



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2008-2009

ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, October 10, 2008. The budget will be presented for approval at a special meeting of the Governing Board on Tuesday, October 14, at 4:00 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

THE WAY FORWARD

❖ *Academic Excellence*

Teaching, learning and supportive services

❖ *Unity*

Cooperation throughout the organization

❖ *Standardization*

Avoiding confusion and saving resources

❖ *Alignment*

Assist students in reaching their goals

❖ *Resources*

Human, physical, and fiscal resources



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

DATE: October 14, 2008
TO: Governing Board
SUBJECT: 2008/2009 Adoption Budget

This Adoption Budget is presented for your consideration. This budget includes revenue projections that are based on the State Budget and ending balances at June 30, 2008. The Adoption Budget also reflects updated estimates concerning the economy.

This 2008/2009 Adoption Budget presents \$284 million in total funds available. The General Fund portion of the budget has decreased by \$1.4 million, which is 1.04% less compared to the 2007/2008 Adoption Budget. This budget is balanced by operational reductions Districtwide.

The major components in this budget are a .68% State COLA and funded 2.19% growth. This budget also includes an estimated 3% (\$2.7 million) apportionment shortfall. I am recommending this conservative strategy to position the District for what now appears to be a very likely mid-year reduction.

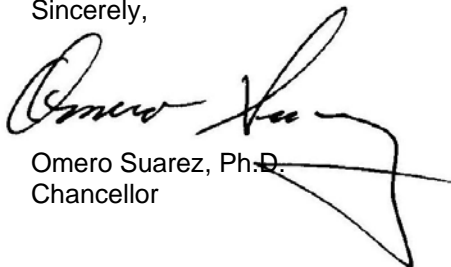
The main challenge faced in this budget year continues to be the State deficit and how that will potentially impact community colleges. Additionally, budgeted salaries for all units and employee benefits increased the percentage of the budget committed to these categories; 2007/2008 was 81.7%, and 2008/2009 reflects a total compensation amount of 85.8%.

Along with the challenges, the budget includes good news. During 2007/2008, the District increased enrollments, not only restoring to base, but also earning growth funds. This year the colleges anticipate a continued growth trend. This budget also includes the third year of the Governing Board commitment to strengthen staffing, including increasing full-time classroom faculty and facility-related positions. This will positively impact the full-time/part-time faculty ratio at each college and help address staffing requirements for new facilities.

The largest fund in the Adoption Budget is the Capital Outlay Projects Fund, Fund 40 of \$140 million, which reflects a significant commitment of State and local funds to Master Plan projects at both colleges. This year, significant progress will be made on the Cuyamaca Business/CIS Building and Grossmont Parking Structure and Health/Physical Sciences Complex projects.

I recommend that the Board accept this proposed budget.

Sincerely,



Omero Suarez, Ph.D.
Chancellor

Office of the Chancellor

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2008/2009

Funds Available

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

General Fund:	<i>Tentative</i>	<i>Adoption</i>
Unrestricted	\$101,692,056	\$107,830,721
Restricted	<u>21,464,507</u>	<u>23,915,082</u>
Total General Fund	\$123,156,563	\$131,745,803
Other Funds:		
Bookstore Special Revenue Fund	\$2,500,539	\$2,434,491
Grossmont Child Development Center	72,000	79,276
Cuyamaca Child Development Center	231,000	292,143
Cuyamaca Ornamental Horticulture	114,349	139,392
Associated Students of Cuyamaca College	219,540	206,468
Grossmont College Student Center Fund	606,112	611,950
Cuyamaca College Student Center Fund	160,000	89,919
Capital Outlay Projects Sub Fund 41	43,692,927	45,329,933
Proposition "R" Construction Sub Fund 42	90,180,008	94,527,900
Self Insurance Internal Service Fund	6,188,421	5,962,307
Other Post Employment Benefits Internal Service Fund	1,985,118	2,260,410
Grossmont College Student Representation Fee	155,174	148,283
Cuyamaca College Student Representation Fee	<u>16,200</u>	<u>16,200</u>
Total Other Funds	\$146,121,388	\$152,098,672
<i>Total Funds Available</i>	<u><u>\$269,277,951</u></u>	<u><u>\$283,844,475</u></u>

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

	Actual 05/06	Actual Plus Summer Pullback 06/07	Actual Less Summer Pullback 07/08	Tentative Budget 08/09	Adoption Budget 08/09
RESIDENT FTES:					
Grossmont College					
Credit	11,471	11,897	12,703	12,621	12,786
Non Credit	353	318	337	339	328
Summer Pullback	0	244	(244)	0	0
Total	11,824	12,459	12,796	12,960	13,114
Cuyamaca College					
Credit	4,464	4,639	5,164	4,967	5,085
Non Credit	724	626	718	764	714
Summer Pullback	0	234	(234)	0	0
Total	5,188	5,499	5,649	5,731	5,799
Total Resident FTES	17,012	17,957	18,445	18,691	18,913
	17,096 after state factoring	18,049 after state factoring	18,559 after state factoring		

State FTES Data					
Funded Resident FTES	18,049	18,049	18,508	18,691	18,913
State CAP VS. Funded FTES	<i>953 Below Base Stability Funding</i>	<i>Summer Pullback Report Base</i>	<i>Actual Above CAP</i>	<i>Goals Include 1% Growth (from 07-08 Funded FTES)</i>	<i>Goals Include 2.19% Growth</i>
Unfunded FTES over CAP	<i>actual was under potential CAP</i>	<i>actual of 17,479 was under Base</i>	<i>51 Unfunded</i>		

NON RESIDENT FTES:					
Grossmont College	760	809	879	790	850
Cuyamaca College	101	78	90	90	87
Total Non Resident FTES	861	887	969	880	937

TOTAL RESIDENT & NON RESIDENT FTES:					
Grossmont College	12,584	13,268	13,675	13,750	13,964
Cuyamaca College	5,289	5,577	5,739	5,821	5,886
Total FTES	17,873	18,845	19,414	19,571	19,850

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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
SUMMARY OF OPERATIONS:					
Beginning Balance	\$14,711,936	\$14,407,788	\$13,126,073	\$7,562,834	\$9,181,805
Accrual Adjustments	0	2,187	1,240	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Adjusted Beginning Balance	<u>\$14,711,936</u>	<u>\$14,409,975</u>	<u>\$13,127,313</u>	<u>\$7,562,834</u>	<u>\$9,181,805</u>
Income	<u>\$102,724,071</u>	<u>\$117,122,483</u>	<u>\$119,545,843</u>	<u>\$115,593,729</u>	<u>\$122,563,998</u>
Total Funds Available for Distribution	<u>\$117,436,007</u>	<u>\$131,532,458</u>	<u>\$132,673,156</u>	<u>\$123,156,563</u>	<u>\$131,745,803</u>
Less Expenditures	<u>\$103,028,219</u>	<u>\$118,406,385</u>	<u>\$123,491,351</u>	<u>\$118,087,951</u>	<u>\$126,360,652</u>
Total Ending Balance	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$5,068,612</u></u>	<u><u>\$5,385,151</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$6,781,969	\$8,543,321	\$4,260,388	\$0	\$0
Health Services	328,317	56,781	0	71,305	218,968
Parking Fund	(192,871)	1,942	141,100	0	141,100
Uncommitted Ending Balance	4,436,685	868,412	0	N/A	N/A
Contingency Reserve	<u>3,053,688</u>	<u>3,655,617</u>	<u>4,780,317</u>	<u>4,997,307</u>	<u>5,025,083</u>
Total Ending Balance	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$5,068,612</u></u>	<u><u>\$5,385,151</u></u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,177,806	\$13,343,904	\$12,667,742	\$6,997,734	\$7,942,719
Accrual Adjustments	0	2,187	1,240	0	0
Transfers Between Restricted & Unrestricted	0	18,518	(813,065)	0	1,056,137
Adjusted Beginning Balance	<u>\$13,177,806</u>	<u>\$13,364,609</u>	<u>\$11,855,917</u>	<u>\$6,997,734</u>	<u>\$8,998,856</u>
Income	<u>\$85,278,433</u>	<u>\$94,909,479</u>	<u>\$96,588,462</u>	<u>\$94,694,322</u>	<u>\$98,831,865</u>
Total Funds Available for Distribution	<u>\$98,456,239</u>	<u>\$108,274,088</u>	<u>\$108,444,379</u>	<u>\$101,692,056</u>	<u>\$107,830,721</u>
Less Expenditures	<u>\$85,112,335</u>	<u>\$95,606,346</u>	<u>\$100,501,660</u>	<u>\$96,694,749</u>	<u>\$102,805,638</u>
Total Ending Balance	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$4,997,307</u></u>	<u><u>\$5,025,083</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$5,853,531	\$8,143,713	\$3,162,402	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Uncommitted Ending Balance	4,436,685	868,412	0	0	0
Contingency Reserve	<u>3,053,688</u>	<u>3,655,617</u>	<u>4,780,317</u>	<u>4,997,307</u>	<u>5,025,083</u>
Total Ending Balance	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$4,997,307</u></u>	<u><u>\$5,025,083</u></u>

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

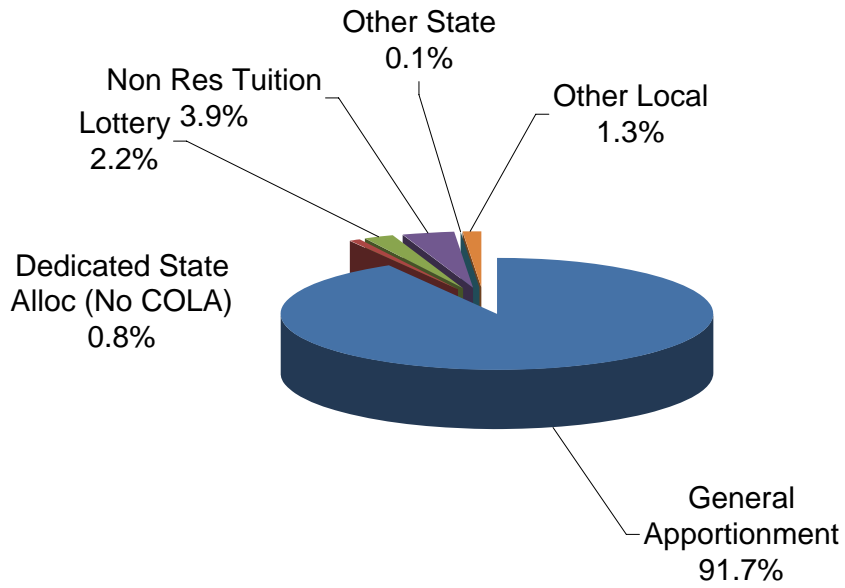
	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,534,130	\$1,063,884	\$458,331	\$565,100	\$1,239,086
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	0	(18,518)	813,065	0	(1,056,137)
Adjusted Beginning Balance	<u>\$1,534,130</u>	<u>\$1,045,366</u>	<u>\$1,271,396</u>	<u>\$565,100</u>	<u>\$182,949</u>
Income	<u>\$17,445,638</u>	<u>\$22,213,004</u>	<u>\$22,957,381</u>	<u>\$20,899,407</u>	<u>\$23,732,133</u>
Total Funds Available for Distribution	<u>\$18,979,768</u>	<u>\$23,258,370</u>	<u>\$24,228,777</u>	<u>\$21,464,507</u>	<u>\$23,915,082</u>
Less Expenditures	<u>\$17,915,884</u>	<u>\$22,800,039</u>	<u>\$22,989,691</u>	<u>\$21,393,202</u>	<u>\$23,555,014</u>
Total Ending Balance	<u><u>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$71,305</u></u>	<u><u>\$360,068</u></u>

ANALYSIS OF ENDING BALANCE:

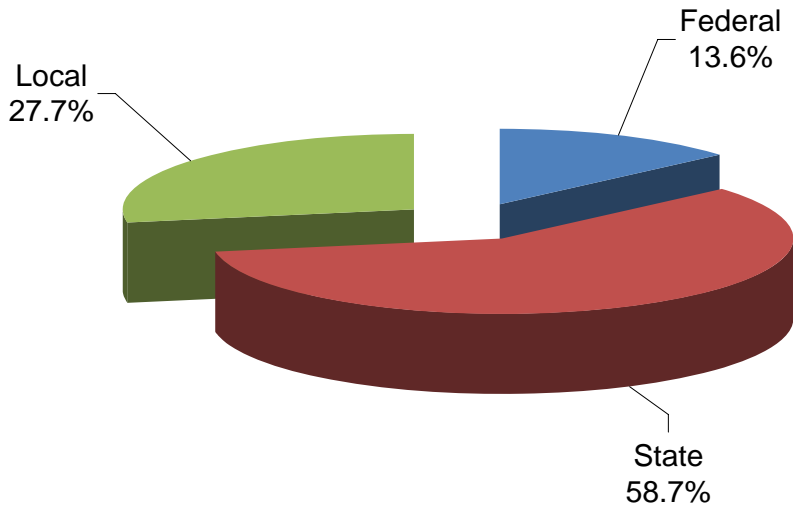
Committed Reserves:

Budget & Categorical Commitments	\$928,438	\$399,608	\$1,097,986	\$0	\$0
Health Services	328,317	56,781	0	71,305	218,968
Parking Fund	(192,871)	1,942	141,100	0	141,100
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>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$71,305</u></u>	<u><u>\$360,068</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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
Federal:					
Categorical Funds	\$4,419,689	\$4,407,257	\$4,376,383	\$3,191,363	\$3,229,897
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$3,191,363</u>	<u>\$3,229,897</u>
State Apportionment:					
Base	\$71,136,053	\$78,401,382	\$84,062,876	\$89,105,963	\$89,785,864
C.O.L.A.	3,020,070	4,452,782	3,808,048	0	610,543
Growth	44,690	1,208,712	1,827,746	794,520	1,808,703
Equalization	793,783	0	0	0	0
State Deficit Factor (mid-year)	0	0	(1,503,622)	(2,673,179)	(2,766,153)
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	516,113	0	0	0	0
Prior Year Adjustment	0	(1,065,573)	(258,345)	0	1,225,780
P2 to Actual Adjustment	2,118,897	0	0	0	0
Total State General Revenue	<u>\$78,410,453</u>	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$88,008,151</u>	<u>\$91,445,584</u>
State Other:					
Categorical Funds	\$8,142,815	\$11,465,535	\$12,457,431	\$10,146,388	\$12,049,490
Basic Skills	0	141,139	470,242	0	498,072
Lottery	2,911,879	2,485,251	2,563,612	2,645,352	2,552,412
Mandated Cost	125,883	2,488,057	0	0	0
State Block Grants	384,893	3,256,665	685,508	1,408,237	324,791
Student Financial Aid Admin	791,033	802,716	784,237	767,060	784,237
Other State	49,053	0	0	0	0
Total State Other	<u>\$12,405,556</u>	<u>\$20,639,363</u>	<u>\$16,961,030</u>	<u>\$14,967,037</u>	<u>\$16,209,002</u>
Local:					
Community Service Fees	\$214,024	\$176,047	\$144,233	\$195,625	\$240,292
Contract Education	998,167	506,029	1,361,481	1,867,815	1,665,601
Enrollment Fees (2%)	156,591	124,478	115,120	124,478	117,043
Health Fees	418,315	141,061	503,170	727,000	913,181
Interest	278,991	802,445	820,078	350,000	600,000
Parking Fees & Fines	1,138,890	1,153,635	962,270	1,186,000	1,186,000
Tuition - Out of State	915,860	879,950	1,036,055	898,500	1,017,171
Tuition - Foreign Student	2,296,853	2,458,650	2,919,750	2,437,000	2,808,000
Other Student Fees	149,747	145,613	150,461	134,050	139,200
Other Local	908,254	1,899,022	1,447,382	1,506,710	2,993,027
Total Local	<u>\$7,475,692</u>	<u>\$8,286,930</u>	<u>\$9,460,000</u>	<u>\$9,427,178</u>	<u>\$11,679,515</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,681	10,783	30,880	0	0
Total Other Sources	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$102,724,071</u></u>	<u><u>\$117,122,483</u></u>	<u><u>\$119,545,843</u></u>	<u><u>\$115,593,729</u></u>	<u><u>\$122,563,998</u></u>

