



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2009-10

TENTATIVE BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, June 12, 2009. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 16, 2009, at 6:30 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

To: Governing Board
Date: June 16, 2009
Re: 2009/10 Tentative Budget

This 2009/2010 Tentative Budget is presented for your consideration. Let me be clear that this budget is presented in a time of unforeseen financial volatility and uncertainty. The Tentative Budget is based on assumptions underlying the State's 18-month budget adopted in February and in place through June 2010. Although those assumptions are no longer valid and the fiscal reality in our State is worsening, we are required by law to prepare this budget to continue operations and spend funds in the new fiscal year beginning July 1, 2009.

The 2009/10 Tentative Budget presents \$241.5 million total funds available. The unrestricted general fund portion of \$106.8 million constitutes 44 percent of the total budget. Capital construction, repairs, and renovations totaling \$99.8 million represent 41 percent of the total budget. The remaining funds include restricted categories, grants, bookstore, and other revenues and total \$34.9 million.

The total funds available in the Tentative Budget reflect a projected overall revenue shortfall of 4%. In as much as this budget includes no cost-of-living-adjustment (COLA) from the State budget as well as major increases in structural costs for next year (almost \$3 million), this budget is balanced by deep operational reductions across the District. The Tentative Budget is a balanced budget with no deficit.

Currently, the State is struggling to fill a \$24 billion budget gap, and enormous concerns loom about the impact of the final outcome on community colleges statewide. The proposed cut from the community college system budget of \$825 million (nearly \$10 million from Grossmont-Cuyamaca Community College District) would force dramatic changes in the way we do business. As we plan for these cuts in our Adoption Budget, we are engaging all members of our District community in developing and enacting strategies to preserve core services to students and support for our employees in the face of dramatically reduced funding levels.

Despite this uncertain environment, we still must advance the Tentative Budget to authorize the District to operate on July 1, 2009. I recommend that the Board accept this Tentative Budget as presented.

Sincerely,

Cindy L. Miles, Ph.D.
Chancellor

Office of the Chancellor

8800 Grossmont College Drive, El Cajon, CA 92020-1799
Phone 619-644-7569 Fax 619-644-7936

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

Funds Available

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

General Fund:

Unrestricted
Restricted

Tentative

\$106,823,328
22,831,118

Total General Fund

\$129,654,446

Other Funds:

Bookstore Special Revenue Fund
Grossmont Child Development Center
Cuyamaca Child Development Center
Cuyamaca Ornamental Horticulture
Associated Students of Cuyamaca College
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Cuyamaca College Student Center Fund
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Self Insurance Internal Service Fund
Other Post Employment Benefits Internal Service Fund
Grossmont College Student Representation Fee
Cuyamaca College Student Representation Fee

\$1,750,626
59,000
259,000
149,581
241,073
371,950
159,919
33,635,357
66,197,419
6,415,720
2,360,410
170,528
32,200

Total Other Funds

\$111,802,783

Total Funds Available

\$241,457,229

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

	Actual 05/06	Actual Plus Summer Pullback 06/07	Actual Less Summer Pullback 07/08	Projected Actual 08/09	Tentative Budget 09/10
RESIDENT FTES:					
Grossmont College					
Credit	11,471	11,897	12,703	13,180	13,305
Non Credit	353	318	337	266	277
Summer Pullback	0	244	(244)	0	0
Total	11,824	12,459	12,796	13,446	13,582
Cuyamaca College					
Credit	4,464	4,639	5,164	5,745	5,363
Non Credit	724	626	718	617	643
Summer Pullback	0	234	(234)	0	0
Total	5,188	5,499	5,649	6,362	6,006
Total Resident FTES	17,012	17,957	18,445	19,808	19,588
	17,096 after state factoring	18,049 after state factoring	18,559 after state factoring	19,912 after state factoring	

State FTES Data					
Funded Resident FTES	18,049	18,049	18,382	18,800	19,588
State CAP VS. Funded FTES	953 Below Base Stability Funding	Summer Pullback Report Base	Actual Above CAP	Proj. Actual Above CAP	Goals Include 4.19% Growth from 08-09 CAP
Unfunded FTES over CAP	actual was under potential CAP	actual of 17,479 was under Base	176 Unfunded	1,112 Unfunded	

