060	0	0
Student Services/Student Center Renovations	34,894,207	2,451,002	3,058,167	29,385,039
Science Lab Building	6,494,123	6,421,721	65,416	6,986
Digital Arts/Sculpture	13,284,056	13,268,156	15,900	0
Digital Arts/Sculpture - FF&E	531,888	527,800	0	4,088
Health/Physical Sciences Complex	15,301,200	9,094,036	5,192,245	1,014,920
Health/Physical Sciences - FF&E	620,000	0	381,512	238,488
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,686,055	18,330,138	1,344,908	11,012
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Campus Signage	290,807	0	0	290,807
Performing Arts Center	3,505,607	0	0	3,505,607
Fine Arts Complex	82,010	82,010	0	0
Total Grossmont	<u>\$122,123,239</u>	<u>\$72,391,859</u>	<u>\$10,872,743</u>	<u>\$38,862,818</u>

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

	Funding Plan	Expenditures Prior to 09/10	Projected Expenditures 09/10	Tentative Budget 10/11 (Multiyear)
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	430,160	0	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	<u>177,362</u>	<u>177,362</u>	<u>0</u>	<u>0</u>
Total CC Scheduled Maintenance	\$851,738	\$851,738	\$0	\$0
College Unallocated	\$0	\$0	\$0	\$0
Interior Design Guidelines	66,546	70,720	0	0
Renovation and Repair	3,742,095	3,523,822	6,846	211,427
Secondary Effects & Swing	1,218,725	1,179,804	19,497	19,424
Infrastructure	2,075,367	2,002,936	38,425	34,006
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,120,000	18,104,356	0	15,644
Student Center - FF&E	875,000	848,551	0	26,449
Science & Technology Center	5,541,323	5,540,912	0	411
Communication Arts	27,725,086	27,725,086	0	0
Communication Arts - FF&E	2,171,418	2,085,833	37,490	48,095
Business & Technology	14,065,096	8,591,031	5,070,929	403,136
Remodel B, D, E, F, G Buildings	303,363	262,452	24,528	16,383
LRC Expansion/Remodel	2,083,000	326,709	1,220,364	535,927
Parking Construction 2nd Effects	206,286	0	0	206,286
Parking Expansion Ph 2a	834,444	834,444	0	0
Parking Expansion Ph 2b	433,529	433,529	0	0
Parking Expansion-Grading & Prep	<u>453,145</u>	<u>453,145</u>	<u>0</u>	<u>0</u>
Total Cuyamaca	<u>\$85,799,312</u>	<u>\$77,868,220</u>	<u>\$6,418,079</u>	<u>\$1,517,188</u>
Less: Prior Year Adjustment		(\$383,696)		
Total Proposition "R" Budget	<u>\$227,245,514</u>	<u>\$164,269,964</u>	<u>\$18,751,334</u>	<u>\$43,848,877</u>

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$904,451	\$519,377	\$200,000	\$76,577	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$904,451</u>	<u>\$519,377</u>	<u>\$200,000</u>	<u>\$76,577</u>	<u>\$0</u>
 Plus Current Year Income					
Interest Income	\$28,945	\$23,523	\$685	\$300	\$300
Transfer From General Fund	5,183,205	4,823,858 (2)	5,737,307	6,292,404	6,001,728
Total Revenues	<u>\$5,212,150</u>	<u>\$4,847,381</u>	<u>\$5,737,992</u>	<u>\$6,292,704</u>	<u>\$6,002,028</u>
 Total Funds Available	<u>\$6,116,601</u>	<u>\$5,366,758</u>	<u>\$5,937,992</u>	<u>\$6,369,281</u>	<u>\$6,002,028</u>
 Less Current Year Expenditures					
Self-Insured Benefits	\$5,597,224	\$5,166,758	\$5,861,415	\$6,369,281	\$6,002,028
Total Expenditures	<u>\$5,597,224</u>	<u>\$5,166,758</u>	<u>\$5,861,415</u>	<u>\$6,369,281</u>	<u>\$6,002,028</u>
 Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
 Total Ending Balance	<u><u>\$519,377</u></u>	<u><u>\$200,000</u></u>	<u><u>\$76,577</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Notes:

- (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.
- (2) In 2005/06 the expenditures were tracking over budget requiring an increased transfer in from the General Fund. Now that Stop Loss insurance payments have stabilized, the 2006/07 balance, less budgeted reserve was transferred back to the General Fund for transfer to the Retiree Health Fund.