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

INCOME:	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$71,136,053	\$78,401,382	\$84,062,876	\$89,105,963	\$89,785,864
C.O.L.A.	3,020,070	4,452,782	3,808,048	0	610,543
Growth	44,690	1,208,712	1,827,746	794,520	1,808,703
Equalization	793,783	0	0	0	0
State Deficit Factor (mid-year)	0	0	(1,503,622)	(2,673,179)	(2,766,153)
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	516,113	0	0	0	0
Prior Year Adjustment	0	(1,065,573)	(258,345)	0	1,225,780
P2 to Actual Adjustment	2,118,897	0	0	0	0
Total State General Revenue	<u>\$78,410,453</u>	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$88,008,151</u>	<u>\$91,445,584</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Basic Skills	0	0	0	0	0
Lottery	2,379,322	2,089,966	2,206,757	2,250,000	2,200,000
Mandated Cost	125,883	2,488,057	0	0	0
State Block Grants	0	1,549,384	0	0	0
Student Financial Aid Admin	81,073	84,435	69,259	84,435	69,259
Other State	49,053	0	0	0	0
Total State Other	<u>\$2,635,331</u>	<u>\$6,211,842</u>	<u>\$2,276,016</u>	<u>\$2,334,435</u>	<u>\$2,269,259</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	156,591	124,478	115,120	124,478	117,043
Health Fees	0	0	0	0	0
Interest	278,991	802,445	820,078	350,000	600,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	915,860	879,950	1,036,055	898,500	1,017,171
Tuition - Foreign Student	2,296,853	2,458,650	2,919,750	2,437,000	2,808,000
Other Student Fees	149,747	145,613	150,461	134,050	139,200
Other Local	421,926	497,568	522,552	407,708	435,608
Total Local	<u>\$4,219,968</u>	<u>\$4,908,704</u>	<u>\$5,564,016</u>	<u>\$4,351,736</u>	<u>\$5,117,022</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,681	10,783	30,880	0	0
Total Other Sources	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$85,278,433</u></u>	<u><u>\$94,909,479</u></u>	<u><u>\$96,588,462</u></u>	<u><u>\$94,694,322</u></u>	<u><u>\$98,831,865</u></u>

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

INCOME:	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
Federal:					
Categorical Funds	\$4,419,689	\$4,407,257	\$4,376,383	\$3,191,363	\$3,229,897
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$3,191,363</u>	<u>\$3,229,897</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	\$8,142,815	\$11,465,535	\$12,457,431	\$10,146,388	\$12,049,490
Basic Skills	0	141,139	470,242	0	498,072
Lottery	532,557	395,285	356,855	395,352	352,412
Mandated Cost	0	0	0	0	0
State Block Grants	384,893	1,707,281	685,508	1,408,237	324,791
Student Financial Aid Admin	709,960	718,281	714,978	682,625	714,978
Other State	0	0	0	0	0
Total State Other	<u>\$9,770,225</u>	<u>\$14,427,521</u>	<u>\$14,685,014</u>	<u>\$12,632,602</u>	<u>\$13,939,743</u>
Local:					
Community Service Fees	\$214,024	\$176,047	\$144,233	\$195,625	\$240,292
Contract Education	998,167	506,029	1,361,481	1,867,815	1,665,601
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	418,315	141,061	503,170	727,000	913,181
Interest	0	0	0	0	0
Parking Fees & Fines	1,138,890	1,153,635	962,270	1,186,000	1,186,000
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	486,328	1,401,454	924,830	1,099,002	2,557,419
Total Local	<u>\$3,255,724</u>	<u>\$3,378,226</u>	<u>\$3,895,984</u>	<u>\$5,075,442</u>	<u>\$6,562,493</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$17,445,638</u></u>	<u><u>\$22,213,004</u></u>	<u><u>\$22,957,381</u></u>	<u><u>\$20,899,407</u></u>	<u><u>\$23,732,133</u></u>

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

	Tentative Budget 08/09	Adoption Budget 08/09
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$50,000	\$78,803
Financial Aid Administrative Allowance	85,983	77,486
GEARUP Grant	600,000	213,445
ROP - VTEA 232 Funds	50,825	50,825
Tech Prep Regional Coordination	52,000	300,000
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	46,252	47,438
Title III	137,730	111,460
Veterans Education	11,478	11,654
Vocational-Technical Education Act (VTEA Title IB, IC, & Special Projects)	1,453,711	1,515,092
Workstudy	340,178	356,255
Other Federal Revenue	363,206	467,439
	TOTAL FEDERAL	\$3,191,363
State		
Categoricals		
Cal-PASS Project	\$421,344	\$719,614
California Work Opportunities and Responsibility to Kids (CalWORKs)	541,512	594,321
Cooperative Agencies Resources for Education (CARE)	274,971	285,707
Disabled Students Programs & Services (DSPS)	1,656,627	1,742,470
Economic Development	1,415,828	1,603,899
Extended Opportunities, Programs & Services (EOPS)	1,656,433	1,705,911
Funds for Student Success-Middle College High School	121,846	135,679
Foster & Kinship Care Education	896,039	896,039
General Childcare, Early Childhood Mentor, Infant Toddler Model Sites	670,206	661,751
Matriculation	1,398,328	1,467,581
Temporary Assistance for Needy Families (TANF - 50% State portion)	46,252	49,290
Temporary Assistance for Needy Families/Child Development Careers	99,160	57,140
Other State Revenue	947,842	2,628,160
	Total State Categoricals	\$10,146,388
Proposition 20-Restricted Lottery Funds	395,352	352,412
State Block Grants	1,408,237	324,791
Student Financial Aid Administration	682,625	714,978
	TOTAL STATE	\$12,632,602
Local		
Community Services	\$195,625	\$240,292
Contract Education	1,867,815	1,665,601
Health Fees	727,000	913,181
Parking Fees & Fines	1,186,000	1,186,000
Other Local Income:		
Child Development Training Consortium	25,000	17,745
County Foster Care Training	200,000	200,000
Emp Training Panel - Office of Professional Training (ETP-OPT)	100,000	118,659
Food Service Agreement	115,000	352,754
Nursing Grants	287,632	1,433,809
Miscellaneous Grants	371,370	434,452
	\$5,075,442	\$6,562,493
	TOTAL RESTRICTED INCOME	\$20,899,407
		\$23,732,133

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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,735,879	\$18,717,622	\$20,897,156	\$22,560,873	\$22,101,128
12 Contract Adm, Counselors, Librarians	7,494,982	8,077,835	8,601,416	8,846,307	8,983,116
13 Hourly Teachers	13,515,729	16,892,317	18,300,126	13,998,367	18,065,777
14 Hourly Adm, Counselors, Librarians	1,255,183	1,514,131	1,744,549	1,799,696	1,526,355
Object Group 1000 Total	<u>\$40,001,773</u>	<u>\$45,201,905</u>	<u>\$49,543,247</u>	<u>\$47,205,243</u>	<u>\$50,676,376</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$17,709,436	\$18,525,642	\$19,448,866	\$22,019,178	\$21,020,396
22 Contract Instructional Aides	1,492,033	1,620,486	1,826,959	1,954,761	2,065,923
23 Hourly Non-Instructional	3,751,807	3,921,270	4,425,385	3,398,087	4,435,096
24 Hourly Instructional Aides	804,321	822,647	866,396	852,209	877,497
Object Group 2000 Total	<u>\$23,757,597</u>	<u>\$24,890,045</u>	<u>\$26,567,606</u>	<u>\$28,224,235</u>	<u>\$28,398,912</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,154,275	\$16,867,781	\$18,455,726	\$20,628,584	\$19,999,180
3x Early Retirement & Retiree Benefits	2,211,502	3,773,976	1,502,696	1,824,834	1,749,864
Object Group 3000 Total	<u>\$19,365,777</u>	<u>\$20,641,757</u>	<u>\$19,958,422</u>	<u>\$22,453,418</u>	<u>\$21,749,044</u>
SUPPLIES:					
43 Supplies	\$3,433,929	\$3,342,967	\$3,394,017	\$4,047,490	\$4,256,917
Object Group 4000 Total	<u>\$3,433,929</u>	<u>\$3,342,967</u>	<u>\$3,394,017</u>	<u>\$4,047,490</u>	<u>\$4,256,917</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,767,106	\$7,479,076	\$8,471,515	\$6,332,401	\$7,206,359
52 Travel and Mileage	552,664	591,190	609,261	746,926	696,941
53 Fees, Software, Memberships, Dues	796,057	742,556	776,510	844,358	912,401
54 Insurance	679,540	503,357	548,718	725,179	759,711
55 Utilities and Operations	2,559,236	3,008,668	3,399,945	3,773,050	4,438,882
56 Rents, Repairs & Maintenance	2,386,738	2,172,407	2,057,759	2,586,437	2,866,034
57 Audits, Interest, and Legals	626,477	539,341	360,980	527,033	596,296
58 Advertising, Postage & Other Operating	814,585	703,911	673,090	748,866	867,338
59 Other Holding	0	0	0	(2,905,556)	0
Object Group 5000 Total	<u>\$13,182,403</u>	<u>\$15,740,506</u>	<u>\$16,897,778</u>	<u>\$13,378,694</u>	<u>\$18,343,962</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$75,516	\$38,896	\$126,000	\$192,811
62 Building Alterations	71,036	42,313	171,369	697,546	385,597
63 Books	47,980	79,685	95,441	38,216	38,912
64 Equipment	838,769	797,520	849,395	944,534	1,262,570
Object Group 6000 Total	<u>\$989,454</u>	<u>\$995,034</u>	<u>\$1,155,101</u>	<u>\$1,806,296</u>	<u>\$1,879,890</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$101,825	\$100,000	\$110,000
73 Interfund Transfers	1,217,938	6,536,171	4,948,852	0	45,544
75/76 Stdt Financial Aid & Othr Pymts to Stdts	994,348	969,170	924,503	872,575	900,007
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,297,286</u>	<u>\$7,594,171</u>	<u>\$5,975,180</u>	<u>\$972,575</u>	<u>\$1,055,551</u>
Total Expenditures	<u><u>\$103,028,219</u></u>	<u><u>\$118,406,385</u></u>	<u><u>\$123,491,351</u></u>	<u><u>\$118,087,951</u></u>	<u><u>\$126,360,652</u></u>

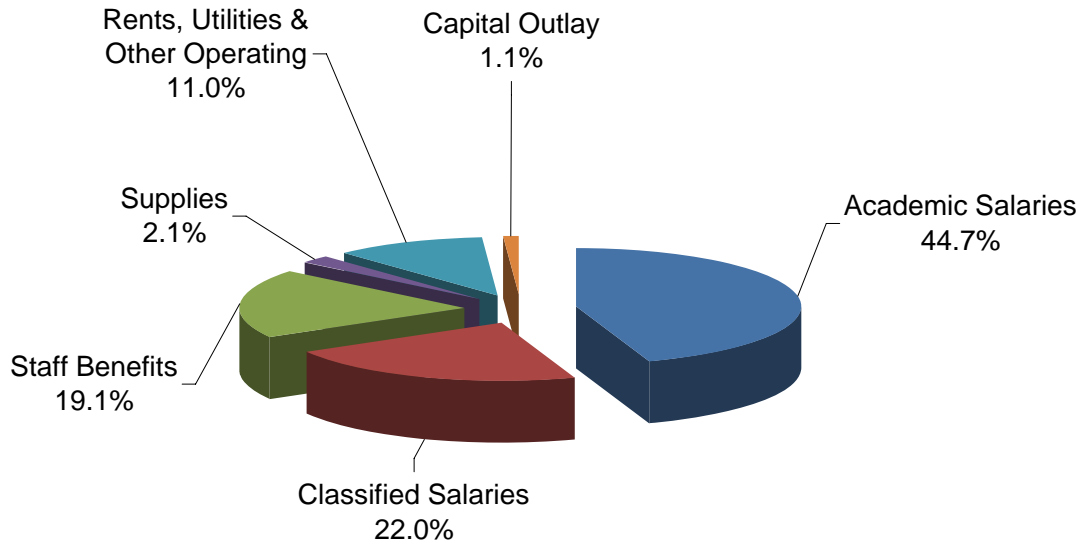
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,293,616	\$18,246,583	\$20,452,012	\$22,054,745	\$21,594,872
12 Contract Adm, Counselors, Librarians	5,902,129	6,292,179	6,744,556	7,087,396	7,158,626
13 Hourly Teachers	13,055,660	16,165,745	17,501,283	13,428,507	16,542,195
14 Hourly Adm, Counselors, Librarians	731,791	599,874	777,302	1,023,572	647,105
Object Group 1000 Total	<u>\$36,983,196</u>	<u>\$41,304,381</u>	<u>\$45,475,153</u>	<u>\$43,594,220</u>	<u>\$45,942,798</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$15,282,793	\$16,402,862	\$17,225,563	\$19,175,446	\$18,525,352
22 Contract Instructional Aides	1,329,451	1,433,666	1,599,345	1,762,563	1,765,759
23 Hourly Non-Instructional	1,504,573	1,435,284	1,643,770	1,123,304	1,646,073
24 Hourly Instructional Aides	615,567	613,194	659,533	662,902	696,534
Object Group 2000 Total	<u>\$18,732,384</u>	<u>\$19,885,006</u>	<u>\$21,128,211</u>	<u>\$22,724,215</u>	<u>\$22,633,718</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,683,470	\$15,103,188	\$16,667,645	\$18,661,084	\$17,898,853
3x Early Retirement & Retiree Benefits	2,211,502	3,773,976	1,502,696	1,824,834	1,749,864
Object Group 3000 Total	<u>\$17,894,972</u>	<u>\$18,877,164</u>	<u>\$18,170,341</u>	<u>\$20,485,918</u>	<u>\$19,648,717</u>
SUPPLIES:					
43 Supplies	\$1,529,931	\$1,303,470	\$1,795,348	\$2,031,759	\$2,184,055
Object Group 4000 Total	<u>\$1,529,931</u>	<u>\$1,303,470</u>	<u>\$1,795,348</u>	<u>\$2,031,759</u>	<u>\$2,184,055</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,102,894	\$1,138,367	\$1,389,655	\$1,382,146	\$1,615,740
52 Travel and Mileage	365,465	407,811	378,567	413,320	340,554
53 Fees, Software, Memberships, Dues	645,075	609,345	606,213	722,803	769,374
54 Insurance	638,540	462,357	514,718	688,179	716,371
55 Utilities and Operations	2,420,861	2,722,538	3,082,621	3,379,701	3,978,934
56 Rents, Repairs & Maintenance	2,091,094	1,943,060	1,882,993	2,348,536	2,613,281
57 Audits, Interest, and Legals	530,618	443,795	274,869	427,033	507,962
58 Advertising, Postage & Other Operating	683,207	566,283	598,802	607,380	752,709
59 Other Holding	0	0	0	(3,201,978)	0
Object Group 5000 Total	<u>\$8,477,754</u>	<u>\$8,293,556</u>	<u>\$8,728,438</u>	<u>\$6,767,120</u>	<u>\$11,294,925</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$68,285	\$38,896	\$126,000	\$111,506
62 Building Alterations	21,050	19,321	132,529	494,500	222,874
63 Books	46,911	38,606	75,548	38,216	38,912
64 Equipment	455,398	174,793	410,328	405,301	696,133
Object Group 6000 Total	<u>\$555,028</u>	<u>\$301,005</u>	<u>\$657,301</u>	<u>\$1,064,017</u>	<u>\$1,069,425</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$1,825	\$0	\$0
73 Interfund Transfers	917,920	5,615,087	4,524,447	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	21,150	26,677	20,596	27,500	32,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$939,070</u>	<u>\$5,641,764</u>	<u>\$4,546,868</u>	<u>\$27,500</u>	<u>\$32,000</u>
Total Expenditures	<u><u>\$85,112,335</u></u>	<u><u>\$95,606,346</u></u>	<u><u>\$100,501,660</u></u>	<u><u>\$96,694,749</u></u>	<u><u>\$102,805,638</u></u>

