



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2009-2010

ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 4, 2009. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 8, 2009, at 6:30 p.m. at the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Strategic Areas of Focus

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

Governing Board and Administration

Governing Board

Bill Garrett, President

Deanna Weeks, Vice President

Greg Barr, Clerk

Richard D. Alexander

Mary Kay Rosinski

Christopher Enders, Grossmont College Student Trustee

Charles Taylor III, Cuyamaca College Student Trustee

Administration

Cindy L. Miles, Chancellor

Sunita V. Cooke, President Grossmont College

Ronald D. Manzoni, Interim President Cuyamaca College

Sue Rearic, Vice Chancellor-Business Services

Grossmont-Cuyamaca Community College District
Adoption Budget
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2009/2010

Funds Available

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

General Fund:	Tentative	Adoption
Unrestricted	\$106,823,328	\$105,107,745
Restricted	<u>22,831,118</u>	<u>24,522,975</u>
Total General Fund	\$129,654,446	\$129,630,720
Other Funds:		
Bookstore Special Revenue	\$1,750,626	\$1,893,526
Grossmont Child Development Center	59,000	20,001
Cuyamaca Child Development Center	259,000	267,193
Cuyamaca Ornamental Horticulture	149,581	147,581
Associated Students of Cuyamaca College	241,073	222,547
Grossmont College Student Center	371,950	361,282
Cuyamaca College Student Center	159,919	157,412
Capital Outlay Projects Sub-Fund 41	33,635,357	30,391,601
Proposition "R" Construction Sub-Fund 42	66,197,419	62,600,211
Direct Health Self-Insurance	6,415,720	5,466,904
GASB 45 - Post Retirement Benefits	2,360,410	2,291,023
Grossmont College Student Representation Fee	170,528	160,047
Cuyamaca College Student Representation Fee	<u>32,200</u>	<u>33,425</u>
Total Other Funds	\$111,802,783	\$104,012,753
Total Funds Available	<u><u>\$241,457,229</u></u>	<u><u>\$233,643,473</u></u>

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

	Actual Plus Summer Pullback 06/07	Actual Less Summer Pullback 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	11,897	12,703	13,181	13,305	12,297
Non Credit	318	337	261	277	220
Summer Pullback	244	(244)	0	0	0
Total	<u>12,459</u>	<u>12,796</u>	<u>13,442</u>	<u>13,582</u>	<u>12,517</u>
Cuyamaca College					
Credit	4,639	5,164	5,688	5,363	4,908
Non Credit	626	718	741	643	627
Summer Pullback	234	(234)	0	0	0
Total	<u>5,499</u>	<u>5,649</u>	<u>6,429</u>	<u>6,006</u>	<u>5,535</u>
Total Resident FTES	<u><u>17,957</u></u>	<u><u>18,445</u></u>	<u><u>19,871</u></u>	<u><u>19,588</u></u>	<u><u>18,052</u></u>
	18,049 after state factoring	18,559 after state factoring	20,007 after state factoring		

State FTES Data					
Funded Resident FTES	18,049	18,382	18,751	19,588	18,052
State CAP VS. Funded FTES	<i>Summer Pullback Report Base</i>	<i>Actual Above CAP</i>	<i>Actual Above CAP</i>	<i>Goals Include 4.19% Growth from 08-09 CAP</i>	<i>State Reduced 08-09 Base by 699 FTES</i>
Unfunded FTES over CAP	<i>actual of 17,479 was under Base</i>	<i>177 Unfunded</i>	<i>1,256 Unfunded</i>		

NON RESIDENT FTES:

Grossmont College	809	879	984	984	984
Cuyamaca College	78	90	96	96	96
Total Non Resident FTES	<u>887</u>	<u>969</u>	<u>1,079</u>	<u>1,079</u>	<u>1,079</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,268	13,675	14,425	14,566	13,501
Cuyamaca College	5,577	5,739	6,525	6,102	5,631
Total FTES	<u>18,845</u>	<u>19,414</u>	<u>20,950</u>	<u>20,667</u>	<u>19,131</u>

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
SUMMARY OF OPERATIONS:					
Beginning Balance	\$14,407,788	\$13,126,073	\$9,181,805	\$7,676,488	\$12,487,175
Accrual Adjustments	2,187	1,240	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Adjusted Beginning Balance	<u>\$14,409,975</u>	<u>\$13,127,313</u>	<u>\$9,181,805</u>	<u>\$7,676,488</u>	<u>\$12,487,175</u>
Income	<u>\$117,122,483</u>	<u>\$119,545,843</u>	<u>\$121,879,647</u>	<u>\$121,977,958</u>	<u>\$117,143,545</u>
Total Funds Available for Distribution	<u>\$131,532,458</u>	<u>\$132,673,156</u>	<u>\$131,061,452</u>	<u>\$129,654,446</u>	<u>\$129,630,720</u>
Less Expenditures	<u>\$118,406,385</u>	<u>\$123,491,351</u>	<u>\$118,574,276</u>	<u>\$124,410,380</u>	<u>\$124,432,861</u>
Total Ending Balance	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$12,487,176</u></u>	<u><u>\$5,244,066</u></u>	<u><u>\$5,197,859</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$8,543,321	\$4,260,388	\$7,222,720	\$57,312	\$0
Health Services	56,781	0	0	0	167,242
Parking Fund	1,942	141,100	239,372	170,000	170,000
Uncommitted Ending Balance	868,412	0	0	N/A	N/A
Contingency Reserve	<u>3,655,617</u>	<u>4,780,317</u>	<u>5,025,083</u>	<u>5,016,754</u>	<u>4,860,617</u>
Total Ending Balance	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$12,487,176</u></u>	<u><u>\$5,244,066</u></u>	<u><u>\$5,197,859</u></u>

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,343,904	\$12,667,742	\$7,942,719	\$7,495,649	\$9,616,080
Accrual Adjustments	2,187	1,240	0	0	0
Adjusted Beginning Balance	<u>\$13,346,091</u>	<u>\$12,668,982</u>	<u>\$7,942,719</u>	<u>\$7,495,649</u>	<u>\$9,616,080</u>
Income	\$94,909,479	\$96,588,462	\$100,350,321	\$99,327,679	\$93,354,880
Transfers Between Restricted & Unrestricted	18,518	(813,065)	(1,464,617)	0	2,136,785
Total Income	<u>\$94,927,997</u>	<u>\$95,775,397</u>	<u>\$98,885,704</u>	<u>\$99,327,679</u>	<u>\$95,491,665</u>
Total Funds Available for Distribution	<u>\$108,274,088</u>	<u>\$108,444,379</u>	<u>\$106,828,423</u>	<u>\$106,823,328</u>	<u>\$105,107,745</u>
Less Expenditures	\$95,606,346	\$100,501,660	\$97,212,342	\$101,806,574	\$100,247,128
Total Ending Balance	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$9,616,080</u></u>	<u><u>\$5,016,754</u></u>	<u><u>\$4,860,617</u></u>

ANALYSIS OF ENDING BALANCE:

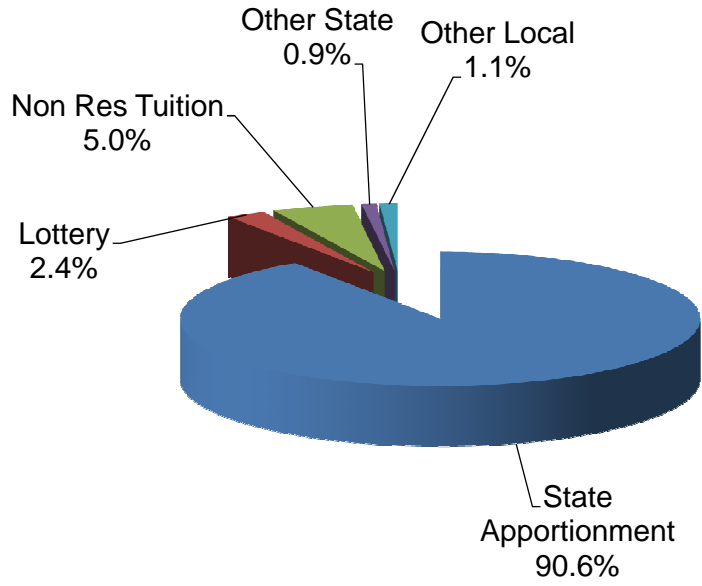
Committed Reserves:

Budget & Categorical Commitments	\$8,143,713	\$3,162,402	\$4,590,997	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	868,412	0	0	0	0
Contingency Reserve	<u>3,655,617</u>	<u>4,780,317</u>	<u>5,025,083</u>	<u>5,016,754</u>	<u>4,860,617</u>
Total Ending Balance	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$9,616,080</u></u>	<u><u>\$5,016,754</u></u>	<u><u>\$4,860,617</u></u>

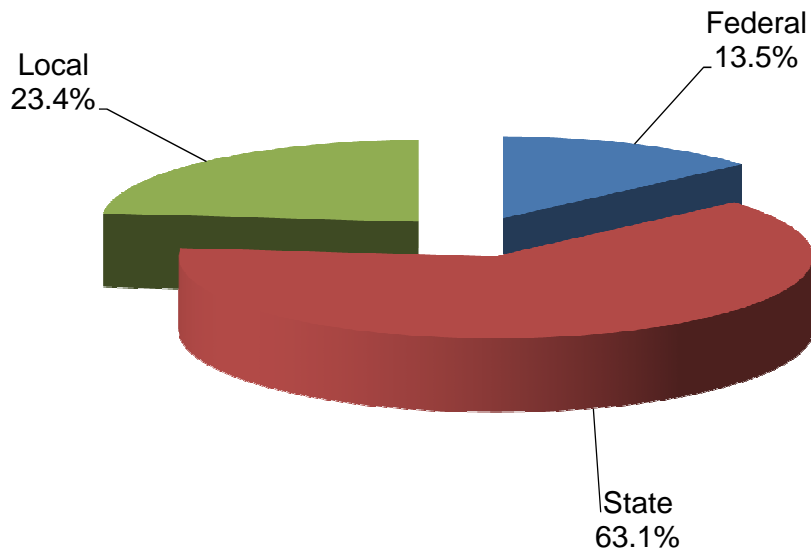
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,063,884	\$458,331	\$1,239,086	\$180,839	\$2,871,095
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$1,063,884</u>	<u>\$458,331</u>	<u>\$1,239,086</u>	<u>\$180,839</u>	<u>\$2,871,095</u>
Income	\$22,213,004	\$22,957,381	\$21,529,326	\$22,650,279	\$23,788,665
Transfers Between Restricted & Unrestricted	(18,518)	813,065	1,464,617	0	(2,136,785)
Total Income	<u>\$22,194,486</u>	<u>\$23,770,446</u>	<u>\$22,993,943</u>	<u>\$22,650,279</u>	<u>\$21,651,880</u>
Total Funds Available for Distribution	<u>\$23,258,370</u>	<u>\$24,228,777</u>	<u>\$24,233,029</u>	<u>\$22,831,118</u>	<u>\$24,522,975</u>
Less Expenditures	\$22,800,039	\$22,989,691	\$21,361,934	\$22,603,806	\$24,185,733
Total Ending Balance	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$2,871,095</u></u>	<u><u>\$227,312</u></u>	<u><u>\$337,242</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$399,608	\$1,097,986	\$2,631,723	\$57,312	\$0
Health Services	56,781	0	0	0	167,242
Parking Fund	1,942	141,100	239,372	170,000	170,000
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$2,871,095</u></u>	<u><u>\$227,312</u></u>	<u><u>\$337,242</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
Federal:					
Categorical Funds	\$4,407,257	\$4,376,383	\$2,854,938	\$2,876,844	\$3,204,958
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$2,854,938</u>	<u>\$2,876,844</u>	<u>\$3,204,958</u>
State Apportionment:					
Base	\$78,401,382	\$84,062,876	\$89,257,821	\$91,120,070	\$88,059,826
C.O.L.A.	4,452,782	3,808,048	0	0	0
Growth	1,208,712	1,827,746	1,891,360	3,516,390	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	0	(1,503,622)	(1,353,179)	(3,816,693)	(3,522,393)
Parity Allocation	780,847	780,847	797,631	780,847	797,631
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	(1,065,573)	(258,345)	1,154,236	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$91,747,869</u>	<u>\$91,600,614</u>	<u>\$85,335,064</u>
State Other:					
Categorical Funds	\$5,844,287	\$6,459,954	\$6,742,982	\$7,563,591	\$6,757,084
Grants	3,862,759	3,888,177	3,661,580	4,026,246	4,286,589
Cal-PASS Project	1,889,628	2,569,542	2,252,263	2,234,348	2,467,351
Lottery	2,485,251	2,563,612	2,559,947	2,552,412	2,578,656
Mandated Cost	2,488,057	0	0	0	0
State Block Grants	3,256,665	685,508	611,064	399,121	419,355
Student Financial Aid Admin	802,716	784,237	809,287	808,396	827,636
Other State	10,000	10,000	8,000	5,000	4,996
Revenue Reduction	0	0	0	(90,770)	0
Total State Other	<u>\$20,639,363</u>	<u>\$16,961,030</u>	<u>\$16,645,123</u>	<u>\$17,498,344</u>	<u>\$17,341,667</u>
Local:					
Community Service Fees	\$176,047	\$144,233	\$124,416	\$239,104	\$336,487
Contract Education	506,029	1,361,481	1,227,131	617,219	957,755
Enrollment Fees (2%)	124,478	115,120	122,160	117,043	117,043
Health Fees	141,061	503,170	640,582	782,000	854,681
Interest	802,445	820,078	320,632	350,000	350,000
Parking Fees & Fines	1,153,635	962,270	904,825	1,116,137	1,116,137
Tuition - Out of State	879,950	1,036,055	1,079,587	1,041,334	1,041,334
Tuition - Foreign Student	2,458,650	2,919,750	3,654,313	3,602,821	3,602,821
Other Student Fees	145,613	150,461	120,209	118,300	118,300
Other Local	1,899,022	1,447,382	2,023,234	2,249,388	2,804,641
Revenue Reduction	0	0	0	(231,190)	(237,343)
Total Local	<u>\$8,286,930</u>	<u>\$9,460,000</u>	<u>\$10,217,089</u>	<u>\$10,002,156</u>	<u>\$11,061,856</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Std Fees Accrual	0	0	383,969	0	200,000
Sale of Equipment	10,783	30,880	30,660	0	0
Total Other Sources	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$414,629</u>	<u>\$0</u>	<u>\$200,000</u>
TOTAL INCOME	<u><u>\$117,122,483</u></u>	<u><u>\$119,545,843</u></u>	<u><u>\$121,879,647</u></u>	<u><u>\$121,977,958</u></u>	<u><u>\$117,143,545</u></u>