NON RESIDENT FTES:					
Grossmont College	760	809	879	984	984
Cuyamaca College	101	78	90	96	96
Total Non Resident FTES	861	887	969	1,079	1,079

TOTAL RESIDENT & NON RESIDENT FTES:					
Grossmont College	12,584	13,268	13,675	14,430	14,566
Cuyamaca College	5,289	5,577	5,739	6,458	6,102
Total FTES	17,873	18,845	19,414	20,887	20,667

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
SUMMARY OF OPERATIONS:					
Beginning Balance	\$14,711,936	\$14,407,788	\$13,126,073	\$9,181,805	\$7,676,488
Accrual Adjustments	0	2,187	1,240	0	0
Transfers Between Restricted & Unrestrict	0	0	0	0	0
Adjusted Beginning Balance	<u>\$14,711,936</u>	<u>\$14,409,975</u>	<u>\$13,127,313</u>	<u>\$9,181,805</u>	<u>\$7,676,488</u>
Income	\$102,724,071	\$117,122,483	\$119,545,843	\$122,142,560	\$121,977,958
Total Funds Available for Distribution	<u>\$117,436,007</u>	<u>\$131,532,458</u>	<u>\$132,673,156</u>	<u>\$131,324,365</u>	<u>\$129,654,446</u>
Less Expenditures	\$103,028,219	\$118,406,385	\$123,491,351	\$123,647,877	\$124,410,380
Total Ending Balance	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$7,676,488</u></u>	<u><u>\$5,244,066</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$6,781,969	\$8,543,321	\$4,260,388	\$2,481,405	\$57,312
Health Services	328,317	56,781	0	0	0
Parking Fund	(192,871)	1,942	141,100	170,000	170,000
Uncommitted Ending Balance	4,436,685	868,412	0	0	N/A
Contingency Reserve	3,053,688	3,655,617	4,780,317	5,025,083	5,016,754
Total Ending Balance	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$9,181,805</u></u>	<u><u>\$7,676,488</u></u>	<u><u>\$5,244,066</u></u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
SUMMARY OF OPERATIONS:					
Beginning Balance	\$13,177,806	\$13,343,904	\$12,667,742	\$7,942,719	\$7,495,649
Accrual Adjustments	0	2,187	1,240	0	0
Transfers Between Restricted & Unrestricted	0	18,518	(813,065)	1,056,137	0
Adjusted Beginning Balance	<u>\$13,177,806</u>	<u>\$13,364,609</u>	<u>\$11,855,917</u>	<u>\$8,998,856</u>	<u>\$7,495,649</u>
Income	<u>\$85,278,433</u>	<u>\$94,909,479</u>	<u>\$96,588,462</u>	<u>\$99,690,588</u>	<u>\$99,327,679</u>
Total Funds Available for Distribution	<u>\$98,456,239</u>	<u>\$108,274,088</u>	<u>\$108,444,379</u>	<u>\$108,689,444</u>	<u>\$106,823,328</u>
Less Expenditures	<u>\$85,112,335</u>	<u>\$95,606,346</u>	<u>\$100,501,660</u>	<u>\$101,193,795</u>	<u>\$101,806,574</u>
Total Ending Balance	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$7,495,649</u></u>	<u><u>\$5,016,754</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$5,853,531	\$8,143,713	\$3,162,402	\$2,470,566	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Uncommitted Ending Balance	4,436,685	868,412	0	0	0
Contingency Reserve	<u>3,053,688</u>	<u>3,655,617</u>	<u>4,780,317</u>	<u>5,025,083</u>	<u>5,016,754</u>
Total Ending Balance	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$7,942,719</u></u>	<u><u>\$7,495,649</u></u>	<u><u>\$5,016,754</u></u>