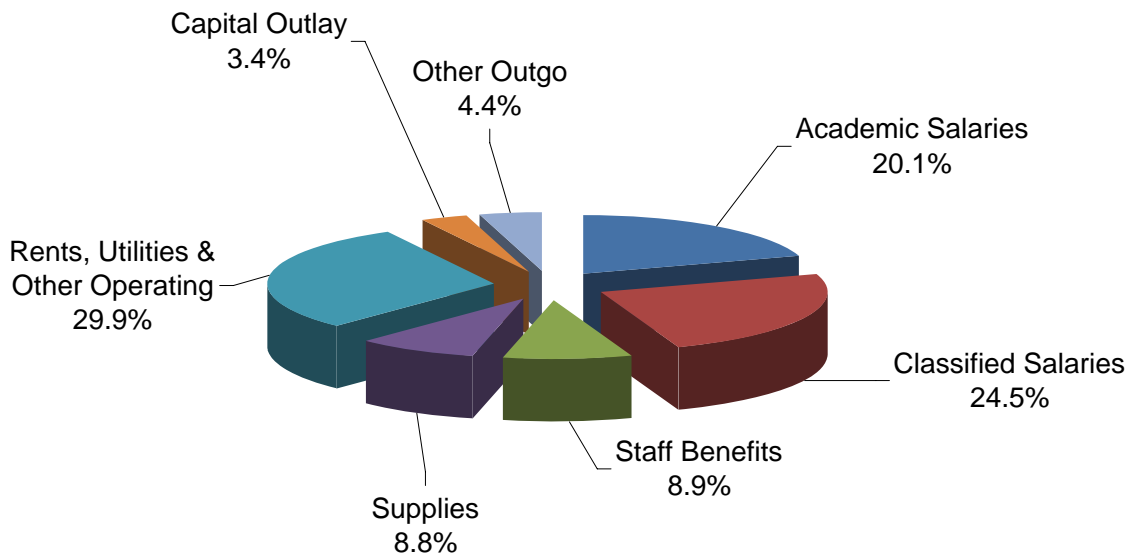
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$442,263	\$471,039	\$445,144	\$506,128	\$506,256
12 Contract Adm, Counselors, Librarians	1,592,853	1,785,656	1,856,860	1,758,911	1,824,490
13 Hourly Teachers	460,069	726,572	798,843	569,860	1,523,582
14 Hourly Adm, Counselors, Librarians	523,392	914,257	967,247	776,124	879,250
Object Group 1000 Total	<u>\$3,018,577</u>	<u>\$3,897,524</u>	<u>\$4,068,094</u>	<u>\$3,611,023</u>	<u>\$4,733,578</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,426,643	\$2,122,780	\$2,223,303	\$2,843,732	\$2,495,044
22 Contract Instructional Aides	162,582	186,820	227,614	192,198	300,164
23 Hourly Non-Instructional	2,247,234	2,485,986	2,781,615	2,274,783	2,789,023
24 Hourly Instructional Aides	188,754	209,453	206,863	189,307	180,963
Object Group 2000 Total	<u>\$5,025,213</u>	<u>\$5,005,039</u>	<u>\$5,439,395</u>	<u>\$5,500,020</u>	<u>\$5,765,194</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,470,805	\$1,764,593	\$1,788,081	\$1,967,500	\$2,100,327
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,470,805</u>	<u>\$1,764,593</u>	<u>\$1,788,081</u>	<u>\$1,967,500</u>	<u>\$2,100,327</u>
SUPPLIES:					
43 Supplies	\$1,903,998	\$2,039,497	\$1,598,669	\$2,015,731	\$2,072,862
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,664,212	\$6,340,709	\$7,081,860	\$4,950,255	\$5,590,619
52 Travel and Mileage	187,199	183,379	230,694	333,606	356,387
53 Fees, Software, Memberships, Dues	150,982	133,211	170,297	121,555	143,027
54 Insurance	41,000	41,000	34,000	37,000	43,340
55 Utilities and Operations	138,375	286,130	317,324	393,349	459,948
56 Rents, Repairs & Maintenance	295,644	229,347	174,766	237,901	252,753
57 Audits, Interest, and Legals	95,859	95,546	86,111	100,000	88,334
58 Advertising, Postage & Other Operating	131,378	137,628	74,288	141,486	114,629
59 Other Holding	0	0	0	296,422	0
Object Group 5000 Total	<u>\$4,704,649</u>	<u>\$7,446,950</u>	<u>\$8,169,340</u>	<u>\$6,611,574</u>	<u>\$7,049,037</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$7,231	\$0	\$0	\$81,305
62 Building Alterations	49,986	22,992	38,840	203,046	162,723
63 Books	1,069	41,079	19,893	0	0
64 Equipment	383,371	622,727	439,067	539,233	566,437
Object Group 6000 Total	<u>\$434,426</u>	<u>\$694,029</u>	<u>\$497,800</u>	<u>\$742,279</u>	<u>\$810,465</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$100,000	\$100,000	\$110,000
73 Interfund Transfers	300,018	921,084	424,405	0	45,544
75/76 Stdt Financial Aid & Othr Pymts to Stdts	973,198	942,493	903,907	845,075	868,007
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,358,216</u>	<u>\$1,952,407</u>	<u>\$1,428,312</u>	<u>\$945,075</u>	<u>\$1,023,551</u>
Total Expenditures	<u><u>\$17,915,884</u></u>	<u><u>\$22,800,039</u></u>	<u><u>\$22,989,691</u></u>	<u><u>\$21,393,202</u></u>	<u><u>\$23,555,014</u></u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,787,454	\$13,569,391	\$15,282,815	\$16,115,136	\$15,899,924
12 Contract Adm, Counselors, Librarians	4,152,572	4,400,522	4,876,454	4,652,526	4,928,467
13 Hourly Teachers	9,410,205	11,792,092	12,575,218	9,926,806	13,256,739
14 Hourly Adm, Counselors, Librarians	867,909	1,011,613	1,110,740	1,483,365	1,126,947
Object Group 1000 Total	<u>\$27,218,140</u>	<u>\$30,773,618</u>	<u>\$33,845,227</u>	<u>\$32,177,833</u>	<u>\$35,212,077</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,043,368	\$8,574,969	\$8,946,056	\$10,101,519	\$9,732,626
22 Contract Instructional Aides	1,113,734	1,217,666	1,259,389	1,288,989	1,308,987
23 Hourly Non-Instructional	1,841,974	2,080,964	2,452,483	2,174,650	2,722,121
24 Hourly Instructional Aides	695,525	684,457	749,416	693,556	732,418
Object Group 2000 Total	<u>\$11,694,601</u>	<u>\$12,558,056</u>	<u>\$13,407,344</u>	<u>\$14,258,714</u>	<u>\$14,496,152</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,309,981	\$10,185,474	\$11,252,092	\$12,540,902	\$12,080,648
3x Early Retirement & Retiree Benefits	1,071,925	1,025,417	414,925	431,332	431,332
Object Group 3000 Total	<u>\$11,381,906</u>	<u>\$11,210,891</u>	<u>\$11,667,017</u>	<u>\$12,972,234</u>	<u>\$12,511,980</u>
SUPPLIES:					
43 Supplies	\$2,071,068	\$2,109,195	\$2,063,910	\$2,315,304	\$2,528,434
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,578,674	\$4,234,349	\$4,284,036	\$3,712,857	\$3,669,329
52 Travel and Mileage	264,918	320,247	304,793	325,081	350,151
53 Fees, Software, Memberships, Dues	136,688	228,681	217,638	189,986	225,786
54 Insurance	83,967	79,012	90,000	97,000	103,340
55 Utilities and Operations	1,748,540	2,147,968	2,137,139	2,217,484	2,581,767
56 Rents, Repairs & Maintenance	1,181,343	968,464	882,568	1,184,024	1,381,507
57 Audits, Interest, and Legals	838	0	0	500	500
58 Advertising, Postage & Other Operating	528,001	357,573	338,041	361,677	431,457
59 Other Holding	0	0	0	(1,692,346)	0
Object Group 5000 Total	<u>\$6,522,969</u>	<u>\$8,336,294</u>	<u>\$8,254,215</u>	<u>\$6,396,263</u>	<u>\$8,743,837</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$75,516	\$38,896	\$126,000	\$161,506
62 Building Alterations	71,036	42,293	117,641	672,546	310,920
63 Books	19,765	50,603	67,818	7,716	8,130
64 Equipment	599,098	545,149	605,535	829,057	973,808
Object Group 6000 Total	<u>\$721,568</u>	<u>\$713,561</u>	<u>\$829,890</u>	<u>\$1,635,319</u>	<u>\$1,454,364</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	872,500	435,016	4,246,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	808,364	769,668	747,096	695,942	721,344
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,680,864</u>	<u>\$1,204,684</u>	<u>\$4,993,096</u>	<u>\$695,942</u>	<u>\$721,344</u>
Total Expenditures	<u><u>\$61,291,116</u></u>	<u><u>\$66,906,299</u></u>	<u><u>\$75,060,699</u></u>	<u><u>\$70,451,609</u></u>	<u><u>\$75,668,188</u></u>

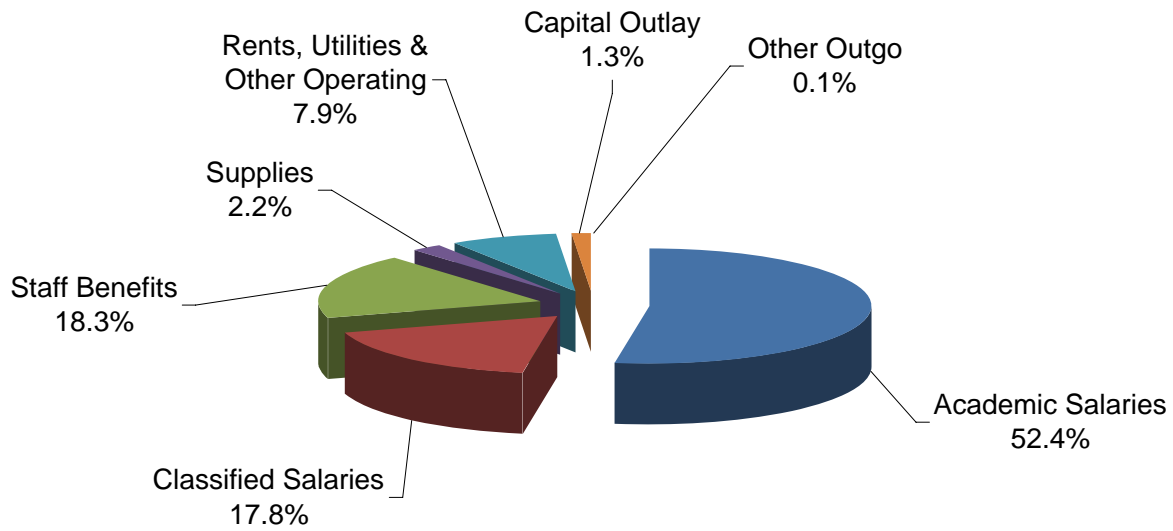
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,466,872	\$13,164,128	\$14,925,036	\$15,720,018	\$15,545,709
12 Contract Adm, Counselors, Librarians	3,262,233	3,375,829	3,845,932	3,688,137	3,963,431
13 Hourly Teachers	8,981,084	11,079,707	11,797,111	9,452,876	11,872,813
14 Hourly Adm, Counselors, Librarians	483,955	350,330	462,019	955,577	561,572
Object Group 1000 Total	<u>\$25,194,144</u>	<u>\$27,969,994</u>	<u>\$31,030,098</u>	<u>\$29,816,608</u>	<u>\$31,943,525</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,840,112	\$7,415,533	\$7,625,391	\$8,457,091	\$8,120,636
22 Contract Instructional Aides	959,758	1,030,846	1,073,553	1,096,791	1,130,214
23 Hourly Non-Instructional	710,730	659,133	761,308	735,096	989,288
24 Hourly Instructional Aides	542,101	539,338	560,914	561,417	597,535
Object Group 2000 Total	<u>\$9,052,701</u>	<u>\$9,644,850</u>	<u>\$10,021,166</u>	<u>\$10,850,395</u>	<u>\$10,837,673</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,425,823	\$9,075,289	\$10,081,504	\$11,342,038	\$10,745,987
3x Early Retirement & Retiree Benefits	1,071,925	1,025,417	414,925	431,332	431,332
Object Group 3000 Total	<u>\$10,497,748</u>	<u>\$10,100,706</u>	<u>\$10,496,429</u>	<u>\$11,773,370</u>	<u>\$11,177,319</u>
SUPPLIES:					
43 Supplies	\$869,264	\$762,343	\$1,097,540	\$1,266,684	\$1,311,983
Object Group 4000 Total	<u>\$869,264</u>	<u>\$762,343</u>	<u>\$1,097,540</u>	<u>\$1,266,684</u>	<u>\$1,311,983</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$401,674	\$389,842	\$544,965	\$471,225	\$574,980
52 Travel and Mileage	173,350	218,828	179,260	178,766	156,895
53 Fees, Software, Memberships, Dues	101,340	133,011	119,242	142,324	157,939
54 Insurance	52,967	48,012	63,000	70,000	70,000
55 Utilities and Operations	1,513,858	1,761,087	1,752,278	1,897,615	2,254,310
56 Rents, Repairs & Maintenance	1,068,248	879,883	806,631	1,053,993	1,242,143
57 Audits, Interest, and Legals	838	0	0	500	500
58 Advertising, Postage & Other Operating	474,636	305,071	306,935	305,405	364,918
59 Other Holding	0	0	0	(1,988,768)	0
Object Group 5000 Total	<u>\$3,786,911</u>	<u>\$3,735,734</u>	<u>\$3,772,311</u>	<u>\$2,131,060</u>	<u>\$4,821,685</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$68,285	\$38,896	\$126,000	\$111,506
62 Building Alterations	21,050	19,321	110,054	469,500	207,874
63 Books	18,696	9,524	47,925	7,716	8,130
64 Equipment	351,764	59,323	220,555	352,644	482,493
Object Group 6000 Total	<u>\$423,179</u>	<u>\$156,453</u>	<u>\$417,430</u>	<u>\$955,860</u>	<u>\$810,003</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	872,500	435,016	4,246,000	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	15,765	16,020	15,799	15,000	19,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$888,265</u>	<u>\$451,036</u>	<u>\$4,261,799</u>	<u>\$15,000</u>	<u>\$19,000</u>
Total Expenditures	<u><u>\$50,712,212</u></u>	<u><u>\$52,821,116</u></u>	<u><u>\$61,096,773</u></u>	<u><u>\$56,808,977</u></u>	<u><u>\$60,921,188</u></u>