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

INCOME:	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
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	\$78,401,382	\$84,062,876	\$89,257,821	\$91,120,070	\$88,059,826
C.O.L.A.	4,452,782	3,808,048	0	0	0
Growth	1,208,712	1,827,746	1,891,360	3,516,390	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	0	(1,503,622)	(1,353,179)	(3,816,693)	(3,522,393)
Parity Allocation	780,847	780,847	797,631	780,847	797,631
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	(1,065,573)	(258,345)	1,154,236	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$91,747,869</u>	<u>\$91,600,614</u>	<u>\$85,335,064</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Lottery	2,089,966	2,206,757	2,283,717	2,200,000	2,250,000
Mandated Cost	2,488,057	0	0	0	0
State Block Grants	1,549,384	0	0	0	0
Student Financial Aid Admin	84,435	69,259	73,595	69,259	73,595
Other State	0	0	0	0	0
Revenue Reduction	0	0	0	(90,770)	0
Total State Other	<u>\$6,211,842</u>	<u>\$2,276,016</u>	<u>\$2,357,312</u>	<u>\$2,178,489</u>	<u>\$2,323,595</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	124,478	115,120	122,160	117,043	117,043
Health Fees	0	0	0	0	0
Interest	802,445	820,078	320,632	350,000	350,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	879,950	1,036,055	1,079,587	1,041,334	1,041,334
Tuition - Foreign Student	2,458,650	2,919,750	3,654,313	3,602,821	3,602,821
Other Student Fees	145,613	150,461	120,209	118,300	118,300
Other Local	497,568	522,552	533,611	550,268	504,066
Revenue Reduction	0	0	0	(231,190)	(237,343)
Total Local	<u>\$4,908,704</u>	<u>\$5,564,016</u>	<u>\$5,830,512</u>	<u>\$5,548,576</u>	<u>\$5,496,221</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Std't Fees Accrual	0	0	383,969	0	200,000
Sale of Equipment	10,783	30,880	30,660	0	0
Total Other Sources	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$414,629</u>	<u>\$0</u>	<u>\$200,000</u>
TOTAL INCOME	<u><u>\$94,909,479</u></u>	<u><u>\$96,588,462</u></u>	<u><u>\$100,350,321</u></u>	<u><u>\$99,327,679</u></u>	<u><u>\$93,354,880</u></u>

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

INCOME:	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
Federal:					
Categorical Funds	\$4,407,257	\$4,376,383	\$2,854,938	\$2,876,844	\$3,204,958
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$2,854,938</u>	<u>\$2,876,844</u>	<u>\$3,204,958</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth	0	0	0	0	0
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$5,844,287	\$6,459,954	\$6,742,982	\$7,563,591	\$6,757,084
Grants	3,862,759	3,888,177	3,661,580	4,026,246	4,286,589
Cal-PASS Project	1,889,628	2,569,542	2,252,263	2,234,348	2,467,351
Lottery	395,285	356,855	276,230	352,412	328,656
Mandated Cost	0	0	0	0	0
State Block Grants	1,707,281	685,508	611,064	399,121	419,355
Student Financial Aid Admin	718,281	714,978	735,692	739,137	754,041
Other State	10,000	10,000	8,000	5,000	4,996
Revenue Reduction	0	0	0	0	0
Total State Other	<u>\$14,427,521</u>	<u>\$14,685,014</u>	<u>\$14,287,811</u>	<u>\$15,319,855</u>	<u>\$15,018,072</u>
Local:					
Community Service Fees	\$176,047	\$144,233	\$124,416	\$239,104	\$336,487
Contract Education	506,029	1,361,481	1,227,131	617,219	\$957,755
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	141,061	503,170	640,582	782,000	854,681
Interest	0	0	0	0	0
Parking Fees & Fines	1,153,635	962,270	904,825	1,116,137	1,116,137
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,401,454	924,830	1,489,623	1,699,120	2,300,575
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$3,378,226</u>	<u>\$3,895,984</u>	<u>\$4,386,577</u>	<u>\$4,453,580</u>	<u>\$5,565,635</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Std't Fees Accrual	0	0	0	0	0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$22,213,004</u></u>	<u><u>\$22,957,381</u></u>	<u><u>\$21,529,326</u></u>	<u><u>\$22,650,279</u></u>	<u><u>\$23,788,665</u></u>

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

	Tentative Budget 09/10	Adoption Budget 09/10
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$53,000	\$63,972
Financial Aid Administrative Allowance	83,861	82,137
ROP - VTEA 232 Funds	0	0
Tech Prep Regional Coordination	315,000	316,608
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	52,138	61,956
Veterans Education	13,478	10,439
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,545,213	1,619,281
Workstudy	393,370	438,324
Other Federal Revenue	420,784	612,241
	<hr/>	<hr/>
TOTAL FEDERAL	\$2,876,844	\$3,204,958
State		
Categoricals		
Basic Skills	\$1,402,693	\$1,270,755
California Work Opportunities and Responsibility to Kids (CalWORKs)	648,626	583,289
Cooperative Agencies Resources for Education (CARE)	316,146	307,870
Disabled Students Programs & Services (DSPS)	1,674,366	1,574,370
Extended Opportunities, Programs & Services (EOPS)	1,724,523	1,644,289
Staff Development & Staff Diversity	113,399	111,886
Matriculation	1,561,750	1,152,024
Temporary Assistance for Needy Families (TANF - 50% State portion)	52,138	43,796
Temporary Assistance for Needy Families/Child Development Caree	69,950	68,805
	<hr/>	<hr/>
Total State Categoricals	\$7,563,591	\$6,757,084
Grants		
Economic Development	\$1,103,457	\$1,267,116
Funds for Student Success-Middle College High School	115,754	174,351
Foster & Kinship Care Education	896,039	909,169
CTE Career Technical Education Grants	1,045,424	1,128,265
Song Brown AS Nursing	87,154	67,236
Enrollment Growth & Retention	131,997	131,997
Child Development & Related Grants	646,421	608,455
	<hr/>	<hr/>
Total State Grants	\$4,026,246	\$4,286,589
Other State Restricted Funds		
Cal-PASS Project	\$2,234,348	\$2,467,351
Proposition 20-Restricted Lottery Funds	352,412	328,656
State Block Grants	399,121	419,355
Student Financial Aid Administration	739,137	754,041
Transfer & Articulation	5,000	2,594
Other State R	0	2,402
	<hr/>	<hr/>
Total Other	\$3,730,018	\$3,974,399
	<hr/>	<hr/>
TOTAL STATE	\$15,319,855	\$15,018,072
Local		
Community Services	\$239,104	\$336,487
Contract Education	617,219	957,755
Health Fees	782,000	854,681
Parking Fees & Fines	1,116,137	1,116,137
Other Local Income:		
Child Development Training Consortium	27,000	27,068
County Foster Care Training	200,000	221,596
Emp Training Panel - Office of Professional Training (ETP-OPT)	129,411	0
Food Service Agreement	290,319	60,000
Nursing Grants	757,390	829,943
Workplace Partnership	0	800,000
Miscellaneous Grants	295,000	361,968
	<hr/>	<hr/>
Total Other Local	\$1,699,120	\$2,300,575
	<hr/>	<hr/>
TOTAL LOCAL	\$4,453,580	\$5,565,635
	<hr/>	<hr/>
TOTAL RESTRICTED INCOME	\$22,650,279	\$23,788,665

Pending Further State Adjustments

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,717,622	\$20,897,156	\$21,507,973	\$22,159,715	\$21,163,591
12 Contract Adm, Counselors, Librarians	8,077,835	8,601,416	8,714,185	8,660,960	8,563,669
13 Hourly Teachers	16,892,317	18,300,126	18,109,574	18,012,124	16,939,149
14 Hourly Adm, Counselors, Librarians	1,514,131	1,744,549	1,613,592	1,670,958	1,237,781
Object Group 1000 Total	<u>\$45,201,905</u>	<u>\$49,543,247</u>	<u>\$49,945,323</u>	<u>\$50,503,757</u>	<u>\$47,904,190</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,525,642	\$19,448,866	\$19,543,486	\$20,893,008	\$20,073,941
22 Contract Instructional Aides	1,620,486	1,826,959	1,953,460	2,037,406	1,916,745
23 Hourly Non-Instructional	3,921,270	4,425,385	4,556,678	4,087,411	4,296,089
24 Hourly Instructional Aides	822,647	866,396	468,253	524,015	519,479
Object Group 2000 Total	<u>\$24,890,045</u>	<u>\$26,567,606</u>	<u>\$26,521,876</u>	<u>\$27,541,840</u>	<u>\$26,806,254</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,867,781	\$18,455,726	\$18,602,760	\$21,108,186	\$18,691,110
3x Early Retirement & Retiree Benefits	3,773,976	1,502,696	1,783,085	1,490,492	2,088,959
Object Group 3000 Total	<u>\$20,641,757</u>	<u>\$19,958,422</u>	<u>\$20,385,846</u>	<u>\$22,598,678</u>	<u>\$20,780,069</u>
SUPPLIES:					
43 Supplies	\$3,342,967	\$3,394,017	\$2,712,875	\$3,458,663	\$4,290,568
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$7,479,076	\$8,471,515	\$7,201,365	\$8,351,094	\$9,801,719
52 Travel and Mileage	591,190	609,261	412,586	678,165	545,694
53 Fees, Software, Memberships, Dues	742,556	776,510	960,153	799,102	917,550
54 Insurance	503,357	548,718	544,742	654,298	650,235
55 Utilities and Operations	3,008,668	3,399,945	3,390,744	3,984,299	4,228,930
56 Rents, Repairs & Maintenance	2,172,407	2,057,759	2,184,832	2,671,599	2,837,423
57 Audits, Interest, and Legals	539,341	360,980	449,680	424,667	430,917
58 Advertising, Postage & Other Operating	703,911	673,090	827,111	519,051	644,083
59 Other Holding	0	0	0	353,245	2,318,974
Object Group 5000 Total	<u>\$15,740,506</u>	<u>\$16,897,778</u>	<u>\$15,971,213</u>	<u>\$18,435,520</u>	<u>\$22,375,525</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$75,516	\$38,896	\$0	\$96,000	\$109,928
62 Building Alterations	42,313	171,369	112,161	170,546	94,672
63 Books	79,685	95,441	46,506	38,216	76,048
64 Equipment	797,520	849,395	771,749	519,676	920,363
Object Group 6000 Total	<u>\$995,034</u>	<u>\$1,155,101</u>	<u>\$930,415</u>	<u>\$824,438</u>	<u>\$1,201,011</u>
OTHER OUTGO:					
71 Debt Service	\$88,830	\$101,825	\$111,895	\$110,000	\$112,000
73 Interfund Transfers	6,536,171	4,948,852	1,181,088	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	969,170	924,503	813,745	937,484	963,244
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$7,594,171</u>	<u>\$5,975,180</u>	<u>\$2,106,728</u>	<u>\$1,047,484</u>	<u>\$1,075,244</u>
Total Expenditures	<u><u>\$118,406,385</u></u>	<u><u>\$123,491,351</u></u>	<u><u>\$118,574,276</u></u>	<u><u>\$124,410,380</u></u>	<u><u>\$124,432,861</u></u>

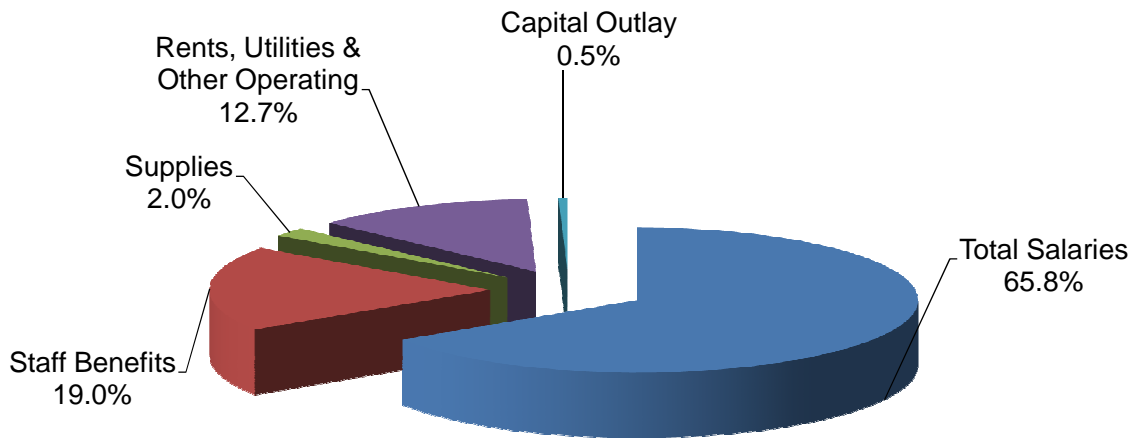
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$18,246,583	\$20,452,012	\$21,088,778	\$21,912,269	\$20,917,219
12 Contract Adm, Counselors, Librarians	6,292,179	6,744,556	7,133,719	7,226,617	7,082,962
13 Hourly Teachers	16,165,745	17,501,283	17,241,657	17,148,813	16,160,013
14 Hourly Adm, Counselors, Librarians	599,874	777,302	678,310	613,310	565,710
Object Group 1000 Total	<u>\$41,304,381</u>	<u>\$45,475,153</u>	<u>\$46,142,463</u>	<u>\$46,901,009</u>	<u>\$44,725,904</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,402,862	\$17,225,563	\$17,449,889	\$18,319,375	\$17,711,607
22 Contract Instructional Aides	1,433,666	1,599,345	1,618,020	1,785,123	1,657,478
23 Hourly Non-Instructional	1,435,284	1,643,770	1,759,811	1,373,471	1,422,461
24 Hourly Instructional Aides	613,194	659,533	345,270	416,994	429,556
Object Group 2000 Total	<u>\$19,885,006</u>	<u>\$21,128,211</u>	<u>\$21,172,990</u>	<u>\$21,894,963</u>	<u>\$21,221,102</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,103,188	\$16,667,645	\$16,877,911	\$19,245,504	\$16,975,765
3x Early Retirement & Retiree Benefits	3,773,976	1,502,696	1,783,085	1,490,492	2,088,959
Object Group 3000 Total	<u>\$18,877,164</u>	<u>\$18,170,341</u>	<u>\$18,660,997</u>	<u>\$20,735,996</u>	<u>\$19,064,724</u>
SUPPLIES:					
43 Supplies	\$1,303,470	\$1,795,348	\$1,283,816	\$1,735,037	\$2,021,154
Object Group 4000 Total	<u>\$1,303,470</u>	<u>\$1,795,348</u>	<u>\$1,283,816</u>	<u>\$1,735,037</u>	<u>\$2,021,154</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,138,367	\$1,389,655	\$1,235,474	\$1,393,895	\$1,841,652
52 Travel and Mileage	407,811	378,567	244,879	339,173	272,760
53 Fees, Software, Memberships, Dues	609,345	606,213	793,245	680,676	782,700
54 Insurance	462,357	514,718	501,403	611,298	598,542
55 Utilities and Operations	2,722,538	3,082,621	3,009,606	3,658,481	3,799,288
56 Rents, Repairs & Maintenance	1,943,060	1,882,993	1,974,822	2,449,384	2,576,897
57 Audits, Interest, and Legals	443,795	274,869	366,856	336,333	334,583
58 Advertising, Postage & Other Operating	566,283	598,802	770,261	432,606	570,945
59 Other Holding	0	0	0	353,245	1,932,987
Object Group 5000 Total	<u>\$8,293,556</u>	<u>\$8,728,438</u>	<u>\$8,896,545</u>	<u>\$10,255,091</u>	<u>\$12,710,354</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$68,285	\$38,896	\$0	\$65,000	\$78,928
62 Building Alterations	19,321	132,529	56,153	67,500	84,547
63 Books	38,606	75,548	43,226	38,216	76,048
64 Equipment	174,793	410,328	362,329	81,762	233,367
Object Group 6000 Total	<u>\$301,005</u>	<u>\$657,301</u>	<u>\$461,708</u>	<u>\$252,478</u>	<u>\$472,890</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$1,825	\$1,895	\$0	\$2,000
73 Interfund Transfers	5,615,087	4,524,447	576,500	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	26,677	20,596	15,428	32,000	29,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$5,641,764</u>	<u>\$4,546,868</u>	<u>\$593,823</u>	<u>\$32,000</u>	<u>\$31,000</u>
Total Expenditures	<u>\$95,606,346</u>	<u>\$100,501,660</u>	<u>\$97,212,342</u>	<u>\$101,806,574</u>	<u>\$100,247,128</u>