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

	Initial Year Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$0	\$1,299,549	\$2,090,410	\$2,241,023	\$2,261,023
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$0	\$1,299,549	\$2,090,410	\$2,241,023	\$2,261,023
 Plus Current Year Income					
Interest Income	\$3,049	\$63,592	\$50,613	\$20,000	\$20,000
Transfer from General Fund	1,296,500	727,268	100,000	0	0
Total Revenues	\$1,299,549	\$790,860	\$150,613	\$20,000	\$20,000
 Total Funds Available	\$1,299,549	\$2,090,410	\$2,241,023	\$2,261,023	\$2,281,023
 Less Current Year Expenditures					
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
 Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
 Total Ending Balance	\$1,299,549	\$2,090,410	\$2,241,023	\$2,261,023	\$2,281,023

Note: 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 utilizes actuarial methods and assumptions. An actuary's estimate or "valuation" is the product of many assumptions using historical experience to project future benefits and cost. This Internal Service Fund was established to account for funds transferred from the general operating fund to begin to address the actuarial liability. The district must fully implement GASB 45 in the 08-09 fiscal year.

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

	Actual 06/07	Actual 07/08	Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
BEGINNING BALANCE	\$59,830	\$82,974	\$104,483	\$117,547	\$138,074
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$59,830</u>	<u>\$82,974</u>	<u>\$104,483</u>	<u>\$117,547</u>	<u>\$138,074</u>
 Plus Current Year Income					
Student Representation Fees	\$37,988	\$43,370	\$41,475	\$45,599	\$41,000
Interest	0	1,535	1,369	564	1,500
Total Revenues	<u>\$37,988</u>	<u>\$44,905</u>	<u>\$42,844</u>	<u>\$46,163</u>	<u>\$42,500</u>
 Total Funds Available	<u>\$97,818</u>	<u>\$127,879</u>	<u>\$147,327</u>	<u>\$163,710</u>	<u>\$180,574</u>
 Less Current Year Expenditures					
Travel & Conferences	\$14,728	\$23,279	\$29,781	\$25,636	\$41,000
Transportation	0	117	0	0	0
Rentals & Leases	116	0	0	0	0
Total Expenditures	<u>\$14,844</u>	<u>\$23,396</u>	<u>\$29,781</u>	<u>\$25,636</u>	<u>\$41,000</u>
 Total Ending Balance	<u><u>\$82,974</u></u>	<u><u>\$104,483</u></u>	<u><u>\$117,547</u></u>	<u><u>\$138,074</u></u>	<u><u>\$139,574</u></u>

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

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

	Initial Year Actual 08/09	Projected Actual 09/10	Tentative Budget 10/11
	<u> </u>	<u> </u>	<u> </u>
BEGINNING BALANCE	\$0	\$17,225	\$36,000
Prior Year Adjustments	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$17,225</u>	<u>\$36,000</u>
 Plus Current Year Income			
Student Representation Fees	\$17,147	\$20,367	\$16,000
Interest	78	200	200
Total Revenues	<u>\$17,225</u>	<u>\$20,567</u>	<u>\$16,200</u>
 Total Funds Available	<u>\$17,225</u>	<u>\$37,792</u>	<u>\$52,200</u>
 Less Current Year Expenditures			
Supplies	\$0	\$52	\$0
Travel & Conferences		1,740	52,200
Total Expenditures	<u>\$0</u>	<u>\$1,792</u>	<u>\$52,200</u>
 Total Ending Balance	<u><u>\$17,225</u></u>	<u><u>\$36,000</u></u>	<u><u>\$0</u></u>

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