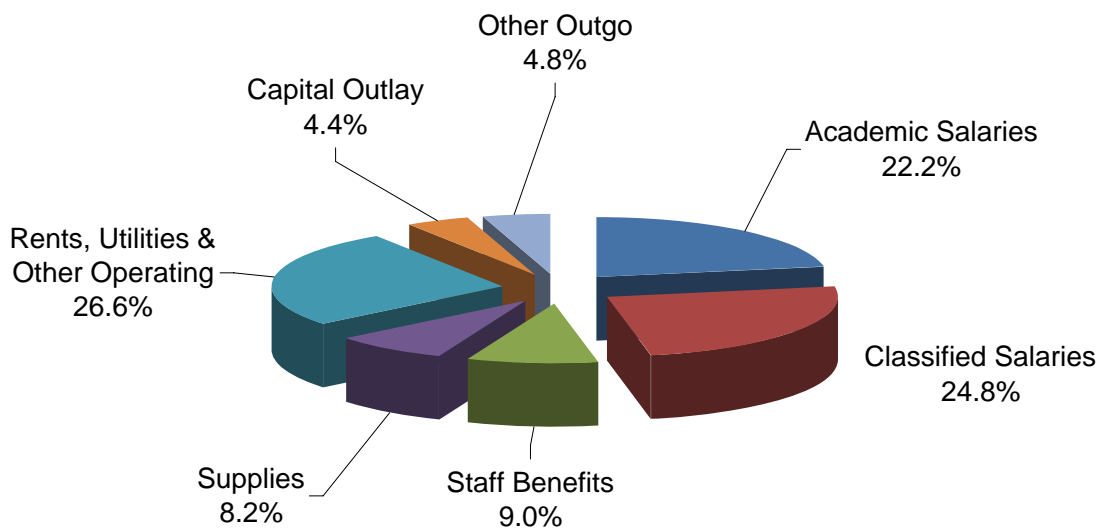
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$320,582	\$405,263	\$357,779	\$395,118	\$354,215
12 Contract Adm, Counselors, Librarians	890,339	1,024,693	1,030,522	964,389	965,036
13 Hourly Teachers	429,121	712,385	778,107	473,930	1,383,926
14 Hourly Adm, Counselors, Librarians	383,954	661,283	648,721	527,788	565,375
Object Group 1000 Total	<u>\$2,023,996</u>	<u>\$2,803,624</u>	<u>\$2,815,129</u>	<u>\$2,361,225</u>	<u>\$3,268,552</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,203,256	\$1,159,436	\$1,320,665	\$1,644,428	\$1,611,990
22 Contract Instructional Aides	153,976	186,820	185,836	192,198	178,773
23 Hourly Non-Instructional	1,131,244	1,421,831	1,691,175	1,439,554	1,732,833
24 Hourly Instructional Aides	153,424	145,119	188,502	132,139	134,883
Object Group 2000 Total	<u>\$2,641,900</u>	<u>\$2,913,206</u>	<u>\$3,386,178</u>	<u>\$3,408,319</u>	<u>\$3,658,479</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$884,158	\$1,110,185	\$1,170,588	\$1,198,864	\$1,334,661
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$884,158</u>	<u>\$1,110,185</u>	<u>\$1,170,588</u>	<u>\$1,198,864</u>	<u>\$1,334,661</u>
SUPPLIES:					
43 Supplies	\$1,201,804	\$1,346,852	\$966,370	\$1,048,620	\$1,216,451
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,177,000	\$3,844,507	\$3,739,071	\$3,241,632	\$3,094,349
52 Travel and Mileage	91,568	101,419	125,533	146,315	193,256
53 Fees, Software, Memberships, Dues	35,348	\$95,670	98,396	47,662	67,847
54 Insurance	31,000	31,000	27,000	27,000	33,340
55 Utilities and Operations	234,682	386,881	384,861	319,869	327,457
56 Rents, Repairs & Maintenance	113,095	88,581	75,937	130,031	139,364
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	53,365	52,502	31,106	56,272	66,539
59 Other Holding	0	0	0	296,422	0
Object Group 5000 Total	<u>\$2,736,058</u>	<u>\$4,600,560</u>	<u>\$4,481,904</u>	<u>\$4,265,203</u>	<u>\$3,922,152</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$7,231	\$0	\$0	\$50,000
62 Building Alterations	49,986	22,972	7,587	203,046	103,046
63 Books	1,069	41,079	19,893	0	0
64 Equipment	247,334	485,826	384,980	476,413	491,315
Object Group 6000 Total	<u>\$298,389</u>	<u>\$557,108</u>	<u>\$412,460</u>	<u>\$679,459</u>	<u>\$644,361</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	792,599	753,648	731,297	680,942	702,344
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$792,599</u>	<u>\$753,648</u>	<u>\$731,297</u>	<u>\$680,942</u>	<u>\$702,344</u>
Total Expenditures	<u><u>\$10,578,904</u></u>	<u><u>\$14,085,183</u></u>	<u><u>\$13,963,926</u></u>	<u><u>\$13,642,632</u></u>	<u><u>\$14,747,000</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,948,425	\$5,148,231	\$5,614,341	\$6,445,737	\$6,201,204
12 Contract Adm, Counselors, Librarians	2,409,506	2,712,469	2,784,114	3,103,505	2,928,993
13 Hourly Teachers	4,105,524	5,100,225	5,724,908	4,071,561	4,809,038
14 Hourly Adm, Counselors, Librarians	385,002	500,188	629,095	314,331	397,408
Object Group 1000 Total	<u>\$11,848,457</u>	<u>\$13,461,113</u>	<u>\$14,752,458</u>	<u>\$13,935,134</u>	<u>\$14,336,643</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,425,912	\$4,567,153	\$4,810,319	\$5,834,204	\$5,250,980
22 Contract Instructional Aides	378,299	402,820	567,570	665,772	756,936
23 Hourly Non-Instructional	1,315,889	1,335,808	1,523,172	862,334	1,263,340
24 Hourly Instructional Aides	107,808	137,262	114,959	137,653	130,079
Object Group 2000 Total	<u>\$6,227,908</u>	<u>\$6,443,043</u>	<u>\$7,016,020</u>	<u>\$7,499,963</u>	<u>\$7,401,335</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,784,341	\$4,676,352	\$5,111,899	\$5,984,490	\$5,876,844
3x Early Retirement & Retiree Benefits	137,805	180,153	37,146	64,583	80,583
Object Group 3000 Total	<u>\$4,922,146</u>	<u>\$4,856,505</u>	<u>\$5,149,045</u>	<u>\$6,049,073</u>	<u>\$5,957,427</u>
SUPPLIES:					
43 Supplies	\$856,694	\$827,664	\$960,542	\$1,022,102	\$1,047,491
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$934,087	\$985,198	\$1,224,746	\$1,656,335	\$2,202,116
52 Travel and Mileage	144,546	156,232	185,213	192,903	182,645
53 Fees, Software, Memberships, Dues	116,968	94,120	151,908	135,822	144,367
54 Insurance	35,609	41,569	34,994	42,489	42,489
55 Utilities and Operations	823,218	863,784	1,240,215	1,330,116	1,586,158
56 Rents, Repairs & Maintenance	441,735	474,264	420,035	499,538	634,742
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	219,311	222,855	214,244	261,625	307,485
59 Other Holding	0	0	0	(1,071,672)	0
Object Group 5000 Total	<u>\$2,715,474</u>	<u>\$2,838,022</u>	<u>\$3,471,355</u>	<u>\$3,047,156</u>	<u>\$5,100,002</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	20	53,728	0	59,677
63 Books	28,215	29,082	27,623	30,500	30,782
64 Equipment	150,366	173,046	163,874	65,717	187,412
Object Group 6000 Total	<u>\$178,581</u>	<u>\$202,148</u>	<u>\$245,225</u>	<u>\$96,217</u>	<u>\$277,871</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	149,886	0	45,544
75/76 Stdt Financial Aid & Othr Pymts to Stdts	183,792	192,287	174,514	168,133	169,663
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$183,792</u>	<u>\$192,287</u>	<u>\$324,400</u>	<u>\$168,133</u>	<u>\$215,207</u>
Total Expenditures	<u><u>\$26,933,052</u></u>	<u><u>\$28,820,782</u></u>	<u><u>\$31,919,045</u></u>	<u><u>\$31,817,778</u></u>	<u><u>\$34,335,976</u></u>

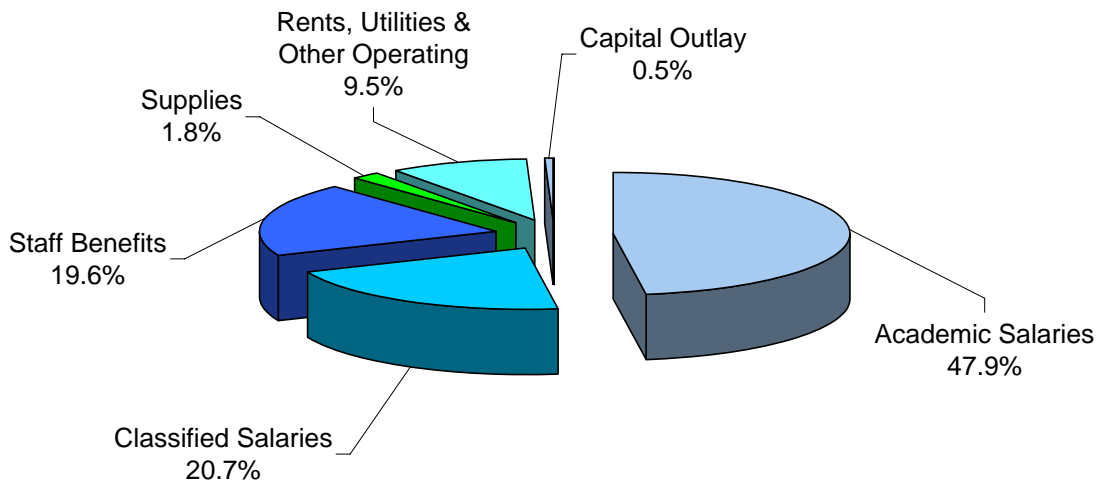
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,826,744	\$5,082,455	\$5,526,976	\$6,334,727	\$6,049,163
12 Contract Adm, Counselors, Librarians	1,955,196	2,238,335	2,242,184	2,595,812	2,371,924
13 Hourly Teachers	4,074,576	5,086,038	5,704,172	3,975,631	4,669,382
14 Hourly Adm, Counselors, Librarians	245,836	247,521	310,784	65,995	83,533
Object Group 1000 Total	<u>\$11,102,352</u>	<u>\$12,654,349</u>	<u>\$13,784,116</u>	<u>\$12,972,165</u>	<u>\$13,174,002</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,618,639	\$3,699,661	\$3,979,763	\$4,750,379	\$4,470,342
22 Contract Instructional Aides	369,693	402,820	525,792	665,772	635,545
23 Hourly Non-Instructional	675,868	649,105	771,079	317,066	497,111
24 Hourly Instructional Aides	72,478	72,928	96,598	80,485	83,999
Object Group 2000 Total	<u>\$4,736,678</u>	<u>\$4,824,514</u>	<u>\$5,373,232</u>	<u>\$5,813,702</u>	<u>\$5,686,997</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,349,096	\$4,181,891	\$4,591,097	\$5,400,405	\$5,300,100
3x Early Retirement & Retiree Benefits	137,805	180,153	37,146	64,583	80,583
Object Group 3000 Total	<u>\$4,486,901</u>	<u>\$4,362,044</u>	<u>\$4,628,243</u>	<u>\$5,464,988</u>	<u>\$5,380,683</u>
SUPPLIES:					
43 Supplies	\$286,796	\$264,624	\$407,210	\$437,991	\$502,263
Object Group 4000 Total	<u>\$286,796</u>	<u>\$264,624</u>	<u>\$407,210</u>	<u>\$437,991</u>	<u>\$502,263</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$102,984	\$78,298	\$103,927	\$104,159	\$127,448
52 Travel and Mileage	66,689	80,724	87,041	35,631	69,558
53 Fees, Software, Memberships, Dues	53,429	61,052	80,007	66,929	74,187
54 Insurance	25,609	31,569	27,994	32,489	32,489
55 Utilities and Operations	732,090	799,139	1,183,157	1,262,136	1,490,075
56 Rents, Repairs & Maintenance	357,579	402,680	358,083	445,018	570,853
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	158,582	200,782	196,013	178,411	261,424
59 Other Holding	0	0	0	(1,071,672)	0
Object Group 5000 Total	<u>\$1,496,962</u>	<u>\$1,654,244</u>	<u>\$2,036,222</u>	<u>\$1,053,101</u>	<u>\$2,626,034</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	22,475	0	0
63 Books	28,215	29,082	27,623	30,500	30,782
64 Equipment	30,894	45,179	113,251	6,397	112,290
Object Group 6000 Total	<u>\$59,109</u>	<u>\$74,261</u>	<u>\$163,349</u>	<u>\$36,897</u>	<u>\$143,072</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	29,886	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,193	3,442	1,904	4,000	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,193</u>	<u>\$3,442</u>	<u>\$31,790</u>	<u>\$4,000</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$22,171,991</u></u>	<u><u>\$23,837,478</u></u>	<u><u>\$26,424,162</u></u>	<u><u>\$25,782,844</u></u>	<u><u>\$27,517,051</u></u>

