



GROSSMONT-CUYAMACA

COMMUNITY COLLEGE DISTRICT

2010-2011

ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 10, 2010. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 14, 2010, 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

Rick Alexander

Mary Kay Rosinski

Christopher Enders, Grossmont College Student Trustee

Charles Taylor III, Cuyamaca College Student Trustee

Administration

Cindy L. Miles, Chancellor

Sunita V. Cooke, President Grossmont College

Robert Garber, 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 2010/2011*

Funds Available

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

| <i>General Fund:</i> | <i>Tentative</i> | <i>Adoption</i> |
|--|-------------------------|------------------------|
| Unrestricted | \$104,032,470 | \$108,241,934 |
| Restricted | 19,799,332 | 21,620,328 |
| Total General Fund | \$123,831,802 | \$129,862,262 |
| | | |
| <i>Other Funds:</i> | | |
| Bookstore Special Revenue | \$2,159,453 | \$2,071,028 |
| Grossmont Child Development Center | 40,000 | 78,299 |
| Cuyamaca Child Development Center | 242,000 | 255,424 |
| Cuyamaca Ornamental Horticulture | 139,070 | 150,293 |
| Associated Students of Cuyamaca College | 223,491 | 229,006 |
| Grossmont College Student Center | 361,281 | 3,007 |
| Cuyamaca College Student Center | 170,700 | 180,954 |
| Capital Outlay Projects Sub-Fund 41 | 10,878,461 | 14,923,205 |
| Proposition "R" Construction Sub-Fund 42 | 43,848,877 | 45,683,033 |
| Direct Health Self-Insurance | 6,002,028 | 6,009,420 |
| GASB 45 - Post Retirement Benefits | 2,281,023 | 2,285,877 |
| Grossmont College Student Representation Fee | 180,574 | 176,464 |
| Cuyamaca College Student Representation Fee | 52,200 | 57,338 |
| Total Other Funds | \$66,579,158 | \$72,103,348 |
| | | |
| <i>Total Funds Available</i> | \$190,410,960 | \$201,965,610 |

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

| | Actual Less Summer Pullback 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|----------------------------|--|---------------------------------|---------------------------------|------------------------------|-----------------------------|
| RESIDENT FTES: | | | | | |
| Grossmont College | | | | | |
| Credit | 12,703 | 13,181 | 14,395 | 12,377 | 12,400 |
| Non Credit | 337 | 261 | 45 | 140 | 39 |
| Summer Pullback | (244) | 0 | 0 | 0 | 0 |
| Total | 12,796 | 13,442 | 14,441 | 12,517 | 12,439 |
| Cuyamaca College | | | | | |
| Credit | 5,164 | 5,688 | 5,877 | 5,060 | 5,303 |
| Non Credit | 718 | 741 | 471 | 475 | 197 |
| Summer Pullback | (234) | 0 | 0 | 0 | 0 |
| Total | 5,649 | 6,429 | 6,348 | 5,535 | 5,500 |
| Total Resident FTES | 18,445 | 19,871 | 20,789 | 18,052 | 17,939 |
| | 18,559 after state factoring | 20,007 after state factoring | 20,897 after state factoring | | |

| State FTES Data | | | | | |
|----------------------------------|-----------------------------|-----------------------------|------------------------------------|---|-------------------------------|
| Funded Resident FTES | 18,382 | 18,775 | 17,939 | 18,052 | 17,939 |
| State CAP VS. Funded FTES | <i>Actual Above CAP</i> | <i>Actual Above CAP</i> | <i>State Reduced 09/10 CAP</i> | <i>Based on Earlier 09/10 CAP</i> | <i>Based on 09/10 CAP</i> |
| Unfunded FTES over CAP | 177 Unfunded | 1,232 Unfunded | 2,958 Unfunded | | |

| NON RESIDENT FTES: | | | | | |
|--------------------------------|------------|--------------|--------------|--------------|--------------|
| Grossmont College | 879 | 984 | 986 | 984 | 984 |
| Cuyamaca College | 90 | 96 | 116 | 100 | 100 |
| Total Non Resident FTES | 969 | 1,079 | 1,102 | 1,084 | 1,084 |

| TOTAL RESIDENT & NON RESIDENT FTES: | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| Grossmont College | 13,675 | 14,425 | 15,426 | 13,501 | 13,423 |
| Cuyamaca College | 5,739 | 6,525 | 6,464 | 5,635 | 5,600 |
| Total FTES | 19,414 | 20,950 | 21,890 | 19,136 | 19,023 |

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|---------------------------|----------------------------|----------------------------|------------------------------|-----------------------------|
| SUMMARY OF OPERATIONS: | | | | | |
| Beginning Balance | \$13,126,073 | \$9,181,805 | \$12,487,176 | \$12,047,803 | \$16,004,929 |
| Accrual Adjustments | 1,240 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | <u>\$13,127,313</u> | <u>\$9,181,805</u> | <u>\$12,487,176</u> | <u>\$12,047,803</u> | <u>\$16,004,929</u> |
| Income | \$119,545,843 | \$121,879,647 | \$115,778,269 | \$111,783,999 | \$113,857,334 |
| Transfers Between Restricted & Unrestricted | 0 | 0 | 0 | 0 | 0 |
| Total Income | <u>\$119,545,843</u> | <u>\$121,879,647</u> | <u>\$115,778,269</u> | <u>\$111,783,999</u> | <u>\$113,857,334</u> |
| Total Funds Available for Distribution | <u>\$132,673,156</u> | <u>\$131,061,452</u> | <u>\$128,265,445</u> | <u>\$123,831,802</u> | <u>\$129,862,262</u> |
| Less Expenditures | \$123,491,351 | \$118,574,276 | \$112,260,515 | \$118,503,623 | \$124,583,585 |
| Total Ending Balance | <u><u>\$9,181,805</u></u> | <u><u>\$12,487,176</u></u> | <u><u>\$16,004,929</u></u> | <u><u>\$5,328,179</u></u> | <u><u>\$5,278,677</u></u> |

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

| | | | | | |
|-----------------------------------|---------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Budget & Categorical Commitments | \$4,260,388 | \$7,222,720 | \$10,536,568 | \$0 | \$0 |
| Health Services | 0 | 0 | 0 | 110,652 | 122,957 |
| Parking Fund | 141,100 | 239,372 | 607,743 | 290,939 | 398,682 |
| Uncommitted Ending Balance | 0 | 0 | N/A | N/A | N/A |
| Contingency Reserve | <u>4,780,317</u> | <u>5,025,083</u> | <u>4,860,617</u> | <u>4,926,588</u> | <u>4,757,038</u> |
| Total Ending Balance | <u><u>\$9,181,805</u></u> | <u><u>\$12,487,176</u></u> | <u><u>\$16,004,929</u></u> | <u><u>\$5,328,179</u></u> | <u><u>\$5,278,677</u></u> |

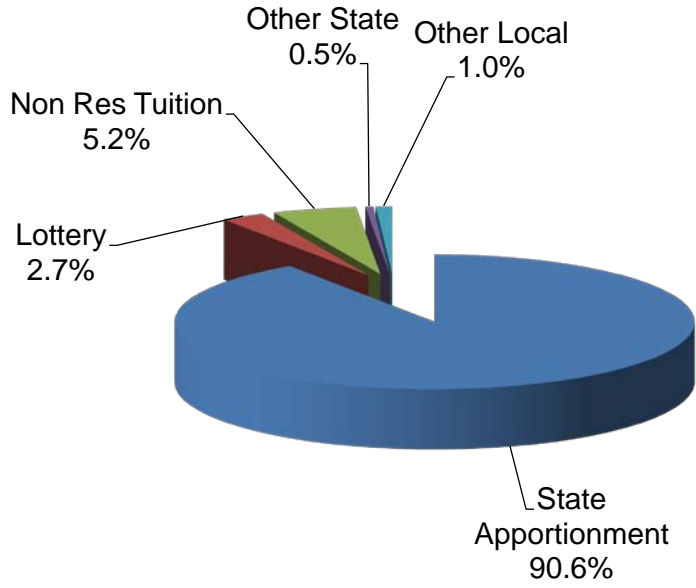
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|
| SUMMARY OF OPERATIONS: | | | | | |
| Beginning Balance | \$12,667,742 | \$7,942,719 | \$9,616,080 | \$7,093,206 | \$10,688,390 |
| Accrual Adjustments | 1,240 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | <u>\$12,668,982</u> | <u>\$7,942,719</u> | <u>\$9,616,080</u> | <u>\$7,093,206</u> | <u>\$10,688,390</u> |
| Income | \$96,588,462 | \$100,350,321 | \$98,283,205 | \$92,970,405 | \$93,200,716 |
| Transfers Between Restricted & Unrestricted | (813,065) | (1,464,617) | (2,070,137) | 3,968,859 | 4,352,828 |
| Total Income | <u>\$95,775,397</u> | <u>\$98,885,704</u> | <u>\$96,213,068</u> | <u>\$96,939,264</u> | <u>\$97,553,544</u> |
| Total Funds Available for Distribution | <u>\$108,444,379</u> | <u>\$106,828,423</u> | <u>\$105,829,148</u> | <u>\$104,032,470</u> | <u>\$108,241,934</u> |
| Less Expenditures | \$100,501,660 | \$97,212,342 | \$95,140,757 | \$99,105,882 | \$103,484,896 |
| Total Ending Balance | <u><u>\$7,942,719</u></u> | <u><u>\$9,616,080</u></u> | <u><u>\$10,688,390</u></u> | <u><u>\$4,926,588</u></u> | <u><u>\$4,757,038</u></u> |
| ANALYSIS OF ENDING BALANCE: | | | | | |
| Committed Reserves: | | | | | |
| Budget & Categorical Commitments | \$3,162,402 | \$4,590,997 | \$5,827,773 | 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 | 0 | 0 | 0 | 0 | 0 |
| Contingency Reserve | <u>4,780,317</u> | <u>5,025,083</u> | <u>4,860,617</u> | <u>4,926,588</u> | <u>4,757,038</u> |
| Total Ending Balance | <u><u>\$7,942,719</u></u> | <u><u>\$9,616,080</u></u> | <u><u>\$10,688,390</u></u> | <u><u>\$4,926,588</u></u> | <u><u>\$4,757,038</u></u> |

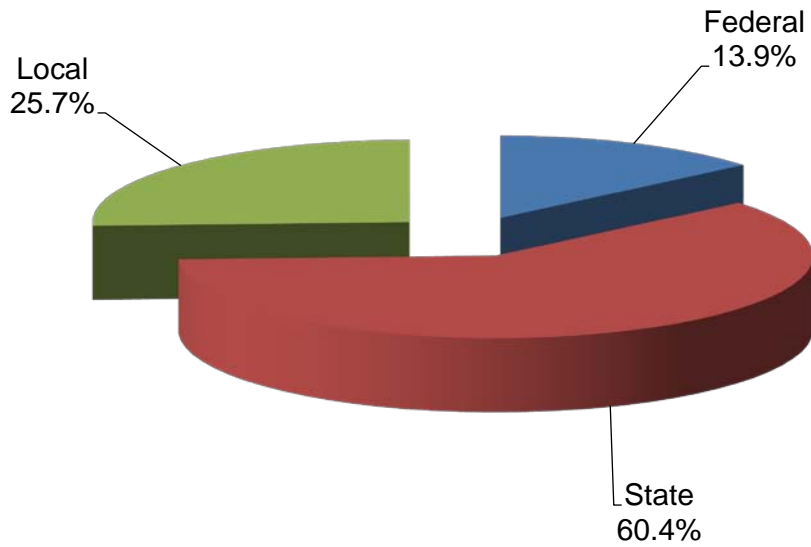
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| SUMMARY OF OPERATIONS: | | | | | |
| Beginning Balance | \$458,331 | \$1,239,086 | \$2,871,095 | \$4,954,597 | \$5,316,538 |
| Accrual Adjustments | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | <u>\$458,331</u> | <u>\$1,239,086</u> | <u>\$2,871,095</u> | <u>\$4,954,597</u> | <u>\$5,316,538</u> |
| Income | \$22,957,381 | \$21,529,326 | \$17,495,064 | \$18,813,594 | \$20,656,618 |
| Transfers Between Restricted & Unrestricted | 813,065 | 1,464,617 | 2,070,137 | (3,968,859) | (4,352,828) |
| Total Income | <u>\$23,770,446</u> | <u>\$22,993,943</u> | <u>\$19,565,201</u> | <u>\$14,844,735</u> | <u>\$16,303,790</u> |
| Total Funds Available for Distribution | <u>\$24,228,777</u> | <u>\$24,233,029</u> | <u>\$22,436,296</u> | <u>\$19,799,332</u> | <u>\$21,620,328</u> |
| Less Expenditures | \$22,989,691 | \$21,361,934 | \$17,119,758 | \$19,397,741 | \$21,098,689 |
| Total Ending Balance | <u><u>\$1,239,086</u></u> | <u><u>\$2,871,095</u></u> | <u><u>\$5,316,538</u></u> | <u><u>\$401,591</u></u> | <u><u>\$521,639</u></u> |
| ANALYSIS OF ENDING BALANCE: | | | | | |
| Committed Reserves: | | | | | |
| Budget & Categorical Commitments | \$1,097,986 | \$2,631,723 | \$4,708,795 | \$0 | \$0 |
| Health Services | 0 | 0 | 0 | 110,652 | 122,957 |
| Parking Fund | 141,100 | 239,372 | 607,743 | 290,939 | 398,682 |
| Unrestricted Ending Balance | N/A | N/A | N/A | N/A | N/A |
| Contingency Reserve | N/A | N/A | N/A | N/A | N/A |
| Total Ending Balance | <u><u>\$1,239,086</u></u> | <u><u>\$2,871,095</u></u> | <u><u>\$5,316,538</u></u> | <u><u>\$401,591</u></u> | <u><u>\$521,639</u></u> |

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| INCOME: | | | | | |
| Federal: | | | | | |
| Categorical Funds | \$4,376,383 | \$2,854,938 | \$3,059,036 | \$2,379,407 | \$2,873,061 |
| Other Federal | 0 | 0 | 517,215 | 0 | 0 |
| Total Federal | <u>\$4,376,383</u> | <u>\$2,854,938</u> | <u>\$3,576,251</u> | <u>\$2,379,407</u> | <u>\$2,873,061</u> |
| State Apportionment: | | | | | |
| Base | \$84,062,876 | \$89,257,821 | \$88,001,409 | \$88,059,826 | \$88,001,409 |
| C.O.L.A. | 3,808,048 | 0 | 0 | 0 | 0 |
| Growth | 1,827,746 | 1,891,360 | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 | 0 | 0 |
| State Deficit Factor (mid-year) | (1,503,622) | (1,353,179) | (155,324) | (3,522,393) | (3,520,056) |
| Parity Allocation | 780,847 | 797,631 | 390,859 | 390,859 | 390,859 |
| Partnership For Excellence | 0 | 0 | 0 | 0 | 0 |
| Prior Year Adjustment | (258,345) | 1,154,236 | 171,130 | 0 | 0 |
| P2 to Actual Adjustment | 0 | 0 | 0 | 0 | 0 |
| Total State General Revenue | <u>\$88,717,550</u> | <u>\$91,747,869</u> | <u>\$88,408,074</u> | <u>\$84,928,292</u> | <u>\$84,872,212</u> |
| State Other: | | | | | |
| Categorical Funds | \$6,459,954 | \$6,742,982 | \$4,350,712 | \$4,945,519 | \$5,094,974 |
| Grants | 3,888,177 | 3,661,580 | 3,567,536 | 3,813,069 | 4,639,967 |
| Cal-PASS Project | 2,569,542 | 2,252,263 | 1,557,011 | 1,684,631 | 1,411,675 |
| Lottery | 2,563,612 | 2,559,947 | 2,872,016 | 2,578,656 | 2,858,541 |
| Mandated Cost | 0 | 0 | 0 | 0 | 0 |
| State Block Grants | 685,508 | 611,064 | 95,738 | 219,465 | 234,917 |
| Student Financial Aid Admin | 784,237 | 809,287 | 835,028 | 837,691 | 838,948 |
| Other State | 10,000 | 8,000 | 46 | 2,560 | 2,548 |
| Revenue Reduction | 0 | 0 | 0 | 0 | 0 |
| Total State Other | <u>\$16,961,030</u> | <u>\$16,645,123</u> | <u>\$13,278,087</u> | <u>\$14,081,591</u> | <u>\$15,081,570</u> |
| Local: | | | | | |
| Community Service Fees | \$144,233 | \$124,416 | \$204,487 | \$307,000 | \$339,074 |
| Contract Education | 1,361,481 | 1,227,131 | 366,111 | 539,900 | 879,878 |
| Enrollment Fees (2%) | 115,120 | 122,160 | 142,510 | 136,192 | 136,192 |
| Health Fees | 503,170 | 640,582 | 637,237 | 803,133 | 830,454 |
| Interest | 820,078 | 320,632 | 121,743 | 110,000 | 110,000 |
| Parking Fees & Fines | 962,270 | 904,825 | 1,065,736 | 1,027,000 | 1,027,000 |
| Tuition - Out of State | 1,036,055 | 1,079,587 | 1,295,988 | 1,045,000 | 1,045,000 |
| Tuition - Foreign Student | 2,919,750 | 3,654,313 | 4,244,061 | 3,774,412 | 3,774,412 |
| Other Student Fees | 150,461 | 120,209 | 131,399 | 114,300 | 114,300 |
| Other Local | 1,447,382 | 2,023,234 | 2,064,161 | 2,576,044 | 2,692,453 |
| Revenue Reduction | 0 | 0 | 0 | (238,272) | (238,272) |
| Total Local | <u>\$9,460,000</u> | <u>\$10,217,089</u> | <u>\$10,273,433</u> | <u>\$10,194,709</u> | <u>\$10,710,491</u> |
| Other: | | | | | |
| Interfund Transfer | \$0 | \$0 | \$0 | \$0 | \$120,000 |
| Std Fees Accrual | 0 | 383,969 | 238,063 | 200,000 | 200,000 |
| Sale of Equipment | 30,880 | 30,660 | 4,361 | 0 | 0 |
| Total Other Sources | <u>\$30,880</u> | <u>\$414,629</u> | <u>\$242,424</u> | <u>\$200,000</u> | <u>\$320,000</u> |
| TOTAL INCOME | <u><u>\$119,545,843</u></u> | <u><u>\$121,879,647</u></u> | <u><u>\$115,778,269</u></u> | <u><u>\$111,783,999</u></u> | <u><u>\$113,857,334</u></u> |