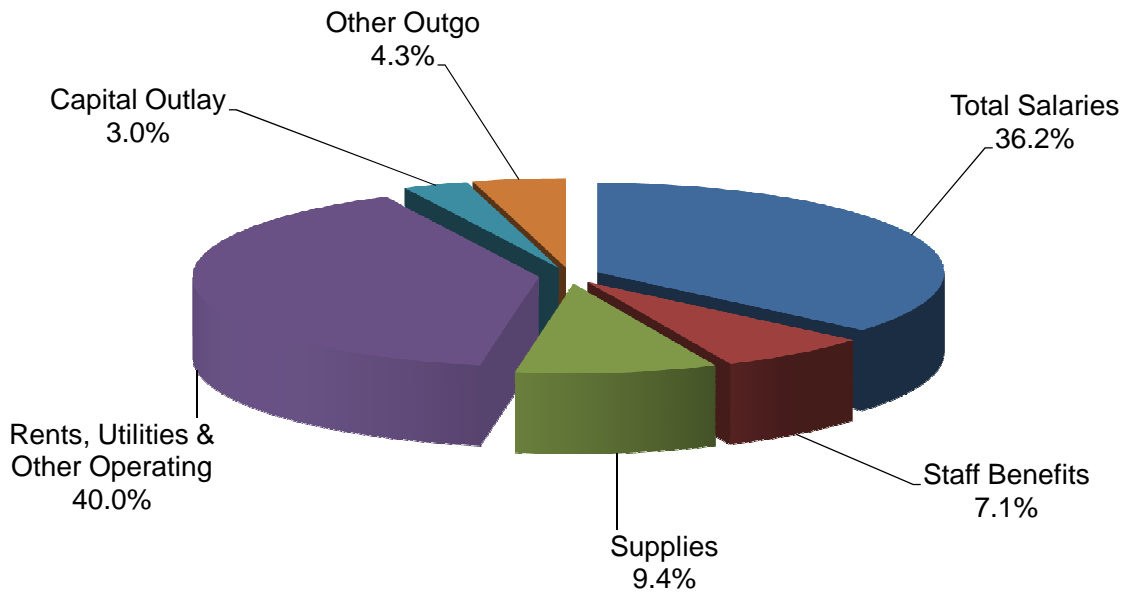
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$471,039	\$445,144	\$419,194	\$247,446	\$246,372
12 Contract Adm, Counselors, Librarians	1,785,656	1,856,860	1,580,466	1,434,343	1,480,707
13 Hourly Teachers	726,572	798,843	867,918	863,311	779,136
14 Hourly Adm, Counselors, Librarians	914,257	967,247	935,282	1,057,648	672,071
Object Group 1000 Total	<u>\$3,897,524</u>	<u>\$4,068,094</u>	<u>\$3,802,860</u>	<u>\$3,602,748</u>	<u>\$3,178,286</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,122,780	\$2,223,303	\$2,093,597	\$2,573,633	\$2,362,334
22 Contract Instructional Aides	186,820	227,614	335,441	252,283	259,267
23 Hourly Non-Instructional	2,485,986	2,781,615	2,796,866	2,713,940	2,873,628
24 Hourly Instructional Aides	209,453	206,863	122,982	107,021	89,923
Object Group 2000 Total	<u>\$5,005,039</u>	<u>\$5,439,395</u>	<u>\$5,348,886</u>	<u>\$5,646,877</u>	<u>\$5,585,152</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,764,593	\$1,788,081	\$1,724,849	\$1,862,682	\$1,715,345
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,764,593</u>	<u>\$1,788,081</u>	<u>\$1,724,849</u>	<u>\$1,862,682</u>	<u>\$1,715,345</u>
SUPPLIES:					
43 Supplies	\$2,039,497	\$1,598,669	\$1,429,059	\$1,723,626	\$2,269,414
Object Group 4000 Total	<u>\$2,039,497</u>	<u>\$1,598,669</u>	<u>\$1,429,059</u>	<u>\$1,723,626</u>	<u>\$2,269,414</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$6,340,709	\$7,081,860	\$5,965,892	\$6,957,199	\$7,960,067
52 Travel and Mileage	183,379	230,694	167,707	338,992	272,934
53 Fees, Software, Memberships, Dues	133,211	170,297	166,909	118,426	134,850
54 Insurance	41,000	34,000	43,339	43,000	51,693
55 Utilities and Operations	286,130	317,324	381,137	325,818	429,642
56 Rents, Repairs & Maintenance	229,347	174,766	210,010	222,215	260,526
57 Audits, Interest, and Legals	95,546	86,111	82,824	88,334	96,334
58 Advertising, Postage & Other Operating	137,628	74,288	56,851	86,445	73,138
59 Other Holding	0	0	0	0	385,987
Object Group 5000 Total	<u>\$7,446,950</u>	<u>\$8,169,340</u>	<u>\$7,074,668</u>	<u>\$8,180,429</u>	<u>\$9,665,171</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$7,231	\$0	\$0	\$31,000	\$31,000
62 Building Alterations	22,992	38,840	56,008	103,046	10,125
63 Books	41,079	19,893	3,280	0	0
64 Equipment	622,727	439,067	409,419	437,914	686,996
Object Group 6000 Total	<u>\$694,029</u>	<u>\$497,800</u>	<u>\$468,707</u>	<u>\$571,960</u>	<u>\$728,121</u>
OTHER OUTGO:					
71 Debt Service	\$88,830	\$100,000	\$110,000	\$110,000	\$110,000
73 Interfund Transfers	921,084	424,405	604,588	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	942,493	903,907	798,317	905,484	934,244
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,952,407</u>	<u>\$1,428,312</u>	<u>\$1,512,905</u>	<u>\$1,015,484</u>	<u>\$1,044,244</u>
Total Expenditures	<u><u>\$22,800,039</u></u>	<u><u>\$22,989,691</u></u>	<u><u>\$21,361,934</u></u>	<u><u>\$22,603,806</u></u>	<u><u>\$24,185,733</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 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$13,569,391	\$15,282,815	\$15,690,297	\$16,026,794	\$15,493,934
12 Contract Adm, Counselors, Librarians	4,400,522	4,876,454	4,852,648	4,864,062	4,740,581
13 Hourly Teachers	11,792,092	12,575,218	12,495,341	12,891,232	11,855,775
14 Hourly Adm, Counselors, Librarians	1,011,613	1,110,740	1,096,253	1,349,341	1,014,822
Object Group 1000 Total	<u>\$30,773,618</u>	<u>\$33,845,227</u>	<u>\$34,134,540</u>	<u>\$35,131,429</u>	<u>\$33,105,112</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,574,969	\$8,946,056	\$8,815,789	\$9,468,005	\$9,158,233
22 Contract Instructional Aides	1,217,666	1,259,389	1,294,683	1,358,158	1,285,282
23 Hourly Non-Instructional	2,080,964	2,452,483	2,777,786	2,627,936	2,728,313
24 Hourly Instructional Aides	684,457	749,416	323,032	396,987	419,987
Object Group 2000 Total	<u>\$12,558,056</u>	<u>\$13,407,344</u>	<u>\$13,211,290</u>	<u>\$13,851,086</u>	<u>\$13,591,815</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,185,474	\$11,252,092	\$11,246,232	\$13,100,244	\$11,816,510
3x Early Retirement & Retiree Benefits	1,025,417	414,925	520,712	169,085	445,478
Object Group 3000 Total	<u>\$11,210,891</u>	<u>\$11,667,017</u>	<u>\$11,766,944</u>	<u>\$13,269,329</u>	<u>\$12,261,988</u>
SUPPLIES:					
43 Supplies	\$2,109,195	\$2,063,910	\$1,615,980	\$2,086,179	\$2,524,136
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,234,349	\$4,284,036	\$2,585,007	\$3,635,401	\$3,843,240
52 Travel and Mileage	320,247	304,793	208,531	309,073	253,306
53 Fees, Software, Memberships, Dues	228,681	217,638	207,086	224,053	266,486
54 Insurance	79,012	90,000	85,052	103,000	109,816
55 Utilities and Operations	2,147,968	2,137,139	1,964,136	2,501,588	2,645,801
56 Rents, Repairs & Maintenance	968,464	882,568	956,330	1,144,771	1,350,433
57 Audits, Interest, and Legals	0	0	25	200	200
58 Advertising, Postage & Other Operating	357,573	338,041	402,692	255,894	391,172
59 Other Holding	0	0	0	0	1,320,684
Object Group 5000 Total	<u>\$8,336,294</u>	<u>\$8,254,215</u>	<u>\$6,408,858</u>	<u>\$8,173,980</u>	<u>\$10,181,138</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$75,516	\$38,896	\$0	\$65,000	\$65,506
62 Building Alterations	42,293	117,641	57,271	170,546	94,672
63 Books	50,603	67,818	19,523	7,716	45,548
64 Equipment	545,149	605,535	500,083	359,903	753,240
Object Group 6000 Total	<u>\$713,561</u>	<u>\$829,890</u>	<u>\$576,877</u>	<u>\$603,165</u>	<u>\$958,966</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	435,016	4,246,000	779,546	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	769,668	747,096	593,828	735,942	736,169
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,204,684</u>	<u>\$4,993,096</u>	<u>\$1,373,374</u>	<u>\$735,942</u>	<u>\$736,169</u>
Total Expenditures	<u><u>\$66,906,299</u></u>	<u><u>\$75,060,699</u></u>	<u><u>\$69,087,862</u></u>	<u><u>\$73,851,110</u></u>	<u><u>\$73,359,324</u></u>

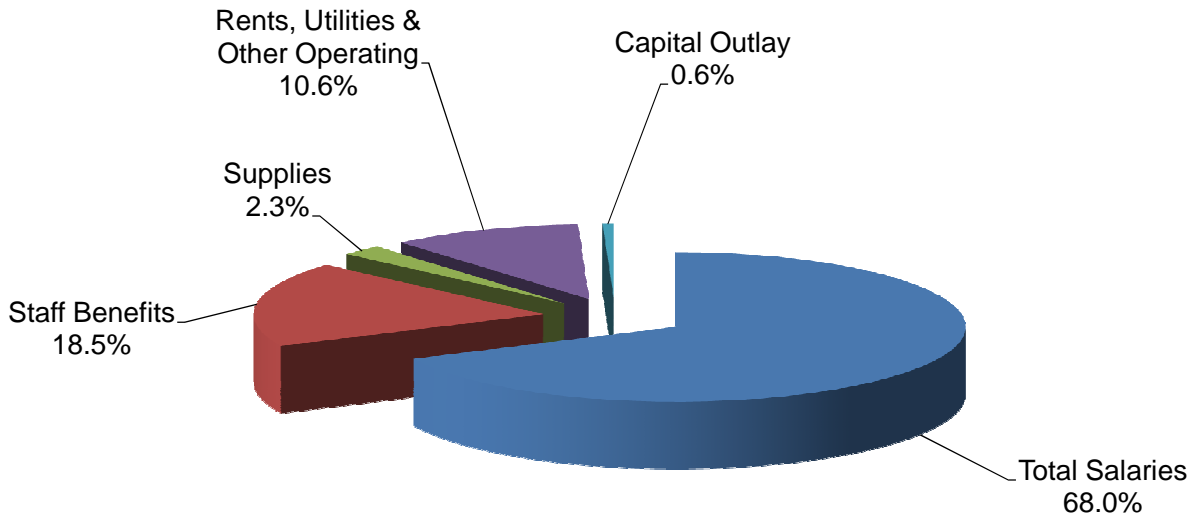
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$13,164,128	\$14,925,036	\$15,357,512	\$15,859,778	\$15,323,857
12 Contract Adm, Counselors, Librarians	3,375,829	3,845,932	3,852,174	4,039,350	3,867,659
13 Hourly Teachers	11,079,707	11,797,111	11,712,158	12,148,813	11,160,013
14 Hourly Adm, Counselors, Librarians	350,330	462,019	456,204	547,877	500,277
Object Group 1000 Total	<u>\$27,969,994</u>	<u>\$31,030,098</u>	<u>\$31,378,047</u>	<u>\$32,595,818</u>	<u>\$30,851,806</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,415,533	\$7,625,391	\$7,514,684	\$7,846,826	\$7,630,838
22 Contract Instructional Aides	1,030,846	1,073,553	1,081,345	1,180,550	1,100,690
23 Hourly Non-Instructional	659,133	761,308	1,077,344	911,182	956,243
24 Hourly Instructional Aides	539,338	560,914	221,301	341,057	361,057
Object Group 2000 Total	<u>\$9,644,850</u>	<u>\$10,021,166</u>	<u>\$9,894,675</u>	<u>\$10,279,615</u>	<u>\$10,048,828</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,075,289	\$10,081,504	\$10,098,336	\$11,897,566	\$10,682,449
3x Early Retirement & Retiree Benefits	1,025,417	414,925	520,712	169,085	445,478
Object Group 3000 Total	<u>\$10,100,706</u>	<u>\$10,496,429</u>	<u>\$10,619,048</u>	<u>\$12,066,651</u>	<u>\$11,127,927</u>
SUPPLIES:					
43 Supplies	\$762,343	\$1,097,540	\$706,287	\$1,057,054	\$1,358,668
Object Group 4000 Total	<u>\$762,343</u>	<u>\$1,097,540</u>	<u>\$706,287</u>	<u>\$1,057,054</u>	<u>\$1,358,668</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$389,842	\$544,965	\$483,036	\$521,143	\$689,395
52 Travel and Mileage	218,828	179,260	110,389	130,475	130,475
53 Fees, Software, Memberships, Dues	133,011	119,242	135,929	158,620	175,884
54 Insurance	48,012	63,000	51,712	70,000	70,000
55 Utilities and Operations	1,761,087	1,752,278	1,726,660	2,253,135	2,400,068
56 Rents, Repairs & Maintenance	879,883	806,631	859,869	1,031,933	1,212,858
57 Audits, Interest, and Legals	0	0	25	200	200
58 Advertising, Postage & Other Operating	305,071	306,935	366,905	204,959	351,588
59 Other Holding	0	0	0	0	1,318,666
Object Group 5000 Total	<u>\$3,735,734</u>	<u>\$3,772,311</u>	<u>\$3,734,524</u>	<u>\$4,370,465</u>	<u>\$6,349,134</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$68,285	\$38,896	\$0	\$65,000	\$65,506
62 Building Alterations	19,321	110,054	56,240	67,500	84,547
63 Books	9,524	47,925	16,243	7,716	45,548
64 Equipment	59,323	220,555	196,421	20,654	171,459
Object Group 6000 Total	<u>\$156,453</u>	<u>\$417,430</u>	<u>\$268,904</u>	<u>\$160,870</u>	<u>\$367,060</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	435,016	4,246,000	576,500	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	16,020	15,799	7,490	19,000	19,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$451,036</u>	<u>\$4,261,799</u>	<u>\$583,990</u>	<u>\$19,000</u>	<u>\$19,000</u>
Total Expenditures	<u><u>\$52,821,116</u></u>	<u><u>\$61,096,773</u></u>	<u><u>\$57,185,475</u></u>	<u><u>\$60,549,473</u></u>	<u><u>\$60,122,423</u></u>