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

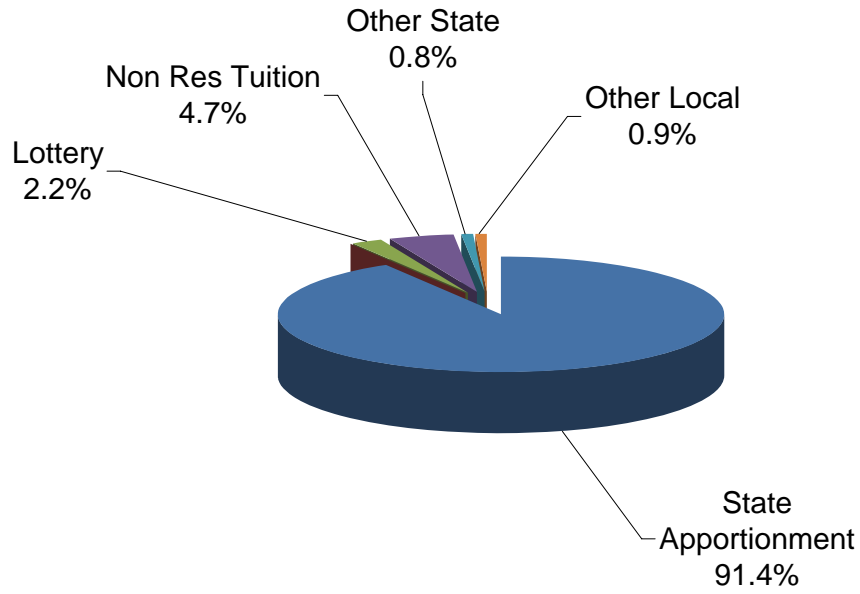
	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,534,130	\$1,063,884	\$458,331	\$1,239,086	\$180,839
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	0	(18,518)	813,065	(1,056,137)	0
Adjusted Beginning Balance	<u>\$1,534,130</u>	<u>\$1,045,366</u>	<u>\$1,271,396</u>	<u>\$182,949</u>	<u>\$180,839</u>
Income	<u>\$17,445,638</u>	<u>\$22,213,004</u>	<u>\$22,957,381</u>	<u>\$22,451,972</u>	<u>\$22,650,279</u>
Total Funds Available for Distribution	<u>\$18,979,768</u>	<u>\$23,258,370</u>	<u>\$24,228,777</u>	<u>\$22,634,921</u>	<u>\$22,831,118</u>
Less Expenditures	<u>\$17,915,884</u>	<u>\$22,800,039</u>	<u>\$22,989,691</u>	<u>\$22,454,082</u>	<u>\$22,603,806</u>
Total Ending Balance	<u><u>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$180,839</u></u>	<u><u>\$227,312</u></u>

ANALYSIS OF ENDING BALANCE:

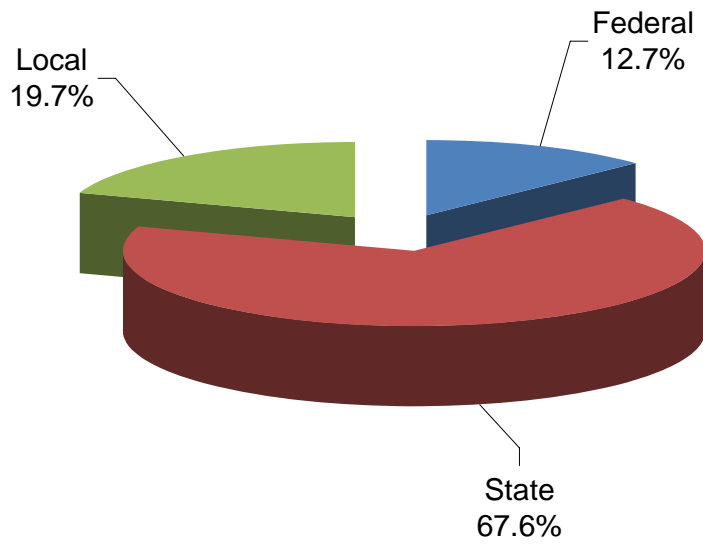
Committed Reserves:

Budget & Categorical Commitments	\$928,438	\$399,608	\$1,097,986	\$10,839	\$57,312
Health Services	328,317	56,781	0	0	0
Parking Fund	(192,871)	1,942	141,100	170,000	170,000
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$1,239,086</u></u>	<u><u>\$180,839</u></u>	<u><u>\$227,312</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 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
INCOME:					
Federal:					
Categorical Funds	\$4,419,689	\$4,407,257	\$4,376,383	\$3,098,464	\$2,876,844
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$3,098,464</u>	<u>\$2,876,844</u>
State Apportionment:					
Base	\$71,136,053	\$78,401,382	\$84,062,876	\$89,289,402	\$91,120,070
C.O.L.A.	3,020,070	4,452,782	3,808,048	0	0
Growth	44,690	1,208,712	1,827,746	1,830,668	3,516,390
Equalization	793,783	0	0	0	0
State Deficit Factor (mid-year)	0	0	(1,503,622)	(1,467,046)	(3,816,693)
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	516,113	0	0	0	0
Prior Year Adjustment	0	(1,065,573)	(258,345)	1,185,135	0
P2 to Actual Adjustment	2,118,897	0	0	0	0
Total State General Revenue	<u>\$78,410,453</u>	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$91,619,006</u>	<u>\$91,600,614</u>
State Other:					
Categorical Funds	\$4,601,530	\$5,844,287	\$6,459,954	\$8,379,320	\$7,563,591
Grants	2,720,069	3,862,759	3,888,177	4,201,768	4,026,246
Cal-PASS Project	821,216	1,889,628	2,569,542	0	2,234,348
Lottery	2,911,879	2,485,251	2,563,612	2,552,412	2,552,412
Mandated Cost	125,883	2,488,057	0	0	0
State Block Grants	384,893	3,256,665	685,508	945,442	399,121
Student Financial Aid Admin	791,033	802,716	784,237	809,896	808,396
Other State	49,053	10,000	10,000	8,000	5,000
Revenue Reduction	0	0	0	0	(90,770)
Total State Other	<u>\$12,405,556</u>	<u>\$20,639,363</u>	<u>\$16,961,030</u>	<u>\$16,896,838</u>	<u>\$17,498,344</u>
Local:					
Community Service Fees	\$214,024	\$176,047	\$144,233	\$223,606	\$239,104
Contract Education	998,167	506,029	1,361,481	1,471,750	617,219
Enrollment Fees (2%)	156,591	124,478	115,120	117,043	117,043
Health Fees	418,315	141,061	503,170	930,612	782,000
Interest	278,991	802,445	820,078	357,569	350,000
Parking Fees & Fines	1,138,890	1,153,635	962,270	987,877	1,116,137
Tuition - Out of State	915,860	879,950	1,036,055	1,041,334	1,041,334
Tuition - Foreign Student	2,296,853	2,458,650	2,919,750	3,602,821	3,602,821
Other Student Fees	149,747	145,613	150,461	113,415	118,300
Other Local	908,254	1,899,022	1,447,382	1,663,216	2,249,388
Revenue Reduction	0	0	0	0	(231,190)
Total Local	<u>\$7,475,692</u>	<u>\$8,286,930</u>	<u>\$9,460,000</u>	<u>\$10,509,243</u>	<u>\$10,002,156</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,681	10,783	30,880	19,009	0
Total Other Sources	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$19,009</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$102,724,071</u></u>	<u><u>\$117,122,483</u></u>	<u><u>\$119,545,843</u></u>	<u><u>\$122,142,560</u></u>	<u><u>\$121,977,958</u></u>

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

INCOME:	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$71,136,053	\$78,401,382	\$84,062,876	\$89,289,402	\$91,120,070
C.O.L.A.	3,020,070	4,452,782	3,808,048	0	0
Growth	44,690	1,208,712	1,827,746	1,830,668	3,516,390
Equalization	793,783	0	0	0	0
State Deficit Factor (mid-year)	0	0	(1,503,622)	(1,467,046)	(3,816,693)
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	516,113	0	0	0	0
Prior Year Adjustment	0	(1,065,573)	(258,345)	1,185,135	0
P2 to Actual Adjustment	2,118,897	0	0	0	0
Total State General Revenue	<u>\$78,410,453</u>	<u>\$83,778,150</u>	<u>\$88,717,550</u>	<u>\$91,619,006</u>	<u>\$91,600,614</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	2,379,322	2,089,966	2,206,757	2,200,000	2,200,000
Mandated Cost	125,883	2,488,057	0	0	0
State Block Grants	0	1,549,384	0	0	0
Student Financial Aid Admin	81,073	84,435	69,259	69,259	69,259
Other State	49,053	0	0	0	0
Revenue Reduction	0	0	0	0	(90,770)
Total State Other	<u>\$2,635,331</u>	<u>\$6,211,842</u>	<u>\$2,276,016</u>	<u>\$2,269,259</u>	<u>\$2,178,489</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	156,591	124,478	115,120	117,043	117,043
Health Fees	0	0	0	0	0
Interest	278,991	802,445	820,078	357,569	350,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	915,860	879,950	1,036,055	1,041,334	1,041,334
Tuition - Foreign Student	2,296,853	2,458,650	2,919,750	3,602,821	3,602,821
Other Student Fees	149,747	145,613	150,461	113,415	118,300
Other Local	421,926	497,568	522,552	551,132	550,268
Revenue Reduction	0	0	0	0	(231,190)
Total Local	<u>\$4,219,968</u>	<u>\$4,908,704</u>	<u>\$5,564,016</u>	<u>\$5,783,314</u>	<u>\$5,548,576</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,681	10,783	30,880	19,009	0
Total Other Sources	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$30,880</u>	<u>\$19,009</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$85,278,433</u></u>	<u><u>\$94,909,479</u></u>	<u><u>\$96,588,462</u></u>	<u><u>\$99,690,588</u></u>	<u><u>\$99,327,679</u></u>