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---------------------------------|----------------------------|-----------------------------|----------------------------|------------------------------|-----------------------------|
| INCOME: | | | | | |
| Federal: | | | | | |
| Categorical Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Federal | 0 | 0 | 517,215 | 0 | 0 |
| Total Federal | <u>\$0</u> | <u>\$0</u> | <u>\$517,215</u> | <u>\$0</u> | <u>\$0</u> |
| State Apportionment: | | | | | |
| Base | \$84,062,876 | \$89,257,821 | \$88,001,409 | \$88,059,826 | \$88,001,409 |
| C.O.L.A. | 3,808,048 | 0 | 0 | 0 | 0 |
| Growth | 1,827,746 | 1,891,360 | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 | 0 | 0 |
| State Deficit Factor (mid-year) | (1,503,622) | (1,353,179) | (155,324) | (3,522,393) | (3,520,056) |
| Parity Allocation | 780,847 | 797,631 | 390,859 | 390,859 | 390,859 |
| Partnership For Excellence | 0 | 0 | 0 | 0 | 0 |
| Prior Year Adjustment | (258,345) | 1,154,236 | 171,130 | 0 | 0 |
| P2 to Actual Adjustment | 0 | 0 | 0 | 0 | 0 |
| Total State General Revenue | <u>\$88,717,550</u> | <u>\$91,747,869</u> | <u>\$88,408,074</u> | <u>\$84,928,292</u> | <u>\$84,872,212</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 | 2,206,757 | 2,283,717 | 2,489,659 | 2,250,000 | 2,529,885 |
| Mandated Cost | 0 | 0 | 0 | 0 | 0 |
| State Block Grants | 0 | 0 | 0 | 0 | 0 |
| Student Financial Aid Admin | 69,259 | 73,595 | 80,101 | 73,595 | 80,101 |
| Other State | 0 | 0 | 0 | 0 | 0 |
| Revenue Reduction | 0 | 0 | 0 | 0 | 0 |
| Total State Other | <u>\$2,276,016</u> | <u>\$2,357,312</u> | <u>\$2,569,760</u> | <u>\$2,323,595</u> | <u>\$2,609,986</u> |
| Local: | | | | | |
| Community Service Fees | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contract Education | 0 | 0 | 0 | 0 | 0 |
| Enrollment Fees (2%) | 115,120 | 122,160 | 142,510 | 136,192 | 136,192 |
| Health Fees | 0 | 0 | 0 | 0 | 0 |
| Interest | 820,078 | 320,632 | 121,743 | 110,000 | 110,000 |
| Parking Fees & Fines | 0 | 0 | 0 | 0 | 0 |
| Tuition - Out of State | 1,036,055 | 1,079,587 | 1,295,988 | 1,045,000 | 1,045,000 |
| Tuition - Foreign Student | 2,919,750 | 3,654,313 | 4,244,061 | 3,774,412 | 3,774,412 |
| Other Student Fees | 150,461 | 120,209 | 131,399 | 114,300 | 114,300 |
| Other Local | 522,552 | 533,611 | 610,031 | 576,886 | 576,886 |
| Revenue Reduction | 0 | 0 | 0 | (238,272) | (238,272) |
| Total Local | <u>\$5,564,016</u> | <u>\$5,830,512</u> | <u>\$6,545,732</u> | <u>\$5,518,518</u> | <u>\$5,518,518</u> |
| Other: | | | | | |
| Interfund Transfer | \$0 | \$0 | \$0 | \$0 | \$0 |
| Std Fees Accrual | 0 | 383,969 | 238,063 | 200,000 | 200,000 |
| Sale of Equipment | 30,880 | 30,660 | 4,361 | 0 | 0 |
| Total Other Sources | <u>\$30,880</u> | <u>\$414,629</u> | <u>\$242,424</u> | <u>\$200,000</u> | <u>\$200,000</u> |
| TOTAL INCOME | <u><u>\$96,588,462</u></u> | <u><u>\$100,350,321</u></u> | <u><u>\$98,283,205</u></u> | <u><u>\$92,970,405</u></u> | <u><u>\$93,200,716</u></u> |

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

| INCOME: | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|-----------------------------|
| Federal: | | | | | |
| Categorical Funds | \$4,376,383 | \$2,854,938 | \$3,059,036 | \$2,379,407 | \$2,873,061 |
| Other Federal | 0 | 0 | 0 | 0 | 0 |
| Total Federal | <u>\$4,376,383</u> | <u>\$2,854,938</u> | <u>\$3,059,036</u> | <u>\$2,379,407</u> | <u>\$2,873,061</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 | \$6,459,954 | \$6,742,982 | \$4,350,712 | \$4,945,519 | \$5,094,974 |
| Grants | 3,888,177 | 3,661,580 | 3,567,536 | 3,813,069 | 4,639,967 |
| Cal-PASS Project | 2,569,542 | 2,252,263 | 1,557,011 | 1,684,631 | 1,411,675 |
| Lottery | 356,855 | 276,230 | 382,357 | 328,656 | 328,656 |
| Mandated Cost | 0 | 0 | 0 | 0 | 0 |
| State Block Grants | 685,508 | 611,064 | 95,738 | 219,465 | 234,917 |
| Student Financial Aid Admin | 714,978 | 735,692 | 754,927 | 764,096 | 758,847 |
| Other State | 10,000 | 8,000 | 46 | 2,560 | 2,548 |
| Revenue Reduction | 0 | 0 | 0 | 0 | 0 |
| Total State Other | <u>\$14,685,014</u> | <u>\$14,287,811</u> | <u>\$10,708,327</u> | <u>\$11,757,996</u> | <u>\$12,471,584</u> |
| Local: | | | | | |
| Community Service Fees | \$144,233 | \$124,416 | \$204,487 | \$307,000 | \$339,074 |
| Contract Education | 1,361,481 | 1,227,131 | 366,111 | 539,900 | 879,878 |
| Enrollment Fees (2%) | 0 | 0 | 0 | 0 | 0 |
| Health Fees | 503,170 | 640,582 | 637,237 | 803,133 | 830,454 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Parking Fees & Fines | 962,270 | 904,825 | 1,065,736 | 1,027,000 | 1,027,000 |
| Tuition - Out of State | 0 | 0 | 0 | 0 | 0 |
| Tuition - Foreign Student | 0 | 0 | 0 | 0 | 0 |
| Other Student Fees | 0 | 0 | 0 | 0 | 0 |
| Other Local | 924,830 | 1,489,623 | 1,454,130 | 1,999,158 | 2,115,567 |
| Revenue Reduction | 0 | 0 | 0 | 0 | 0 |
| Total Local | <u>\$3,895,984</u> | <u>\$4,386,577</u> | <u>\$3,727,701</u> | <u>\$4,676,191</u> | <u>\$5,191,973</u> |
| Other: | | | | | |
| Interfund Transfer | \$0 | \$0 | \$0 | \$0 | \$120,000 |
| Std Fees Accrual | 0 | 0 | 0 | 0 | 0 |
| Sale of Equipment | 0 | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$120,000</u> |
| TOTAL INCOME | <u><u>\$22,957,381</u></u> | <u><u>\$21,529,326</u></u> | <u><u>\$17,495,064</u></u> | <u><u>\$18,813,594</u></u> | <u><u>\$20,656,618</u></u> |

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

| | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------------------------|--------------------------------------|
| Federal | | |
| Categoricals | | |
| Child Development Center-(Childcare Food Program) | \$50,000 | \$55,360 |
| Financial Aid Administrative Allowance | 89,744 | 101,752 |
| Temporary Assistance for Needy Families (TANF - 50% Federal Portion) | 57,150 | 62,025 |
| Veterans Education | 11,324 | 15,125 |
| Perkins Vocational-Technical Education Act (VTEA-Various Grants) | 1,793,841 | 2,217,882 |
| Workstudy | 372,348 | 378,820 |
| Other Federal Revenue | 5,000 | 42,097 |
| | <hr/> | <hr/> |
| TOTAL FEDERAL | \$2,379,407 | \$2,873,061 |
| State | | |
| Categoricals | | |
| Basic Skills | \$685,228 | \$607,380 |
| California Work Opportunities and Responsibility to Kids (CalWORKs) | 461,577 | 487,042 |
| Cooperative Agencies Resources for Education (CARE) | 196,381 | 239,415 |
| Disabled Students Programs & Services (DSPS) | 1,484,926 | 1,533,166 |
| Extended Opportunities, Programs & Services (EOPS) | 1,052,986 | 1,160,131 |
| Staff Development & Staff Diversity | 92,821 | 99,041 |
| Matriculation | 850,990 | 842,895 |
| Temporary Assistance for Needy Families (TANF - 50% State portion) | 57,150 | 62,444 |
| Temporary Assistance for Needy Families/Child Development Careers | 63,460 | 63,460 |
| | <hr/> | <hr/> |
| Total State Categoricals | \$4,945,519 | \$5,094,974 |
| Grants | | |
| Economic Development | \$841,059 | \$1,214,820 |
| Funds for Student Success-Middle College High School | 84,604 | 113,865 |
| Foster & Kinship Care Education | 896,039 | 938,525 |
| California Clean Energy | 900,000 | 954,692 |
| CTE Career Technical Education Grants | 420,200 | 765,880 |
| Child Development & Related Grants | 671,167 | 652,185 |
| | <hr/> | <hr/> |
| Total State Grants | \$3,813,069 | \$4,639,967 |
| Other State Restricted Funds | | |
| Cal-PASS Project | \$1,684,631 | \$1,411,675 |
| Proposition 20-Restricted Lottery Funds | 328,656 | 328,656 |
| State Block Grants | 219,465 | 234,917 |
| Student Financial Aid Administration | 764,096 | 758,847 |
| Transfer & Articulation | 2,560 | 2,548 |
| | <hr/> | <hr/> |
| Total Other | \$2,999,408 | \$2,736,643 |
| | <hr/> | <hr/> |
| TOTAL STATE | \$11,757,996 | \$12,471,584 |
| Local | | |
| Community Services | \$307,000 | \$339,074 |
| Contract Education | 539,900 | 879,878 |
| Health Fees | 803,133 | 830,454 |
| Parking Fees & Fines | 1,027,000 | 1,027,000 |
| Other Local Income: | | |
| Child Development Training Consortium | 0 | 26,051 |
| County Foster Care Training | 400,000 | 443,327 |
| Emp Training Panel - Office of Professional Training (ETP-OPT) | 128,787 | 97 |
| Food Service Agreement | 60,000 | 60,000 |
| Nursing Grants | 391,975 | 409,485 |
| Workplace Partnership | 622,910 | 943,437 |
| Miscellaneous Grants | 395,486 | 233,170 |
| Transfer from Bookstore- Special Revenue Fund | 0 | 120,000 |
| | <hr/> | <hr/> |
| Total Other Local | \$1,999,158 | \$2,235,567 |
| | <hr/> | <hr/> |
| TOTAL LOCAL | \$4,676,191 | \$5,311,973 |
| | <hr/> | <hr/> |
| TOTAL RESTRICTED INCOME | \$18,813,594 | \$20,656,618 |

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$20,897,156 | \$21,507,973 | \$20,408,185 | \$21,253,589 | \$20,887,849 |
| 12 Contract Adm, Counselors, Librarians | 8,601,416 | 8,714,185 | 8,261,693 | 8,456,650 | 8,471,531 |
| 13 Hourly Teachers | 18,300,126 | 18,109,574 | 16,322,985 | 15,970,900 | 16,414,981 |
| 14 Hourly Adm, Counselors, Librarians | 1,744,549 | 1,613,592 | 1,123,717 | 963,522 | 1,194,896 |
| Object Group 1000 Total | <u>\$49,543,247</u> | <u>\$49,945,323</u> | <u>\$46,116,580</u> | <u>\$46,644,661</u> | <u>\$46,969,257</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$19,448,866 | \$19,543,486 | \$18,872,916 | \$19,946,433 | \$19,938,943 |
| 22 Contract Instructional Aides | 1,826,959 | 1,953,460 | 1,991,005 | 2,014,980 | 1,929,354 |
| 23 Hourly Non-Instructional | 4,425,385 | 4,556,678 | 3,839,043 | 4,147,871 | 4,525,613 |
| 24 Hourly Instructional Aides | 866,396 | 468,253 | 464,450 | 483,338 | 492,838 |
| Object Group 2000 Total | <u>\$26,567,606</u> | <u>\$26,521,876</u> | <u>\$25,167,415</u> | <u>\$26,592,622</u> | <u>\$26,886,748</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$18,455,726 | \$18,602,760 | \$18,189,986 | \$19,634,796 | \$19,782,884 |
| 3x Early Retirement & Retiree Benefits | 1,502,696 | 1,783,085 | 2,318,309 | 1,846,837 | 1,785,776 |
| Object Group 3000 Total | <u>\$19,958,422</u> | <u>\$20,385,846</u> | <u>\$20,508,294</u> | <u>\$21,481,633</u> | <u>\$21,568,660</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$3,394,017 | \$2,712,875 | \$2,645,949 | \$4,124,902 | \$5,337,441 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$8,471,515 | \$7,201,365 | \$6,895,327 | \$7,487,496 | \$8,892,000 |
| 52 Travel and Mileage | 609,261 | 412,586 | 355,770 | 537,176 | 635,521 |
| 53 Fees, Software, Memberships, Dues | 776,510 | 960,153 | 991,149 | 912,385 | 974,314 |
| 54 Insurance | 548,718 | 544,742 | 622,730 | 660,016 | 688,137 |
| 55 Utilities and Operations | 3,399,945 | 3,390,744 | 3,135,311 | 4,042,346 | 4,039,445 |
| 56 Rents, Repairs & Maintenance | 2,057,759 | 2,184,832 | 1,967,956 | 2,677,647 | 2,993,966 |
| 57 Audits, Interest, and Legals | 360,980 | 449,680 | 343,492 | 546,154 | 496,032 |
| 58 Advertising, Postage & Other Operating | 673,090 | 827,111 | 154,860 | 534,381 | 699,852 |
| 59 Other Holding | 0 | 0 | 0 | 513,062 | 1,454,568 |
| Object Group 5000 Total | <u>\$16,897,778</u> | <u>\$15,971,213</u> | <u>\$14,466,595</u> | <u>\$17,910,663</u> | <u>\$20,873,835</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$38,896 | \$0 | \$27,846 | \$116,148 | \$144,108 |
| 62 Building Alterations | 171,369 | 112,161 | 232,791 | 216,307 | 161,959 |
| 63 Books | 95,441 | 46,506 | 52,895 | 108,216 | 86,751 |
| 64 Equipment | 849,395 | 771,749 | 700,710 | 592,365 | 1,097,356 |
| Object Group 6000 Total | <u>\$1,155,101</u> | <u>\$930,415</u> | <u>\$1,014,242</u> | <u>\$1,033,036</u> | <u>\$1,490,174</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$101,825 | \$111,895 | \$116,250 | \$111,400 | \$111,000 |
| 73 Interfund Transfers | 4,948,852 | 1,181,088 | 1,623,336 | 0 | 500,000 |
| 75/76 Stdt Financial Aid & Othr Pymts to Stdts | 924,503 | 813,745 | 601,855 | 454,706 | 696,470 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 150,000 | 150,000 |
| Object Group 7000 Total | <u>\$5,975,180</u> | <u>\$2,106,728</u> | <u>\$2,341,441</u> | <u>\$716,106</u> | <u>\$1,457,470</u> |
| Total Expenditures | <u><u>\$123,491,351</u></u> | <u><u>\$118,574,276</u></u> | <u><u>\$112,260,515</u></u> | <u><u>\$118,503,623</u></u> | <u><u>\$124,583,585</u></u> |

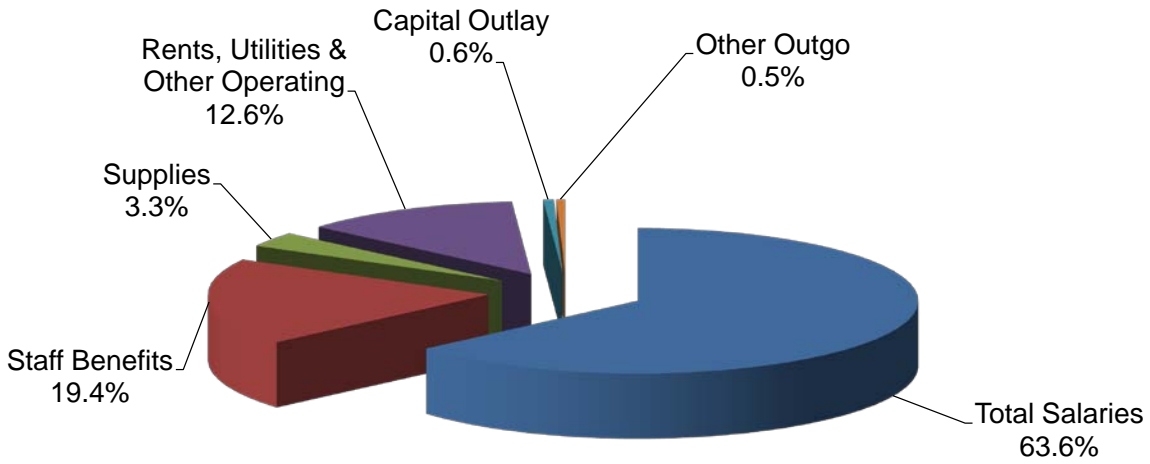
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|-----------------------------|----------------------------|----------------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$20,452,012 | \$21,088,778 | \$20,320,818 | \$21,016,485 | \$20,633,898 |
| 12 Contract Adm, Counselors, Librarians | 6,744,556 | 7,133,719 | 7,122,001 | 7,117,945 | 7,173,036 |
| 13 Hourly Teachers | 17,501,283 | 17,241,657 | 15,819,535 | 15,364,157 | 15,775,540 |
| 14 Hourly Adm, Counselors, Librarians | 777,302 | 678,310 | 564,357 | 588,596 | 770,196 |
| Object Group 1000 Total | <u>\$45,475,153</u> | <u>\$46,142,463</u> | <u>\$43,826,711</u> | <u>\$44,087,183</u> | <u>\$44,352,670</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$17,225,563 | \$17,449,889 | \$16,989,132 | \$17,837,770 | \$17,820,996 |
| 22 Contract Instructional Aides | 1,599,345 | 1,618,020 | 1,750,980 | 1,744,602 | 1,673,798 |
| 23 Hourly Non-Instructional | 1,643,770 | 1,759,811 | 1,452,131 | 1,393,908 | 1,552,733 |
| 24 Hourly Instructional Aides | 659,533 | 345,270 | 395,495 | 433,068 | 444,068 |
| Object Group 2000 Total | <u>\$21,128,211</u> | <u>\$21,172,990</u> | <u>\$20,587,738</u> | <u>\$21,409,348</u> | <u>\$21,491,595</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$16,667,645 | \$16,877,911 | \$16,920,591 | \$18,143,845 | \$18,283,630 |
| 3x Early Retirement & Retiree Benefits | 1,502,696 | 1,783,085 | 2,318,309 | 1,846,837 | 1,785,776 |
| Object Group 3000 Total | <u>\$18,170,341</u> | <u>\$18,660,997</u> | <u>\$19,238,899</u> | <u>\$19,990,682</u> | <u>\$20,069,406</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$1,795,348 | \$1,283,816 | \$1,444,250 | \$2,379,697 | \$3,396,452 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$1,389,655 | \$1,235,474 | \$1,314,751 | \$1,827,035 | \$2,372,513 |
| 52 Travel and Mileage | 378,567 | 244,879 | 246,236 | 281,680 | 381,627 |
| 53 Fees, Software, Memberships, Dues | 606,213 | 793,245 | 833,249 | 823,381 | 836,637 |
| 54 Insurance | 514,718 | 501,403 | 585,601 | 615,139 | 639,612 |
| 55 Utilities and Operations | 3,082,621 | 3,009,606 | 2,838,620 | 3,693,999 | 3,761,443 |
| 56 Rents, Repairs & Maintenance | 1,882,993 | 1,974,822 | 1,785,212 | 2,464,831 | 2,755,592 |
| 57 Audits, Interest, and Legals | 274,869 | 366,856 | 265,784 | 457,820 | 407,698 |
| 58 Advertising, Postage & Other Operating | 598,802 | 770,261 | 97,056 | 460,684 | 625,155 |
| 59 Other Holding | 0 | 0 | 0 | 129,093 | 1,216,505 |
| Object Group 5000 Total | <u>\$8,728,438</u> | <u>\$8,896,545</u> | <u>\$7,966,508</u> | <u>\$10,753,662</u> | <u>\$12,996,782</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$38,896 | \$0 | \$22,996 | \$65,148 | \$93,108 |
| 62 Building Alterations | 132,529 | 56,153 | 47,623 | 216,307 | 161,959 |
| 63 Books | 75,548 | 43,226 | 52,895 | 108,216 | 86,751 |
| 64 Equipment | 410,328 | 362,329 | 269,506 | 64,739 | 305,673 |
| Object Group 6000 Total | <u>\$657,301</u> | <u>\$461,708</u> | <u>\$393,020</u> | <u>\$454,410</u> | <u>\$647,491</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$1,825 | \$1,895 | \$1,250 | \$1,400 | \$1,000 |
| 73 Interfund Transfers | 4,524,447 | 576,500 | 1,588,336 | 0 | 500,000 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 20,596 | 15,428 | 94,047 | 29,500 | 29,500 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$4,546,868</u> | <u>\$593,823</u> | <u>\$1,683,633</u> | <u>\$30,900</u> | <u>\$530,500</u> |
| Total Expenditures | <u><u>\$100,501,660</u></u> | <u><u>\$97,212,342</u></u> | <u><u>\$95,140,757</u></u> | <u><u>\$99,105,882</u></u> | <u><u>\$103,484,896</u></u> |