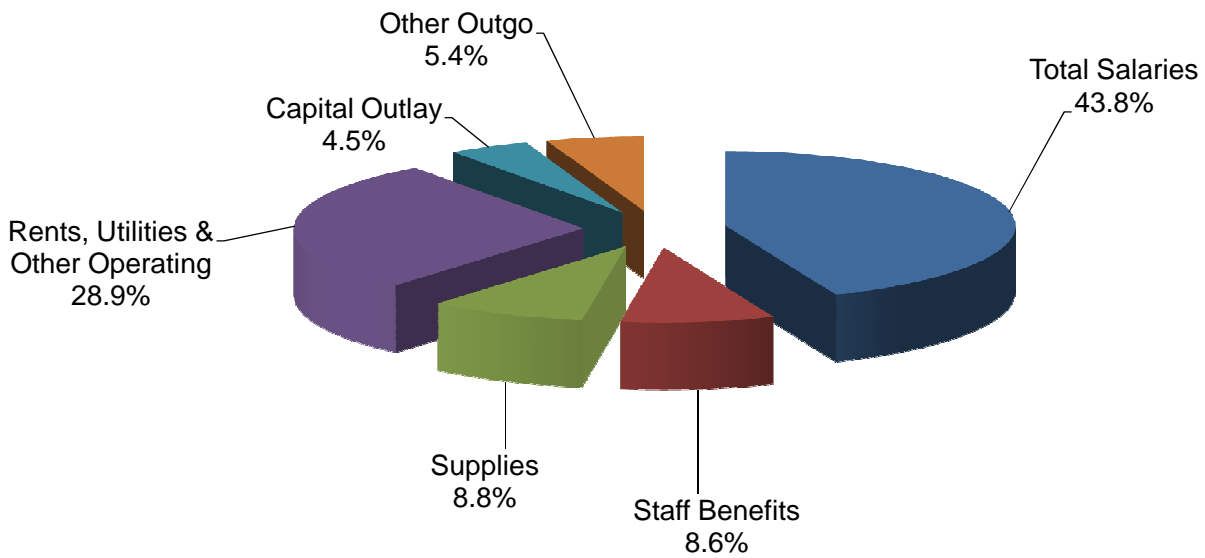
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$405,263	\$357,779	\$332,785	\$167,016	\$170,077
12 Contract Adm, Counselors, Librarians	1,024,693	1,030,522	1,000,475	824,712	872,922
13 Hourly Teachers	712,385	778,107	783,183	742,419	695,762
14 Hourly Adm, Counselors, Librarians	661,283	648,721	640,049	801,464	514,545
Object Group 1000 Total	<u>\$2,803,624</u>	<u>\$2,815,129</u>	<u>\$2,756,492</u>	<u>\$2,535,611</u>	<u>\$2,253,306</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,159,436	\$1,320,665	\$1,301,105	\$1,621,179	\$1,527,395
22 Contract Instructional Aides	186,820	185,836	213,338	177,608	184,592
23 Hourly Non-Instructional	1,421,831	1,691,175	1,700,441	1,716,754	1,772,070
24 Hourly Instructional Aides	145,119	188,502	101,731	55,930	58,930
Object Group 2000 Total	<u>\$2,913,206</u>	<u>\$3,386,178</u>	<u>\$3,316,615</u>	<u>\$3,571,471</u>	<u>\$3,542,987</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,110,185	\$1,170,588	\$1,147,896	\$1,202,678	\$1,134,061
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,110,185</u>	<u>\$1,170,588</u>	<u>\$1,147,896</u>	<u>\$1,202,678</u>	<u>\$1,134,061</u>
SUPPLIES:					
43 Supplies	\$1,346,852	\$966,370	\$909,693	\$1,029,125	\$1,165,468
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,844,507	\$3,739,071	\$2,101,971	\$3,114,258	\$3,153,845
52 Travel and Mileage	101,419	125,533	98,142	178,598	122,831
53 Fees, Software, Memberships, Dues	\$95,670	98,396	71,157	65,433	90,602
54 Insurance	31,000	27,000	33,340	33,000	39,816
55 Utilities and Operations	386,881	384,861	237,475	248,453	245,733
56 Rents, Repairs & Maintenance	88,581	75,937	96,461	112,838	137,575
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	52,502	31,106	35,787	50,935	39,584
59 Other Holding	0	0	0	0	2,018
Object Group 5000 Total	<u>\$4,600,560</u>	<u>\$4,481,904</u>	<u>\$2,674,334</u>	<u>\$3,803,515</u>	<u>\$3,832,004</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$7,231	\$0	\$0	\$0	\$0
62 Building Alterations	22,972	7,587	1,031	103,046	10,125
63 Books	41,079	19,893	3,280	0	0
64 Equipment	485,826	384,980	303,662	339,249	581,781
Object Group 6000 Total	<u>\$557,108</u>	<u>\$412,460</u>	<u>\$307,973</u>	<u>\$442,295</u>	<u>\$591,906</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	203,046	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	753,648	731,297	586,338	716,942	717,169
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$753,648</u>	<u>\$731,297</u>	<u>\$789,384</u>	<u>\$716,942</u>	<u>\$717,169</u>
Total Expenditures	<u><u>\$14,085,183</u></u>	<u><u>\$13,963,926</u></u>	<u><u>\$11,902,387</u></u>	<u><u>\$13,301,637</u></u>	<u><u>\$13,236,901</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,148,231	\$5,614,341	\$5,817,675	\$6,132,921	\$5,669,657
12 Contract Adm, Counselors, Librarians	2,712,469	2,784,114	2,820,671	2,970,448	3,004,364
13 Hourly Teachers	5,100,225	5,724,908	5,614,233	5,120,892	5,083,374
14 Hourly Adm, Counselors, Librarians	500,188	629,095	513,766	319,617	220,959
Object Group 1000 Total	<u>\$13,461,113</u>	<u>\$14,752,458</u>	<u>\$14,766,345</u>	<u>\$14,543,878</u>	<u>\$13,978,354</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,567,153	\$4,810,319	\$4,943,935	\$5,466,093	\$5,244,016
22 Contract Instructional Aides	402,820	567,570	658,778	679,248	631,463
23 Hourly Non-Instructional	1,335,808	1,523,172	1,389,772	1,118,747	1,207,318
24 Hourly Instructional Aides	137,262	114,959	137,374	119,264	99,166
Object Group 2000 Total	<u>\$6,443,043</u>	<u>\$7,016,020</u>	<u>\$7,129,859</u>	<u>\$7,383,352</u>	<u>\$7,181,963</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,676,352	\$5,111,899	\$5,221,048	\$6,002,693	\$5,252,237
3x Early Retirement & Retiree Benefits	180,153	37,146	63,086	59,543	388,653
Object Group 3000 Total	<u>\$4,856,505</u>	<u>\$5,149,045</u>	<u>\$5,284,134</u>	<u>\$6,062,236</u>	<u>\$5,640,890</u>
SUPPLIES:					
43 Supplies	\$827,664	\$960,542	\$776,833	\$802,815	\$1,151,203
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$985,198	\$1,224,746	\$1,726,006	\$1,566,684	\$2,355,310
52 Travel and Mileage	156,232	185,213	129,277	183,806	175,765
53 Fees, Software, Memberships, Dues	94,120	151,908	157,826	125,414	114,056
54 Insurance	41,569	34,994	41,490	42,489	44,366
55 Utilities and Operations	863,784	1,240,215	1,238,246	1,276,879	1,374,219
56 Rents, Repairs & Maintenance	474,264	420,035	456,520	418,249	448,951
57 Audits, Interest, and Legals	0	0	696	0	8,000
58 Advertising, Postage & Other Operating	222,855	214,244	343,416	162,661	160,355
59 Other Holding	0	0	0	0	299,064
Object Group 5000 Total	<u>\$2,838,022</u>	<u>\$3,471,355</u>	<u>\$4,093,477</u>	<u>\$3,776,182</u>	<u>\$4,980,086</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$13,422
62 Building Alterations	20	53,728	54,977	0	0
63 Books	29,082	27,623	26,982	30,500	30,500
64 Equipment	173,046	163,874	191,970	144,301	150,851
Object Group 6000 Total	<u>\$202,148</u>	<u>\$245,225</u>	<u>\$273,929</u>	<u>\$174,801</u>	<u>\$194,773</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	149,886	53,378	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	192,287	174,514	216,557	192,542	221,075
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$192,287</u>	<u>\$324,400</u>	<u>\$269,935</u>	<u>\$192,542</u>	<u>\$221,075</u>
Total Expenditures	<u><u>\$28,820,782</u></u>	<u><u>\$31,919,045</u></u>	<u><u>\$32,594,512</u></u>	<u><u>\$32,935,806</u></u>	<u><u>\$33,348,344</u></u>

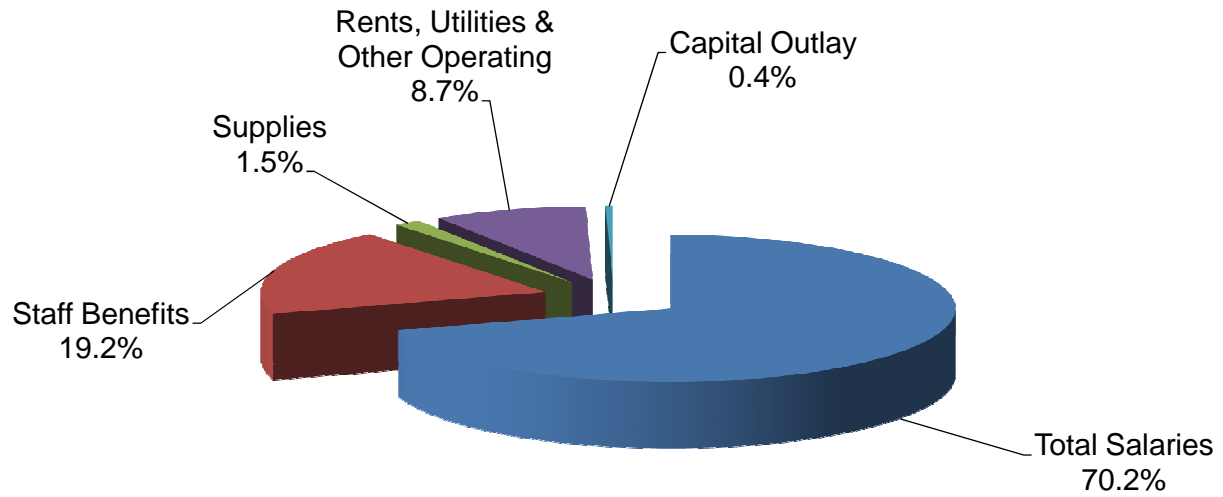
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,082,455	\$5,526,976	\$5,731,266	\$6,052,491	\$5,593,362
12 Contract Adm, Counselors, Librarians	2,238,335	2,242,184	2,278,239	2,360,817	2,396,579
13 Hourly Teachers	5,086,038	5,704,172	5,529,499	5,000,000	5,000,000
14 Hourly Adm, Counselors, Librarians	247,521	310,784	218,533	63,433	63,433
Object Group 1000 Total	<u>\$12,654,349</u>	<u>\$13,784,116</u>	<u>\$13,757,537</u>	<u>\$13,476,741</u>	<u>\$13,053,374</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,699,661	\$3,979,763	\$4,227,983	\$4,633,441	\$4,495,495
22 Contract Instructional Aides	402,820	525,792	536,675	604,573	556,788
23 Hourly Non-Instructional	649,105	771,079	589,637	411,222	442,187
24 Hourly Instructional Aides	72,928	96,598	116,123	68,173	68,173
Object Group 2000 Total	<u>\$4,824,514</u>	<u>\$5,373,232</u>	<u>\$5,470,418</u>	<u>\$5,717,409</u>	<u>\$5,562,643</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,181,891	\$4,591,097	\$4,691,116	\$5,433,186	\$4,714,684
3x Early Retirement & Retiree Benefits	180,153	37,146	63,086	59,543	388,653
Object Group 3000 Total	<u>\$4,362,044</u>	<u>\$4,628,243</u>	<u>\$4,754,202</u>	<u>\$5,492,729</u>	<u>\$5,103,337</u>
SUPPLIES:					
43 Supplies	\$264,624	\$407,210	\$364,979	\$355,157	\$398,726
Object Group 4000 Total	<u>\$264,624</u>	<u>\$407,210</u>	<u>\$364,979</u>	<u>\$355,157</u>	<u>\$398,726</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$78,298	\$103,927	68,799	\$70,091	\$128,439
52 Travel and Mileage	80,724	87,041	60,254	63,206	63,106
53 Fees, Software, Memberships, Dues	61,052	80,007	70,769	72,421	72,158
54 Insurance	31,569	27,994	31,491	32,489	32,489
55 Utilities and Operations	799,139	1,183,157	1,158,126	1,205,014	1,215,019
56 Rents, Repairs & Maintenance	402,680	358,083	376,043	361,372	378,500
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	200,782	196,013	324,019	129,151	128,801
59 Other Holding	0	0	0	0	299,064
Object Group 5000 Total	<u>\$1,654,244</u>	<u>\$2,036,222</u>	<u>\$2,089,501</u>	<u>\$1,933,744</u>	<u>\$2,317,576</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$13,422
62 Building Alterations	0	22,475	0	0	0
63 Books	29,082	27,623	26,982	30,500	30,500
64 Equipment	45,179	113,251	86,212	45,636	45,636
Object Group 6000 Total	<u>\$74,261</u>	<u>\$163,349</u>	<u>\$113,195</u>	<u>\$76,136</u>	<u>\$89,558</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	29,886	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,442	1,904	4,579	4,000	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,442</u>	<u>\$31,790</u>	<u>\$4,579</u>	<u>\$4,000</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$23,837,478</u></u>	<u><u>\$26,424,162</u></u>	<u><u>\$26,554,410</u></u>	<u><u>\$27,055,916</u></u>	<u><u>\$26,529,214</u></u>