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

INCOME:	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
Federal:					
Categorical Funds	\$4,419,689	\$4,407,257	\$4,376,383	\$3,098,464	\$2,876,844
Other Federal	0	0	0	0	0
Total Federal	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,376,383</u>	<u>\$3,098,464</u>	<u>\$2,876,844</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	\$4,601,530	\$5,844,287	\$6,459,954	\$8,379,320	\$7,563,591
Grants	2,720,069	3,862,759	3,888,177	4,201,768	4,026,246
Cal-PASS Project	821,216	1,889,628	2,569,542	0	2,234,348
Lottery	532,557	395,285	356,855	352,412	352,412
Mandated Cost	0	0	0	0	0
State Block Grants	384,893	1,707,281	685,508	945,442	399,121
Student Financial Aid Admin	709,960	718,281	714,978	740,637	739,137
Other State	0	10,000	10,000	8,000	5,000
Revenue Reduction	0	0	0	0	0
Total State Other	<u>\$9,770,225</u>	<u>\$14,427,521</u>	<u>\$14,685,014</u>	<u>\$14,627,579</u>	<u>\$15,319,855</u>
Local:					
Community Service Fees	\$214,024	\$176,047	\$144,233	\$223,606	\$239,104
Contract Education	998,167	506,029	1,361,481	1,471,750	617,219
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	418,315	141,061	503,170	930,612	782,000
Interest	0	0	0	0	0
Parking Fees & Fines	1,138,890	1,153,635	962,270	987,877	1,116,137
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	486,328	1,401,454	924,830	1,112,084	1,699,120
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$3,255,724</u>	<u>\$3,378,226</u>	<u>\$3,895,984</u>	<u>\$4,725,929</u>	<u>\$4,453,580</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$17,445,638</u></u>	<u><u>\$22,213,004</u></u>	<u><u>\$22,957,381</u></u>	<u><u>\$22,451,972</u></u>	<u><u>\$22,650,279</u></u>

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

		Tentative Budget 09/10
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$53,000	
Financial Aid Administrative Allowance	83,861	
ROP - VTEA 232 Funds	0	
Tech Prep Regional Coordination	315,000	
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	52,138	
Veterans Education	13,478	
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,545,213	
Workstudy	393,370	
Other Federal Revenue	420,784	
	TOTAL FEDERAL	\$2,876,844
State		
Categoricals		
Basic Skills	\$1,402,693	
California Work Opportunities and Responsibility to Kids (CalWORKs)	648,626	
Cooperative Agencies Resources for Education (CARE)	316,146	
Disabled Students Programs & Services (DSPS)	1,674,366	
Extended Opportunities, Programs & Services (EOPS)	1,724,523	
Staff Development & Staff Diversity	113,399	
Matriculation	1,561,750	
Temporary Assistance for Needy Families (TANF - 50% State portion)	52,138	
Temporary Assistance for Needy Families/Child Development Careers	69,950	
	Total State Categoricals	\$7,563,591
Grants		
Economic Development	\$1,103,457	
Funds for Student Success-Middle College High School	115,754	
Foster & Kinship Care Education	896,039	
CTE Career Technical Education Grants	1,045,424	
Song Brown AS Nursing	87,154	
Enrollment Growth & Retention	131,997	
Child Development & Related Grants	646,421	
	Total State Grants	\$4,026,246
Other State Restricted Funds		
Cal-PASS Project	\$2,234,348	
Proposition 20-Restricted Lottery Funds	352,412	
State Block Grants	399,121	
Student Financial Aid Administration	739,137	
Transfer & Articulation	5,000	
	Total Other	\$3,730,018
	TOTAL STATE	\$15,319,855
Local		
Community Services		\$239,104
Contract Education		617,219
Health Fees		782,000
Parking Fees & Fines		1,116,137
County Foster Care Training	200,000	
Emp Training Panel - Office of Professional Training (ETP-OPT)	129,411	
Food Service Agreement	290,319	
Nursing Grants	757,390	
Miscellaneous Grants	295,000	
	Total Other Local	1,699,120
	TOTAL LOCAL	\$4,453,580
	TOTAL RESTRICTED INCOME	\$22,650,279