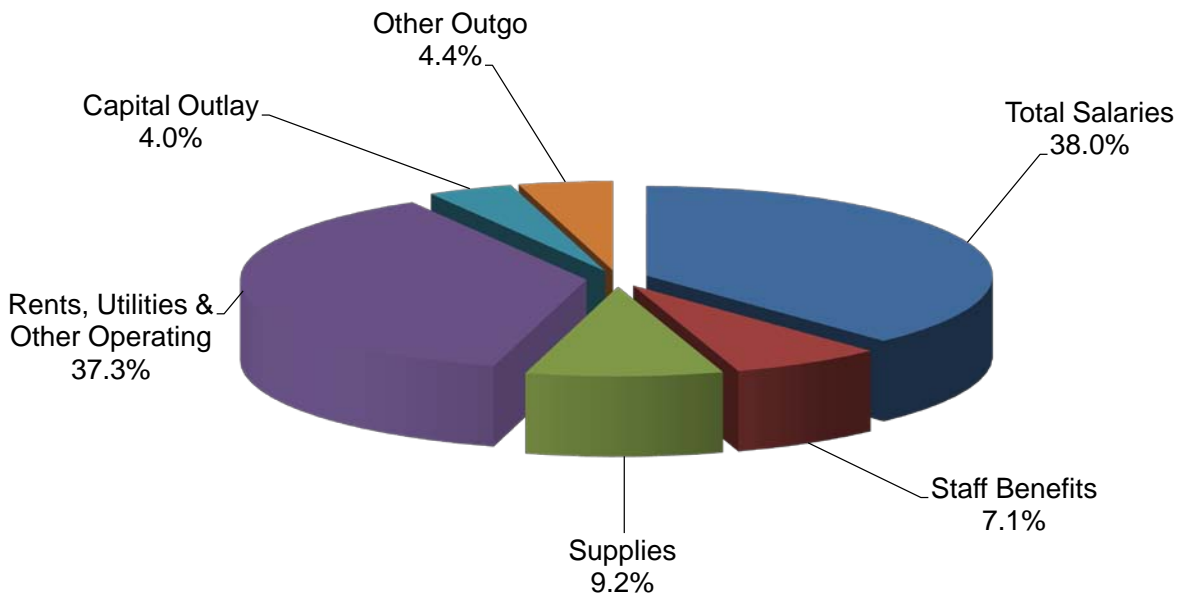
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------|---------------------|---------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$445,144 | \$419,194 | \$87,367 | \$237,104 | \$253,951 |
| 12 Contract Adm, Counselors, Librarians | 1,856,860 | 1,580,466 | 1,139,692 | 1,338,705 | 1,298,495 |
| 13 Hourly Teachers | 798,843 | 867,918 | 503,450 | 606,743 | 639,441 |
| 14 Hourly Adm, Counselors, Librarians | 967,247 | 935,282 | 559,360 | 374,926 | 424,700 |
| Object Group 1000 Total | <u>\$4,068,094</u> | <u>\$3,802,860</u> | <u>\$2,289,869</u> | <u>\$2,557,478</u> | <u>\$2,616,587</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$2,223,303 | \$2,093,597 | \$1,883,784 | \$2,108,663 | \$2,117,947 |
| 22 Contract Instructional Aides | 227,614 | 335,441 | 240,025 | 270,378 | 255,556 |
| 23 Hourly Non-Instructional | 2,781,615 | 2,796,866 | 2,386,912 | 2,753,963 | 2,972,880 |
| 24 Hourly Instructional Aides | 206,863 | 122,982 | 68,956 | 50,270 | 48,770 |
| Object Group 2000 Total | <u>\$5,439,395</u> | <u>\$5,348,886</u> | <u>\$4,579,677</u> | <u>\$5,183,274</u> | <u>\$5,395,153</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$1,788,081 | \$1,724,849 | \$1,269,395 | \$1,490,951 | \$1,499,254 |
| 3x Early Retirement & Retiree Benefits | 0 | 0 | 0 | 0 | 0 |
| Object Group 3000 Total | <u>\$1,788,081</u> | <u>\$1,724,849</u> | <u>\$1,269,395</u> | <u>\$1,490,951</u> | <u>\$1,499,254</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$1,598,669 | \$1,429,059 | \$1,201,700 | \$1,745,205 | \$1,940,989 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$7,081,860 | \$5,965,892 | \$5,580,576 | \$5,660,461 | \$6,519,487 |
| 52 Travel and Mileage | 230,694 | 167,707 | 109,534 | 255,496 | 253,894 |
| 53 Fees, Software, Memberships, Dues | 170,297 | 166,909 | 157,901 | 89,004 | 137,677 |
| 54 Insurance | 34,000 | 43,339 | 37,129 | 44,877 | 48,525 |
| 55 Utilities and Operations | 317,324 | 381,137 | 296,691 | 348,347 | 278,002 |
| 56 Rents, Repairs & Maintenance | 174,766 | 210,010 | 182,745 | 212,816 | 238,374 |
| 57 Audits, Interest, and Legals | 86,111 | 82,824 | 77,708 | 88,334 | 88,334 |
| 58 Advertising, Postage & Other Operating | 74,288 | 56,851 | 57,804 | 73,697 | 74,697 |
| 59 Other Holding | 0 | 0 | 0 | 383,969 | 238,063 |
| Object Group 5000 Total | <u>\$8,169,340</u> | <u>\$7,074,668</u> | <u>\$6,500,087</u> | <u>\$7,157,001</u> | <u>\$7,877,053</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$4,850 | \$51,000 | \$51,000 |
| 62 Building Alterations | 38,840 | 56,008 | 185,168 | 0 | 0 |
| 63 Books | 19,893 | 3,280 | 0 | 0 | 0 |
| 64 Equipment | 439,067 | 409,419 | 431,204 | 527,626 | 791,683 |
| Object Group 6000 Total | <u>\$497,800</u> | <u>\$468,707</u> | <u>\$621,222</u> | <u>\$578,626</u> | <u>\$842,683</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$100,000 | \$110,000 | \$115,000 | \$110,000 | \$110,000 |
| 73 Interfund Transfers | 424,405 | 604,588 | 35,000 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 903,907 | 798,317 | 507,808 | 425,206 | 666,970 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 150,000 | 150,000 |
| Object Group 7000 Total | <u>\$1,428,312</u> | <u>\$1,512,905</u> | <u>\$657,808</u> | <u>\$685,206</u> | <u>\$926,970</u> |
| Total Expenditures | <u>\$22,989,691</u> | <u>\$21,361,934</u> | <u>\$17,119,758</u> | <u>\$19,397,741</u> | <u>\$21,098,689</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 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------|---------------------|---------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$15,282,815 | \$15,690,297 | \$15,072,343 | \$15,813,638 | \$15,456,973 |
| 12 Contract Adm, Counselors, Librarians | 4,876,454 | 4,852,648 | 4,518,954 | 4,973,090 | 5,086,144 |
| 13 Hourly Teachers | 12,575,218 | 12,495,341 | 11,416,989 | 11,056,694 | 11,240,475 |
| 14 Hourly Adm, Counselors, Librarians | 1,110,740 | 1,096,253 | 774,222 | 785,650 | 903,679 |
| Object Group 1000 Total | <u>\$33,845,227</u> | <u>\$34,134,540</u> | <u>\$31,782,509</u> | <u>\$32,629,072</u> | <u>\$32,687,271</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$8,946,056 | \$8,815,789 | \$8,558,471 | \$8,953,415 | \$8,978,518 |
| 22 Contract Instructional Aides | 1,259,389 | 1,294,683 | 1,302,186 | 1,361,992 | 1,318,940 |
| 23 Hourly Non-Instructional | 2,452,483 | 2,777,786 | 2,430,699 | 2,758,746 | 2,898,030 |
| 24 Hourly Instructional Aides | 749,416 | 323,032 | 328,366 | 399,127 | 408,627 |
| Object Group 2000 Total | <u>\$13,407,344</u> | <u>\$13,211,290</u> | <u>\$12,619,721</u> | <u>\$13,473,280</u> | <u>\$13,604,115</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$11,252,092 | \$11,246,232 | \$11,040,096 | \$12,253,815 | \$12,253,400 |
| 3x Early Retirement & Retiree Benefits | 414,925 | 520,712 | 494,188 | 285,924 | 279,338 |
| Object Group 3000 Total | <u>\$11,667,017</u> | <u>\$11,766,944</u> | <u>\$11,534,284</u> | <u>\$12,539,739</u> | <u>\$12,532,738</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$2,063,910 | \$1,615,980 | \$1,660,052 | \$2,623,964 | \$3,510,729 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$4,284,036 | \$2,585,007 | \$2,968,145 | \$2,563,865 | \$3,235,626 |
| 52 Travel and Mileage | 304,793 | 208,531 | 145,647 | 277,572 | 357,635 |
| 53 Fees, Software, Memberships, Dues | 217,638 | 207,086 | 205,800 | 216,218 | 246,970 |
| 54 Insurance | 90,000 | 85,052 | 73,167 | 103,000 | 106,648 |
| 55 Utilities and Operations | 2,137,139 | 1,964,136 | 1,919,125 | 2,506,417 | 2,456,140 |
| 56 Rents, Repairs & Maintenance | 882,568 | 956,330 | 813,719 | 1,200,972 | 1,299,427 |
| 57 Audits, Interest, and Legals | 0 | 25 | 0 | 0 | 0 |
| 58 Advertising, Postage & Other Operating | 338,041 | 402,692 | (17,838) | 257,160 | 392,770 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 1,164,566 |
| Object Group 5000 Total | <u>\$8,254,215</u> | <u>\$6,408,858</u> | <u>\$6,107,765</u> | <u>\$7,125,204</u> | <u>\$9,259,782</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$38,896 | \$0 | \$9,575 | \$65,148 | \$78,433 |
| 62 Building Alterations | 117,641 | 57,271 | 232,791 | 216,307 | 161,959 |
| 63 Books | 67,818 | 19,523 | 24,614 | 77,716 | 53,627 |
| 64 Equipment | 605,535 | 500,083 | 529,128 | 367,927 | 687,500 |
| Object Group 6000 Total | <u>\$829,890</u> | <u>\$576,877</u> | <u>\$796,107</u> | <u>\$727,098</u> | <u>\$981,519</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 Interfund Transfers | 4,246,000 | 779,546 | 1,378,336 | 0 | 500,000 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 747,096 | 593,828 | 443,269 | 375,659 | 555,222 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$4,993,096</u> | <u>\$1,373,374</u> | <u>\$1,821,605</u> | <u>\$375,659</u> | <u>\$1,055,222</u> |
| Total Expenditures | <u>\$75,060,699</u> | <u>\$69,087,862</u> | <u>\$66,322,042</u> | <u>\$69,494,016</u> | <u>\$73,631,376</u> |

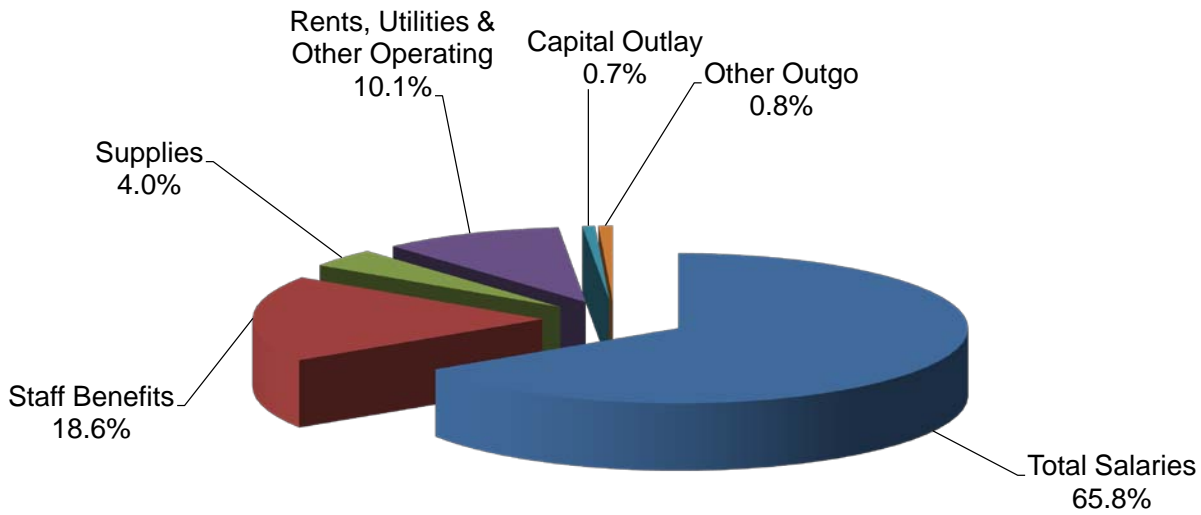
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------|---------------------|---------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$14,925,036 | \$15,357,512 | \$14,984,977 | \$15,598,606 | \$15,213,202 |
| 12 Contract Adm, Counselors, Librarians | 3,845,932 | 3,852,174 | 3,771,574 | 4,098,188 | 4,179,600 |
| 13 Hourly Teachers | 11,797,111 | 11,712,158 | 11,034,772 | 10,594,040 | 10,773,040 |
| 14 Hourly Adm, Counselors, Librarians | 462,019 | 456,204 | 403,727 | 509,161 | 571,761 |
| Object Group 1000 Total | <u>\$31,030,098</u> | <u>\$31,378,047</u> | <u>\$30,195,049</u> | <u>\$30,799,995</u> | <u>\$30,737,603</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$7,625,391 | \$7,514,684 | \$7,406,744 | \$7,682,784 | \$7,705,523 |
| 22 Contract Instructional Aides | 1,073,553 | 1,081,345 | 1,140,442 | 1,169,482 | 1,125,268 |
| 23 Hourly Non-Instructional | 761,308 | 1,077,344 | 952,417 | 963,110 | 961,732 |
| 24 Hourly Instructional Aides | 560,914 | 221,301 | 277,584 | 348,857 | 359,857 |
| Object Group 2000 Total | <u>\$10,021,166</u> | <u>\$9,894,675</u> | <u>\$9,777,186</u> | <u>\$10,164,233</u> | <u>\$10,152,380</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$10,081,504 | \$10,098,336 | \$10,212,221 | \$11,288,253 | \$11,256,646 |
| 3x Early Retirement & Retiree Benefits | 414,925 | 520,712 | 494,188 | 285,924 | 279,338 |
| Object Group 3000 Total | <u>\$10,496,429</u> | <u>\$10,619,048</u> | <u>\$10,706,409</u> | <u>\$11,574,177</u> | <u>\$11,535,984</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$1,097,540 | \$706,287 | \$940,474 | \$1,697,433 | \$2,457,718 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$544,965 | \$483,036 | \$321,455 | \$619,343 | \$835,615 |
| 52 Travel and Mileage | 179,260 | 110,389 | 104,635 | 138,570 | 218,570 |
| 53 Fees, Software, Memberships, Dues | 119,242 | 135,929 | 134,285 | 169,698 | 197,032 |
| 54 Insurance | 63,000 | 51,712 | 44,774 | 70,000 | 70,000 |
| 55 Utilities and Operations | 1,752,278 | 1,726,660 | 1,729,024 | 2,337,414 | 2,249,563 |
| 56 Rents, Repairs & Maintenance | 806,631 | 859,869 | 717,988 | 1,099,532 | 1,192,452 |
| 57 Audits, Interest, and Legals | 0 | 25 | 0 | 0 | 0 |
| 58 Advertising, Postage & Other Operating | 306,935 | 366,905 | (38,142) | 214,359 | 347,505 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 1,164,566 |
| Object Group 5000 Total | <u>\$3,772,311</u> | <u>\$3,734,524</u> | <u>\$3,014,018</u> | <u>\$4,648,916</u> | <u>\$6,275,303</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$38,896 | \$0 | \$9,575 | \$65,148 | \$78,433 |
| 62 Building Alterations | 110,054 | 56,240 | 47,623 | 216,307 | 161,959 |
| 63 Books | 47,925 | 16,243 | 24,614 | 77,716 | 53,627 |
| 64 Equipment | 220,555 | 196,421 | 210,274 | 22,051 | 133,303 |
| Object Group 6000 Total | <u>\$417,430</u> | <u>\$268,904</u> | <u>\$292,085</u> | <u>\$381,222</u> | <u>\$427,322</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 Interfund Transfers | 4,246,000 | 576,500 | 1,378,336 | 0 | 500,000 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 15,799 | 7,490 | 58,901 | 19,000 | 19,000 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$4,261,799</u> | <u>\$583,990</u> | <u>\$1,437,237</u> | <u>\$19,000</u> | <u>\$519,000</u> |
| Total Expenditures | <u>\$61,096,773</u> | <u>\$57,185,475</u> | <u>\$56,362,458</u> | <u>\$59,284,976</u> | <u>\$62,105,310</u> |