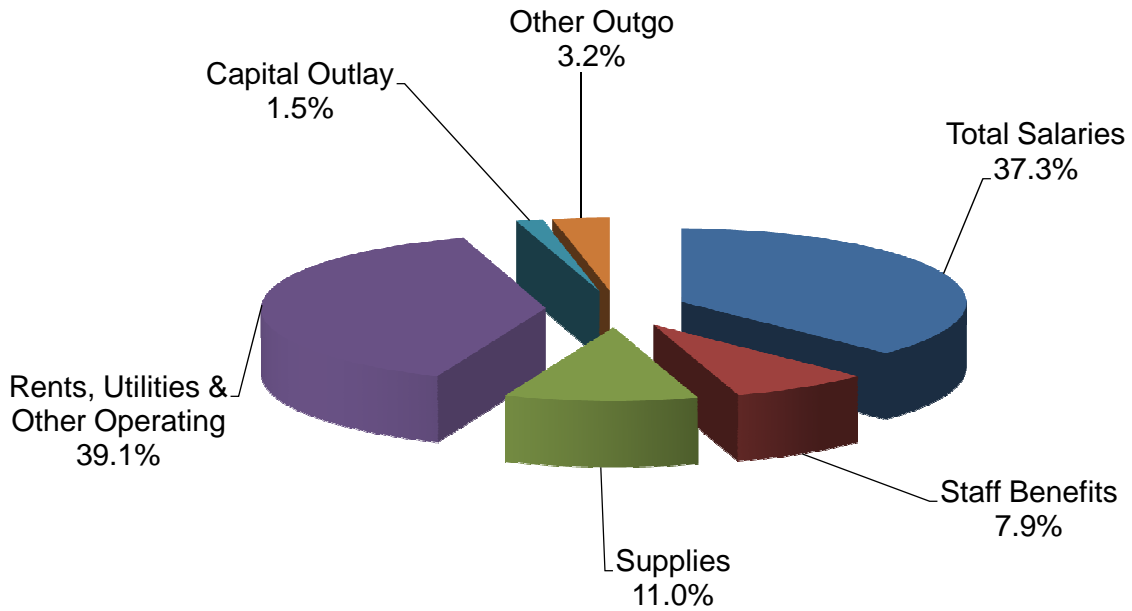
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$65,776	\$87,365	\$86,409	\$80,430	\$76,295
12 Contract Adm, Counselors, Librarians	474,134	541,930	542,433	609,631	607,785
13 Hourly Teachers	14,187	20,736	84,734	120,892	83,374
14 Hourly Adm, Counselors, Librarians	252,667	318,311	295,233	256,184	157,526
Object Group 1000 Total	<u>\$806,764</u>	<u>\$968,342</u>	<u>\$1,008,809</u>	<u>\$1,067,137</u>	<u>\$924,980</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$867,492	\$830,556	\$715,952	\$832,652	\$748,521
22 Contract Instructional Aides	0	41,778	122,103	74,675	74,675
23 Hourly Non-Instructional	686,703	752,093	800,135	707,525	765,131
24 Hourly Instructional Aides	64,334	18,361	21,251	51,091	30,993
Object Group 2000 Total	<u>\$1,618,529</u>	<u>\$1,642,788</u>	<u>\$1,659,441</u>	<u>\$1,665,943</u>	<u>\$1,619,320</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$494,461	\$520,802	\$529,932	\$569,507	\$537,553
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$494,461</u>	<u>\$520,802</u>	<u>\$529,932</u>	<u>\$569,507</u>	<u>\$537,553</u>
SUPPLIES:					
43 Supplies	\$563,040	\$553,332	\$411,855	\$447,658	\$752,477
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$906,900	\$1,120,819	\$1,657,207	\$1,496,593	\$2,226,871
52 Travel and Mileage	75,508	98,172	69,023	120,600	112,659
53 Fees, Software, Memberships, Dues	33,068	71,901	87,057	52,993	41,898
54 Insurance	10,000	7,000	9,999	10,000	11,877
55 Utilities and Operations	64,645	57,058	80,120	71,865	159,200
56 Rents, Repairs & Maintenance	71,584	61,952	80,478	56,877	70,451
57 Audits, Interest, and Legals	0	0	696	0	8,000
58 Advertising, Postage & Other Operating	22,073	18,231	19,396	33,510	31,554
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,183,778</u>	<u>\$1,435,133</u>	<u>\$2,003,975</u>	<u>\$1,842,438</u>	<u>\$2,662,510</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	20	31,253	54,977	0	0
63 Books	0	0	0	0	0
64 Equipment	127,867	50,623	105,757	98,665	105,215
Object Group 6000 Total	<u>\$127,887</u>	<u>\$81,876</u>	<u>\$160,734</u>	<u>\$98,665</u>	<u>\$105,215</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	120,000	53,378	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	188,845	172,610	211,978	188,542	217,075
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$188,845</u>	<u>\$292,610</u>	<u>\$265,356</u>	<u>\$188,542</u>	<u>\$217,075</u>
Total Expenditures	<u><u>\$4,983,304</u></u>	<u><u>\$5,494,883</u></u>	<u><u>\$6,040,102</u></u>	<u><u>\$5,879,890</u></u>	<u><u>\$6,819,130</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	964,844	940,848	1,040,865	826,450	818,724
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,330	2,954	0	0	0
Object Group 1000 Total	<u>\$967,174</u>	<u>\$943,802</u>	<u>\$1,040,865</u>	<u>\$826,450</u>	<u>\$818,724</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,379,396	\$5,674,474	\$5,763,190	\$5,958,910	\$5,671,692
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	504,498	449,730	389,120	340,728	360,458
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,883,894</u>	<u>\$6,124,204</u>	<u>\$6,152,310</u>	<u>\$6,299,638</u>	<u>\$6,032,150</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,005,955	\$2,081,400	\$2,120,088	\$1,967,029	\$1,586,120
3x Early Retirement & Retiree Benefits	0	0	0	0	83,575
Object Group 3000 Total	<u>\$2,005,955</u>	<u>\$2,081,400</u>	<u>\$2,120,088</u>	<u>\$1,967,029</u>	<u>\$1,669,695</u>
SUPPLIES:					
43 Supplies	\$367,969	\$336,301	\$293,042	\$473,919	\$543,858
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,056,042	\$2,757,916	\$2,706,611	\$2,922,999	\$3,268,574
52 Travel and Mileage	104,643	109,614	72,675	136,276	98,123
53 Fees, Software, Memberships, Dues	28,481	33,392	36,347	25,217	25,195
54 Insurance	0	0	0	0	0
55 Utilities and Operations	59,069	112,962	96,726	40,233	42,112
56 Rents, Repairs & Maintenance	120,899	102,112	112,128	154,560	162,588
57 Audits, Interest, and Legals	379,827	371,096	181,623	209,467	253,013
58 Advertising, Postage & Other Operating	122,984	114,086	80,664	98,871	91,956
59 Other Holding	0	0	0	353,245	699,226
Object Group 5000 Total	<u>\$2,871,945</u>	<u>\$3,601,178</u>	<u>\$3,286,775</u>	<u>\$3,940,868</u>	<u>\$4,640,787</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$31,000	\$31,000
62 Building Alterations	0	0	(87)	0	0
63 Books	0	0	0	0	0
64 Equipment	67,972	22,285	75,497	11,072	6,072
Object Group 6000 Total	<u>\$67,972</u>	<u>\$22,285</u>	<u>\$75,410</u>	<u>\$42,072</u>	<u>\$37,072</u>
OTHER OUTGO:					
71 Debt Service	\$88,830	\$100,000	\$110,000	\$110,000	\$110,000
73 Interfund Transfers	592,630	248,561	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>\$681,460</u>	<u>\$348,561</u>	<u>\$110,000</u>	<u>\$110,000</u>	<u>\$110,000</u>
Total Expenditures	<u><u>\$12,846,369</u></u>	<u><u>\$13,457,731</u></u>	<u><u>\$13,078,490</u></u>	<u><u>\$13,659,976</u></u>	<u><u>\$13,852,286</u></u>

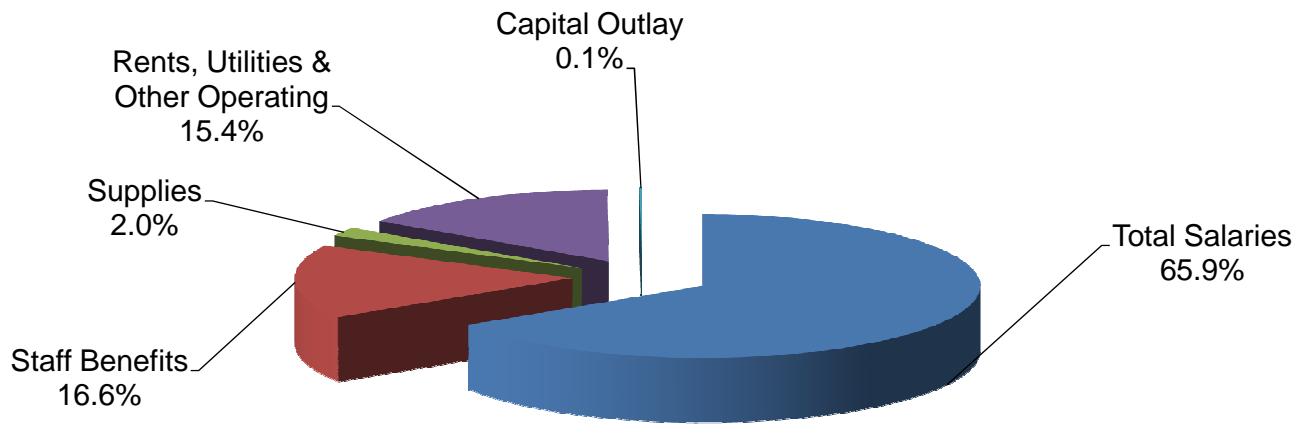
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	678,015	656,440	1,003,306	826,450	818,724
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,023	2,739	0	0	0
Object Group 1000 Total	<u>\$680,038</u>	<u>\$659,179</u>	<u>\$1,003,306</u>	<u>\$826,450</u>	<u>\$818,724</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,283,544	\$5,602,392	\$5,686,650	\$5,839,108	\$5,585,274
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	127,046	111,383	92,830	51,067	24,031
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,410,590</u>	<u>\$5,713,775</u>	<u>\$5,779,480</u>	<u>\$5,890,175</u>	<u>\$5,609,305</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,846,008	\$1,984,709	\$2,073,067	\$1,876,532	\$1,542,389
3x Early Retirement & Retiree Benefits	0	0	0	0	83,575
Object Group 3000 Total	<u>\$1,846,008</u>	<u>\$1,984,709</u>	<u>\$2,073,067</u>	<u>\$1,876,532</u>	<u>\$1,625,964</u>
SUPPLIES:					
43 Supplies	\$238,364	\$257,334	\$185,530	\$227,076	\$192,389
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$466,740	\$535,946	\$499,898	\$576,651	\$689,223
52 Travel and Mileage	102,879	109,075	72,133	110,482	74,679
53 Fees, Software, Memberships, Dues	24,008	33,392	27,651	25,217	22,845
54 Insurance	0	0	0	0	0
55 Utilities and Operations	17,605	20,755	15,443	34,733	36,612
56 Rents, Repairs & Maintenance	51,717	65,235	79,057	102,060	110,088
57 Audits, Interest, and Legals	284,281	284,985	99,495	121,133	164,679
58 Advertising, Postage & Other Operating	60,137	95,833	78,997	96,871	89,956
59 Other Holding	0	0	0	353,245	315,257
Object Group 5000 Total	<u>\$1,007,367</u>	<u>\$1,145,221</u>	<u>\$872,675</u>	<u>\$1,420,392</u>	<u>\$1,503,339</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	(87)	0	0
63 Books	0	0	0	0	0
64 Equipment	58,938	18,821	75,497	11,072	6,072
Object Group 6000 Total	<u>\$58,938</u>	<u>\$18,821</u>	<u>\$75,410</u>	<u>\$11,072</u>	<u>\$6,072</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	592,630	248,561	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>\$592,630</u>	<u>\$248,561</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,833,935</u></u>	<u><u>\$10,027,600</u></u>	<u><u>\$9,989,468</u></u>	<u><u>\$10,251,697</u></u>	<u><u>\$9,755,793</u></u>