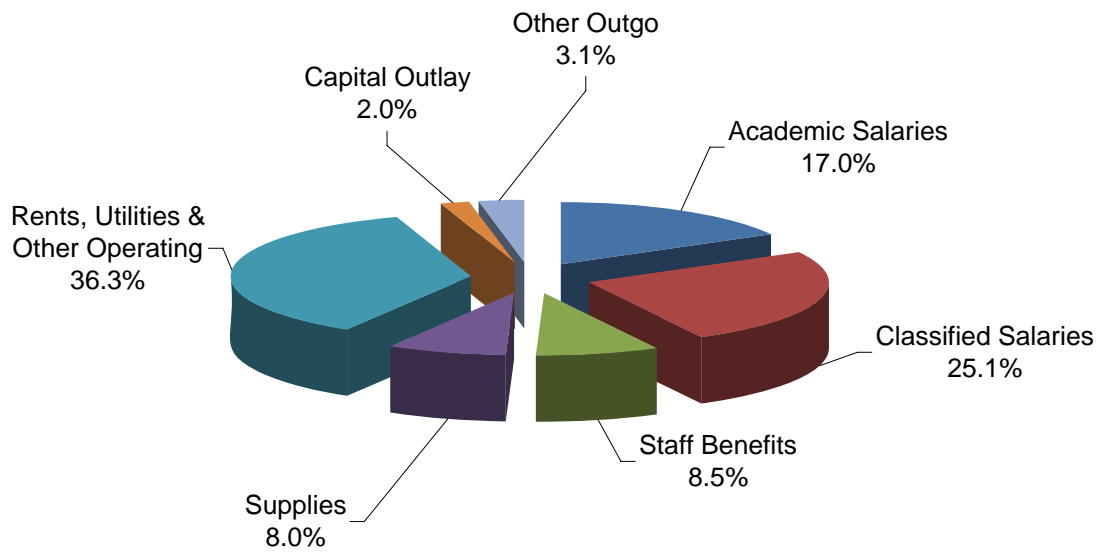
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$121,681	\$65,776	\$87,365	\$111,010	\$152,041
12 Contract Adm, Counselors, Librarians	454,310	474,134	541,930	507,693	557,069
13 Hourly Teachers	30,948	14,187	20,736	95,930	139,656
14 Hourly Adm, Counselors, Librarians	139,166	252,667	318,311	248,336	313,875
Object Group 1000 Total	<u>\$746,105</u>	<u>\$806,764</u>	<u>\$968,342</u>	<u>\$962,969</u>	<u>\$1,162,641</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$807,273	\$867,492	\$830,556	\$1,083,825	\$780,638
22 Contract Instructional Aides	8,606	0	41,778	0	121,391
23 Hourly Non-Instructional	640,021	686,703	752,093	545,268	766,229
24 Hourly Instructional Aides	35,330	64,334	18,361	57,168	46,080
Object Group 2000 Total	<u>\$1,491,230</u>	<u>\$1,618,529</u>	<u>\$1,642,788</u>	<u>\$1,686,261</u>	<u>\$1,714,338</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$435,245	\$494,461	\$520,802	\$584,085	\$576,744
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$435,245</u>	<u>\$494,461</u>	<u>\$520,802</u>	<u>\$584,085</u>	<u>\$576,744</u>
SUPPLIES:					
43 Supplies	\$569,898	\$563,040	\$553,332	\$584,111	\$545,228
Object Group 4000 Total	<u>\$569,898</u>	<u>\$563,040</u>	<u>\$553,332</u>	<u>\$584,111</u>	<u>\$545,228</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$831,103	\$906,900	\$1,120,819	\$1,552,176	\$2,074,668
52 Travel and Mileage	77,857	75,508	98,172	157,272	113,087
53 Fees, Software, Memberships, Dues	63,539	33,068	71,901	68,893	70,180
54 Insurance	10,000	10,000	7,000	10,000	10,000
55 Utilities and Operations	91,128	64,645	57,058	67,980	96,083
56 Rents, Repairs & Maintenance	84,156	71,584	61,952	54,520	63,889
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	60,729	22,073	18,231	83,214	46,061
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,218,512</u>	<u>\$1,183,778</u>	<u>\$1,435,133</u>	<u>\$1,994,055</u>	<u>\$2,473,968</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	20	31,253	0	59,677
63 Books	0	0	0	0	0
64 Equipment	119,472	127,867	50,623	59,320	75,122
Object Group 6000 Total	<u>\$119,472</u>	<u>\$127,887</u>	<u>\$81,876</u>	<u>\$59,320</u>	<u>\$134,799</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	120,000	0	45,544
75/76 Stdt Financial Aid & Othr Pymts to Stdts	180,599	188,845	172,610	164,133	165,663
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$180,599</u>	<u>\$188,845</u>	<u>\$292,610</u>	<u>\$164,133</u>	<u>\$211,207</u>
Total Expenditures	<u><u>\$4,761,061</u></u>	<u><u>\$4,983,304</u></u>	<u><u>\$5,494,883</u></u>	<u><u>\$6,034,934</u></u>	<u><u>\$6,818,925</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	885,369	964,844	940,848	1,090,276	1,125,656
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,272	2,330	2,954	0	0
Object Group 1000 Total	<u>\$887,641</u>	<u>\$967,174</u>	<u>\$943,802</u>	<u>\$1,090,276</u>	<u>\$1,125,656</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,027,085	\$5,379,396	\$5,674,474	\$6,083,455	\$6,036,790
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	593,944	504,498	449,730	361,103	449,635
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,621,029</u>	<u>\$5,883,894</u>	<u>\$6,124,204</u>	<u>\$6,444,558</u>	<u>\$6,486,425</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,042,801	\$2,005,955	\$2,081,400	\$2,099,972	\$2,038,468
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$2,042,801</u>	<u>\$2,005,955</u>	<u>\$2,081,400</u>	<u>\$2,099,972</u>	<u>\$2,038,468</u>
SUPPLIES:					
43 Supplies	\$463,402	\$367,969	\$336,301	\$609,664	\$580,443
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,148,077	\$2,056,042	\$2,757,916	\$702,009	\$1,054,922
52 Travel and Mileage	134,532	104,643	109,614	161,252	104,997
53 Fees, Software, Memberships, Dues	68,222	28,481	33,392	39,850	76,346
54 Insurance	0	0	0	0	0
55 Utilities and Operations	30,132	59,069	112,962	74,450	103,947
56 Rents, Repairs & Maintenance	166,519	120,899	102,112	148,854	163,951
57 Audits, Interest, and Legals	437,639	379,827	371,096	216,533	220,796
58 Advertising, Postage & Other Operating	67,212	122,984	114,086	123,939	126,771
59 Other Holding	0	0	0	(141,538)	0
Object Group 5000 Total	<u>\$2,052,333</u>	<u>\$2,871,945</u>	<u>\$3,601,178</u>	<u>\$1,325,349</u>	<u>\$1,851,730</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,305
62 Building Alterations	0	0	0	25,000	15,000
63 Books	0	0	0	0	0
64 Equipment	72,841	67,972	22,285	42,204	97,150
Object Group 6000 Total	<u>\$72,841</u>	<u>\$67,972</u>	<u>\$22,285</u>	<u>\$67,204</u>	<u>\$143,455</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$100,000	\$100,000	\$110,000
73 Interfund Transfers	44,010	592,630	248,561	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$129,010</u>	<u>\$681,460</u>	<u>\$348,561</u>	<u>\$100,000</u>	<u>\$110,000</u>
Total Expenditures	<u><u>\$11,269,057</u></u>	<u><u>\$12,846,369</u></u>	<u><u>\$13,457,731</u></u>	<u><u>\$11,737,023</u></u>	<u><u>\$12,336,177</u></u>

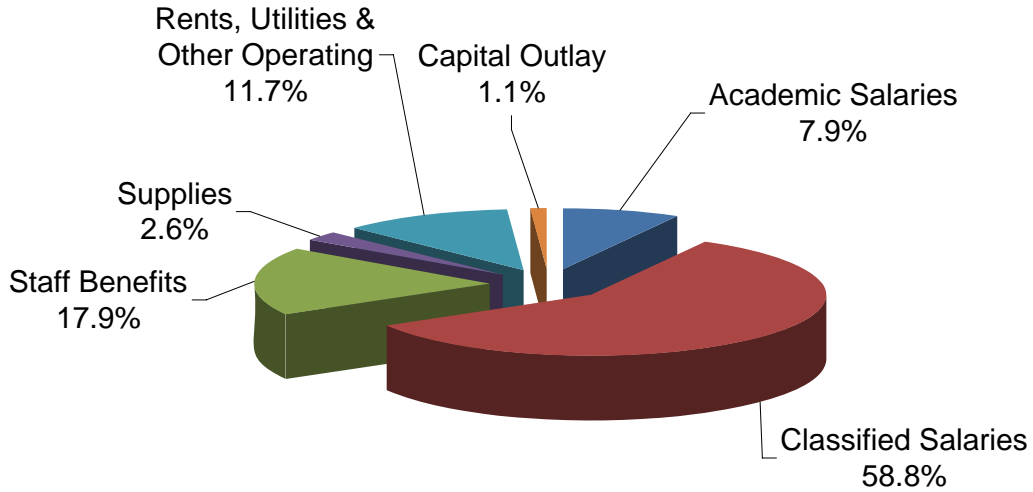
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	684,700	678,015	656,440	803,447	823,271
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,000	2,023	2,739	0	0
Object Group 1000 Total	<u>\$686,700</u>	<u>\$680,038</u>	<u>\$659,179</u>	<u>\$803,447</u>	<u>\$823,271</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,709,412	\$5,283,544	\$5,602,392	\$5,967,976	\$5,934,374
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	117,975	127,046	111,383	71,142	159,674
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,827,387</u>	<u>\$5,410,590</u>	<u>\$5,713,775</u>	<u>\$6,039,118</u>	<u>\$6,094,048</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,891,399	\$1,846,008	\$1,984,709	\$1,915,421	\$1,849,546
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,891,399</u>	<u>\$1,846,008</u>	<u>\$1,984,709</u>	<u>\$1,915,421</u>	<u>\$1,849,546</u>
SUPPLIES:					
43 Supplies	\$331,106	\$238,364	\$257,334	\$226,664	\$269,260
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$491,968	\$466,740	\$535,946	\$545,562	\$633,320
52 Travel and Mileage	116,758	102,879	109,075	145,233	68,953
53 Fees, Software, Memberships, Dues	67,434	24,008	33,392	34,850	71,346
54 Insurance	0	0	0	0	0
55 Utilities and Operations	17,284	17,605	20,755	68,950	68,950
56 Rents, Repairs & Maintenance	68,126	51,717	65,235	95,504	114,451
57 Audits, Interest, and Legals	344,780	284,281	284,985	116,533	132,462
58 Advertising, Postage & Other Operating	49,928	60,137	95,833	121,939	124,742
59 Other Holding	0	0	0	(141,538)	0
Object Group 5000 Total	<u>\$1,156,278</u>	<u>\$1,007,367</u>	<u>\$1,145,221</u>	<u>\$987,033</u>	<u>\$1,214,224</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	25,000	15,000
63 Books	0	0	0	0	0
64 Equipment	56,276	58,938	18,821	38,704	97,150
Object Group 6000 Total	<u>\$56,276</u>	<u>\$58,938</u>	<u>\$18,821</u>	<u>\$63,704</u>	<u>\$112,150</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	44,010	592,630	248,561	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$44,010</u>	<u>\$592,630</u>	<u>\$248,561</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$8,993,156</u></u>	<u><u>\$9,833,935</u></u>	<u><u>\$10,027,600</u></u>	<u><u>\$10,035,387</u></u>	<u><u>\$10,362,499</u></u>