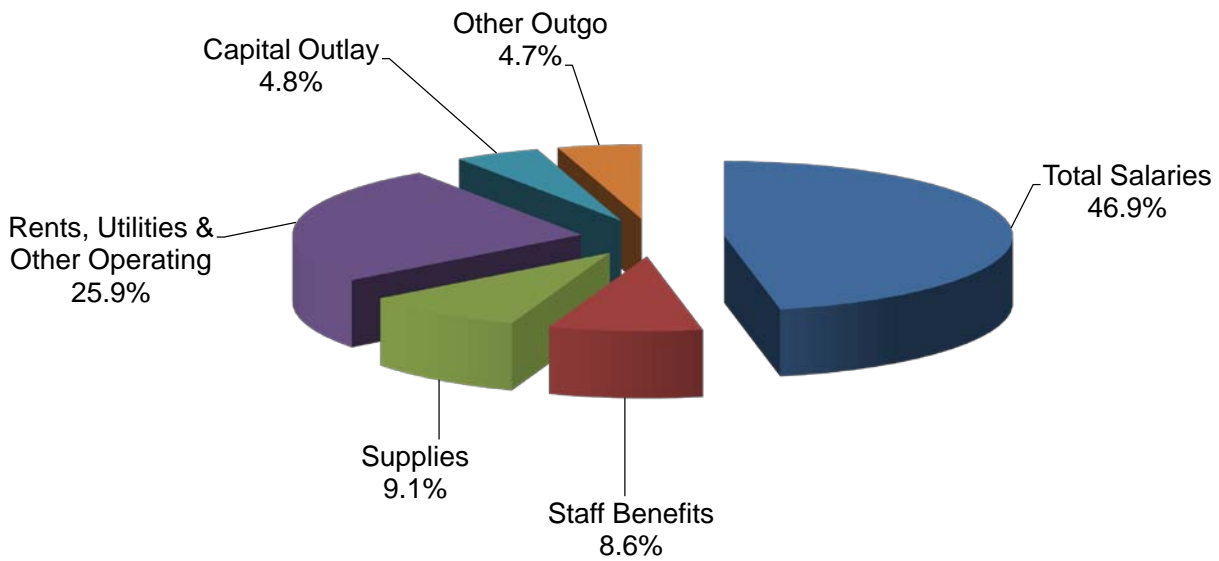
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------|---------------------|--------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$357,779 | \$332,785 | \$87,367 | \$215,032 | \$243,771 |
| 12 Contract Adm, Counselors, Librarians | 1,030,522 | 1,000,475 | 747,380 | 874,902 | 906,544 |
| 13 Hourly Teachers | 778,107 | 783,183 | 382,217 | 462,654 | 467,435 |
| 14 Hourly Adm, Counselors, Librarians | 648,721 | 640,049 | 370,495 | 276,489 | 331,918 |
| Object Group 1000 Total | <u>\$2,815,129</u> | <u>\$2,756,492</u> | <u>\$1,587,460</u> | <u>\$1,829,077</u> | <u>\$1,949,668</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$1,320,665 | \$1,301,105 | \$1,151,727 | \$1,270,631 | \$1,272,995 |
| 22 Contract Instructional Aides | 185,836 | 213,338 | 161,744 | 192,510 | 193,672 |
| 23 Hourly Non-Instructional | 1,691,175 | 1,700,441 | 1,478,282 | 1,795,636 | 1,936,298 |
| 24 Hourly Instructional Aides | 188,502 | 101,731 | 50,782 | 50,270 | 48,770 |
| Object Group 2000 Total | <u>\$3,386,178</u> | <u>\$3,316,615</u> | <u>\$2,842,535</u> | <u>\$3,309,047</u> | <u>\$3,451,735</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$1,170,588 | \$1,147,896 | \$827,875 | \$965,562 | \$996,754 |
| 3x Early Retirement & Retiree Benefits | 0 | 0 | 0 | 0 | 0 |
| Object Group 3000 Total | <u>\$1,170,588</u> | <u>\$1,147,896</u> | <u>\$827,875</u> | <u>\$965,562</u> | <u>\$996,754</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$966,370 | \$909,693 | \$719,578 | \$926,531 | \$1,053,011 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$3,739,071 | \$2,101,971 | \$2,646,691 | \$1,944,522 | \$2,400,011 |
| 52 Travel and Mileage | 125,533 | 98,142 | 41,011 | 139,002 | 139,065 |
| 53 Fees, Software, Memberships, Dues | 98,396 | 71,157 | 71,515 | 46,520 | 49,938 |
| 54 Insurance | 27,000 | 33,340 | 28,393 | 33,000 | 36,648 |
| 55 Utilities and Operations | 384,861 | 237,475 | 190,101 | 169,003 | 206,577 |
| 56 Rents, Repairs & Maintenance | 75,937 | 96,461 | 95,731 | 101,440 | 106,975 |
| 57 Audits, Interest, and Legals | 0 | 0 | 0 | 0 | 0 |
| 58 Advertising, Postage & Other Operating | 31,106 | 35,787 | 20,304 | 42,801 | 45,265 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 0 |
| Object Group 5000 Total | <u>\$4,481,904</u> | <u>\$2,674,334</u> | <u>\$3,093,747</u> | <u>\$2,476,288</u> | <u>\$2,984,479</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 62 Building Alterations | 7,587 | 1,031 | 185,168 | 0 | 0 |
| 63 Books | 19,893 | 3,280 | 0 | 0 | 0 |
| 64 Equipment | 384,980 | 303,662 | 318,854 | 345,876 | 554,197 |
| Object Group 6000 Total | <u>\$412,460</u> | <u>\$307,973</u> | <u>\$504,022</u> | <u>\$345,876</u> | <u>\$554,197</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 Interfund Transfers | 0 | 203,046 | 0 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 731,297 | 586,338 | 384,368 | 356,659 | 536,222 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$731,297</u> | <u>\$789,384</u> | <u>\$384,368</u> | <u>\$356,659</u> | <u>\$536,222</u> |
| Total Expenditures | <u>\$13,963,926</u> | <u>\$11,902,387</u> | <u>\$9,959,584</u> | <u>\$10,209,040</u> | <u>\$11,526,066</u> |

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------|---------------------|---------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$5,614,341 | \$5,817,675 | \$5,335,842 | \$5,439,951 | \$5,430,876 |
| 12 Contract Adm, Counselors, Librarians | 2,784,114 | 2,820,671 | 2,913,153 | 2,941,917 | 2,866,671 |
| 13 Hourly Teachers | 5,724,908 | 5,614,233 | 4,905,996 | 4,914,206 | 5,174,506 |
| 14 Hourly Adm, Counselors, Librarians | 629,095 | 513,766 | 346,894 | 175,872 | 289,217 |
| Object Group 1000 Total | <u>\$14,752,458</u> | <u>\$14,766,345</u> | <u>\$13,501,885</u> | <u>\$13,471,946</u> | <u>\$13,761,270</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$4,810,319 | \$4,943,935 | \$4,670,294 | \$5,321,706 | \$5,274,610 |
| 22 Contract Instructional Aides | 567,570 | 658,778 | 688,819 | 652,988 | 610,414 |
| 23 Hourly Non-Instructional | 1,523,172 | 1,389,772 | 1,169,325 | 1,134,625 | 1,338,146 |
| 24 Hourly Instructional Aides | 114,959 | 137,374 | 129,122 | 76,211 | 76,211 |
| Object Group 2000 Total | <u>\$7,016,020</u> | <u>\$7,129,859</u> | <u>\$6,657,560</u> | <u>\$7,185,530</u> | <u>\$7,299,381</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$5,111,899 | \$5,221,048 | \$5,078,575 | \$5,616,579 | \$5,546,236 |
| 3x Early Retirement & Retiree Benefits | 37,146 | 63,086 | 562,274 | 335,758 | 329,309 |
| Object Group 3000 Total | <u>\$5,149,045</u> | <u>\$5,284,134</u> | <u>\$5,640,849</u> | <u>\$5,952,337</u> | <u>\$5,875,545</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$960,542 | \$776,833 | \$762,963 | \$854,657 | \$1,106,757 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$1,224,746 | \$1,726,006 | \$1,517,015 | \$2,025,896 | \$2,686,436 |
| 52 Travel and Mileage | 185,213 | 129,277 | 124,037 | 143,900 | 135,511 |
| 53 Fees, Software, Memberships, Dues | 151,908 | 157,826 | 156,930 | 111,917 | 170,273 |
| 54 Insurance | 34,994 | 41,490 | 36,037 | 44,366 | 44,366 |
| 55 Utilities and Operations | 1,240,215 | 1,238,246 | 1,101,765 | 1,368,949 | 1,425,043 |
| 56 Rents, Repairs & Maintenance | 420,035 | 456,520 | 343,940 | 440,948 | 632,721 |
| 57 Audits, Interest, and Legals | 0 | 696 | 0 | 0 | 0 |
| 58 Advertising, Postage & Other Operating | 214,244 | 343,416 | 84,269 | 142,597 | 164,333 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 51,939 |
| Object Group 5000 Total | <u>\$3,471,355</u> | <u>\$4,093,477</u> | <u>\$3,363,994</u> | <u>\$4,278,573</u> | <u>\$5,310,622</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$18,271 | \$20,000 | \$34,675 |
| 62 Building Alterations | 53,728 | 54,977 | 0 | 0 | 0 |
| 63 Books | 27,623 | 26,982 | 28,281 | 30,500 | 33,124 |
| 64 Equipment | 163,874 | 191,970 | 143,571 | 215,386 | 306,734 |
| Object Group 6000 Total | <u>\$245,225</u> | <u>\$273,929</u> | <u>\$190,123</u> | <u>\$265,886</u> | <u>\$374,533</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 Interfund Transfers | 149,886 | 53,378 | 185,000 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 174,514 | 216,557 | 153,385 | 72,547 | 134,748 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$324,400</u> | <u>\$269,935</u> | <u>\$338,385</u> | <u>\$72,547</u> | <u>\$134,748</u> |
| Total Expenditures | <u>\$31,919,045</u> | <u>\$32,594,512</u> | <u>\$30,455,759</u> | <u>\$32,081,476</u> | <u>\$33,862,856</u> |

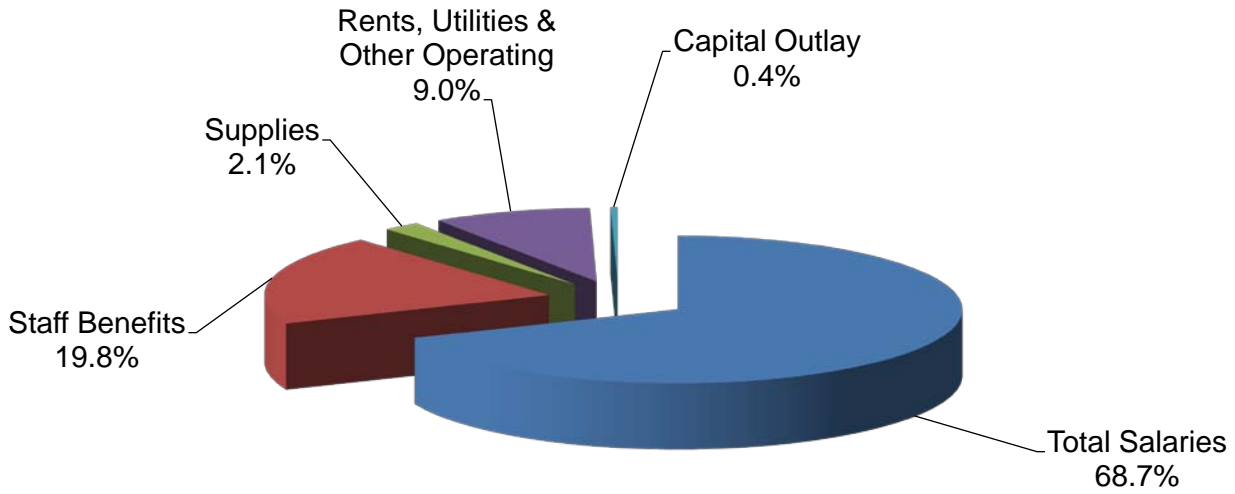
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------|---------------------|---------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$5,526,976 | \$5,731,266 | \$5,335,842 | \$5,417,879 | \$5,420,696 |
| 12 Contract Adm, Counselors, Librarians | 2,242,184 | 2,278,239 | 2,520,841 | 2,478,114 | 2,474,720 |
| 13 Hourly Teachers | 5,704,172 | 5,529,499 | 4,784,763 | 4,770,117 | 5,002,500 |
| 14 Hourly Adm, Counselors, Librarians | 310,784 | 218,533 | 158,029 | 77,435 | 196,435 |
| Object Group 1000 Total | <u>\$13,784,116</u> | <u>\$13,757,537</u> | <u>\$12,799,476</u> | <u>\$12,743,545</u> | <u>\$13,094,351</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$3,979,763 | \$4,227,983 | \$4,012,144 | \$4,570,386 | \$4,516,370 |
| 22 Contract Instructional Aides | 525,792 | 536,675 | 610,538 | 575,120 | 548,530 |
| 23 Hourly Non-Instructional | 771,079 | 589,637 | 481,881 | 416,298 | 566,798 |
| 24 Hourly Instructional Aides | 96,598 | 116,123 | 110,948 | 76,211 | 76,211 |
| Object Group 2000 Total | <u>\$5,373,232</u> | <u>\$5,470,418</u> | <u>\$5,215,512</u> | <u>\$5,638,015</u> | <u>\$5,707,909</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$4,591,097 | \$4,691,116 | \$4,671,276 | \$5,131,606 | \$5,085,918 |
| 3x Early Retirement & Retiree Benefits | 37,146 | 63,086 | 562,274 | 335,758 | 329,309 |
| Object Group 3000 Total | <u>\$4,628,243</u> | <u>\$4,754,202</u> | <u>\$5,233,550</u> | <u>\$5,467,364</u> | <u>\$5,415,227</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$407,210 | \$364,979 | \$354,556 | \$385,582 | \$568,553 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$103,927 | \$68,799 | \$191,188 | \$86,021 | \$153,068 |
| 52 Travel and Mileage | 87,041 | 60,254 | 60,870 | 58,243 | 61,198 |
| 53 Fees, Software, Memberships, Dues | 80,007 | 70,769 | 70,545 | 69,433 | 82,534 |
| 54 Insurance | 27,994 | 31,491 | 27,301 | 32,489 | 32,489 |
| 55 Utilities and Operations | 1,183,157 | 1,158,126 | 1,036,779 | 1,214,314 | 1,359,118 |
| 56 Rents, Repairs & Maintenance | 358,083 | 376,043 | 287,230 | 382,072 | 560,822 |
| 57 Audits, Interest, and Legals | 0 | 0 | 0 | 0 | 0 |
| 58 Advertising, Postage & Other Operating | 196,013 | 324,019 | 55,355 | 128,701 | 151,901 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 51,939 |
| Object Group 5000 Total | <u>\$2,036,222</u> | <u>\$2,089,501</u> | <u>\$1,729,268</u> | <u>\$1,971,273</u> | <u>\$2,453,069</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$13,421 | \$0 | \$14,675 |
| 62 Building Alterations | 22,475 | 0 | 0 | 0 | 0 |
| 63 Books | 27,623 | 26,982 | 28,281 | 30,500 | 33,124 |
| 64 Equipment | 113,251 | 86,212 | 31,220 | 33,636 | 69,248 |
| Object Group 6000 Total | <u>\$163,349</u> | <u>\$113,195</u> | <u>\$72,923</u> | <u>\$64,136</u> | <u>\$117,047</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 Interfund Transfers | 29,886 | 0 | 150,000 | 0 | 0 |
| 75/76 Stdt Financial Aid & Othr Pymts to Stdts | 1,904 | 4,579 | 29,946 | 4,000 | 4,000 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$31,790</u> | <u>\$4,579</u> | <u>\$179,946</u> | <u>\$4,000</u> | <u>\$4,000</u> |
| Total Expenditures | <u>\$26,424,162</u> | <u>\$26,554,410</u> | <u>\$25,585,230</u> | <u>\$26,273,915</u> | <u>\$27,360,156</u> |