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,735,879	\$18,717,622	\$20,897,156	\$21,571,183	\$22,159,715
12 Contract Adm, Counselors, Librarians	7,494,982	8,077,835	8,601,416	8,649,388	8,660,960
13 Hourly Teachers	13,515,729	16,892,317	18,300,126	18,017,640	18,012,124
14 Hourly Adm, Counselors, Librarians	1,255,183	1,514,131	1,744,549	1,542,598	1,670,958
Object Group 1000 Total	<u>\$40,001,773</u>	<u>\$45,201,905</u>	<u>\$49,543,247</u>	<u>\$49,780,809</u>	<u>\$50,503,757</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$17,709,436	\$18,525,642	\$19,448,866	\$20,732,617	\$20,893,008
22 Contract Instructional Aides	1,492,033	1,620,486	1,826,959	2,012,535	2,037,406
23 Hourly Non-Instructional	3,751,807	3,921,270	4,425,385	4,060,645	4,087,411
24 Hourly Instructional Aides	804,321	822,647	866,396	723,928	524,015
Object Group 2000 Total	<u>\$23,757,597</u>	<u>\$24,890,045</u>	<u>\$26,567,606</u>	<u>\$27,529,725</u>	<u>\$27,541,840</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,154,275	\$16,867,781	\$18,455,726	\$20,866,619	\$21,108,186
3x Early Retirement & Retiree Benefits	2,211,502	3,773,976	1,502,696	456,863	1,490,492
Object Group 3000 Total	<u>\$19,365,777</u>	<u>\$20,641,757</u>	<u>\$19,958,422</u>	<u>\$21,323,482</u>	<u>\$22,598,678</u>
SUPPLIES:					
43 Supplies	\$3,433,929	\$3,342,967	\$3,394,017	\$3,469,218	\$3,458,663
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$4,767,106	\$7,479,076	\$8,471,515	\$8,557,451	\$8,351,094
52 Travel and Mileage	552,664	591,190	609,261	404,499	678,165
53 Fees, Software, Memberships, Dues	796,057	742,556	776,510	1,111,102	799,102
54 Insurance	679,540	503,357	548,718	545,249	654,298
55 Utilities and Operations	2,559,236	3,008,668	3,399,945	3,826,211	3,984,299
56 Rents, Repairs & Maintenance	2,386,738	2,172,407	2,057,759	2,738,159	2,671,599
57 Audits, Interest, and Legals	626,477	539,341	360,980	472,405	424,667
58 Advertising, Postage & Other Operating	814,585	703,911	673,090	730,967	519,051
59 Other Holding	0	0	0	0	353,245
Object Group 5000 Total	<u>\$13,182,403</u>	<u>\$15,740,506</u>	<u>\$16,897,778</u>	<u>\$18,386,043</u>	<u>\$18,435,520</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$75,516	\$38,896	\$80,506	\$96,000
62 Building Alterations	71,036	42,313	171,369	172,793	170,546
63 Books	47,980	79,685	95,441	51,764	38,216
64 Equipment	838,769	797,520	849,395	1,220,109	519,676
Object Group 6000 Total	<u>\$989,454</u>	<u>\$995,034</u>	<u>\$1,155,101</u>	<u>\$1,525,172</u>	<u>\$824,438</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$101,825	\$111,325	\$110,000
73 Interfund Transfers	1,217,938	6,536,171	4,948,852	683,117	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	994,348	969,170	924,503	838,986	937,484
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,297,286</u>	<u>\$7,594,171</u>	<u>\$5,975,180</u>	<u>\$1,633,428</u>	<u>\$1,047,484</u>
Total Expenditures	<u><u>\$103,028,219</u></u>	<u><u>\$118,406,385</u></u>	<u><u>\$123,491,351</u></u>	<u><u>\$123,647,877</u></u>	<u><u>\$124,410,380</u></u>