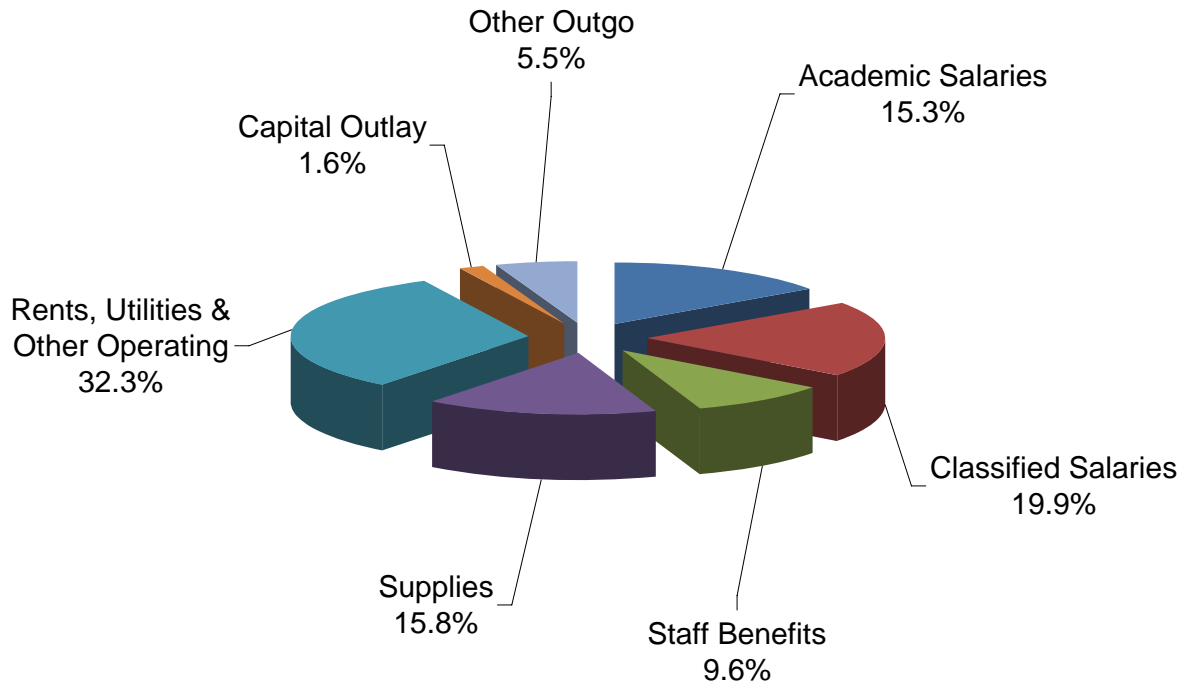
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	200,669	286,829	284,408	286,829	302,385
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	272	307	215	0	0
Object Group 1000 Total	<u>\$200,941</u>	<u>\$287,136</u>	<u>\$284,623</u>	<u>\$286,829</u>	<u>\$302,385</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$317,673	\$95,852	\$72,082	\$115,479	\$102,416
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	475,969	377,452	338,347	289,961	289,961
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$793,642</u>	<u>\$473,304</u>	<u>\$410,429</u>	<u>\$405,440</u>	<u>\$392,377</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$151,402	\$159,947	\$96,691	\$184,551	\$188,922
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$151,402</u>	<u>\$159,947</u>	<u>\$96,691</u>	<u>\$184,551</u>	<u>\$188,922</u>
SUPPLIES:					
43 Supplies	\$132,296	\$129,605	\$78,967	\$383,000	\$311,183
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$656,109	\$1,589,302	\$2,221,970	\$156,447	\$421,602
52 Travel and Mileage	17,774	1,764	539	16,019	36,044
53 Fees, Software, Memberships, Dues	788	4,473	0	5,000	5,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	12,848	41,464	92,207	5,500	34,997
56 Rents, Repairs & Maintenance	98,393	69,182	36,877	53,350	49,500
57 Audits, Interest, and Legals	92,859	95,546	86,111	100,000	88,334
58 Advertising, Postage & Other Operating	17,284	62,847	18,253	2,000	2,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$896,055</u>	<u>\$1,864,578</u>	<u>\$2,455,957</u>	<u>\$338,316</u>	<u>\$637,506</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,305
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	16,565	9,034	3,464	3,500	0
Object Group 6000 Total	<u>\$16,565</u>	<u>\$9,034</u>	<u>\$3,464</u>	<u>\$3,500</u>	<u>\$31,305</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$100,000	\$100,000	\$110,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$85,000</u>	<u>\$88,830</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$110,000</u>
Total Expenditures	<u><u>\$2,275,901</u></u>	<u><u>\$3,012,434</u></u>	<u><u>\$3,430,131</u></u>	<u><u>\$1,701,636</u></u>	<u><u>\$1,973,678</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	47,535	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	1,760	2,000	2,000
Object Group 1000 Total	<u>\$47,535</u>	<u>\$0</u>	<u>\$1,760</u>	<u>\$2,000</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$213,071	\$4,124	\$18,017	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	988	928	2,021	21,000	15,000
Object Group 2000 Total	<u>\$214,059</u>	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$21,000</u>	<u>\$15,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,152	\$0	\$10,335	\$3,220	\$3,220
3x Early Retirement & Retiree Benefits	1,001,772	2,568,406	1,050,625	1,328,919	1,237,949
Object Group 3000 Total	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,332,139</u>	<u>\$1,241,169</u>
SUPPLIES:					
43 Supplies	\$42,765	\$38,139	\$33,264	\$100,420	\$100,549
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$106,268	\$203,487	\$204,817	\$261,200	\$279,992
52 Travel and Mileage	8,668	10,068	9,641	67,690	59,148
53 Fees, Software, Memberships, Dues	474,179	391,274	373,572	478,700	465,902
54 Insurance	559,964	382,776	423,724	585,690	613,882
55 Utilities and Operations	(42,654)	(62,153)	(90,371)	151,000	167,010
56 Rents, Repairs & Maintenance	597,141	608,780	653,044	754,021	685,834
57 Audits, Interest, and Legals	188,000	159,514	(10,116)	310,000	375,000
58 Advertising, Postage & Other Operating	61	499	6,719	1,625	1,625
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,891,627</u>	<u>\$1,694,245</u>	<u>\$1,571,030</u>	<u>\$2,609,926</u>	<u>\$2,648,393</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	16,464	11,353	57,701	7,556	4,200
Object Group 6000 Total	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$7,556</u>	<u>\$4,200</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$1,825	\$0	\$0
73 Interfund Transfers	301,428	5,508,525	304,405	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,192	7,215	2,893	8,500	9,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$303,620</u>	<u>\$5,515,740</u>	<u>\$309,123</u>	<u>\$8,500</u>	<u>\$9,000</u>
Total Expenditures	<u><u>\$3,534,994</u></u>	<u><u>\$9,832,935</u></u>	<u><u>\$3,053,876</u></u>	<u><u>\$4,081,541</u></u>	<u><u>\$4,020,311</u></u>

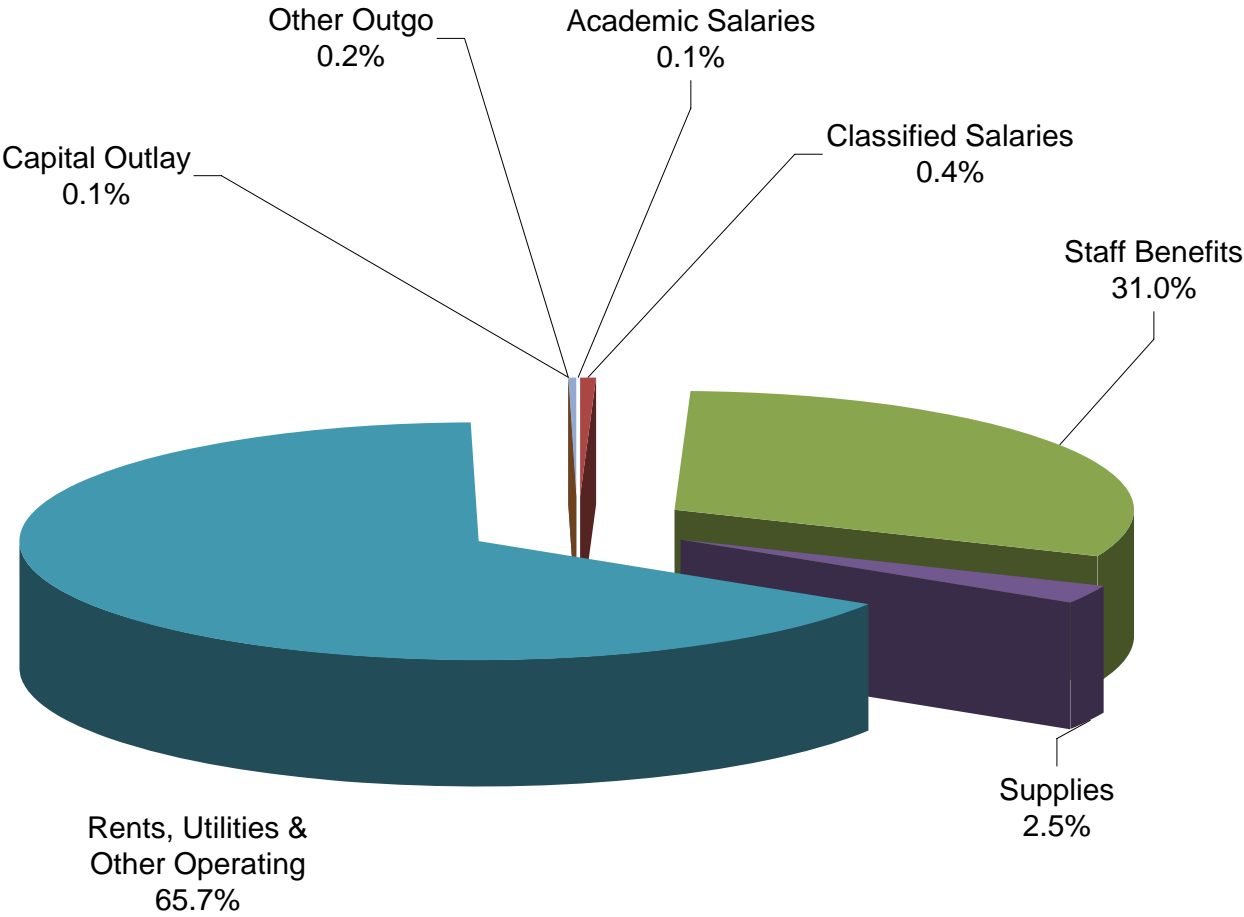
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Budget - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
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	1,760	2,000	2,000
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$1,760</u>	<u>\$2,000</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$114,630	\$4,124	\$18,017	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	988	928	2,021	21,000	15,000
Object Group 2000 Total	<u>\$115,618</u>	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$21,000</u>	<u>\$15,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,152	\$0	\$10,335	\$3,220	\$3,220
3x Early Retirement & Retiree Benefits	1,001,772	2,568,406	1,050,625	1,328,919	1,237,949
Object Group 3000 Total	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,332,139</u>	<u>\$1,241,169</u>
SUPPLIES:					
43 Supplies	\$42,765	\$38,139	\$33,264	\$100,420	\$100,549
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$106,268	\$203,487	\$204,817	\$261,200	\$279,992
52 Travel and Mileage	8,668	5,380	3,191	53,690	45,148
53 Fees, Software, Memberships, Dues	422,872	391,274	373,572	478,700	465,902
54 Insurance	559,964	382,776	423,724	585,690	613,882
55 Utilities and Operations	157,629	144,707	126,431	151,000	165,599
56 Rents, Repairs & Maintenance	597,141	608,780	653,044	754,021	685,834
57 Audits, Interest, and Legals	185,000	159,514	(10,116)	310,000	375,000
58 Advertising, Postage & Other Operating	61	293	21	1,625	1,625
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,037,603</u>	<u>\$1,896,211</u>	<u>\$1,774,684</u>	<u>\$2,595,926</u>	<u>\$2,632,982</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	16,464	11,353	57,701	7,556	4,200
Object Group 6000 Total	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$7,556</u>	<u>\$4,200</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$1,825	\$0	\$0
73 Interfund Transfers	1,410	4,587,441	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,192	7,215	2,893	8,500	9,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,602</u>	<u>\$4,594,656</u>	<u>\$4,718</u>	<u>\$8,500</u>	<u>\$9,000</u>
Total Expenditures	<u><u>\$3,234,976</u></u>	<u><u>\$9,113,817</u></u>	<u><u>\$2,953,125</u></u>	<u><u>\$4,067,541</u></u>	<u><u>\$4,004,900</u></u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	47,535	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$47,535</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$98,441	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$98,441</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	4,688	6,450	14,000	14,000
53 Fees, Software, Memberships, Dues	51,307	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(200,283)	(206,860)	(216,802)	0	1,411
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	3,000	0	0	0	0
58 Advertising, Postage & Other Operating	0	206	6,698	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>(\$145,976)</u>	<u>(\$201,966)</u>	<u>(\$203,654)</u>	<u>\$14,000</u>	<u>\$15,411</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	300,018	921,084	304,405	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$300,018</u>	<u>\$921,084</u>	<u>\$304,405</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$300,018</u>	<u>\$719,118</u>	<u>\$100,751</u>	<u>\$14,000</u>	<u>\$15,411</u>

Districtwide - Unrestricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
Grossmont College							
Commission Distributions	\$271,702	\$265,428	\$252,995	\$269,710	\$303,460	\$252,000	\$252,000
Dissolution of Enterprise Fund	351	85	2,865	529	0	0	0
Interest Income	10,221	14,548	18,482	41,550	44,864	30,000	30,000
Total	\$282,274	\$280,061	\$274,342	\$311,789	\$348,324	\$282,000	\$282,000
Cuyamaca College							
Commission Distributions	\$115,558	\$114,572	\$118,651	\$122,653	\$143,659	\$120,000	\$120,000
Dissolution of Enterprise Fund	167	77	525	0	0	0	0
Interest Income	8,421	10,975	13,942	9,350	11,202	14,000	14,000
Total	\$124,146	\$125,624	\$133,118	\$132,003	\$154,861	\$134,000	\$134,000
Other Commission Distributions							
District Services Allocation	\$33,675	\$33,043	\$32,317	\$34,119	\$38,880	\$32,000	\$32,000
Total	\$33,675	\$33,043	\$32,317	\$34,119	\$38,880	\$32,000	\$32,000
Total Sources	\$440,095	\$438,728	\$439,777	\$477,911	\$542,065	\$448,000	\$448,000
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Distributions to ASCC	20,000	20,000	20,000	20,000	10,000 *	10,000 *	10,000 *
Total Distributions	\$84,000	\$84,000	\$84,000	\$84,000	\$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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
Bookstore Commissions					
Beginning Balance	\$821,038	\$898,546	\$959,448	\$1,089,658	\$1,197,544
Commissions Revenue	403,962	426,481	485,999	404,000	404,000
Funds Available	<u>\$1,225,000</u>	<u>\$1,325,027</u>	<u>\$1,445,447</u>	<u>\$1,493,658</u>	<u>\$1,601,544</u> (2)
Expenditures					
Grossmont College	\$249,978	\$114,938	\$195,651	\$451,890	\$451,890
Cuyamaca College	44,476	250,641	52,253	65,000	322,000
District Services	32,000	0	0	32,000	105,316
Total	<u>\$326,454</u>	<u>\$365,579</u>	<u>\$247,904</u>	<u>\$548,890</u>	<u>\$879,206</u>
Ending Balance	<u>\$898,546</u>	<u>\$959,448</u>	<u>\$1,197,544</u>	<u>\$944,768</u>	<u>\$722,338</u> (3)
Dissolution of Enterprise Funds					
Beginning Balance	\$1,305,638	\$1,341,453	\$992,881	\$962,881	\$788,947
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$3,390	\$529	\$0	\$0	\$0
Interest	32,424	50,900	56,066	44,000	44,000
Total Revenue & Transfers	<u>\$35,815</u>	<u>\$51,429</u>	<u>\$56,066</u>	<u>\$44,000</u>	<u>\$44,000</u>
Funds Available	<u>\$1,341,453</u>	<u>\$1,392,881</u>	<u>\$1,048,947</u>	<u>\$1,006,881</u>	<u>\$832,947</u> (2)
Expenditures					
Grossmont College	\$0	\$0	\$80,000	\$80,000	\$80,000
Cuyamaca College	0	400,000	180,000	0	0
Total	<u>\$0</u>	<u>\$400,000</u>	<u>\$260,000</u>	<u>\$80,000</u>	<u>\$80,000</u>
Ending Balance	<u>\$1,341,453</u>	<u>\$992,881</u>	<u>\$788,947</u>	<u>\$926,881</u>	<u>\$752,947</u> (3)
Combined Ending Balance	<u>\$2,239,998</u>	<u>\$1,952,329</u>	<u>\$1,986,491</u>	<u>\$1,871,649</u>	<u>\$1,475,285</u> (3)