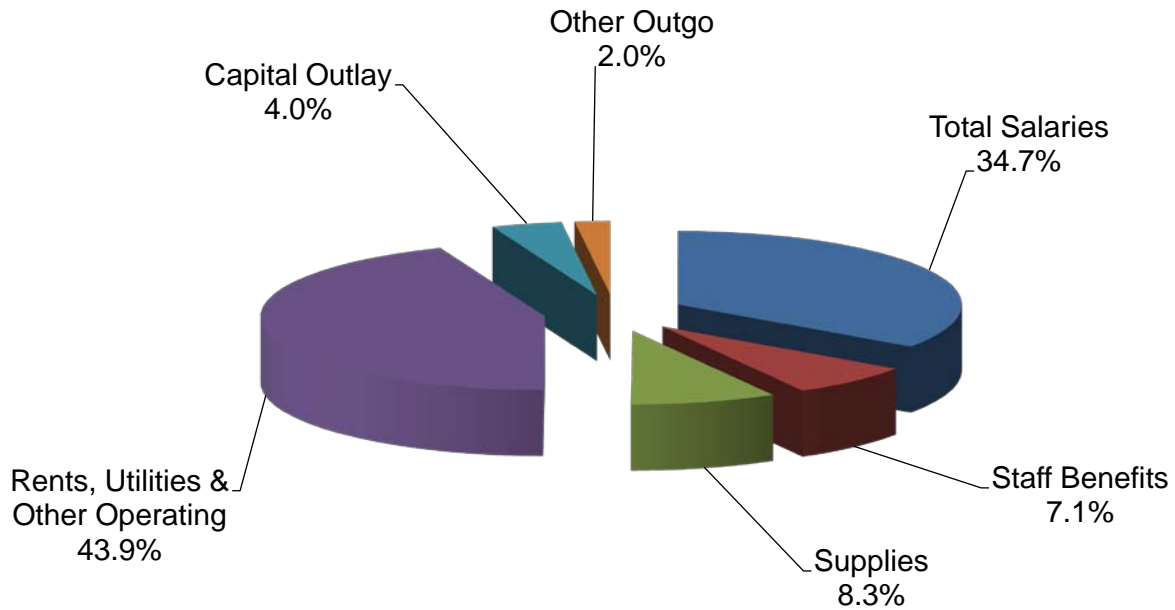
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|--------------------|--------------------|--------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$87,365 | \$86,409 | \$0 | \$22,072 | \$10,180 |
| 12 Contract Adm, Counselors, Librarians | 541,930 | 542,433 | 392,311 | 463,803 | 391,951 |
| 13 Hourly Teachers | 20,736 | 84,734 | 121,233 | 144,089 | 172,006 |
| 14 Hourly Adm, Counselors, Librarians | 318,311 | 295,233 | 188,865 | 98,437 | 92,782 |
| Object Group 1000 Total | <u>\$968,342</u> | <u>\$1,008,809</u> | <u>\$702,409</u> | <u>\$728,401</u> | <u>\$666,919</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$830,556 | \$715,952 | \$658,149 | \$751,320 | \$758,240 |
| 22 Contract Instructional Aides | 41,778 | 122,103 | 78,281 | 77,868 | 61,884 |
| 23 Hourly Non-Instructional | 752,093 | 800,135 | 687,444 | 718,327 | 771,348 |
| 24 Hourly Instructional Aides | 18,361 | 21,251 | 18,174 | 0 | 0 |
| Object Group 2000 Total | <u>\$1,642,788</u> | <u>\$1,659,441</u> | <u>\$1,442,048</u> | <u>\$1,547,515</u> | <u>\$1,591,472</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$520,802 | \$529,932 | \$407,298 | \$484,973 | \$460,318 |
| 3x Early Retirement & Retiree Benefits | 0 | 0 | 0 | 0 | 0 |
| Object Group 3000 Total | <u>\$520,802</u> | <u>\$529,932</u> | <u>\$407,298</u> | <u>\$484,973</u> | <u>\$460,318</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$553,332 | \$411,855 | \$408,407 | \$469,075 | \$538,204 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$1,120,819 | \$1,657,207 | \$1,325,827 | \$1,939,875 | \$2,533,368 |
| 52 Travel and Mileage | 98,172 | 69,023 | 63,166 | 85,657 | 74,313 |
| 53 Fees, Software, Memberships, Dues | 71,901 | 87,057 | 86,385 | 42,484 | 87,739 |
| 54 Insurance | 7,000 | 9,999 | 8,736 | 11,877 | 11,877 |
| 55 Utilities and Operations | 57,058 | 80,120 | 64,986 | 154,635 | 65,925 |
| 56 Rents, Repairs & Maintenance | 61,952 | 80,478 | 56,711 | 58,876 | 71,899 |
| 57 Audits, Interest, and Legals | 0 | 696 | 0 | 0 | 0 |
| 58 Advertising, Postage & Other Operating | 18,231 | 19,396 | 28,914 | 13,896 | 12,432 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 0 |
| Object Group 5000 Total | <u>\$1,435,133</u> | <u>\$2,003,975</u> | <u>\$1,634,726</u> | <u>\$2,307,300</u> | <u>\$2,857,553</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$4,850 | \$20,000 | \$20,000 |
| 62 Building Alterations | 31,253 | 54,977 | 0 | 0 | 0 |
| 63 Books | 0 | 0 | 0 | 0 | 0 |
| 64 Equipment | 50,623 | 105,757 | 112,351 | 181,750 | 237,486 |
| Object Group 6000 Total | <u>\$81,876</u> | <u>\$160,734</u> | <u>\$117,201</u> | <u>\$201,750</u> | <u>\$257,486</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 Interfund Transfers | 120,000 | 53,378 | 35,000 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 172,610 | 211,978 | 123,440 | 68,547 | 130,748 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$292,610</u> | <u>\$265,356</u> | <u>\$158,440</u> | <u>\$68,547</u> | <u>\$130,748</u> |
| Total Expenditures | <u>\$5,494,883</u> | <u>\$6,040,102</u> | <u>\$4,870,529</u> | <u>\$5,807,561</u> | <u>\$6,502,700</u> |

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|----------------------------|----------------------------|----------------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 Contract Adm, Counselors, Librarians | 940,848 | 1,040,865 | 644,586 | 541,643 | 518,716 |
| 13 Hourly Teachers | 0 | 0 | 0 | 0 | 0 |
| 14 Hourly Adm, Counselors, Librarians | 2,954 | 0 | 0 | 0 | 0 |
| Object Group 1000 Total | <u>\$943,802</u> | <u>\$1,040,865</u> | <u>\$644,586</u> | <u>\$541,643</u> | <u>\$518,716</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$5,674,474 | \$5,763,190 | \$5,644,152 | \$5,671,312 | \$5,685,815 |
| 22 Contract Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| 23 Hourly Non-Instructional | 449,730 | 389,120 | 239,019 | 254,500 | 289,437 |
| 24 Hourly Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| Object Group 2000 Total | <u>\$6,124,204</u> | <u>\$6,152,310</u> | <u>\$5,883,171</u> | <u>\$5,925,812</u> | <u>\$5,975,252</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$2,081,400 | \$2,120,088 | \$2,050,057 | \$1,737,622 | \$1,966,468 |
| 3x Early Retirement & Retiree Benefits | 0 | 0 | 93,593 | 85,146 | 83,593 |
| Object Group 3000 Total | <u>\$2,081,400</u> | <u>\$2,120,088</u> | <u>\$2,143,651</u> | <u>\$1,822,768</u> | <u>\$2,050,061</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$336,301 | \$293,042 | \$215,649 | \$578,051 | \$643,539 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$2,757,916 | \$2,706,611 | \$2,304,688 | \$2,649,376 | \$2,585,863 |
| 52 Travel and Mileage | 109,614 | 72,675 | 80,224 | 97,704 | 123,392 |
| 53 Fees, Software, Memberships, Dues | 33,392 | 36,347 | 14,059 | 27,700 | 35,721 |
| 54 Insurance | 0 | 0 | 0 | 0 | 0 |
| 55 Utilities and Operations | 112,962 | 96,726 | 32,543 | 36,100 | 49,721 |
| 56 Rents, Repairs & Maintenance | 102,112 | 112,128 | 77,734 | 152,940 | 170,335 |
| 57 Audits, Interest, and Legals | 371,096 | 181,623 | 168,386 | 266,154 | 195,511 |
| 58 Advertising, Postage & Other Operating | 114,086 | 80,664 | 66,091 | 108,695 | 125,720 |
| 59 Other Holding | 0 | 0 | 0 | 513,062 | 0 |
| Object Group 5000 Total | <u>\$3,601,178</u> | <u>\$3,286,775</u> | <u>\$2,743,725</u> | <u>\$3,851,731</u> | <u>\$3,286,263</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$0 | \$31,000 | \$31,000 |
| 62 Building Alterations | 0 | (87) | 0 | 0 | 0 |
| 63 Books | 0 | 0 | 0 | 0 | 0 |
| 64 Equipment | 22,285 | 75,497 | 19,527 | 0 | 14,581 |
| Object Group 6000 Total | <u>\$22,285</u> | <u>\$75,410</u> | <u>\$19,527</u> | <u>\$31,000</u> | <u>\$45,581</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$100,000 | \$110,000 | \$115,000 | \$110,000 | \$110,000 |
| 73 Interfund Transfers | 248,561 | 0 | 60,000 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 0 | 0 | 0 | 0 | 0 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 150,000 | 150,000 |
| Object Group 7000 Total | <u>\$348,561</u> | <u>\$110,000</u> | <u>\$175,000</u> | <u>\$260,000</u> | <u>\$260,000</u> |
| Total Expenditures | <u><u>\$13,457,731</u></u> | <u><u>\$13,078,490</u></u> | <u><u>\$11,825,308</u></u> | <u><u>\$13,011,005</u></u> | <u><u>\$12,779,412</u></u> |

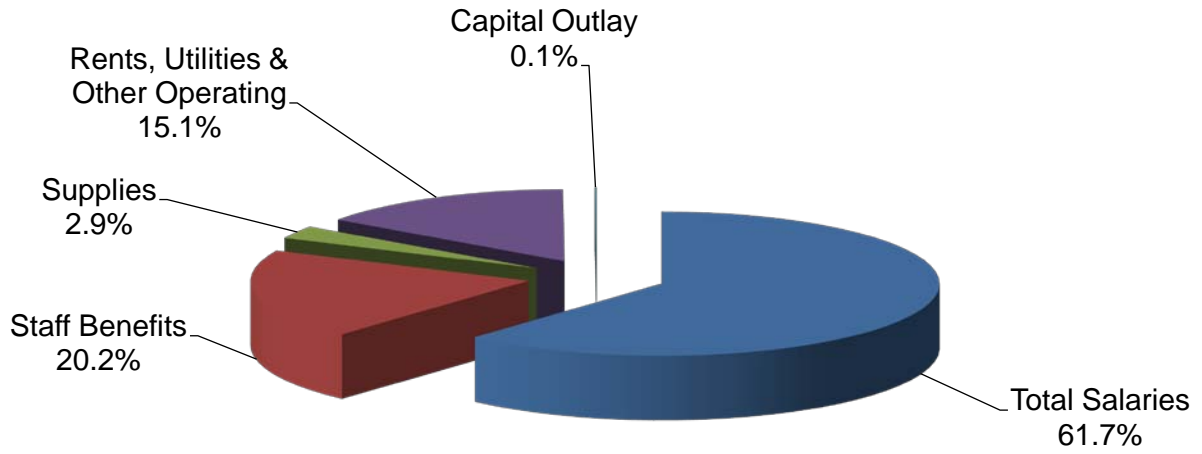
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------|--------------------|--------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 Contract Adm, Counselors, Librarians | 656,440 | 1,003,306 | 644,586 | 541,643 | 518,716 |
| 13 Hourly Teachers | 0 | 0 | 0 | 0 | 0 |
| 14 Hourly Adm, Counselors, Librarians | 2,739 | 0 | 0 | 0 | 0 |
| Object Group 1000 Total | <u>\$659,179</u> | <u>\$1,003,306</u> | <u>\$644,586</u> | <u>\$541,643</u> | <u>\$518,716</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$5,602,392 | \$5,686,650 | \$5,570,244 | \$5,584,600 | \$5,599,103 |
| 22 Contract Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| 23 Hourly Non-Instructional | 111,383 | 92,830 | 17,833 | 14,500 | 24,203 |
| 24 Hourly Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| Object Group 2000 Total | <u>\$5,713,775</u> | <u>\$5,779,480</u> | <u>\$5,588,077</u> | <u>\$5,599,100</u> | <u>\$5,623,306</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$1,984,709 | \$2,073,067 | \$2,015,835 | \$1,697,206 | \$1,924,286 |
| 3x Early Retirement & Retiree Benefits | 0 | 0 | 93,593 | 85,146 | 83,593 |
| Object Group 3000 Total | <u>\$1,984,709</u> | <u>\$2,073,067</u> | <u>\$2,109,428</u> | <u>\$1,782,352</u> | <u>\$2,007,879</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$257,334 | \$185,530 | \$141,935 | \$228,452 | \$293,765 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$535,946 | \$499,898 | \$696,630 | \$873,312 | \$999,755 |
| 52 Travel and Mileage | 109,075 | 72,133 | 74,868 | 80,867 | 96,876 |
| 53 Fees, Software, Memberships, Dues | 33,392 | 27,651 | 14,059 | 27,700 | 35,721 |
| 54 Insurance | 0 | 0 | 0 | 0 | 0 |
| 55 Utilities and Operations | 20,755 | 15,443 | 10,149 | 30,600 | 44,221 |
| 56 Rents, Repairs & Maintenance | 65,235 | 79,057 | 47,432 | 100,440 | 110,835 |
| 57 Audits, Interest, and Legals | 284,985 | 99,495 | 90,678 | 177,820 | 107,177 |
| 58 Advertising, Postage & Other Operating | 95,833 | 78,997 | 57,505 | 91,695 | 108,720 |
| 59 Other Holding | 0 | 0 | 0 | 129,093 | 0 |
| Object Group 5000 Total | <u>\$1,145,221</u> | <u>\$872,675</u> | <u>\$991,321</u> | <u>\$1,511,527</u> | <u>\$1,503,305</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 62 Building Alterations | 0 | (87) | 0 | 0 | 0 |
| 63 Books | 0 | 0 | 0 | 0 | 0 |
| 64 Equipment | 18,821 | 75,497 | 19,527 | 0 | 14,581 |
| Object Group 6000 Total | <u>\$18,821</u> | <u>\$75,410</u> | <u>\$19,527</u> | <u>\$0</u> | <u>\$14,581</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 Interfund Transfers | 248,561 | 0 | 60,000 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 0 | 0 | 0 | 0 | 0 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$248,561</u> | <u>\$0</u> | <u>\$60,000</u> | <u>\$0</u> | <u>\$0</u> |
| Total Expenditures | <u>\$10,027,600</u> | <u>\$9,989,468</u> | <u>\$9,554,873</u> | <u>\$9,663,074</u> | <u>\$9,961,552</u> |

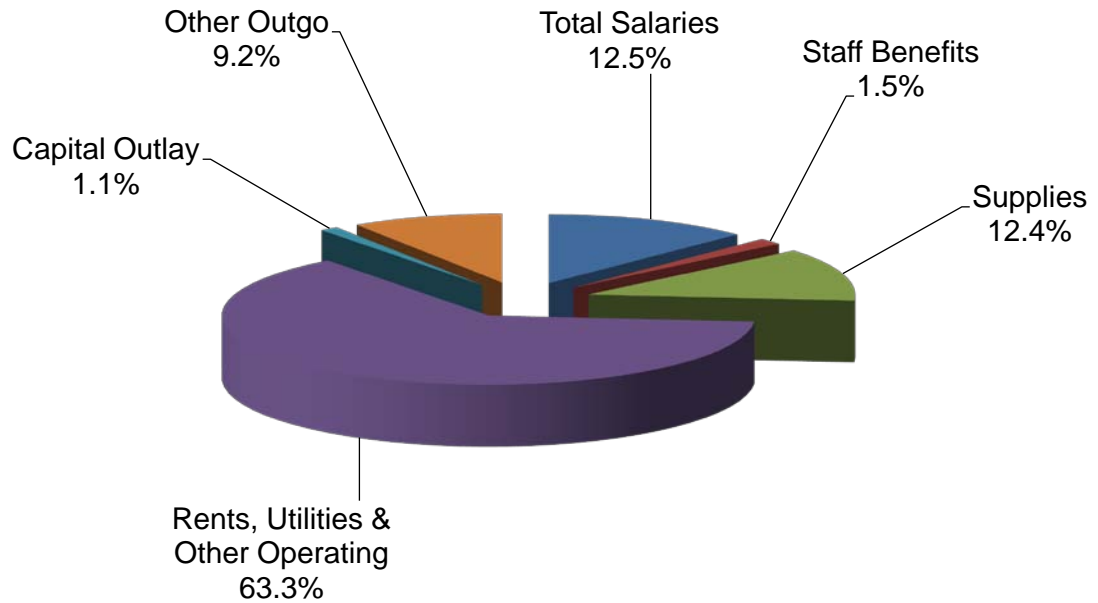
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|--------------------|--------------------|--------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 Contract Adm, Counselors, Librarians | 284,408 | 37,559 | 0 | 0 | 0 |
| 13 Hourly Teachers | 0 | 0 | 0 | 0 | 0 |
| 14 Hourly Adm, Counselors, Librarians | 215 | 0 | 0 | 0 | 0 |
| Object Group 1000 Total | <u>\$284,623</u> | <u>\$37,559</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$72,082 | \$76,540 | \$73,908 | \$86,712 | \$86,712 |
| 22 Contract Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| 23 Hourly Non-Instructional | 338,347 | 296,290 | 221,186 | 240,000 | 265,234 |
| 24 Hourly Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| Object Group 2000 Total | <u>\$410,429</u> | <u>\$372,830</u> | <u>\$295,094</u> | <u>\$326,712</u> | <u>\$351,946</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$96,691 | \$47,022 | \$34,222 | \$40,416 | \$42,182 |
| 3x Early Retirement & Retiree Benefits | 0 | 0 | 0 | 0 | 0 |
| Object Group 3000 Total | <u>\$96,691</u> | <u>\$47,022</u> | <u>\$34,222</u> | <u>\$40,416</u> | <u>\$42,182</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$78,967 | \$107,512 | \$73,714 | \$349,599 | \$349,774 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$2,221,970 | \$2,206,713 | \$1,608,058 | \$1,776,064 | \$1,586,108 |
| 52 Travel and Mileage | 539 | 542 | 5,356 | 16,837 | 26,516 |
| 53 Fees, Software, Memberships, Dues | 0 | 8,695 | 0 | 0 | 0 |
| 54 Insurance | 0 | 0 | 0 | 0 | 0 |
| 55 Utilities and Operations | 92,207 | 81,283 | 22,394 | 5,500 | 5,500 |
| 56 Rents, Repairs & Maintenance | 36,877 | 33,071 | 30,303 | 52,500 | 59,500 |
| 57 Audits, Interest, and Legals | 86,111 | 82,128 | 77,708 | 88,334 | 88,334 |
| 58 Advertising, Postage & Other Operating | 18,253 | 1,667 | 8,586 | 17,000 | 17,000 |
| 59 Other Holding | 0 | 0 | 0 | 383,969 | 0 |
| Object Group 5000 Total | <u>\$2,455,957</u> | <u>\$2,414,100</u> | <u>\$1,752,405</u> | <u>\$2,340,204</u> | <u>\$1,782,958</u> |
| CAPITAL OUTLAY: | | | | | |
| 61 Sites and Site Improvements | \$0 | \$0 | \$0 | \$31,000 | \$31,000 |
| 62 Building Alterations | 0 | 0 | 0 | 0 | 0 |
| 63 Books | 0 | 0 | 0 | 0 | 0 |
| 64 Equipment | 3,464 | 0 | 0 | 0 | 0 |
| Object Group 6000 Total | <u>\$3,464</u> | <u>\$0</u> | <u>\$0</u> | <u>\$31,000</u> | <u>\$31,000</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$100,000 | \$110,000 | \$115,000 | \$110,000 | \$110,000 |
| 73 Interfund Transfers | 0 | 0 | 0 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 0 | 0 | 0 | 0 | 0 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 150,000 | 150,000 |
| Object Group 7000 Total | <u>\$100,000</u> | <u>\$110,000</u> | <u>\$115,000</u> | <u>\$260,000</u> | <u>\$260,000</u> |
| Total Expenditures | <u>\$3,430,131</u> | <u>\$3,089,022</u> | <u>\$2,270,435</u> | <u>\$3,347,931</u> | <u>\$2,817,860</u> |