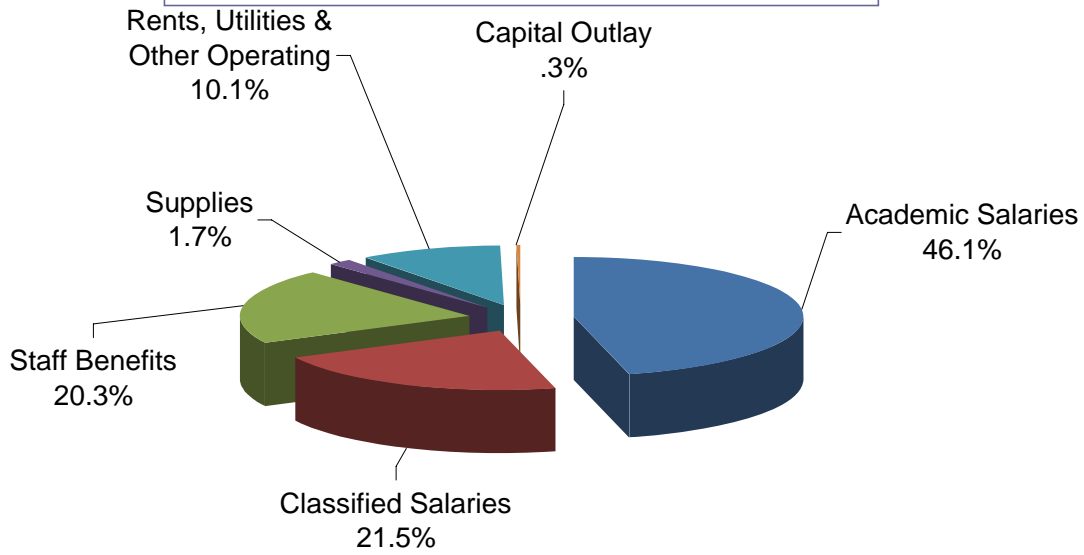
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,293,616	\$18,246,583	\$20,452,012	\$21,197,536	\$21,912,269
12 Contract Adm, Counselors, Librarians	5,902,129	6,292,179	6,744,556	7,056,370	7,226,617
13 Hourly Teachers	13,055,660	16,165,745	17,501,283	17,233,281	17,148,813
14 Hourly Adm, Counselors, Librarians	731,791	599,874	777,302	751,776	613,310
Object Group 1000 Total	<u>\$36,983,196</u>	<u>\$41,304,381</u>	<u>\$45,475,153</u>	<u>\$46,238,963</u>	<u>\$46,901,009</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$15,282,793	\$16,402,862	\$17,225,563	\$18,127,408	\$18,319,375
22 Contract Instructional Aides	1,329,451	1,433,666	1,599,345	1,679,976	1,785,123
23 Hourly Non-Instructional	1,504,573	1,435,284	1,643,770	1,842,614	1,373,471
24 Hourly Instructional Aides	615,567	613,194	659,533	615,850	416,994
Object Group 2000 Total	<u>\$18,732,384</u>	<u>\$19,885,006</u>	<u>\$21,128,211</u>	<u>\$22,265,848</u>	<u>\$21,894,963</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$15,683,470	\$15,103,188	\$16,667,645	\$18,931,081	\$19,245,504
3x Early Retirement & Retiree Benefits	2,211,502	3,773,976	1,502,696	456,863	1,490,492
Object Group 3000 Total	<u>\$17,894,972</u>	<u>\$18,877,164</u>	<u>\$18,170,341</u>	<u>\$19,387,944</u>	<u>\$20,735,996</u>
SUPPLIES:					
43 Supplies	\$1,529,931	\$1,303,470	\$1,795,348	\$1,989,658	\$1,735,037
Object Group 4000 Total	<u>\$1,529,931</u>	<u>\$1,303,470</u>	<u>\$1,795,348</u>	<u>\$1,989,658</u>	<u>\$1,735,037</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,102,894	\$1,138,367	\$1,389,655	\$1,508,784	\$1,393,895
52 Travel and Mileage	365,465	407,811	378,567	268,370	339,173
53 Fees, Software, Memberships, Dues	645,075	609,345	606,213	929,698	680,676
54 Insurance	638,540	462,357	514,718	501,909	611,298
55 Utilities and Operations	2,420,861	2,722,538	3,082,621	3,569,701	3,658,481
56 Rents, Repairs & Maintenance	2,091,094	1,943,060	1,882,993	2,480,470	2,449,384
57 Audits, Interest, and Legals	530,618	443,795	274,869	389,581	336,333
58 Advertising, Postage & Other Operating	683,207	566,283	598,802	666,228	432,606
59 Other Holding	0	0	0	0	353,245
Object Group 5000 Total	<u>\$8,477,754</u>	<u>\$8,293,556</u>	<u>\$8,728,438</u>	<u>\$10,314,741</u>	<u>\$10,255,091</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$68,285	\$38,896	\$80,506	\$65,000
62 Building Alterations	21,050	19,321	132,529	116,785	67,500
63 Books	46,911	38,606	75,548	48,484	38,216
64 Equipment	455,398	174,793	410,328	661,416	81,762
Object Group 6000 Total	<u>\$555,028</u>	<u>\$301,005</u>	<u>\$657,301</u>	<u>\$907,191</u>	<u>\$252,478</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$1,825	\$1,325	\$0
73 Interfund Transfers	917,920	5,615,087	4,524,447	76,500	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	21,150	26,677	20,596	11,625	32,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$939,070</u>	<u>\$5,641,764</u>	<u>\$4,546,868</u>	<u>\$89,450</u>	<u>\$32,000</u>
Total Expenditures	<u><u>\$85,112,335</u></u>	<u><u>\$95,606,346</u></u>	<u><u>\$100,501,660</u></u>	<u><u>\$101,193,795</u></u>	<u><u>\$101,806,574</u></u>