Notes:

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

(2) Total Funds Available by Fund:

Bookstore Commissions	\$1,601,544
Dissolution of Enterprise Funds	832,947
	<u>\$2,434,491</u>

(3) Budgeted Ending Balances by Site:

		Grossmont	Cuyamaca	Total
Bookstore Commissions	Subfund 38	\$601,691	\$120,647	\$722,338
Dissolution of Enterprise Funds	Subfund 36	725,349	27,598	752,947
Combined Subfunds		<u>\$1,327,040</u>	<u>\$148,245</u>	<u>\$1,475,285</u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$25,589	\$4,357	\$27,505	\$20,000	\$27,276
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$25,589</u>	<u>\$4,357</u>	<u>\$27,505</u>	<u>\$20,000</u>	<u>\$27,276</u>
 Plus Current Year Income					
Tuition Fees	\$21,762	\$52,222	\$44,138	\$52,000	\$52,000
Other Sources	34	48	153	0	0
Total Revenues	<u>\$21,796</u>	<u>\$52,269</u>	<u>\$44,291</u>	<u>\$52,000</u>	<u>\$52,000</u>
 Total Funds Available	<u>\$47,385</u>	<u>\$56,626</u>	<u>\$71,796</u>	<u>\$72,000</u>	<u>\$79,276</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$36,917	\$22,118	\$40,000	\$72,000	\$72,000
Supplies & Materials	6,111	6,328	4,520	0	7,276
Memberships, Dues, and Fees	0	0	0	0	0
Other Operating	0	0	0	0	0
Fees	0	675	0	0	0
Total Expenditures	<u>\$43,028</u>	<u>\$29,121</u>	<u>\$44,520</u>	<u>\$72,000</u>	<u>\$79,276</u>
 Total Ending Balance	<u><u>\$4,357</u></u>	<u><u>\$27,505</u></u>	<u><u>\$27,276</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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$19,508	\$80,313	\$46,211	\$20,000	\$51,143
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$19,508</u>	<u>\$80,313</u>	<u>\$46,211</u>	<u>\$20,000</u>	<u>\$51,143</u>
 Plus Current Year Income					
Tuition Fees	\$227,558	\$205,212	\$246,050	\$211,000	\$241,000
Other Sources	88	1,126	944	0	0
Total Revenues	<u>\$227,646</u>	<u>\$206,338</u>	<u>\$246,994</u>	<u>\$211,000</u>	<u>\$241,000</u>
 Total Funds Available	<u>\$247,154</u>	<u>\$286,651</u>	<u>\$293,205</u>	<u>\$231,000</u>	<u>\$292,143</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$153,000	\$183,000	\$226,654	\$216,000	\$256,001
Supplies & Materials	13,841	4,776	3,073	0	6,134
Other Operating	0	2,665	12,335	15,000	20,008
Transfer To Capital Project Fund	0	50,000	0	0	10,000
Total Expenditures	<u>\$166,841</u>	<u>\$240,441</u>	<u>\$242,062</u>	<u>\$231,000</u>	<u>\$292,143</u>
 Total Ending Balance	<u><u>\$80,313</u></u>	<u><u>\$46,211</u></u>	<u><u>\$51,143</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$55,489	\$72,405	\$86,398	\$72,549	\$72,592
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$55,489	\$72,405	\$86,398	\$72,549	\$72,592
 Plus Current Year Income					
Sales	\$50,805	\$65,312	\$64,305	\$39,000	\$64,800
Interest	1,010	1,913	1,819	2,800	2,000
Other	0	1,406	0	0	0
Total Revenue	\$51,815	\$68,631	\$66,124	\$41,800	\$66,800
 Total Funds Available	\$107,304	\$141,036	\$152,522	\$114,349	\$139,392
 Less Current Year Expenditures					
Supplies & Materials	\$14,446	\$33,999	\$48,577	\$36,500	\$63,411
Other Operating Expenses	20,452	20,640	19,433	22,500	20,500
Site Improvements	0	0	1,184	0	0
Capital Outlay	0	0	10,736	11,000	11,000
Total Expenditures	\$34,898	\$54,638	\$79,930	\$70,000	\$94,911
 Total Ending Balance	\$72,405	\$86,398	\$72,592	\$44,349	\$44,481

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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE					
ASCC	\$88,716	\$38,987	\$17,970	\$20,000	\$23,113
Clubs & Organizations (1)	55,062	56,515	60,515	59,540	43,355
Prior Year Adjustments	(625)	0	0	0	0
Adjusted Beginning Balance	\$143,153	\$95,502	\$78,485	\$79,540	\$66,468
 Plus Current year Income					
Sales	\$454	\$7,750	\$15,536	\$12,500	\$12,500
Student Activities Card Sales	14,299	13,505	15,106	15,000	15,000
Operating Allocation	20,000	20,000	10,000	10,000	10,000
Contribution	0	0	3,000	0	0
Interest	1,011	1,713	1,421	1,000	1,000
Other	5,015	1,450	2,335	1,500	1,500
Club Deposits	80,789	111,977	111,001	100,000	100,000
Total Revenues (2)	\$121,568	\$156,395	\$158,398	\$140,000	\$140,000
 Total Funds Available	\$264,721	\$251,897	\$236,883	\$219,540	\$206,468
 Less Current Year Expenditures					
Hourly	\$11,696	\$13,110	\$16,490	\$6,000	\$6,000
Benefits	538	818	994	360	360
Activities	32,202	15,878	11,796	19,340	19,340
Commencement	15,235	17,215	3,153	0	0
Hospitality	395	0	0	0	0
Supplies	8,013	10,992	9,134	12,000	12,000
Other	22,074	7,422	688	2,300	2,300
Club Expenses	79,066	107,977	128,160	159,540	143,355
Total Expenditures	\$169,219	\$173,412	\$170,415	\$199,540	\$183,355
 Total Ending Balance	\$95,502	\$78,485	\$66,468	\$20,000	\$23,113

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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$427,513	\$545,862	\$566,112	\$586,112	\$591,950
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$427,513</u>	<u>\$545,862</u>	<u>\$566,112</u>	<u>\$586,112</u>	<u>\$591,950</u>
Plus Current Year Income					
Mandatory Construction Fee	\$131,607	\$0	\$0	\$0	\$0
Interest	13,695	19,952	25,838	20,000	20,000
Total Revenues	<u>\$145,302</u>	<u>\$19,952</u>	<u>\$25,838</u>	<u>\$20,000</u>	<u>\$20,000</u>
Total Funds Available	<u>\$572,815</u>	<u>\$565,814</u>	<u>\$591,950</u>	<u>\$606,112</u>	<u>\$611,950</u>
Less Current Year Expenditures					
Salaries & Benefits	\$20,970	\$0	\$0	\$0	\$0
Supplies & Materials	0	(298)	0	0	0
Contract & Miscellaneous Services	5,983	0	0	5,000	5,000
Transfer To Capital Project Fund	0	0	0	250,000	250,000
Total Expenditures	<u>\$26,953</u>	<u>(\$298)</u>	<u>\$0</u>	<u>\$255,000</u>	<u>\$255,000</u>
Total Ending Balance	<u><u>\$545,862</u></u>	<u><u>\$566,112</u></u>	<u><u>\$591,950</u></u>	<u><u>\$351,112</u></u>	<u><u>\$356,950</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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$341,937	\$400,695	\$479,549	\$70,000	\$14,919
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$341,937</u>	<u>\$400,695</u>	<u>\$479,549</u>	<u>\$70,000</u>	<u>\$14,919</u>
Plus Current Year Income					
Mandatory Construction Fee	\$57,701	\$59,045	\$66,663	\$65,000	\$65,000
Interest	10,052	29,630	6,784	25,000	10,000
Total Revenues	<u>\$67,753</u>	<u>\$88,675</u>	<u>\$73,447</u>	<u>\$90,000</u>	<u>\$75,000</u>
Total Funds Available	<u>\$409,690</u>	<u>\$489,370</u>	<u>\$552,996</u>	<u>\$160,000</u>	<u>\$89,919</u>
Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$0	\$0
Contract Services	1,615	0	0	0	0
Rental & Leases	7,380	9,821	8,077	15,000	15,000
Transfer To Capital Project Fund	0	0	530,000	0	0
Total Expenditures	<u>\$8,995</u>	<u>\$9,821</u>	<u>\$538,077</u>	<u>\$15,000</u>	<u>\$15,000</u>
Total Ending Balance	<u><u>\$400,695</u></u>	<u><u>\$479,549</u></u>	<u><u>\$14,919</u></u>	<u><u>\$145,000</u></u>	<u><u>\$74,919</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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09 (Multiyear)	Adoption Budget 08/09 (Multiyear)
Beginning Balance	(1)	\$123,226,533	\$102,167,507	\$62,777,446	\$99,850,716	\$105,536,022
Prior Year Adjustments	(2)	(804,037)	(1,334,246)	0	0	0
Adjusted Beg Balance		<u>\$122,422,496</u>	<u>\$100,833,261</u>	<u>\$62,777,446</u>	<u>\$99,850,716</u>	<u>\$105,536,022</u>
Plus Current Year Revenues						
State		\$30,863,870	\$14,866,937	\$3,491,399	\$31,527,219	\$31,796,568
Local		4,522,046	3,728,805	2,471,695	2,245,000	2,119,699
Inter-Fund Transfers In		1,216,528	7,221,186	5,790,503	250,000	405,544
Inter-Fund Transfers In (from Prop R)		2,388,243	293,682	211,074	0	0
Proceeds from Sale of Prop "R" Bonds		0	0	66,775,377	0	0
Total Revenues		<u>\$38,990,687</u>	<u>\$26,110,610</u>	<u>\$78,740,049</u>	<u>\$34,022,219</u>	<u>\$34,321,811</u>
Total Funds Available		<u>\$161,413,183</u>	<u>\$126,943,871</u>	<u>\$141,517,495</u>	<u>\$133,872,935</u>	<u>\$139,857,833</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$126,208	\$2,656,021	\$3,330,374	\$1,008,633	\$1,195,125
Other Operating Expenses		13,746,634	12,321,359	10,756,350	13,998,306	24,817,211
Capital Outlay		42,984,591	48,895,364	21,683,675	118,865,996	113,845,497
Inter Fund Transfer Out		2,388,243	293,682	211,074	0	0
Total Expenditures		<u>\$59,245,676</u>	<u>\$64,166,426</u>	<u>\$35,981,472</u>	<u>\$133,872,935</u>	<u>\$139,857,833</u>
Total Ending Balance		<u><u>\$102,167,507</u></u>	<u><u>\$62,777,446</u></u>	<u><u>\$105,536,022</u></u>	<u><u>\$0</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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09 (Multiyear)	Adoption Budget 08/09 (Multiyear)
Beginning Balance	(1)	\$3,551,651	\$3,052,960	\$10,466,618	\$11,745,708	\$12,907,821
Prior Year Adjustments	(2)	(804,037)	(950,550)	0	0	0
Adjusted Beg Balance		<u>\$2,747,614</u>	<u>\$2,102,410</u>	<u>\$10,466,618</u>	<u>\$11,745,708</u>	<u>\$12,907,821</u>
Plus Current Year Revenues						
State		\$30,863,870	\$14,866,937	\$3,491,399	\$31,527,219	\$31,796,568
Local		60,796	327,643	433,805	170,000	220,000
Inter-Fund Transfers In		1,216,528	7,212,837	5,790,503	250,000	405,544
Inter-Fund Transfers In (from Prop R)		2,388,243	293,682	211,074	0	0
Total Revenues		<u>\$34,529,437</u>	<u>\$22,701,099</u>	<u>\$9,926,782</u>	<u>\$31,947,219</u>	<u>\$32,422,112</u>
Total Funds Available		<u>\$37,277,051</u>	<u>\$24,803,509</u>	<u>\$20,393,400</u>	<u>\$43,692,927</u>	<u>\$45,329,933</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$40,143	\$2,352,792	\$1,882,708	\$788,300	\$916,748
Other Operating Expenses		1,516,579	847,604	1,413,978	9,014,676	9,548,972
Capital Outlay		32,667,369	11,136,495	4,188,893	33,889,951	34,864,213
Total Expenditures		<u>\$34,224,091</u>	<u>\$14,336,891</u>	<u>\$7,485,579</u>	<u>\$43,692,927</u>	<u>\$45,329,933</u>
Total Ending Balance		<u><u>\$3,052,960</u></u>	<u><u>\$10,466,618</u></u>	<u><u>\$12,907,821</u></u>	<u><u>\$0</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 07/08	Tentative Budget 08/09 (Multiyear)	Adoption Budget 08/09 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	29,570	\$174,069	\$174,069
DW Prop "R" Oversight Committee	23,144	23,876	23,126
CC Science & Technology Center	4,374	2,957	2,957
CC Science & Technology Center Equipment	714,665	1,065,205	1,092,522
CC Business/CIS Building	270,169	9,845,000	10,002,831
CC Business/CIS Building (Matching Funds)	0	1,302,944	1,302,944
CC Business/CIS Building Equipment	0	2,458,000	2,458,000
CC Communication Arts Building	797,112	1,472	1,472
CC Communication Arts Equipment	1,621,959	455,473	539,679
CC LRC Expansion/Remodel	0	2,031,000	2,031,000
CC LRC Expansion/Remodel Equipment	0	53,000	53,000
GC Science Building	19,516	0	0
GC Science Building Equipment	52,985	0	9
GC Health Science; West 300 Building	0	14,576,000	14,576,000
GC Health Science; West 300 Equipment	0	1,017,000	1,017,000
GC Digital Arts Equipment	10,609	22,112	22,112
Capital Building Projects Total	\$3,544,104	\$33,028,108	\$33,296,721
<u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$0	\$111,009	\$111,009
05/06 SM Air Hndlr 200 W/Scp	50,400	45,950	49,600
06/07 SM Replace Roof, 400 PE	83,463	200,000	116,537
06/07 SM Resurface Pool Deck	0	200,000	200,000
06/07 SM Restroom Upgrade	915	100,707	102,792
06/07 SM Sewer & U Elec	0	269,944	269,944
07/08 SM Replace Roof Bldg 400B	0	276,826	273,364
07/08 SM Replace Ovrhng Roof TM	0	152,644	148,784
Subtotal	\$134,778	\$1,357,080	\$1,272,030
Cuyamaca			
04/05 SM R/R Running Track	\$0	\$9,663	\$9,663
04/05 SM Signage	100,003	0	0
05/06 SM Elec Pnl/Tsfrm	0	100,000	100,000
06/07 SM Emergency Power Phase 1	0	200,000	200,000
06/07 SM Replace Restrooms FH/LRC	0	22,724	22,724
06/07 SM Emergency Power Phase 2	0	119,362	119,362
07/08 SM Replace Signage Phase 2	14,100	122,404	106,774
07/08 SM Replace Walkways - ADA	0	67,494	65,788
Subtotal	\$114,103	\$641,647	\$624,311
Sched. Maint. and Haz. Subst. Projects Total	\$248,881	\$1,998,727	\$1,896,341