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 Contract Adm, Counselors, Librarians | 0 | 0 | 185,000 | 0 | 0 |
| 13 Hourly Teachers | 0 | 0 | 0 | 0 | 0 |
| 14 Hourly Adm, Counselors, Librarians | 1,760 | 3,573 | 2,601 | 2,000 | 2,000 |
| Object Group 1000 Total | <u>\$1,760</u> | <u>\$3,573</u> | <u>\$187,601</u> | <u>\$2,000</u> | <u>\$2,000</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$18,017 | \$20,571 | \$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 | 2,021 | 7,847 | 6,963 | 8,000 | 8,000 |
| Object Group 2000 Total | <u>\$20,038</u> | <u>\$28,418</u> | <u>\$6,963</u> | <u>\$8,000</u> | <u>\$8,000</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$10,335 | \$15,392 | \$21,258 | \$26,780 | \$16,780 |
| 3x Early Retirement & Retiree Benefits | 1,050,625 | 1,199,287 | 1,168,253 | 1,140,009 | 1,093,536 |
| Object Group 3000 Total | <u>\$1,060,960</u> | <u>\$1,214,679</u> | <u>\$1,189,511</u> | <u>\$1,166,789</u> | <u>\$1,110,316</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$33,264 | \$27,020 | \$7,285 | \$68,230 | \$76,416 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$204,817 | \$183,741 | \$105,478 | \$248,359 | \$384,075 |
| 52 Travel and Mileage | 9,641 | 2,103 | 5,862 | 18,000 | 18,983 |
| 53 Fees, Software, Memberships, Dues | 373,572 | 558,895 | 614,360 | 556,550 | 521,350 |
| 54 Insurance | 423,724 | 418,200 | 513,526 | 512,650 | 537,123 |
| 55 Utilities and Operations | (90,371) | 91,636 | 81,878 | 130,880 | 108,541 |
| 56 Rents, Repairs & Maintenance | 653,044 | 659,853 | 732,562 | 882,787 | 891,483 |
| 57 Audits, Interest, and Legals | (10,116) | 267,336 | 175,106 | 280,000 | 300,521 |
| 58 Advertising, Postage & Other Operating | 6,719 | 340 | 22,337 | 25,929 | 17,029 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 238,063 |
| Object Group 5000 Total | <u>\$1,571,030</u> | <u>\$2,182,104</u> | <u>\$2,251,111</u> | <u>\$2,655,155</u> | <u>\$3,017,168</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 | 57,701 | 4,200 | 8,485 | 9,052 | 88,541 |
| Object Group 6000 Total | <u>\$57,701</u> | <u>\$4,200</u> | <u>\$8,485</u> | <u>\$9,052</u> | <u>\$88,541</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$1,825 | \$1,895 | \$1,250 | \$1,400 | \$1,000 |
| 73 Interfund Transfers | 304,405 | 348,164 | 0 | 0 | 0 |
| 75/76 Stdt Financial Aid & Othr Pymts to Stdts | 2,893 | 3,360 | 5,200 | 6,500 | 6,500 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$309,123</u> | <u>\$353,419</u> | <u>\$6,450</u> | <u>\$7,900</u> | <u>\$7,500</u> |
| Total Expenditures | <u><u>\$3,053,876</u></u> | <u><u>\$3,813,412</u></u> | <u><u>\$3,657,405</u></u> | <u><u>\$3,917,126</u></u> | <u><u>\$4,309,941</u></u> |

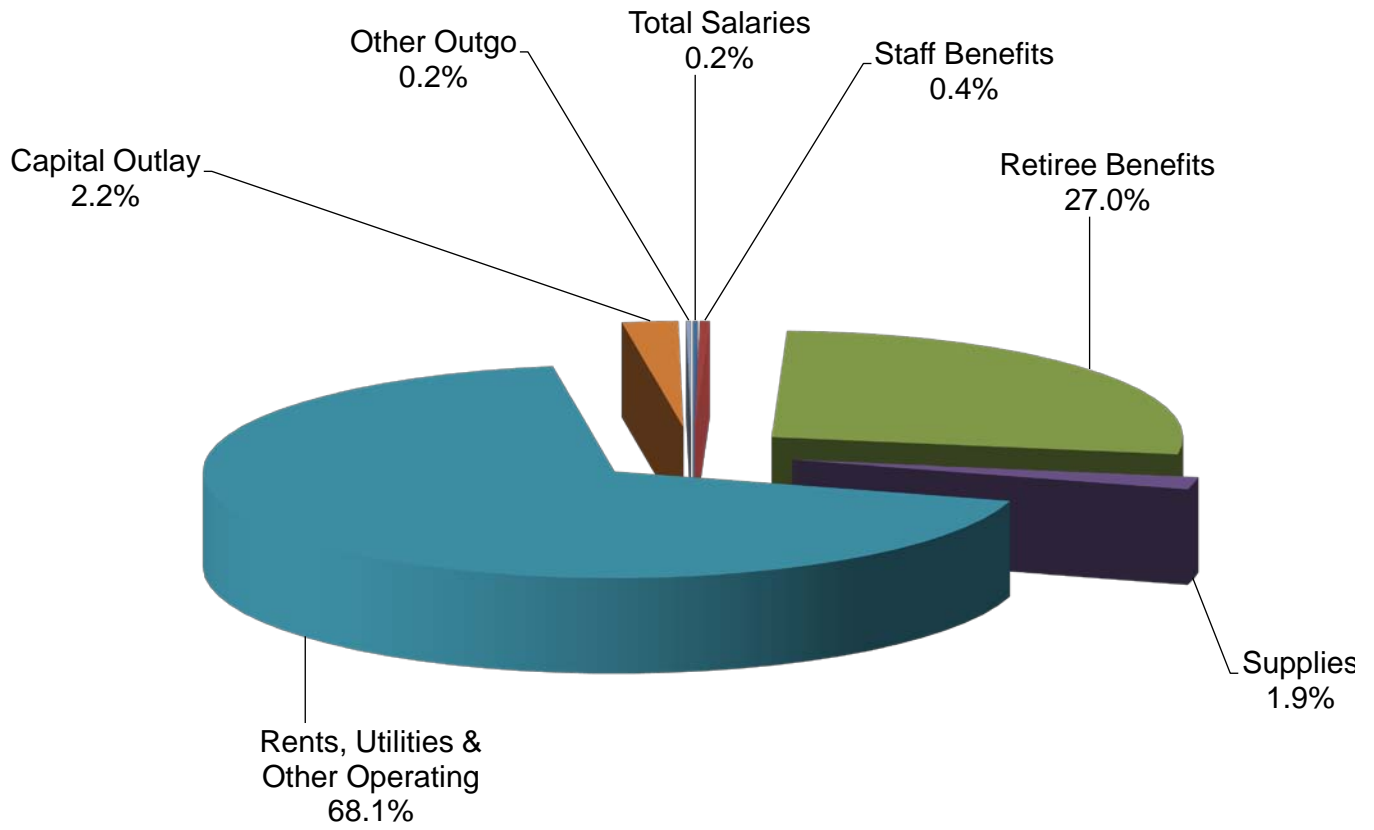
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|--------------------|--------------------|--------------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 Contract Adm, Counselors, Librarians | 0 | 0 | 185,000 | 0 | 0 |
| 13 Hourly Teachers | 0 | 0 | 0 | 0 | 0 |
| 14 Hourly Adm, Counselors, Librarians | 1,760 | 3,573 | 2,601 | 2,000 | 2,000 |
| Object Group 1000 Total | <u>\$1,760</u> | <u>\$3,573</u> | <u>\$187,601</u> | <u>\$2,000</u> | <u>\$2,000</u> |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$18,017 | \$20,571 | \$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 | 2,021 | 7,847 | 6,963 | 8,000 | 8,000 |
| Object Group 2000 Total | <u>\$20,038</u> | <u>\$28,418</u> | <u>\$6,963</u> | <u>\$8,000</u> | <u>\$8,000</u> |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$10,335 | \$15,392 | \$21,258 | \$26,780 | \$16,780 |
| 3x Early Retirement & Retiree Benefits | 1,050,625 | 1,199,287 | 1,168,253 | 1,140,009 | 1,093,536 |
| Object Group 3000 Total | <u>\$1,060,960</u> | <u>\$1,214,679</u> | <u>\$1,189,511</u> | <u>\$1,166,789</u> | <u>\$1,110,316</u> |
| SUPPLIES: | | | | | |
| 43 Supplies | \$33,264 | \$27,020 | \$7,285 | \$68,230 | \$76,416 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$204,817 | \$183,741 | \$105,478 | \$248,359 | \$384,075 |
| 52 Travel and Mileage | 3,191 | 2,103 | 5,862 | 4,000 | 4,983 |
| 53 Fees, Software, Memberships, Dues | 373,572 | 558,895 | 614,360 | 556,550 | 521,350 |
| 54 Insurance | 423,724 | 418,200 | 513,526 | 512,650 | 537,123 |
| 55 Utilities and Operations | 126,431 | 109,377 | 62,668 | 111,671 | 108,541 |
| 56 Rents, Repairs & Maintenance | 653,044 | 659,853 | 732,562 | 882,787 | 891,483 |
| 57 Audits, Interest, and Legals | (10,116) | 267,336 | 175,106 | 280,000 | 300,521 |
| 58 Advertising, Postage & Other Operating | 21 | 340 | 22,337 | 25,929 | 17,029 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 0 |
| Object Group 5000 Total | <u>\$1,774,684</u> | <u>\$2,199,845</u> | <u>\$2,231,901</u> | <u>\$2,621,946</u> | <u>\$2,765,105</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 | 57,701 | 4,200 | 8,485 | 9,052 | 88,541 |
| Object Group 6000 Total | <u>\$57,701</u> | <u>\$4,200</u> | <u>\$8,485</u> | <u>\$9,052</u> | <u>\$88,541</u> |
| OTHER OUTGO: | | | | | |
| 71 Debt Service | \$1,825 | \$1,895 | \$1,250 | \$1,400 | \$1,000 |
| 73 Interfund Transfers | 0 | 0 | 0 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 2,893 | 3,360 | 5,200 | 6,500 | 6,500 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | <u>\$4,718</u> | <u>\$5,255</u> | <u>\$6,450</u> | <u>\$7,900</u> | <u>\$7,500</u> |
| Total Expenditures | <u>\$2,953,125</u> | <u>\$3,482,989</u> | <u>\$3,638,196</u> | <u>\$3,883,917</u> | <u>\$4,057,878</u> |

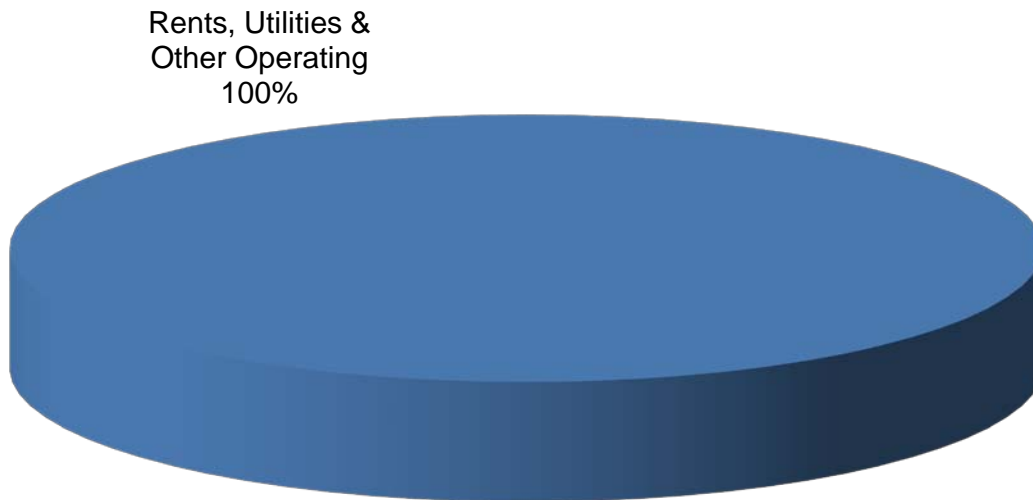
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|-----------------|-----------------|-----------------|------------------------------|-----------------------------|
| ACADEMIC SALARIES: | | | | | |
| 11 Contract Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 Contract Adm, Counselors, Librarians | 0 | 0 | 0 | 0 | 0 |
| 13 Hourly Teachers | 0 | 0 | 0 | 0 | 0 |
| 14 Hourly Adm, Counselors, Librarians | 0 | 0 | 0 | 0 | 0 |
| Object Group 1000 Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| CLASSIFIED SALARIES: | | | | | |
| 21 Contract Non-Instructional | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 Contract Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| 23 Hourly Non-Instructional | 0 | 0 | 0 | 0 | 0 |
| 24 Hourly Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| Object Group 2000 Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| STAFF BENEFITS: | | | | | |
| 31-39 Active Employee Benefits | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3x Early Retirement & Retiree Benefits | 0 | 0 | 0 | 0 | 0 |
| Object Group 3000 Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUPPLIES: | | | | | |
| 43 Supplies | \$0 | \$0 | \$0 | \$0 | \$0 |
| Object Group 4000 Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| RENTS, UTILITIES & OTHER OPERATING: | | | | | |
| 51 Consultants & Contract Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| 52 Travel and Mileage | 6,450 | 0 | 0 | 14,000 | 14,000 |
| 53 Fees, Software, Memberships, Dues | 0 | 0 | 0 | 0 | 0 |
| 54 Insurance | 0 | 0 | 0 | 0 | 0 |
| 55 Utilities and Operations | (216,802) | (17,741) | 19,210 | 19,209 | 0 |
| 56 Rents, Repairs & Maintenance | 0 | 0 | 0 | 0 | 0 |
| 57 Audits, Interest, and Legals | 0 | 0 | 0 | 0 | 0 |
| 58 Advertising, Postage & Other Operating | 6,698 | 0 | 0 | 0 | 0 |
| 59 Other Holding | 0 | 0 | 0 | 0 | 238,063 |
| Object Group 5000 Total | (\$203,654) | (\$17,741) | \$19,210 | \$33,209 | \$252,063 |
| 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 | 304,405 | 348,164 | 0 | 0 | 0 |
| 75/76 Std Financial Aid & Othr Pymts to Stdts | 0 | 0 | 0 | 0 | 0 |
| 79 Dedicated Reserves | 0 | 0 | 0 | 0 | 0 |
| Object Group 7000 Total | \$304,405 | \$348,164 | \$0 | \$0 | \$0 |
| Total Expenditures | \$100,751 | \$330,423 | \$19,210 | \$33,209 | \$252,063 |

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 05/06 | Actual 06/07 | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|------------------|------------------|------------------|------------------|------------------|------------------------------|-----------------------------|
| Grossmont College | | | | | | | |
| Commission Distributions | \$252,995 | \$269,710 | \$303,460 | \$290,097 | \$270,140 | \$252,000 | \$252,000 |
| Dissolution of Enterprise Fund | 2,865 | 529 | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 18,482 | 41,550 | 44,864 | 36,129 | 12,414 | 200 | 12,000 |
| Total | \$274,342 | \$311,789 | \$348,324 | \$326,226 | \$282,554 | \$252,200 | \$264,000 |
| Cuyamaca College | | | | | | | |
| Commission Distributions | \$118,651 | \$122,653 | \$143,659 | \$157,997 | \$134,322 | \$120,000 | \$120,000 |
| Dissolution of Enterprise Fund | 525 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 0 | 0 | 0 | 100 | 50 | 0 | 0 |
| Interest Income | 13,942 | 9,350 | 11,202 | 687 | 2,524 | 350 | 2,000 |
| Total | \$133,118 | \$132,003 | \$154,861 | \$158,784 | \$136,896 | \$120,350 | \$122,000 |
| Other Commission Distributions | | | | | | | |
| District Services Allocation | \$32,317 | \$34,119 | \$38,880 | \$38,965 | \$35,171 | \$32,000 | \$32,000 |
| Total | \$32,317 | \$34,119 | \$38,880 | \$38,965 | \$35,171 | \$32,000 | \$32,000 |
| | | | | | | | |
| Total Sources | \$439,777 | \$477,911 | \$542,065 | \$523,975 | \$454,620 | \$404,550 | \$418,000 |
| | | | | | | | |
| 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 | 10,000 * | 10,000 * | 10,000 * | 10,000 * | 10,000 * |
| Total Distributions | \$84,000 | \$84,000 | \$74,000 | \$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 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|--|--------------------|--------------------|--------------------|------------------------------|-----------------------------------|
| Bookstore Commissions | | | | | |
| Beginning Balance | \$959,448 | \$1,197,544 | \$1,426,312 | \$1,734,740 | \$1,618,876 |
| Commissions Revenue | 485,999 | 487,059 | 439,632 | 404,000 | 404,000 |
| Other Local Revenue | 0 | 100 | 50 | 0 | 0 |
| Funds Available | \$1,445,447 | \$1,684,703 | \$1,865,994 | \$2,138,740 | \$2,022,876 ⁽²⁾ |
| Expenditures | | | | | |
| Grossmont College | \$195,651 | \$64,000 | \$64,000 | \$476,586 | \$1,485,817 |
| Cuyamaca College | 52,253 | 194,390 | 183,118 | 270,000 | 270,000 |
| District Services | 0 | 0 | 0 | 32,000 | 152,000 |
| Total | \$247,904 | \$258,390 | \$247,118 | \$778,586 | \$1,907,817 |
| Ending Balance | \$1,197,544 | \$1,426,313 | \$1,618,876 | \$1,360,154 | \$115,059 ⁽³⁾ |
| Dissolution of Enterprise Funds | | | | | |
| Beginning Balance | \$992,881 | \$788,947 | \$59,214 | \$20,163 | \$34,152 |
| Revenue & Transfers: | | | | | |
| Interest | \$56,066 | \$36,816 | \$14,938 | \$550 | \$14,000 |
| Total Revenue & Transfers | \$56,066 | \$36,816 | \$14,938 | \$550 | \$14,000 |
| Funds Available | \$1,048,947 | \$825,763 | \$74,152 | \$20,713 | \$48,152 ⁽²⁾ |
| Expenditures | | | | | |
| Grossmont College | \$80,000 | \$766,549 | \$40,000 | \$5,729 | \$0 |
| Cuyamaca College | 180,000 | 0 | 0 | 0 | 0 |
| Total | \$260,000 | \$766,549 | \$40,000 | \$5,729 | \$0 |
| Ending Balance | \$788,947 | \$59,213 | \$34,152 | \$14,984 | \$48,152 ⁽³⁾ |
| Combined Ending Balance | \$1,986,491 | \$1,485,526 | \$1,653,028 | \$1,375,138 | \$163,211 ⁽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 | \$1,485,817 | 357,609 | 179,450 | \$2,022,876 |
| Dissolution of Enterprise Funds | 29,343 | 18,809 | 0 | 48,152 |
| Total Funds Available | \$1,515,160 | \$376,418 | \$179,450 | \$2,071,028 |
| Less: Expenditures | (1,485,817) | (270,000) | (152,000) | (1,907,817) |
| Ending Balance | \$29,343 | \$106,418 | \$27,450 | \$163,211 |

| (3) Ending Balances by Site: | | | | Total | |
|---------------------------------|------------|-----------------|------------------|-----------------|------------------|
| Bookstore Commissions | Subfund 38 | \$0 | \$87,609 | \$27,450 | \$115,059 |
| Dissolution of Enterprise Funds | Subfund 36 | 29,343 | 18,809 | 0 | 48,152 |
| Combined Subfunds | | \$29,343 | \$106,418 | \$27,450 | \$163,211 |