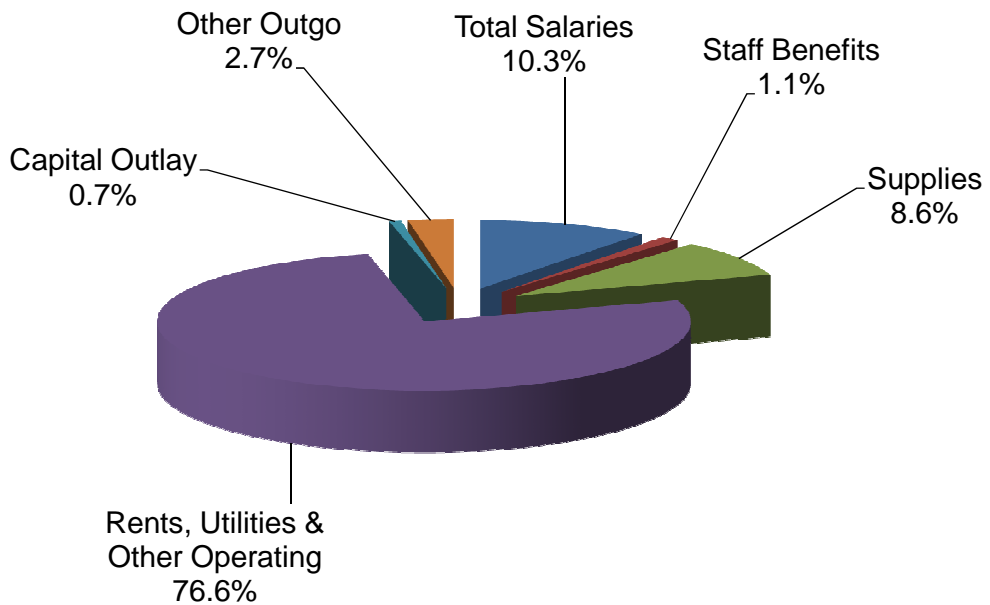
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	286,829	284,408	37,559	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	307	215	0	0	0
Object Group 1000 Total	\$287,136	\$284,623	\$37,559	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$95,852	\$72,082	\$76,540	\$119,802	\$86,418
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	377,452	338,347	296,290	289,661	336,427
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$473,304	\$410,429	\$372,830	\$409,463	\$422,845
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$159,947	\$96,691	\$47,022	\$90,497	\$43,731
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$159,947	\$96,691	\$47,022	\$90,497	\$43,731
SUPPLIES:					
43 Supplies	\$129,605	\$78,967	\$107,512	\$246,843	\$351,469
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,589,302	\$2,221,970	\$2,206,713	\$2,346,348	\$2,579,351
52 Travel and Mileage	1,764	539	542	25,794	23,444
53 Fees, Software, Memberships, Dues	4,473	0	8,695	0	2,350
54 Insurance	0	0	0	0	0
55 Utilities and Operations	41,464	92,207	81,283	5,500	5,500
56 Rents, Repairs & Maintenance	69,182	36,877	33,071	52,500	52,500
57 Audits, Interest, and Legals	95,546	86,111	82,128	88,334	88,334
58 Advertising, Postage & Other Operating	62,847	18,253	1,667	2,000	2,000
59 Other Holding	0	0	0	0	383,969
Object Group 5000 Total	\$1,864,578	\$2,455,957	\$2,414,100	\$2,520,476	\$3,137,448
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$31,000	\$31,000
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	9,034	3,464	0	0	0
Object Group 6000 Total	\$9,034	\$3,464	\$0	\$31,000	\$31,000
OTHER OUTGO:					
71 Debt Service	\$88,830	\$100,000	\$110,000	\$110,000	\$110,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$88,830	\$100,000	\$110,000	\$110,000	\$110,000
Total Expenditures	\$3,012,434	\$3,430,131	\$3,089,022	\$3,408,279	\$4,096,493

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,760	3,573	2,000	2,000
Object Group 1000 Total	<u>\$0</u>	<u>\$1,760</u>	<u>\$3,573</u>	<u>\$2,000</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,124	\$18,017	\$20,571	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	928	2,021	7,847	7,764	326
Object Group 2000 Total	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$28,418</u>	<u>\$7,764</u>	<u>\$326</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$10,335	\$15,392	\$38,220	\$36,243
3x Early Retirement & Retiree Benefits	2,568,406	1,050,625	1,199,287	1,261,864	1,171,253
Object Group 3000 Total	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,214,679</u>	<u>\$1,300,084</u>	<u>\$1,207,496</u>
SUPPLIES:					
43 Supplies	\$38,139	\$33,264	\$27,020	\$95,750	\$71,371
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$203,487	\$204,817	\$183,741	\$226,010	\$334,595
52 Travel and Mileage	10,068	9,641	2,103	49,010	18,500
53 Fees, Software, Memberships, Dues	391,274	373,572	558,895	424,418	511,813
54 Insurance	382,776	423,724	418,200	508,809	496,053
55 Utilities and Operations	(62,153)	(90,371)	91,636	165,599	166,798
56 Rents, Repairs & Maintenance	608,780	653,044	659,853	954,019	875,451
57 Audits, Interest, and Legals	159,514	(10,116)	267,336	215,000	169,704
58 Advertising, Postage & Other Operating	499	6,719	340	1,625	600
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,694,245</u>	<u>\$1,571,030</u>	<u>\$2,182,104</u>	<u>\$2,544,490</u>	<u>\$2,573,514</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	11,353	57,701	4,200	4,400	10,200
Object Group 6000 Total	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$4,200</u>	<u>\$4,400</u>	<u>\$10,200</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$1,825	\$1,895	\$0	\$2,000
73 Interfund Transfers	5,508,525	304,405	348,164	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	7,215	2,893	3,360	9,000	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$5,515,740</u>	<u>\$309,123</u>	<u>\$353,419</u>	<u>\$9,000</u>	<u>\$8,000</u>
Total Expenditures	<u><u>\$9,832,935</u></u>	<u><u>\$3,053,876</u></u>	<u><u>\$3,813,412</u></u>	<u><u>\$3,963,488</u></u>	<u><u>\$3,872,907</u></u>

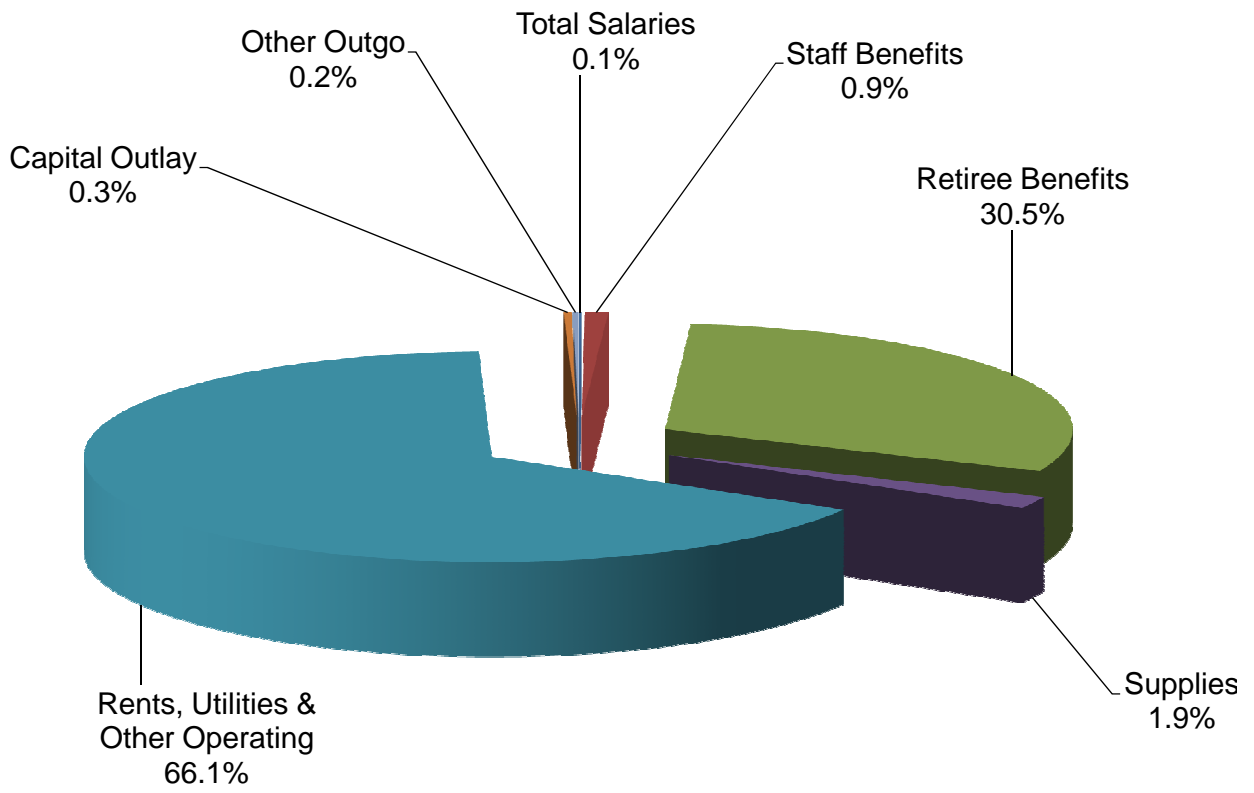
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,760	3,573	2,000	2,000
Object Group 1000 Total	<u>\$0</u>	<u>\$1,760</u>	<u>\$3,573</u>	<u>\$2,000</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,124	\$18,017	\$20,571	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	928	2,021	7,847	7,764	326
Object Group 2000 Total	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$28,418</u>	<u>\$7,764</u>	<u>\$326</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$10,335	\$15,392	\$38,220	\$36,243
3x Early Retirement & Retiree Benefits	2,568,406	1,050,625	1,199,287	1,261,864	1,171,253
Object Group 3000 Total	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,214,679</u>	<u>\$1,300,084</u>	<u>\$1,207,496</u>
SUPPLIES:					
43 Supplies	\$38,139	\$33,264	\$27,020	\$95,750	\$71,371
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$203,487	\$204,817	\$183,741	\$226,010	\$334,595
52 Travel and Mileage	5,380	3,191	2,103	35,010	4,500
53 Fees, Software, Memberships, Dues	391,274	373,572	558,895	424,418	511,813
54 Insurance	382,776	423,724	418,200	508,809	496,053
55 Utilities and Operations	144,707	126,431	109,377	165,599	147,589
56 Rents, Repairs & Maintenance	608,780	653,044	659,853	954,019	875,451
57 Audits, Interest, and Legals	159,514	(10,116)	267,336	215,000	169,704
58 Advertising, Postage & Other Operating	293	21	340	1,625	600
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,896,211</u>	<u>\$1,774,684</u>	<u>\$2,199,845</u>	<u>\$2,530,490</u>	<u>\$2,540,305</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	11,353	57,701	4,200	4,400	10,200
Object Group 6000 Total	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$4,200</u>	<u>\$4,400</u>	<u>\$10,200</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$1,825	\$1,895	\$0	\$2,000
73 Interfund Transfers	4,587,441	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	7,215	2,893	3,360	9,000	6,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,594,656</u>	<u>\$4,718</u>	<u>\$5,255</u>	<u>\$9,000</u>	<u>\$8,000</u>
Total Expenditures	<u><u>\$9,113,817</u></u>	<u><u>\$2,953,125</u></u>	<u><u>\$3,482,989</u></u>	<u><u>\$3,949,488</u></u>	<u><u>\$3,839,698</u></u>

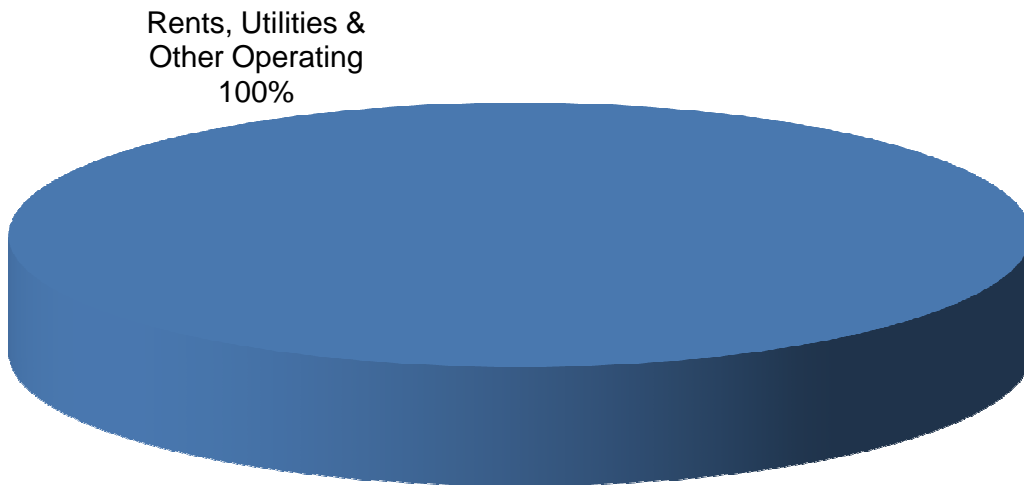
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$0	\$0	\$0	\$0
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	\$0	\$0	\$0	\$0	\$0
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	4,688	6,450	0	14,000	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(206,860)	(216,802)	(17,741)	0	19,209
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	206	6,698	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	(\$201,966)	(\$203,654)	(\$17,741)	\$14,000	\$33,209
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	921,084	304,405	348,164	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$921,084	\$304,405	\$348,164	\$0	\$0
Total Expenditures	\$719,118	\$100,751	\$330,423	\$14,000	\$33,209

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund



Adoption Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
Grossmont College							
Commission Distributions	\$265,428	\$252,995	\$269,710	\$303,460	\$290,097	\$252,000	\$252,000
Dissolution of Enterprise Fund	85	2,865	529	0	0	0	0
Interest Income	14,548	18,482	41,550	44,864	36,129	10,000	3,000
Total	\$280,061	\$274,342	\$311,789	\$348,324	\$326,226	\$262,000	\$255,000
Cuyamaca College							
Commission Distributions	\$114,572	\$118,651	\$122,653	\$143,659	\$158,097	\$120,000	\$120,000
Dissolution of Enterprise Fund	77	525	0	0	0	0	0
Interest Income	10,975	13,942	9,350	11,202	687	5,000	1,000
Total	\$125,624	\$133,118	\$132,003	\$154,861	\$158,784	\$125,000	\$121,000
Other Commission Distributions							
District Services Allocation	\$33,043	\$32,317	\$34,119	\$38,880	\$38,965	\$32,000	\$32,000
Total	\$33,043	\$32,317	\$34,119	\$38,880	\$38,965	\$32,000	\$32,000
Total Sources	\$438,728	\$439,777	\$477,911	\$542,065	\$523,975	\$419,000	\$408,000
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	10,000 *	10,000 *	10,000 *	10,000
Total Distributions	\$84,000	\$84,000	\$84,000	\$74,000	\$74,000	\$74,000	\$74,000