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

	Actual 07/08	Tentative Budget 08/09 (Multiyear)	Adoption Budget 08/09 (Multiyear)
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DS Instl Research-Facility Improvement	\$464	\$19,221	\$19,221
DS Electronic Maint Reloc	0	44,010	44,010
DS Payroll Dept-Facility Improvement	0	15,000	15,000
DS Facility Improvement/ABR/Ergonomic	0	41,397	41,397
DS Public Safety-Facility Improvement	0	0	40,000
DW Parking Permit Machines	0	0	125,000
DW Parking Gates	0	0	50,000
DW Parking Lot Projects	0	10,254	10,254
DW CC Governing Board Room	103,562	1,266	0
DW GC Governing Board Room	0	70,000	70,000
DW HR Technology Upgrade	30,000	152,441	157,441
DW Facilities Issues	0	182,500	212,500
DW Parking & Circ R&R	0	110,500	110,500
DW Fire Barriers	65,878	287,629	513,561
DW Unallocated	0	507,373	597,736
Subtotal	<u>\$199,903</u>	<u>\$1,441,591</u>	<u>\$2,006,620</u>
Grossmont			
LRC - Technical Center	\$0	\$46,283	\$46,283
Football/Soccer Field	599,137	146,261	146,653
Student Center	0	755,172	755,172
Student Services/Student Center Renovation	0	1,081,108	1,081,108
Room 220 Remodel	0	233,662	233,662
Room 100 Remodel	0	23,487	23,487
Gym Bleachers	0	25,848	25,848
Bookstore	130,151	1,500	1,500
Bookstore Roof	0	35,000	35,000
Secondary Effects	0	65,691	65,691
State Energy Project	59,002	11,029	11,029
Parking & Circ R&R	26,108	678,512	672,512
Parking Structure Impacts	103,698	689,328	1,096,302
Gym Floor Replacement	122,976	8,818	77,024
Facilities Issues	193,741	3,141,989	3,106,642
CDC Playground Renovation	0	0	68,500
Bldg 600 Reno & Repair	360,316	0	1,351
Subtotal	<u>\$1,595,128</u>	<u>\$6,943,688</u>	<u>\$7,447,764</u>
Cuyamaca			
Capital Program	\$858,078	\$0	\$0
Facility Repairs	0	0	265,544
Facility Issues	0	0	1,618
Parking & Circulation Issues	24,046	36,987	12,941
Student Center Design/Plans	763,155	57,158	114,669
Bookstore	230,760	160,212	249,240
Child Development Center	21,524	26,456	38,475
Subtotal	<u>\$1,897,563</u>	<u>\$280,813</u>	<u>\$682,487</u>
Local and Lease Revenue Bond Projects Total	<u><u>\$3,692,594</u></u>	<u><u>\$8,666,092</u></u>	<u><u>\$10,136,871</u></u>
Total Projects	<u><u><u>\$7,485,579</u></u></u>	<u><u><u>\$43,692,927</u></u></u>	<u><u><u>\$45,329,933</u></u></u>

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

		Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09 (Multiyear)	Adoption Budget 08/09 (Multiyear)
Beginning Balance	(1)	\$119,674,882	\$99,114,547	\$52,310,828	\$88,105,008	\$92,628,201
Prior Year Adjustments	(2)	0	(383,696)	0	0	0
Adjusted Beg Balance		<u>\$119,674,882</u>	<u>\$98,730,851</u>	<u>\$52,310,828</u>	<u>\$88,105,008</u>	<u>\$92,628,201</u>
Funding Sources						
Proceeds from Sale of Bonds		\$0	\$0	\$66,775,377	\$0	\$0
Less Payment of Lease Revenue Bond		0	0	0	0	0
Net Proceeds from Sale of Bonds		<u>\$0</u>	<u>\$0</u>	<u>\$66,775,377</u>	<u>\$0</u>	<u>\$0</u>
Interest		\$4,461,250	\$3,400,501	\$2,038,551	\$2,075,000	\$1,899,699
Miscellaneous Income		0	661	(661)	0	0
Inter-Fund Transfers In		0	8,349	0	0	0
Total Funding Sources		<u>\$4,461,250</u>	<u>\$3,409,511</u>	<u>\$68,813,267</u>	<u>\$2,075,000</u>	<u>\$1,899,699</u>
Total Funds Available		<u>\$124,136,132</u>	<u>\$102,140,362</u>	<u>\$121,124,095</u>	<u>\$90,180,008</u>	<u>\$94,527,900</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$86,065	\$303,229	\$1,447,666	\$220,333	\$278,377
Other Operating Expenses		12,230,055	11,473,755	9,342,372	4,983,630	15,268,239
Capital Outlay		10,317,222	37,758,869	17,494,782	84,976,045	78,981,284
Inter-Fund Transfers Out		2,388,243	293,682	211,074	0	0
Total Expenditures		<u>\$25,021,585</u>	<u>\$49,829,535</u>	<u>\$28,495,893</u>	<u>\$90,180,008</u>	<u>\$94,527,900</u>
Total Ending Balance		<u><u>\$99,114,547</u></u>	<u><u>\$52,310,828</u></u>	<u><u>\$92,628,201</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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 07/08	Actual Expenditures 07/08	Adoption Budget 08/09 (Multiyear)
Districtwide				
Program Management				
Master Plans, IPPs	\$100,000	\$29,878	\$0	\$70,122
Program Management	8,800,000	6,610,098	950,403	1,239,500
Project Management	1,000,000	638,272	190,501	171,227
Post Project Coordination	250,000	0	0	250,000
Legal Services	985,000	111,790	5,195	868,015
Total Program Management	<u>\$11,135,000</u>	<u>\$7,390,038</u>	<u>\$1,146,098</u>	<u>\$2,598,864</u>
EIR Preparation	\$525,000	\$447,026	\$3,519	\$74,455
Technology Infrastructure	6,350,000	2,882,181	1,129,161	2,338,658
IPP/FPP Development	200,000	0	0	200,000
Info System College Relocation Support	200,000	0	0	200,000
DW Unallocated	821,266	0	0	821,266
Total Districtwide	<u>\$19,231,266</u>	<u>\$10,719,245</u>	<u>\$2,278,778</u>	<u>\$6,233,243</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	248,683	9,388	0
Scheduled Maintenance	1,541,347	554,987	362,507	623,853
Total GC Scheduled Maintenance	<u>\$2,254,034</u>	<u>\$1,258,286</u>	<u>\$371,895</u>	<u>\$623,853</u>
Interior Design Guidelines	\$74,500	\$76,699	\$1,211	\$766
Renovation and Repair	3,828,200	3,789,124	0	39,076
Exercise Sci & Wellness Complex Reno	8,978,129	1,195,384	7,495,380	287,366
Infrastructure	1,189,000	1,134,013	49,376	5,611
Secondary Effects & Swing	1,846,487	245,031	0	1,601,456
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,360,573	2,325,714	9,562	25,298
Secondary Effects - Tech Mall	332,329	253,060	0	79,269
Student Services/Student Center Renovations	34,894,207	381,031	124,366	34,388,810
Science Lab Building	6,573,006	6,467,243	(60,378)	166,141
Digital Arts/Sculpture	13,484,349	12,904,120	363,874	216,355
Digital Arts/Sculpture - FF&E	531,888	445,200	40,386	46,301
Health/Physical Science Complex	20,500,000	372,382	2,245,975	17,881,643
200 & 300 Complex Renov	1,065,298	1,057,526	6,705	1,068
Parking Expansion	21,510,000	1,158,603	2,313,630	18,037,770
Life Safety Rd (St Infr Correction)	1,621,481	1,621,479	0	0
Communications/Fine Arts Theater	100,000	80,147	0	19,853
Total Grossmont	<u>\$121,543,481</u>	<u>\$35,165,040</u>	<u>\$12,961,981</u>	<u>\$73,420,636</u>

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

	Funding Plan	Expenditures Prior to 07/08	Actual Expenditures 07/08	Adoption Budget 08/09 (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	429,135	1,025	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,362	177,362	0	0
Total CC Scheduled Maintenance	<u>\$851,738</u>	<u>\$850,713</u>	<u>\$1,025</u>	<u>\$0</u>
Interior Design Guidelines	\$74,500	\$69,509	\$1,211	\$7,954
Renovation and Repair	3,534,744	3,347,327	164,207	23,210
Secondary Effects & Swing	1,195,416	781,639	309,489	104,288
Infrastructure	2,098,929	1,601,019	336,558	161,352
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	15,586,401	2,502,827	30,772
Student Center - FF&E	875,000	65,176	783,374	26,449
Science & Technology Center	5,542,978	5,500,359	28,653	13,967
Communication Arts	27,731,607	22,294,363	5,429,851	7,393
Communication Arts - FF&E	2,171,418	82,675	1,579,701	509,042
Business/CIS Building	14,065,096	236,864	2,035,184	11,793,048
Remodel B, D, E, F, G Buildings	286,980	82,051	77,960	126,970
LRC Expansion/Remodel	2,083,000	14,929	4,781	2,063,290
Parking Expansion Ph 2a	838,954	834,444	0	4,510
Parking Expansion Ph 2b	435,305	433,529	0	1,776
Parking Expansion-Grading & Prep	453,145	452,830	315	0
Total Cuyamaca	<u>\$85,391,961</u>	<u>\$57,266,980</u>	<u>\$13,255,135</u>	<u>\$14,874,021</u>
Less: Prior Year Adjustment		(\$383,696)		
Total Proposition "R" Budget	<u>\$226,166,708</u>	<u>\$102,767,569</u>	<u>\$28,495,893</u>	<u>\$94,527,900</u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$364,087	\$904,451	\$519,377	\$200,000	\$200,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$364,087	\$904,451	\$519,377	\$200,000	\$200,000
 Plus Current Year Income					
Interest Income	\$42,676	\$28,945	\$23,523	\$30,000	\$25,000
Transfer From General Fund	5,583,320	5,183,205	4,823,858 ⁽²⁾	5,958,421	5,737,307
Total Revenues	\$5,625,996	\$5,212,150	\$4,847,381	\$5,988,421	\$5,762,307
 Total Funds Available	\$5,990,083	\$6,116,601	\$5,366,758	\$6,188,421	\$5,962,307
 Less Current Year Expenditures					
Self-Insured Benefits	\$5,085,632	\$5,597,224	\$5,166,758	\$5,988,421	\$5,762,307
Total Expenditures	\$5,085,632	\$5,597,224	\$5,166,758	\$5,988,421	\$5,762,307
 Reserve For Contingencies	\$0	\$0	\$0	\$200,000	\$200,000
Total Ending Balance	\$904,451	\$519,377	\$200,000	\$0	\$0

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	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$0	\$1,299,549	\$1,815,118	\$2,090,410
Prior Year Adjustments	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$1,299,549</u>	<u>\$1,815,118</u>	<u>\$2,090,410</u>
 Plus Current Year Income				
Interest Income	\$3,049	\$63,592	\$70,000	\$70,000
Transfer from General Fund	1,296,500	727,268	100,000	100,000
Total Revenues	<u>\$1,299,549</u>	<u>\$790,860</u>	<u>\$170,000</u>	<u>\$170,000</u>
 Total Funds Available	<u>\$1,299,549</u>	<u>\$2,090,410</u>	<u>\$1,985,118</u>	<u>\$2,260,410</u>
 Less Current Year Expenditures				
Other Post Employment Benefits	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Reserve For Contingencies	\$0	\$0	\$0	\$0
 Total Ending Balance	<u><u>\$1,299,549</u></u>	<u><u>\$2,090,410</u></u>	<u><u>\$1,985,118</u></u>	<u><u>\$2,260,410</u></u>

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 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$29,406	\$59,830	\$82,974	\$111,374	\$104,483
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$29,406</u>	<u>\$59,830</u>	<u>\$82,974</u>	<u>\$111,374</u>	<u>\$104,483</u>
 Plus Current Year Income					
Student Representation Fees	\$37,080	\$37,988	\$43,370	\$41,000	\$41,000
Interest	0	0	1,535	2,800	2,800
Total Revenues	<u>\$37,080</u>	<u>\$37,988</u>	<u>\$44,905</u>	<u>\$43,800</u>	<u>\$43,800</u>
 Total Funds Available	<u>\$66,486</u>	<u>\$97,818</u>	<u>\$127,879</u>	<u>\$155,174</u>	<u>\$148,283</u>
 Less Current Year Expenditures					
Contract & Miscellaneous Services	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	6,656	14,728	23,279	42,000	42,000
Transportation	0	0	117	0	0
Rentals & Leases	0	116	0	0	0
Total Expenditures	<u>\$6,656</u>	<u>\$14,844</u>	<u>\$23,396</u>	<u>\$42,000</u>	<u>\$42,000</u>
 Total Ending Balance	<u><u>\$59,830</u></u>	<u><u>\$82,974</u></u>	<u><u>\$104,483</u></u>	<u><u>\$113,174</u></u>	<u><u>\$106,283</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**

	Actual 05/06	Actual 06/07	Actual 07/08	Tentative Budget 08/09	Adoption Budget 08/09
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Plus Current Year Income					
Student Representation Fees	\$0	\$0	\$0	\$16,000	\$16,000
Interest	0	0	0	200	200
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,200</u>	<u>\$16,200</u>
 Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,200</u>	<u>\$16,200</u>
 Less Current Year Expenditures					
Contract & Miscellaneous Services	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$16,200</u></u>	<u><u>\$16,200</u></u>

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

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GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

GOVERNING BOARD

Bill Garrett, President

Deanna Weeks, Vice President

Greg Barr, Clerk

Rick Alexander

Timothy L. Caruthers, D.C.

Dan Lewis, Grossmont College Student Trustee

Charles Taylor III, Cuyamaca College Student Trustee

ADMINISTRATION

Omero Suarez, Ph.D., Chancellor

Sue Rearic, Vice Chancellor-Business Services

Ben Lastimado, Vice Chancellor-Human Resources & Labor Relations

GROSSMONT COLLEGE

**Sunita V. Cooke, Ph.D.
President**

CUYAMACA COLLEGE

**Cristina Chiriboga, Ed.D.
Interim President**