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|------------------------|-------------------|------------------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$27,505 | \$27,276 | \$1 | \$0 | \$38,299 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | <u>\$27,505</u> | <u>\$27,276</u> | <u>\$1</u> | <u>\$0</u> | <u>\$38,299</u> |
| Plus Current Year Income | | | | | |
| Tuition Fees | \$44,138 | \$20,655 | \$48,589 | \$40,000 | \$40,000 |
| Other Sources | 153 | 196 | 66 | 0 | 0 |
| Total Revenues | <u>\$44,291</u> | <u>\$20,852</u> | <u>\$48,655</u> | <u>\$40,000</u> | <u>\$40,000</u> |
| Total Funds Available | <u>\$71,796</u> | <u>\$48,128</u> | <u>\$48,656</u> | <u>\$40,000</u> | <u>\$78,299</u> |
| Less Current Year Expenditures | | | | | |
| Salaries & Benefits | \$40,000 | \$37,006 | \$9,853 | \$40,000 | \$78,299 |
| Supplies & Materials | 4,520 | 8,513 | 504 | 0 | 0 |
| Memberships, Dues, and Fees | 0 | 2,607 | 0 | 0 | 0 |
| Other Operating | 0 | 0 | 0 | 0 | 0 |
| Fees | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>\$44,520</u> | <u>\$48,127</u> | <u>\$10,357</u> | <u>\$40,000</u> | <u>\$78,299</u> |
| Total Ending Balance | <u><u>\$27,276</u></u> | <u><u>\$1</u></u> | <u><u>\$38,299</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

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

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---------------------------------------|-----------------|-----------------|-----------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$46,211 | \$51,143 | \$25,193 | \$0 | \$13,424 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | \$46,211 | \$51,143 | \$25,193 | \$0 | \$13,424 |
| | | | | | |
| Plus Current Year Income | | | | | |
| Tuition Fees | \$246,050 | \$249,476 | \$215,679 | \$242,000 | \$242,000 |
| Other Sources | 944 | 368 | 23 | 0 | 0 |
| Total Revenues | \$246,994 | \$249,844 | \$215,702 | \$242,000 | \$242,000 |
| | | | | | |
| Total Funds Available | \$293,205 | \$300,987 | \$240,896 | \$242,000 | \$255,424 |
| | | | | | |
| Less Current Year Expenditures | | | | | |
| Salaries & Benefits | \$226,654 | \$255,000 | \$227,391 | \$227,000 | \$250,424 |
| Supplies & Materials | 3,073 | 794 | 81 | 0 | 0 |
| Other Operating | 12,335 | 10,000 | 0 | 15,000 | 5,000 |
| Transfer To Capital Project Fund | 0 | 10,000 | 0 | 0 | 0 |
| Total Expenditures | \$242,062 | \$275,794 | \$227,472 | \$242,000 | \$255,424 |
| | | | | | |
| Total Ending Balance | \$51,143 | \$25,193 | \$13,424 | \$0 | \$0 |

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

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|-----------------|-----------------|-----------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$86,398 | \$72,592 | \$71,631 | \$63,845 | \$75,068 |
| Prior Year Adjustments | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | \$86,398 | \$72,592 | \$71,631 | \$63,845 | \$75,068 |
| Plus Current Year Income | | | | | |
| Sales | \$64,305 | \$79,635 | \$80,573 | \$74,800 | \$74,800 |
| Interest | 1,819 | 1,127 | 488 | 425 | 425 |
| Other | 0 | 0 | 3,942 | 0 | 0 |
| Total Revenue | \$66,124 | \$80,762 | \$85,003 | \$75,225 | \$75,225 |
| Total Funds Available | \$152,522 | \$153,354 | \$156,634 | \$139,070 | \$150,293 |
| Less Current Year Expenditures | | | | | |
| Supplies & Materials | \$48,577 | \$54,293 | \$57,773 | \$56,411 | \$67,404 |
| Other Operating Expenses | 19,433 | 22,538 | 19,201 | 27,589 | 27,589 |
| Site Improvements | 1,184 | 0 | 0 | 0 | 0 |
| Capital Outlay | 10,736 | 4,206 | 4,106 | 11,000 | 11,000 |
| Inter-Fund Transfers Out | 0 | 685 | 487 | 0 | 0 |
| Total Expenditures | \$79,930 | \$81,723 | \$81,566 | \$95,000 | \$105,993 |
| Total Ending Balance | \$72,592 | \$71,631 | \$75,068 (2) | \$44,070 | \$44,300 |

Notes:

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

(2) Fund Balance:

| | Beginning Balance | Revenue | Expenditures | Ending Balance |
|----------------------------------|----------------------|----------|--------------|-------------------|
| Cuyamaca Botanical Society Trust | \$11,538 | \$118 | \$0 | \$11,656 |
| OH Greenhouse Trust | 32,084 | 335 | 0 | 32,419 |
| OH Operational | 28,010 | 84,550 | 81,566 | 30,993 |
| Total | \$71,631 | \$85,003 | \$81,566 | \$75,068 |

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---------------------------------------|------------------|------------------|------------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | | | | | |
| ASCC | \$17,970 | \$23,113 | \$25,691 | \$25,000 | \$36,771 |
| Clubs & Organizations (1) | 60,515 | 43,356 | 56,856 | 59,391 | 53,135 |
| Prior Year Adjustments | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | \$78,485 | \$66,468 | \$82,547 | \$84,391 | \$89,906 |
| | | | | | |
| Plus Current year Income | | | | | |
| Sales | \$15,536 | \$10,176 | \$1,978 | \$12,500 | \$12,500 |
| Student Activities Card Sales | 15,106 | 8,300 | 9,656 | 15,000 | 15,000 |
| Operating Allocation | 10,000 | 10,000 | 11,586 | 10,000 | 10,000 |
| Contribution | 3,000 | 0 | 1,500 | 0 | 0 |
| Interest | 1,421 | 802 | 337 | 100 | 100 |
| Other | 2,335 | 891 | 1,500 | 1,500 | 1,500 |
| Club Deposits | 111,001 | 134,516 | 125,042 | 100,000 | 100,000 |
| Total Revenues (2) | \$158,398 | \$164,685 | \$151,599 | \$139,100 | \$139,100 |
| | | | | | |
| Total Funds Available | \$236,883 | \$231,153 | \$234,146 | \$223,491 | \$229,006 |
| | | | | | |
| Less Current Year Expenditures | | | | | |
| Hourly | \$16,490 | \$8,063 | \$3,950 | \$6,000 | \$6,000 |
| Benefits | 994 | 444 | 179 | 360 | 360 |
| Activities | 11,796 | 14,735 | 7,063 | 18,100 | 18,100 |
| Commencement | 3,153 | 0 | 0 | 0 | 0 |
| Hospitality | 0 | 0 | 0 | 0 | 0 |
| Supplies | 9,134 | 6,179 | 2,543 | 13,000 | 13,000 |
| Other | 688 | (1,829) | 1,473 | 1,640 | 1,640 |
| Club Expenses | 128,160 | 121,014 | 128,762 | 159,391 | 153,135 |
| Inter-Fund Transfers Out | 0 | 0 | 270 | 0 | 0 |
| Total Expenditures | \$170,415 | \$148,606 | \$144,240 | \$198,491 | \$192,235 |
| | | | | | |
| Total Ending Balance | \$66,468 | \$82,547 | \$89,906 | \$25,000 | \$36,771 |

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 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---------------------------------------|-----------------|-----------------|-----------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$566,112 | \$591,950 | \$355,281 | \$358,281 | \$3,007 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | \$566,112 | \$591,950 | \$355,281 | \$358,281 | \$3,007 |
| | | | | | |
| Plus Current Year Income | | | | | |
| Mandatory Construction Fee | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | 25,838 | 13,331 | 3,007 | 3,000 | 0 |
| Total Revenues | \$25,838 | \$13,331 | \$3,007 | \$3,000 | \$0 |
| | | | | | |
| Total Funds Available | \$591,950 | \$605,281 | \$358,288 | \$361,281 | \$3,007 |
| | | | | | |
| Less Current Year Expenditures | | | | | |
| Salaries & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 |
| Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Contract & Miscellaneous Services | 0 | 0 | 0 | 0 | 0 |
| Construction | 0 | 0 | 0 | 0 | 0 |
| Transfer To Capital Project Fund | 0 | 250,000 | 355,281 | 355,281 | 3,007 |
| Total Expenditures | \$0 | \$250,000 | \$355,281 | \$355,281 | \$3,007 |
| | | | | | |
| Total Ending Balance | \$591,950 | \$355,281 | \$3,007 | \$6,000 | \$0 |

Note: In April, 2002, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a fee for the purpose of financing, construction, enlarging, refurbishing, and operating of a student center. The fund began collections in the fall semester of 2002. In Spring 2006, the district discontinued charging this fee when it was clarified that the 2002 election wording was incomplete. 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 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|------------------------|------------------------|-------------------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$479,549 | \$14,919 | \$85,912 | \$100,000 | \$110,254 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | <u>\$479,549</u> | <u>\$14,919</u> | <u>\$85,912</u> | <u>\$100,000</u> | <u>\$110,254</u> |
| Plus Current Year Income | | | | | |
| Mandatory Construction Fee | \$66,663 | \$69,967 | \$77,262 | \$70,000 | \$70,000 |
| Interest | 6,784 | 1,026 | 1,062 | 700 | 700 |
| Total Revenues | <u>\$73,447</u> | <u>\$70,993</u> | <u>\$78,324</u> | <u>\$70,700</u> | <u>\$70,700</u> |
| Total Funds Available | <u>\$552,996</u> | <u>\$85,912</u> | <u>\$164,236</u> | <u>\$170,700</u> | <u>\$180,954</u> |
| Less Current Year Expenditures | | | | | |
| Supplies & Materials | \$0 | \$0 | \$43,754 | \$85,700 | \$85,700 |
| Contract Services | 0 | 0 | 1,105 | 35,000 | 35,000 |
| Rental & Leases | 8,077 | 0 | 0 | 20,000 | 20,000 |
| Repair by Outside Vendor | 0 | 0 | 2,283 | 0 | 10,254 |
| Capital Outlay | 0 | 0 | 6,840 | 30,000 | 30,000 |
| Transfer To Capital Project Fund | 530,000 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>\$538,077</u> | <u>\$0</u> | <u>\$53,981</u> | <u>\$170,700</u> | <u>\$180,954</u> |
| Total Ending Balance | <u><u>\$14,919</u></u> | <u><u>\$85,912</u></u> | <u><u>\$110,254</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

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

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 (Multiyear) | Adoption Budget 10/11 (Multiyear) |
|---------------------------------------|-----------------------------|----------------------------|----------------------------|--|---|
| Beginning Balance (1) | \$62,777,446 | \$105,536,022 | \$74,500,176 | \$53,898,395 | \$57,319,605 |
| Prior Year Adjustments | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Adjusted Beg Balance | \$62,777,446 | \$105,536,022 | \$74,500,176 | \$53,898,395 | \$57,319,605 |
| | | | | | |
| Plus Current Year Revenues | | | | | |
| State | \$3,491,399 | \$14,860,212 | \$13,449,813 | \$383,063 | \$1,442,419 |
| Local | 2,471,695 | 2,315,935 | 906,448 | 445,880 | 441,207 |
| Inter-Fund Transfers In | 5,790,503 | 2,247,637 | 2,078,617 | 0 | 1,403,007 |
| Inter-Fund Transfers In (from Prop R) | 211,074 | 0 | 0 | 0 | 0 |
| Proceeds from Sale of Prop "R" Bonds | <u>66,775,377</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Revenues | \$78,740,049 | \$19,423,784 | \$16,434,879 | \$828,943 | \$3,286,633 |
| | | | | | |
| Total Funds Available | <u>\$141,517,495</u> | <u>\$124,959,806</u> | <u>\$90,935,055</u> | <u>\$54,727,338</u> | <u>\$60,606,238</u> |
| | | | | | |
| Less Current Year Expenditures | | | | | |
| Supplies/Equip \$500-\$1,999 | \$3,330,374 | \$1,380,504 | \$3,912,710 | \$888,528 | \$1,012,966 |
| Other Operating Expenses | 10,756,350 | 12,396,222 | 8,238,656 | 9,460,018 | 13,415,834 |
| Capital Outlay | 21,683,675 | 36,682,904 | 21,464,085 | 44,378,792 | 46,177,438 |
| Inter-Fund Transfers Out | <u>211,074</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures | \$35,981,472 | \$50,459,630 | \$33,615,450 | \$54,727,338 | \$60,606,238 |
| | | | | | |
| Total Ending Balance | <u><u>\$105,536,022</u></u> | <u><u>\$74,500,176</u></u> | <u><u>\$57,319,605</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.

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

| | | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 (Multiyear) | Adoption Budget 10/11 (Multiyear) |
|---------------------------------------|-----|----------------------------|----------------------------|----------------------------|--|---|
| Beginning Balance | (1) | \$10,466,618 | \$12,907,821 | \$12,899,965 | \$10,455,398 | \$12,037,779 |
| Prior Year Adjustments | | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beg Balance | | <u>\$10,466,618</u> | <u>\$12,907,821</u> | <u>\$12,899,965</u> | <u>\$10,455,398</u> | <u>\$12,037,779</u> |
| | | | | | | |
| Plus Current Year Revenues | | | | | | |
| State | | \$3,491,399 | \$14,860,212 | \$13,449,813 | \$383,063 | \$1,442,419 |
| Local | | 433,805 | 337,428 | 307,656 | 40,000 | 40,000 |
| Inter-Fund Transfers In | | 5,790,503 | 2,247,637 | 2,078,617 | 0 | 1,403,007 |
| Inter-Fund Transfers In (from Prop R) | | 211,074 | 0 | 0 | 0 | 0 |
| Total Revenues | | <u>\$9,926,782</u> | <u>\$17,445,277</u> | <u>\$15,836,086</u> | <u>\$423,063</u> | <u>\$2,885,426</u> |
| | | | | | | |
| Total Funds Available | | <u>\$20,393,400</u> | <u>\$30,353,098</u> | <u>\$28,736,051</u> | <u>\$10,878,461</u> | <u>\$14,923,205</u> |
| | | | | | | |
| Less Current Year Expenditures | | | | | | |
| Supplies/Equip \$500-\$1,999 | | \$1,882,708 | \$1,020,790 | \$3,586,195 | \$632,983 | \$726,569 |
| Other Operating Expenses | | 1,413,978 | 1,146,334 | 1,212,456 | 2,564,976 | 3,988,023 |
| Capital Outlay | | 4,188,893 | 15,286,009 | 11,899,622 | 7,680,502 | 10,208,613 |
| Total Expenditures | | <u>\$7,485,579</u> | <u>\$17,453,133</u> | <u>\$16,698,273</u> | <u>\$10,878,461</u> | <u>\$14,923,205</u> |
| | | | | | | |
| Total Ending Balance | | <u><u>\$12,907,821</u></u> | <u><u>\$12,899,965</u></u> | <u><u>\$12,037,779</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

Notes:

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

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

| | Actual 09/10 | Tentative Budget 10/11 (Multiyear) | Adoption Budget 10/11 (Multiyear) |
|--|---------------------|--|---|
| <u>Capital Projects</u> | | | |
| DW Capital Program | \$15,366 | \$149,541 | \$136,337 |
| DW Prop "R" Oversight Committee | 27,621 | 81,722 | 97,879 |
| CC Business & Technology | 1,042,542 | 41,351 | 42,139 |
| CC Business & Technology (Matching Funds) | 748,024 | 451,975 | 486,696 |
| CC Business & Technology Equipment (Matching Funds) | 4,423 | 62,950 | 63,803 |
| CC Business & Technology Equipment | 2,455,749 | 13,712 | 943 |
| CC LRC Expansion/Remodel | 231,475 | 108,907 | 1,264,647 |
| CC LRC Expansion/Remodel Equipment | 0 | 53,000 | 53,000 |
| GC Health/Physical Sciences Complex | 8,786,045 | 117,000 | 0 |
| GC Health/Physical Sciences Complex Equipment | 934,002 | 49,093 | 81,690 |
| Capital Building Projects Total | \$14,245,247 | \$1,129,251 | \$2,227,134 |
| <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 Handler 200 W/Scp | (2,224) | 0 | 2,224 |
| 06/07 SM Replace Roof, 400 PE | 0 | 2,224 | 0 |
| 06/07 SM Resurface Pool Deck | 224,046 | 368 | 21,357 |
| 06/07 SM Restroom Upgrade | 1,762 | 0 | 0 |
| 06/07 SM Sewer & Underground Electrical | 0 | 269,944 | 269,944 |
| 07/08 SM Replace Roof Bldg 400B | 6,629 | 167,720 | 266,735 |
| 07/08 SM Replace Overhang Roof TM | 0 | 148,784 | 148,784 |
| 08/09 SM Resurface Pool Deck - Phase 2 | 105,250 | 0 | 0 |
| 08/09 SM Repair/Replace Cracked/Damaged Walkways | 0 | 272,332 | 272,332 |
| Subtotal | \$335,464 | \$972,381 | \$1,092,385 |
| Cuyamaca | | | |
| 05/06 SM Electrical Panels/Transformer | \$34,739 | \$56,510 | \$65,261 |
| 06/07 SM Emergency Power Phase 1 | 195,804 | 0 | 4,197 |
| 06/07 SM Replace Restrooms FH/LRC | 0 | 131 | 131 |
| 06/07 SM Emergency Power Phase 2 | 90,191 | 27,627 | 29,171 |
| 07/08 SM Replace Signage Phase 2 | 0 | 100,774 | 100,779 |
| 08/09 SM Chiller Repair | 0 | 15,033 | 15,033 |
| 08/09 SM Water Shut-Off Valve Replacement | 0 | 16,539 | 16,539 |
| 08/09 SM Replace Transformer Bldg C - Phase 2 | 0 | 90,418 | 90,418 |
| Subtotal | \$320,734 | \$307,032 | \$321,529 |
| Sched. Maint. and Haz. Subst. Projects Total | \$656,197 | \$1,279,413 | \$1,413,914 |