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

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

**COLLEGE BOOKSTORES ⁽¹⁾
SPECIAL REVENUE FUND**

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
Bookstore Commissions					
Beginning Balance	\$898,546	\$959,448	\$1,197,544	\$1,270,228	\$1,426,313
Commissions Revenue	426,481	485,999	487,159	404,000	404,000
Funds Available	<u>\$1,325,027</u>	<u>\$1,445,447</u>	<u>\$1,684,703</u>	<u>\$1,674,228</u>	<u>\$1,830,313</u> (2)
Expenditures					
Grossmont College	\$114,938	\$195,651	\$64,000	\$451,890	\$451,986
Cuyamaca College	250,641	52,253	194,390	245,000	270,000
District Services	0	0	0	32,000	32,000
Total	<u>\$365,579</u>	<u>\$247,904</u>	<u>\$258,390</u>	<u>\$728,890</u>	<u>\$753,986</u>
Ending Balance	<u>\$959,448</u>	<u>\$1,197,544</u>	<u>\$1,426,313</u>	<u>\$945,338</u>	<u>\$1,076,327</u> (3)
Dissolution of Enterprise Funds					
Beginning Balance	\$1,341,453	\$992,881	\$788,947	\$61,398	\$59,213
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$529	\$0	\$0	\$0	\$0
Interest	50,900	56,066	36,816	15,000	4,000
Total Revenue & Transfers	<u>\$51,429</u>	<u>\$56,066</u>	<u>\$36,816</u>	<u>\$15,000</u>	<u>\$4,000</u>
Funds Available	<u>\$1,392,881</u>	<u>\$1,048,947</u>	<u>\$825,763</u>	<u>\$76,398</u>	<u>\$63,213</u> (2)
Expenditures					
Grossmont College	\$0	\$80,000	\$766,549	\$40,000	\$47,929
Cuyamaca College	400,000	180,000	0	0	0
Total	<u>\$400,000</u>	<u>\$260,000</u>	<u>\$766,549</u>	<u>\$40,000</u>	<u>\$47,929</u>
Ending Balance	<u>\$992,881</u>	<u>\$788,947</u>	<u>\$59,213</u>	<u>\$36,398</u>	<u>\$15,284</u> (3)
Combined Ending Balance	<u>\$1,952,329</u>	<u>\$1,986,491</u>	<u>\$1,485,526</u>	<u>\$981,736</u>	<u>\$1,091,611</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) Funds Available by Fund:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Bookstore Commissions	\$1,279,677	406,355	144,281	\$1,830,313
Dissolution of Enterprise Funds	47,929	15,284	0	63,213
Total Funds Available	<u>\$1,327,606</u>	<u>\$421,639</u>	<u>\$144,281</u>	<u>\$1,893,526</u>
Less: Expenditures	(499,915)	(270,000)	(32,000)	(801,915)
Ending Balance	<u>\$827,691</u>	<u>\$151,639</u>	<u>\$112,281</u>	<u>\$1,091,611</u>

(3) Ending Balances by Site:				Total	
Bookstore Commissions	Subfund 38	\$827,691	\$136,355	\$112,281	\$1,076,327
Dissolution of Enterprise Funds	Subfund 36	0	15,284	0	15,284
Combined Subfunds		<u>\$827,691</u>	<u>\$151,639</u>	<u>\$112,281</u>	<u>\$1,091,611</u>

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$4,357	\$27,505	\$27,276	\$7,000	\$1
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$4,357	\$27,505	\$27,276	\$7,000	\$1
 Plus Current Year Income					
Tuition Fees	\$52,222	\$44,138	\$20,655	\$52,000	\$21,000
Other Sources	48	153	196	0	0
Total Revenues	\$52,269	\$44,291	\$20,852	\$52,000	\$21,000
 Total Funds Available	\$56,626	\$71,796	\$48,128	\$59,000	\$21,001
 Less Current Year Expenditures					
Salaries & Benefits	\$22,118	\$40,000	\$37,006	\$53,998	\$21,001
Supplies & Materials	6,328	4,520	8,513	5,002	
Memberships, Dues, and Fees	0	0	2,607	0	0
Other Operating	0	0	0	0	0
Fees	675	0	0	0	0
Total Expenditures	\$29,121	\$44,520	\$48,127	\$59,000	\$21,001
 Total Ending Balance	\$27,505	\$27,276	\$1	\$0	\$0

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

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$80,313	\$46,211	\$51,143	\$17,000	\$25,193
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$80,313</u>	<u>\$46,211</u>	<u>\$51,143</u>	<u>\$17,000</u>	<u>\$25,193</u>
 Plus Current Year Income					
Tuition Fees	\$205,212	\$246,050	\$249,476	\$242,000	\$242,000
Other Sources	1,126	944	368	0	0
Total Revenues	<u>\$206,338</u>	<u>\$246,994</u>	<u>\$249,844</u>	<u>\$242,000</u>	<u>\$242,000</u>
 Total Funds Available	<u>\$286,651</u>	<u>\$293,205</u>	<u>\$300,987</u>	<u>\$259,000</u>	<u>\$267,193</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$183,000	\$226,654	\$255,000	\$239,000	\$239,000
Supplies & Materials	4,776	3,073	794	0	8,193
Other Operating	2,665	12,335	10,000	20,000	20,000
Transfer To Capital Project Fund	50,000	0	10,000	0	0
Total Expenditures	<u>\$240,441</u>	<u>\$242,062</u>	<u>\$275,794</u>	<u>\$259,000</u>	<u>\$267,193</u>
 Total Ending Balance	<u><u>\$46,211</u></u>	<u><u>\$51,143</u></u>	<u><u>\$25,193</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 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$72,405	\$86,398	\$72,592	\$73,631	\$71,631
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$72,405</u>	<u>\$86,398</u>	<u>\$72,592</u>	<u>\$73,631</u>	<u>\$71,631</u>
 Plus Current Year Income					
Sales	\$65,312	\$64,305	\$79,635	\$74,800	\$74,800
Interest	1,913	1,819	1,127	1,150	1,150
Other	1,406	0	0	0	0
Total Revenue	<u>\$68,631</u>	<u>\$66,124</u>	<u>\$80,762</u>	<u>\$75,950</u>	<u>\$75,950</u>
 Total Funds Available	<u>\$141,036</u>	<u>\$152,522</u>	<u>\$153,354</u>	<u>\$149,581</u>	<u>\$147,581</u>
 Less Current Year Expenditures					
Supplies & Materials	\$33,999	\$48,577	\$54,293	\$66,411	\$64,422
Other Operating Expenses	20,640	19,433	22,538	27,589	27,589
Site Improvements	0	1,184	0	0	0
Capital Outlay	0	10,736	4,206	11,000	11,000
Inter-Fund Transfers Out	0	0	685	0	0
Total Expenditures	<u>\$54,638</u>	<u>\$79,930</u>	<u>\$81,723</u>	<u>\$105,000</u>	<u>\$103,011</u>
 Total Ending Balance	<u><u>\$86,398</u></u>	<u><u>\$72,592</u></u>	<u><u>\$71,631</u></u>	<u><u>\$44,581</u></u>	<u><u>\$44,570</u></u>

Note: The Ornamental Horticulture Department at Cuyamaca College operates a nursery where plants and materials are sold to the public. Income for such sales are deposited in an enterprise fund, and expenditures are restricted to the purchase of goods and services used in the Ornamental Horticulture program. Beginning with the 2000/2001 Adoption Budget, the Cuyamaca Botanical Society Scholarship account is included in this presentation.

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE					
ASCC	\$38,987	\$17,970	\$23,113	\$28,113	\$25,691
Clubs & Organizations (1)	56,515	60,515	43,356	72,960	56,856
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$95,502	\$78,485	\$66,468	\$101,073	\$82,547
 Plus Current year Income					
Sales	\$7,750	\$15,536	\$10,176	\$12,500	\$12,500
Student Activities Card Sales	13,505	15,106	8,300	15,000	15,000
Operating Allocation	20,000	10,000	10,000	10,000	10,000
Contribution	0	3,000	0	0	0
Interest	1,713	1,421	802	1,000	1,000
Other	1,450	2,335	891	1,500	1,500
Club Deposits	111,977	111,001	134,516	100,000	100,000
Total Revenues (2)	\$156,395	\$158,398	\$164,685	\$140,000	\$140,000
 Total Funds Available	\$251,897	\$236,883	\$231,153	\$241,073	\$222,547
 Less Current Year Expenditures					
Hourly	\$13,110	\$16,490	\$8,063	\$6,000	\$6,000
Benefits	818	994	444	360	360
Activities	15,878	11,796	14,735	19,000	19,000
Commencement	17,215	3,153	0	0	0
Hospitality	0	0	0	0	0
Supplies	10,992	9,134	6,179	13,000	13,000
Other	7,422	688	(1,829)	1,640	1,640
Club Expenses	107,977	128,160	121,014	172,960	156,856
Total Expenditures	\$173,412	\$170,415	\$148,606	\$212,960	\$196,856
 Total Ending Balance	\$78,485	\$66,468	\$82,547	\$28,113	\$25,691

Notes:

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

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$545,862	\$566,112	\$591,950	\$356,950	\$355,282
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$545,862	\$566,112	\$591,950	\$356,950	\$355,282
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	19,952	25,838	13,332	15,000	6,000
Total Revenues	\$19,952	\$25,838	\$13,332	\$15,000	\$6,000
 Total Funds Available	\$565,814	\$591,950	\$605,282	\$371,950	\$361,282
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	(298)	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	250,000	371,950	355,282
Total Expenditures	(\$298)	\$0	\$250,000	\$371,950	\$355,282
 Total Ending Balance	\$566,112	\$591,950	\$355,282	\$0	\$6,000

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

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$400,695	\$479,549	\$14,919	\$84,919	\$85,912
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$400,695	\$479,549	\$14,919	\$84,919	\$85,912
Plus Current Year Income					
Mandatory Construction Fee	\$59,045	\$66,663	\$69,967	\$70,000	\$70,000
Interest	29,630	6,784	1,026	5,000	1,500
Total Revenues	\$88,675	\$73,447	\$70,993	\$75,000	\$71,500
Total Funds Available	\$489,370	\$552,996	\$85,912	\$159,919	\$157,412
Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$0	\$86,386
Contract Services	0	0	0	0	35,000
Rental & Leases	9,821	8,077	0	15,000	20,000
Capital Outlay	0	0	0	0	15,000
Transfer To Capital Project Fund	0	530,000	0	0	0
Total Expenditures	\$9,821	\$538,077	\$0	\$15,000	\$156,386
Total Ending Balance	\$479,549	\$14,919	\$85,912	\$144,919	\$1,026

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

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

		Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10 (Multiyear)	Adoption Budget 09/10 (Multiyear)
Beginning Balance	(1)	\$102,167,507	\$62,777,446	\$105,536,022	\$77,370,384	\$74,500,176
Prior Year Adjustments	(2)	(1,334,246)	0	0	0	0
Adjusted Beg Balance		<u>\$100,833,261</u>	<u>\$62,777,446</u>	<u>\$105,536,022</u>	<u>\$77,370,384</u>	<u>\$74,500,176</u>
Plus Current Year Revenues						
State		\$14,866,937	\$3,491,399	\$14,860,212	\$20,940,442	\$16,936,354
Local		3,728,805	2,471,695	2,315,935	1,150,000	1,200,000
Inter-Fund Transfers In		7,221,186	5,790,503	2,247,637	371,950	355,282
Inter-Fund Transfers In (from Prop R)		293,682	211,074	0	0	0
Proceeds from Sale of Prop "R" Bonds		0	66,775,377	0	0	0
Total Revenues		<u>\$26,110,610</u>	<u>\$78,740,049</u>	<u>\$19,423,784</u>	<u>\$22,462,392</u>	<u>\$18,491,636</u>
Total Funds Available		<u>\$126,943,871</u>	<u>\$141,517,495</u>	<u>\$124,959,806</u>	<u>\$99,832,776</u>	<u>\$92,991,812</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$2,656,021	\$3,330,374	\$1,380,504	\$305,255	\$2,265,789
Other Operating Expenses		12,321,359	10,756,350	12,396,222	21,638,794	19,946,471
Capital Outlay		48,895,364	21,683,675	36,682,904	77,888,727	70,779,552
Inter-Fund Transfers Out		293,682	211,074	0	0	0
Total Expenditures		<u>\$64,166,426</u>	<u>\$35,981,472</u>	<u>\$50,459,630</u>	<u>\$99,832,776</u>	<u>\$92,991,812</u>
Total Ending Balance		<u><u>\$62,777,446</u></u>	<u><u>\$105,536,022</u></u>	<u><u>\$74,500,176</u></u>	<u><u>\$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 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10 (Multiyear)	Adoption Budget 09/10 (Multiyear)
Beginning Balance	(1)	\$3,052,960	\$10,466,618	\$12,907,821	\$12,172,965	\$12,899,965
Prior Year Adjustments	(2)	(950,550)	0	0	0	0
Adjusted Beg Balance		<u>\$2,102,410</u>	<u>\$10,466,618</u>	<u>\$12,907,821</u>	<u>\$12,172,965</u>	<u>\$12,899,965</u>
Plus Current Year Revenues						
State		\$14,866,937	\$3,491,399	\$14,860,212	\$20,940,442	\$16,936,354
Local		327,643	433,805	337,428	150,000	200,000
Inter-Fund Transfers In		7,212,837	5,790,503	2,247,637	371,950	355,282
Inter-Fund Transfers In (from Prop R)		293,682	211,074	0	0	0
Total Revenues		<u>\$22,701,099</u>	<u>\$9,926,782</u>	<u>\$17,445,277</u>	<u>\$21,462,392</u>	<u>\$17,491,636</u>
Total Funds Available		<u>\$24,803,509</u>	<u>\$20,393,400</u>	<u>\$30,353,098</u>	<u>\$33,635,357</u>	<u>\$30,391,601</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$2,352,792	\$1,882,708	\$1,020,790	\$147,127	\$2,085,785
Other Operating Expenses		847,604	1,413,978	1,146,334	9,494,011	9,166,167
Capital Outlay		11,136,495	4,188,893	15,286,009	23,994,219	19,139,649
Total Expenditures		<u>\$14,336,891</u>	<u>\$7,485,579</u>	<u>\$17,453,133</u>	<u>\$33,635,357</u>	<u>\$30,391,601</u>
Total Ending Balance		<u>\$10,466,618</u>	<u>\$12,907,821</u>	<u>\$12,899,965</u>	<u>\$0</u>	<u>\$0</u>

Notes:

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

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

	Actual 08/09	Tentative Budget 09/10 (Multiyear)	Adoption Budget 09/10 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$15,366	\$151,703	\$151,703
DW Prop "R" Oversight Committee	37,625	7,533	5,501
CC Science & Technology Center	2,957	0	0
CC Science & Technology Center Equipment	1,092,522	0	0
CC Business & Technology	8,918,152	3,871,154	1,084,680
CC Business & Technology (Matching Funds)	0	1,302,944	1,302,944
CC Business & Technology Equipment	1,308	2,085,481	2,456,692
CC Communication Arts Building	1,472	0	0
CC Communication Arts Equipment	539,676	0	0
CC LRC Expansion/Remodel	144,000	1,860,000	1,887,000
CC LRC Expansion/Remodel Equipment	0	53,000	53,000
GC Science Building	0	0	0
GC Science Building Equipment	9	0	0
GC Health/Physical Sciences Complex	4,136,710	12,055,118	10,439,290
GC Health/Physical Sciences Complex Equipment	1,308	1,015,689	1,015,692
GC Digital Arts Equipment	22,112	0	0
Capital Building Projects Total	\$14,913,216	\$22,402,622	\$18,396,502
<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	51,824	49,600	0
06/07 SM Replace Roof, 400 PE	116,537	0	0
06/07 SM Resurface Pool Deck	40,597	98,820	159,403
06/07 SM Restroom Upgrade	101,030	0	1,762
06/07 SM Sewer & Underground Electrical	0	269,944	269,944
07/08 SM Replace Roof Bldg 400B	0	273,364	273,364
07/08 SM Replace Ovrhng Roof TM	0	148,784	148,784
08/09 SM Resurface Pool Deck - Phase 2	0	105,250	105,250
08/09 SM Repair/Replace Cracked/Damaged Walkways	0	275,146	272,332
Subtotal	\$309,988	\$1,331,917	\$1,341,848
Cuyamaca			
04/05 SM R/R Running Track	\$5,280	\$0	\$0
04/05 SM Signage	0	0	0
05/06 SM Electrical Panels/Transformer	0	100,000	100,000
06/07 SM Emergency Power Phase 1	0	200,000	200,000
06/07 SM Replace Restrooms FH/LRC	22,593	0	131
06/07 SM Emergency Power Phase 2	0	119,362	119,362
07/08 SM Replace Signage Phase 2	5,995	100,774	100,779
07/08 SM Replace Walkways - ADA	65,788	0	0
08/09 SM Chiller Repair	14,967	15,033	15,033
08/09 SM Water Shut-Off Valve Replacement	0	16,539	16,539
08/09 SM Replace Restrooms Fixtures	30,000	0	0
08/09 SM Replace Transformer Bldg C - Phase 2	0	91,662	90,418
Subtotal	\$144,623	\$643,370	\$642,262
Sched. Maint. and Haz. Subst. Projects Total	\$454,611	\$1,975,287	\$1,984,110