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

| | Actual 09/10 | Tentative Budget 10/11 (Multiyear) | Adoption Budget 10/11 (Multiyear) |
|---|----------------------------|--|---|
| <u>Local and Lease Revenue Bond Projects</u> | | | |
| District Services/Districtwide | | | |
| DS Theater 2nd-Elect Maint Relocation | \$0 | \$44,010 | \$44,010 |
| DW Parking Permit Machines | 136,664 | 34,443 | 38,336 |
| DW Parking Gates | 0 | 39,300 | 50,000 |
| DW Parking Fund Projects | 0 | 10,254 | 10,254 |
| DW GC Governing Board Room | 0 | 130,000 | 130,000 |
| DW HR Technology Upgrade | 0 | 157,441 | 157,441 |
| DW Facilities Issues | 22,650 | 127,842 | 129,593 |
| DW Parking & Circ R&R | 0 | 660,500 | 660,500 |
| DW Fire Barriers | 4,832 | 175,054 | 181,402 |
| DW Energy Conservation Project | 3,750 | 226,050 | 226,050 |
| DW Post Project | 0 | 485 | 485 |
| DW Unallocated | 0 | 69,708 | 79,345 |
| D Facilities Issues | 1,318 | 108,464 | 108,464 |
| Subtotal | <u>\$169,214</u> | <u>\$1,783,551</u> | <u>\$1,815,880</u> |
| Grossmont | | | |
| LRC - Technical Center Equipment | \$0 | \$45,538 | \$45,538 |
| Football/Soccer Field | 0 | 146,653 | 146,653 |
| Student Services/Student Center Renovations | 486,694 | 1,819,232 | 3,140,304 |
| Performing Arts Center | 0 | 856,549 | 906,549 |
| 51-575 Classroom ADA & Remodel | 181,698 | 108,972 | 326,560 |
| ADA Restroom Upgrades - 300N | 73,462 | 103,115 | 126,538 |
| Secondary Effects | 0 | 65,691 | 65,691 |
| State Energy Project | 0 | 11,029 | 11,029 |
| Parking & Circ R&R | 379,086 | 252,835 | 329,868 |
| Resurface Pool Deck | 101,422 | 705 | 1,078 |
| Facilities Issues | 239,286 | 184,257 | 310,586 |
| Bldg 36 Secondary Effects | 0 | 760,000 | 760,000 |
| Football Field Turf Replace | 0 | 100,000 | 100,000 |
| Roofing Renovation & Repair | 0 | 936,000 | 1,436,000 |
| Bldg 31-370 Large Class Remodel | 61 | 359,300 | 383,439 |
| Health/Physical Science - General Fund | 79,293 | 22,402 | 39,707 |
| Resurface Tennis Courts | 0 | 40,000 | 40,000 |
| Interior Classroom Painting | 0 | 25,000 | 25,000 |
| Kiln Cover | 0 | 20,000 | 20,000 |
| Water Reduction / Drought Tolerant | 0 | 185,842 | 200,000 |
| Room 220 Remodel | 22 | 377,800 | 399,978 |
| Subtotal | <u>\$1,541,022</u> | <u>\$6,420,920</u> | <u>\$8,814,518</u> |
| Cuyamaca | | | |
| Facilities Repairs | \$44,636 | \$223,513 | \$373,513 |
| Parking & Circulation Issues | 0 | 8,687 | 9,120 |
| Student Center - Tfr from Student Center Fees | 4,331 | 4,338 | 4,338 |
| Tennis Courts Renovation | 25,000 | 0 | 0 |
| Bookstore - Tfr from Bookstore SRF | 12,625 | 2,766 | 202,766 |
| Child Development Center | 0 | 26,022 | 27,022 |
| Automotive Smog Equipment | 0 | 0 | 35,000 |
| Subtotal | <u>\$86,592</u> | <u>\$265,326</u> | <u>\$651,759</u> |
| Local and Lease Revenue Bond Projects Total | <u>\$1,796,829</u> | <u>\$8,469,797</u> | <u>\$11,282,157</u> |
| Total Projects | <u>\$16,698,273</u> | <u>\$10,878,461</u> | <u>\$14,923,205</u> |

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

| | | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 (Multiyear) | Adoption Budget 10/11 (Multiyear) |
|---|-----|--------------------------------|--------------------------------|--------------------------------|--|---|
| Beginning Balance | (1) | \$52,310,828 | \$92,628,201 | \$61,600,211 | \$43,442,997 | \$45,281,826 |
| Prior Year Adjustments | | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beg Balance | | <u>\$52,310,828</u> | <u>\$92,628,201</u> | <u>\$61,600,211</u> | <u>\$43,442,997</u> | <u>\$45,281,826</u> |
| Funding Sources | | | | | | |
| Proceeds from Sale of Bonds | | \$66,775,377 | \$0 | \$0 | \$0 | \$0 |
| Less Payment of Lease Revenue Bond | | 0 | 0 | 0 | 0 | 0 |
| Net Proceeds from Sale of Bonds | | <u>\$66,775,377</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Interest | | \$2,038,551 | \$1,978,507 | \$598,792 | \$405,880 | \$401,207 |
| Miscellaneous Income | | (661) | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers In | | 0 | 0 | 0 | 0 | 0 |
| Total Funding Sources | | <u>\$68,813,267</u> | <u>\$1,978,507</u> | <u>\$598,792</u> | <u>\$405,880</u> | <u>\$401,207</u> |
| Total Funds Available | | <u>\$121,124,095</u> | <u>\$94,606,708</u> | <u>\$62,199,003</u> | <u>\$43,848,877</u> | <u>\$45,683,033</u> |
| Less Current Year Expenditures | | | | | | |
| Supplies/Equip \$500-\$1,999 | | \$1,447,666 | \$359,714 | \$326,514 | \$255,545 | \$286,397 |
| Other Operating Expenses | | 9,342,372 | 11,249,888 | 7,026,200 | 6,895,042 | 9,427,811 |
| Capital Outlay | | 17,494,782 | 21,396,895 | 9,564,463 | 36,698,290 | 35,968,825 |
| Inter-Fund Tfr Out to Capital Project Fd | | 211,074 | 0 | 0 | 0 | 0 |
| Total Expenditures | | <u>\$28,495,893</u> | <u>\$33,006,497</u> | <u>\$16,917,177</u> | <u>\$43,848,877</u> | <u>\$45,683,033</u> |
| Total Ending Balance | | <u><u>\$92,628,201</u></u> | <u><u>\$61,600,211</u></u> | <u><u>\$45,281,826</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

Notes:

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

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

| | Funding Plan | Expenditures Prior to 09/10 | Actual Expenditures 09/10 | Adoption Budget 10/11 (Multiyear) |
|---|----------------------|-----------------------------------|---------------------------------|---|
| Districtwide | | | | |
| Program Management | | | | |
| Master Plans | \$174,455 | \$29,878 | \$0 | \$144,577 |
| Program Management | 8,800,000 | 7,904,794 | 327,605 | 567,602 |
| Project Management | 1,020,000 | 961,212 | 40,000 | 18,788 |
| Post Project Coordination | 265,000 | 171,230 | 91,594 | 2,177 |
| Legal Services | 570,000 | 123,536 | 1,955 | 444,509 |
| Total Program Management | <u>\$10,829,455</u> | <u>\$9,190,650</u> | <u>\$461,154</u> | <u>\$1,177,653</u> |
| Environment Impact Report (EIR) Preparation | \$450,545 | \$450,545 | \$0 | \$0 |
| Technology Infrastructure | 6,350,000 | 4,620,241 | 623,887 | 1,105,872 |
| IPP/FPP Development | 200,000 | 132,145 | 4,214 | 63,641 |
| Info System - Tech Improvements | 200,000 | 0 | 0 | 200,000 |
| 2nd Effects - Road Repairs | 800,000 | 0 | 0 | 800,000 |
| Prop R Program Services | 5,500 | 0 | 0 | 5,500 |
| DW Unallocated | 487,462 | 0 | 0 | 487,462 |
| Total Districtwide | <u>\$19,322,963</u> | <u>\$14,393,581</u> | <u>\$1,089,255</u> | <u>\$3,840,128</u> |
| Grossmont | | | | |
| Scheduled Maint. & Matching Funds | | | | |
| SM0203 Roof 200 | \$91,000 | \$91,000 | \$0 | \$0 |
| SM0203 Air Handlers 200 & 300 Bldg | 191,036 | 191,036 | 0 | 0 |
| SM0203 Replace Sewer 590 Bldg | 32,000 | 32,000 | 0 | 0 |
| SM0102 Air Handlers | 40,580 | 40,580 | 0 | 0 |
| SM0405 R/R Boilers 300/500 | 100,000 | 100,000 | 0 | 0 |
| Non-State Funded Scheduled Maint | 258,071 | 258,071 | 0 | 0 |
| Scheduled Maintenance | 1,541,347 | 1,101,314 | 191,634 | 248,399 |
| Total GC Scheduled Maintenance | <u>\$2,254,034</u> | <u>\$1,814,001</u> | <u>\$191,634</u> | <u>\$248,399</u> |
| College Unallocated | \$0 | \$0 | \$0 | \$0 |
| Interior Design Guidelines | 73,734 | 77,910 | 0 | 0 |
| Renovation and Repair | 3,828,359 | 3,790,415 | 91 | 37,853 |
| Exercise Sci & Wellness Complex Reno | 8,977,209 | 8,969,159 | 5,200 | 2,850 |
| Infrastructure | 1,184,159 | 1,183,389 | 68 | 702 |
| Secondary Effects & Swing | 5,427,585 | 698,096 | 1,120,032 | 3,609,458 |
| Energy Reduction Projects | 400,000 | 400,000 | 0 | 0 |
| Tech Mall/LRC | 2,349,435 | 2,345,255 | 0 | 4,180 |
| Secondary Effects - Tech Mall | 253,060 | 253,060 | 0 | 0 |
| Student Services/Student Center Renovations | 34,894,207 | 2,451,002 | 1,594,340 | 30,848,866 |
| Science Lab Building | 6,494,123 | 6,421,721 | 72,158 | 244 |
| Digital Arts/Sculpture | 13,284,056 | 13,268,156 | 15,900 | 0 |
| Digital Arts/Sculpture - FF&E | 531,888 | 527,800 | 0 | 4,088 |
| Health/Physical Sciences Complex | 15,301,200 | 9,094,036 | 4,923,305 | 1,283,860 |
| Health/Physical Sciences - FF&E | 620,000 | 0 | 360,420 | 259,580 |
| 200 & 300 Complex Renov | 1,064,230 | 1,064,230 | 0 | 0 |
| Parking Expansion | 19,686,055 | 18,330,138 | 1,325,737 | 30,182 |
| Life Safety Rd (St Infr Correction) | 1,621,481 | 1,621,481 | 0 | 0 |
| Campus Signage | 290,807 | 0 | 0 | 290,807 |
| Performing Arts Center | 3,505,607 | 0 | 0 | 3,505,607 |
| Fine Arts Complex | 82,010 | 82,010 | 0 | 0 |
| Total Grossmont | <u>\$122,123,239</u> | <u>\$72,391,859</u> | <u>\$9,608,885</u> | <u>\$40,126,676</u> |

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

| | Funding Plan | Expenditures Prior to 09/10 | Actual Expenditures 09/10 | Adoption Budget 10/11 (Multiyear) |
|-------------------------------------|----------------------|-----------------------------------|---------------------------------|---|
| Cuyamaca | | | | |
| Scheduled Maint. & Matching Funds | | | | |
| SM0203 C Install AC O & P Bldg | \$144,216 | \$144,216 | \$0 | \$0 |
| Non-State Funded Scheduled Maint | 430,160 | 430,160 | 0 | 0 |
| SM0405 R/R Running Track | 50,000 | 50,000 | 0 | 0 |
| SM0405 R/R Signage | 50,000 | 50,000 | 0 | 0 |
| Scheduled Maintenance | 177,362 | 177,362 | 0 | 0 |
| Total CC Scheduled Maintenance | <u>\$851,738</u> | <u>\$851,738</u> | <u>\$0</u> | <u>\$0</u> |
| College Unallocated | \$0 | \$0 | \$0 | \$0 |
| Interior Design Guidelines | 66,546 | 70,720 | 0 | 0 |
| Renovation and Repair | 3,742,095 | 3,523,822 | 6,846 | 211,427 |
| Secondary Effects & Swing | 1,218,725 | 1,179,804 | 19,497 | 19,424 |
| Infrastructure | 2,075,367 | 2,002,936 | 37,729 | 34,701 |
| Energy Reduction Projects | 2,534,447 | 2,534,447 | 0 | 0 |
| AutoTech Complex | 2,498,705 | 2,498,705 | 0 | 0 |
| Student Center | 18,120,000 | 18,104,356 | 0 | 15,644 |
| Student Center - FF&E | 875,000 | 848,551 | 4 | 26,445 |
| Science & Technology Center | 5,541,323 | 5,540,912 | 411 | 0 |
| Communication Arts | 27,725,086 | 27,725,086 | 0 | 0 |
| Communication Arts - FF&E | 2,171,418 | 2,085,833 | 38,362 | 47,223 |
| Business & Technology | 14,065,096 | 8,591,031 | 5,398,291 | 75,774 |
| Remodel B, D, E, F, G Buildings | 303,363 | 262,452 | 0 | 40,911 |
| LRC Expansion/Remodel | 2,083,000 | 326,709 | 717,897 | 1,038,394 |
| Parking Construction 2nd Effects | 206,286 | 0 | 0 | 206,286 |
| Parking Expansion Ph 2a | 834,444 | 834,444 | 0 | 0 |
| Parking Expansion Ph 2b | 433,529 | 433,529 | 0 | 0 |
| Parking Expansion-Grading & Prep | 453,145 | 453,145 | 0 | 0 |
| Total Cuyamaca | <u>\$85,799,312</u> | <u>\$77,868,220</u> | <u>\$6,219,037</u> | <u>\$1,716,229</u> |
| Less: Prior Year Adjustment | | (\$383,696) | | |
| Total Proposition "R" Budget | <u>\$227,245,514</u> | <u>\$164,269,964</u> | <u>\$16,917,177</u> | <u>\$45,683,033</u> |

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|-----------------|-----------------|-----------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$519,377 | \$200,000 | \$76,576 | \$0 | \$0 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | \$519,377 | \$200,000 | \$76,576 | \$0 | \$0 |
| Plus Current Year Income | | | | | |
| Interest Income | \$23,523 | \$685 | \$617 | \$300 | \$300 |
| Transfer From General Fund | 4,823,858 | 5,737,307 | 5,389,827 | 6,001,728 | 6,009,120 |
| Total Revenues | \$4,847,381 | \$5,737,992 | \$5,390,444 | \$6,002,028 | \$6,009,420 |
| Total Funds Available | \$5,366,758 | \$5,937,992 | \$5,467,020 | \$6,002,028 | \$6,009,420 |
| Less Current Year Expenditures | | | | | |
| Self-Insured Benefits | \$5,166,758 | \$5,861,415 | \$5,467,020 | \$6,002,028 | \$6,009,420 |
| Total Expenditures | \$5,166,758 | \$5,861,415 | \$5,467,020 | \$6,002,028 | \$6,009,420 |
| Reserve For Contingencies | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Ending Balance | \$200,000 | \$76,576 | \$0 | \$0 | \$0 |

Note:

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

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

| | Actual 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---------------------------------------|-----------------|-----------------|-----------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$1,299,549 | \$2,090,410 | \$2,241,023 | \$2,261,023 | \$2,265,877 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | \$1,299,549 | \$2,090,410 | \$2,241,023 | \$2,261,023 | \$2,265,877 |
| Plus Current Year Income | | | | | |
| Interest Income | \$63,592 | \$50,613 | \$24,854 | \$20,000 | \$20,000 |
| Transfer from General Fund | 727,268 | 100,000 | 0 | 0 | 0 |
| Total Revenues | \$790,860 | \$150,613 | \$24,854 | \$20,000 | \$20,000 |
| Total Funds Available | \$2,090,410 | \$2,241,023 | \$2,265,877 | \$2,281,023 | \$2,285,877 |
| Less Current Year Expenditures | | | | | |
| Other Post Employment Benefits | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserve For Contingencies | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Ending Balance | \$2,090,410 | \$2,241,023 | \$2,265,877 | \$2,281,023 | \$2,285,877 |

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 07/08 | Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|-----------------|-----------------|-----------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$82,974 | \$104,483 | \$117,547 | \$138,074 | \$134,964 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | \$82,974 | \$104,483 | \$117,547 | \$138,074 | \$134,964 |
| Plus Current Year Income | | | | | |
| Student Representation Fees | \$43,370 | \$41,475 | \$47,531 | \$41,000 | \$41,000 |
| Interest | 1,535 | 1,369 | 578 | 1,500 | 500 |
| Total Revenues | \$44,905 | \$42,844 | \$48,108 | \$42,500 | \$41,500 |
| Total Funds Available | \$127,879 | \$147,327 | \$165,655 | \$180,574 | \$176,464 |
| Less Current Year Expenditures | | | | | |
| Travel & Conferences | \$23,279 | \$29,781 | \$30,691 | \$41,000 | \$41,000 |
| Transportation | 117 | 0 | 0 | 0 | 0 |
| Rentals & Leases | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$23,396 | \$29,781 | \$30,691 | \$41,000 | \$41,000 |
| Total Ending Balance | \$104,483 | \$117,547 | \$134,964 | \$139,574 | \$135,464 |

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

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

| | Initial Year Actual 08/09 | Actual 09/10 | Tentative Budget 10/11 | Adoption Budget 10/11 |
|---|---------------------------------|------------------------|------------------------------|-----------------------------|
| BEGINNING BALANCE | \$0 | \$17,225 | \$36,000 | \$37,188 |
| Prior Year Adjustments | N/A | N/A | N/A | N/A |
| Adjusted Beginning Balance | <u>\$0</u> | <u>\$17,225</u> | <u>\$36,000</u> | <u>\$37,188</u> |
| Plus Current Year Income | | | | |
| Student Representation Fees | \$17,147 | \$21,326 | \$16,000 | \$20,000 |
| Interest | 78 | 158 | 200 | 150 |
| Total Revenues | <u>\$17,225</u> | <u>\$21,484</u> | <u>\$16,200</u> | <u>\$20,150</u> |
| Total Funds Available | <u>\$17,225</u> | <u>\$38,709</u> | <u>\$52,200</u> | <u>\$57,338</u> |
| Less Current Year Expenditures | | | | |
| Supplies | \$0 | \$53 | \$0 | \$0 |
| Travel & Conferences | | 1,469 | 52,200 | 57,338 |
| Total Expenditures | <u>\$0</u> | <u>\$1,522</u> | <u>\$52,200</u> | <u>\$57,338</u> |
| Total Ending Balance | <u><u>\$17,225</u></u> | <u><u>\$37,188</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

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