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

	Actual 08/09	Tentative Budget 09/10 (Multiyear)	Adoption Budget 09/10 (Multiyear)
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DW Parking Permit Machines	\$0	\$32,905	\$175,000
DW Parking Gates	0	50,000	50,000
DW Parking Fund Projects	0	10,254	10,254
DW CC Governing Board Room	0	0	0
DW GC Governing Board Room	0	70,000	70,000
DW HR Technology Upgrade	0	157,441	157,441
DW Facilities Issues	60,257	262,011	152,243
DW Parking & Circ R&R	0	660,500	660,500
DW Fire Barriers	327,327	195,342	186,234
DW Post Project	11,515	1,558	485
DW Unallocated	0	274,151	265,166
D Facilities Issues	5,836	0	109,782
Subtotal	<u>\$404,935</u>	<u>\$1,758,172</u>	<u>\$1,881,115</u>
Grossmont			
LRC - Technical Center Equipment	\$745	\$45,538	\$45,538
Football/Soccer Field	0	146,653	146,653
Student Services/Student Center Renovations	0	2,436,073	2,419,405
Fine Arts Complex	0	233,662	233,662
Performing Arts Center	0	706,549	906,549
51-575 Classroom ADA & Remodel	34,742	400,000	380,258
ADA Restroom Upgrades - 300N	0	0	200,000
Secondary Effects	0	65,691	65,691
State Energy Project	0	11,029	11,029
Parking & Circ R&R	46,853	680,086	708,954
Parking Structure Impacts	942,082	0	70,925
Gym Floor Replacement	77,024	0	0
Resurface Pool Deck	0	0	100,000
Facilities Issues	208,841	2,453,055	2,483,259
CDC Playground Renovation	63,900	4,600	4,600
Bldg 600 Reno & Repair	41	0	0
Subtotal	<u>\$1,374,228</u>	<u>\$7,182,936</u>	<u>\$7,776,523</u>
Cuyamaca			
Capital Program	\$0	\$0	\$0
Facilities Repairs	143,186	259,892	268,149
Parking & Circulation Issues	3,821	8,687	9,120
Student Center - Tfr from Student Center Fees	3,570	0	8,669
Tennis Courts Renovation	0	25,000	25,000
Bookstore - Tfr from Bookstore SRF	144,113	0	15,391
Child Development Center	11,453	22,761	27,022
Subtotal	<u>\$306,143</u>	<u>\$316,340</u>	<u>\$353,351</u>
Local and Lease Revenue Bond Projects Total	<u><u>\$2,085,306</u></u>	<u><u>\$9,257,448</u></u>	<u><u>\$10,010,989</u></u>
Total Projects	<u><u>\$17,453,133</u></u>	<u><u>\$33,635,357</u></u>	<u><u>\$30,391,601</u></u>

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

		Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10 (Multiyear)	Adoption Budget 09/10 (Multiyear)
Beginning Balance	(1)	\$99,114,547	\$52,310,828	\$92,628,201	\$65,197,419	\$61,600,211
Prior Year Adjustments	(2)	(383,696)	0	0	0	0
Adjusted Beg Balance		\$98,730,851	\$52,310,828	\$92,628,201	\$65,197,419	\$61,600,211
Funding Sources						
Proceeds from Sale of Bonds		\$0	\$66,775,377	\$0	\$0	\$0
Less Payment of Lease Revenue Bond		0	0	0	0	0
Net Proceeds from Sale of Bonds		\$0	\$66,775,377	\$0	\$0	\$0
Interest		\$3,400,501	\$2,038,551	\$1,978,507	\$1,000,000	\$1,000,000
Miscellaneous Income		661	(661)	0	0	0
Inter-Fund Transfers In		8,349	0	0	0	0
Total Funding Sources		\$3,409,511	\$68,813,267	\$1,978,507	\$1,000,000	\$1,000,000
Total Funds Available		\$102,140,362	\$121,124,095	\$94,606,708	\$66,197,419	\$62,600,211
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$303,229	\$1,447,666	\$359,714	\$158,128	\$180,004
Other Operating Expenses		11,473,755	9,342,372	11,249,888	12,144,783	10,780,304
Capital Outlay		37,758,869	17,494,782	21,396,895	53,894,508	51,639,903
Inter-Fund Tfr Out to Capital Project Fd		293,682	211,074	0	0	0
Total Expenditures		\$49,829,535	\$28,495,893	\$33,006,497	\$66,197,419	\$62,600,211
Total Ending Balance		\$52,310,828	\$92,628,201	\$61,600,211	\$0	\$0

Notes:

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

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

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

	Funding Plan	Expenditures Prior to 08/09	Actual Expenditures 08/09	Adoption Budget 09/10 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$174,455	\$29,878	\$0	\$144,577
Program Management	8,800,000	7,560,501	344,293	895,207
Project Management	1,000,000	828,773	132,439	38,788
Post Project Coordination	250,000	0	171,230	78,770
Legal Services	585,000	116,984	6,551	461,464
Total Program Management	<u>\$10,809,455</u>	<u>\$8,536,136</u>	<u>\$654,513</u>	<u>\$1,618,806</u>
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Technology Infrastructure	6,350,000	4,011,342	608,899	1,729,759
IPP/FPP Development	200,000	0	132,145	67,855
Info System - Tech Improvements	200,000	0	0	200,000
2nd Effects - Road Repairs	800,000	0	0	800,000
DW Unallocated	512,963	0	0	512,963
Total Districtwide	<u>\$19,322,963</u>	<u>\$12,998,023</u>	<u>\$1,395,557</u>	<u>\$4,929,383</u>
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	258,071	0	0
Scheduled Maintenance	1,541,347	917,494	183,820	440,033
Total GC Scheduled Maintenance	<u>\$2,254,034</u>	<u>\$1,630,181</u>	<u>\$183,820</u>	<u>\$440,033</u>
College Unallocated	\$579,758	\$0	\$0	\$579,758
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,828,200	3,789,124	1,291	37,785
Exercise Sci & Wellness Complex Reno	8,977,209	8,690,764	278,396	8,050
Infrastructure	1,184,159	1,183,388	0	770
Secondary Effects & Swing	1,846,487	245,031	453,065	1,148,391
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,349,435	2,335,275	9,980	4,180
Secondary Effects - Tech Mall	253,060	253,060	0	0
Student Services/Student Center Renovations	34,894,207	505,398	1,945,604	32,443,206
Science Lab Building	6,573,006	6,406,865	14,856	151,285
Digital Arts/Sculpture	13,284,869	13,267,992	162	16,713
Digital Arts/Sculpture - FF&E	531,888	485,586	42,213	4,088
Health/Physical Sciences Complex	17,000,000	2,618,357	6,475,679	7,905,965
200 & 300 Complex Renov	1,064,389	1,064,231	0	159
Parking Expansion	19,910,000	3,472,233	14,857,905	1,579,865
Life Safety Rd (St Infr Correction)	1,621,481	1,621,484	0	0
Campus Signage	290,807	0	0	290,807
Performing Arts Center	3,505,607	0	0	3,505,607
Fine Arts Complex	1,700,909	80,147	1,863	1,618,899
Total Grossmont	<u>\$122,123,239</u>	<u>\$48,127,025</u>	<u>\$24,264,835</u>	<u>\$49,735,561</u>

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

	Funding Plan	Expenditures Prior to 08/09	Actual Expenditures 08/09	Adoption Budget 09/10 (Multiyear)
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	430,160	0	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,362	177,362	0	0
Total CC Scheduled Maintenance	<u>\$851,737</u>	<u>\$851,738</u>	<u>\$0</u>	<u>\$0</u>
College Unallocated	\$407,351	\$0	\$0	\$407,351
Interior Design Guidelines	66,546	70,720	0	0
Renovation and Repair	3,534,744	3,511,534	12,288	10,922
Secondary Effects & Swing	1,195,163	1,091,128	88,676	15,359
Infrastructure	2,098,929	1,937,578	65,359	95,993
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,120,000	18,089,228	15,128	15,644
Student Center - FF&E	875,000	848,550	0	26,449
Science & Technology Center	5,541,323	5,529,011	11,901	411
Communication Arts	27,725,086	27,724,214	872	0
Communication Arts - FF&E	2,171,418	1,662,376	423,457	85,585
Business & Technology	14,065,096	2,272,048	6,318,983	5,474,065
Remodel B, D, E, F, G Buildings	303,363	160,011	102,442	40,911
LRC Expansion/Remodel	2,083,000	19,710	306,999	1,756,291
Parking Construction 2nd Effects	6,286	0	0	6,286
Parking Expansion Ph 2a	834,444	834,444	0	0
Parking Expansion Ph 2b	433,529	433,529	0	0
Parking Expansion-Grading & Prep	453,145	453,145	0	0
Total Cuyamaca	<u>\$85,799,312</u>	<u>\$70,522,115</u>	<u>\$7,346,105</u>	<u>\$7,935,267</u>
Less: Prior Year Adjustment		(\$383,696)		
Total Proposition "R" Budget	<u>\$227,245,514</u>	<u>\$131,263,467</u>	<u>\$33,006,497</u>	<u>\$62,600,211</u>

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

	Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$904,451	\$519,377	\$200,000	\$51,270	\$76,577
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$904,451</u>	<u>\$519,377</u>	<u>\$200,000</u>	<u>\$51,270</u>	<u>\$76,577</u>
Plus Current Year Income					
Interest Income	\$28,945	\$23,523	\$685	\$10,000	\$500
Transfer From General Fund	5,183,205	4,823,858 (2)	5,737,307	6,354,450	5,389,827
Total Revenues	<u>\$5,212,150</u>	<u>\$4,847,381</u>	<u>\$5,737,992</u>	<u>\$6,364,450</u>	<u>\$5,390,327</u>
Total Funds Available	<u>\$6,116,601</u>	<u>\$5,366,758</u>	<u>\$5,937,992</u>	<u>\$6,415,720</u>	<u>\$5,466,904</u>
Less Current Year Expenditures					
Self-Insured Benefits	\$5,597,224	\$5,166,758	\$5,861,415	\$6,364,450	\$5,466,904
Total Expenditures	<u>\$5,597,224</u>	<u>\$5,166,758</u>	<u>\$5,861,415</u>	<u>\$6,364,450</u>	<u>\$5,466,904</u>
Reserve For Contingencies	\$0	\$0	\$0	\$51,270	\$0
Total Ending Balance	<u><u>\$519,377</u></u>	<u><u>\$200,000</u></u>	<u><u>\$76,577</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Notes:

- (1) This Internal Service Fund was established in 2002. It is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund is maintained in the County Treasury.
- (2) In 2005/06 the expenditures were tracking over budget requiring an increased transfer in from the General Fund. Now that Stop Loss insurance payments have stabilized, the 2006/07 balance, less budgeted reserve was transferred back to the General Fund for transfer to the Retiree Health Fund.

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

	Initial Year Actual 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$0	\$1,299,549	\$2,090,410	\$2,230,410	\$2,241,023
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$1,299,549</u>	<u>\$2,090,410</u>	<u>\$2,230,410</u>	<u>\$2,241,023</u>
 Plus Current Year Income					
Interest Income	\$3,049	\$63,592	\$50,613	\$30,000	\$50,000
Transfer from General Fund	1,296,500	727,268	100,000	100,000	0
Total Revenues	<u>\$1,299,549</u>	<u>\$790,860</u>	<u>\$150,613</u>	<u>\$130,000</u>	<u>\$50,000</u>
 Total Funds Available	<u>\$1,299,549</u>	<u>\$2,090,410</u>	<u>\$2,241,023</u>	<u>\$2,360,410</u>	<u>\$2,291,023</u>
 Less Current Year Expenditures					
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
 Total Ending Balance	<u><u>\$1,299,549</u></u>	<u><u>\$2,090,410</u></u>	<u><u>\$2,241,023</u></u>	<u><u>\$2,360,410</u></u>	<u><u>\$2,291,023</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 06/07	Actual 07/08	Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$59,830	\$82,974	\$104,483	\$128,028	\$117,547
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$59,830	\$82,974	\$104,483	\$128,028	\$117,547
 Plus Current Year Income					
Student Representation Fees	\$37,988	\$43,370	\$41,475	\$41,000	\$41,000
Interest	0	1,535	1,369	1,500	1,500
Total Revenues	\$37,988	\$44,905	\$42,844	\$42,500	\$42,500
 Total Funds Available	\$97,818	\$127,879	\$147,327	\$170,528	\$160,047
 Less Current Year Expenditures					
Travel & Conferences	\$14,728	\$23,279	\$29,781	\$42,000	\$41,000
Transportation	0	117	0	0	0
Rentals & Leases	116	0	0	0	0
Total Expenditures	\$14,844	\$23,396	\$29,781	\$42,000	\$41,000
 Total Ending Balance	<u>\$82,974</u>	<u>\$104,483</u>	<u>\$117,547</u>	<u>\$128,528</u>	<u>\$119,047</u>

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

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

	Initial Year Actual 08/09	Tentative Budget 09/10	Adoption Budget 09/10
BEGINNING BALANCE	\$0	\$16,000	\$17,225
Prior Year Adjustments	N/A	N/A	N/A
Adjusted Beginning Balance	\$0	\$16,000	\$17,225
 Plus Current Year Income			
Student Representation Fees	\$17,147	\$16,000	\$16,000
Interest	78	200	200
Total Revenues	\$17,225	\$16,200	\$16,200
 Total Funds Available	\$17,225	\$32,200	\$33,425
 Less Current Year Expenditures			
Travel & Conferences	\$0	\$16,200	\$33,425
Total Expenditures	\$0	\$16,200	\$33,425
 Total Ending Balance	\$17,225	\$16,000	\$0

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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