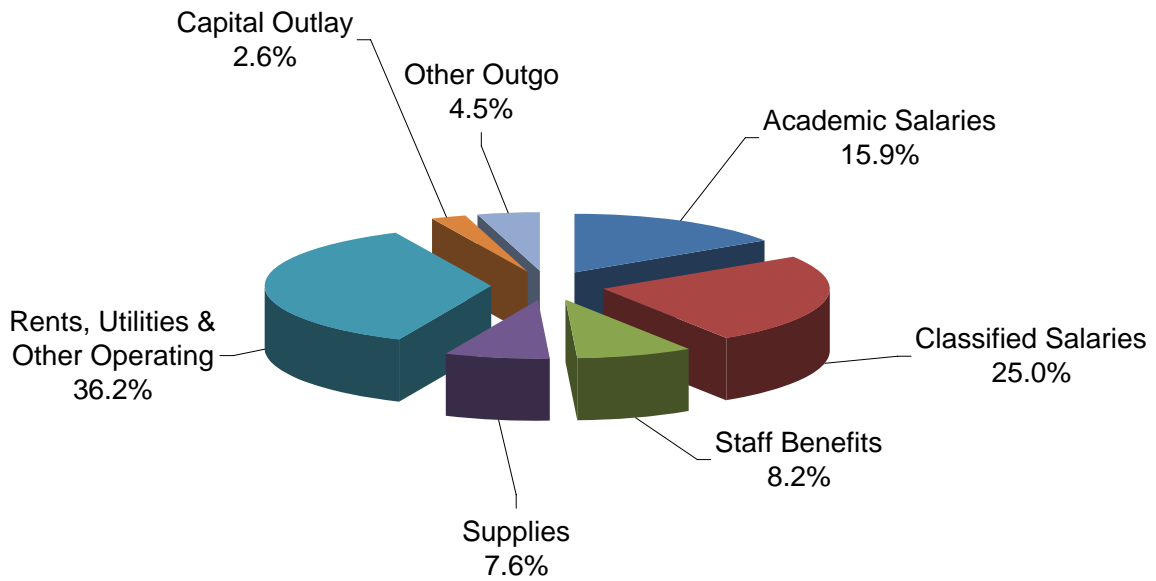
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$442,263	\$471,039	\$445,144	\$373,647	\$247,446
12 Contract Adm, Counselors, Librarians	1,592,853	1,785,656	1,856,860	1,593,018	1,434,343
13 Hourly Teachers	460,069	726,572	798,843	784,359	863,311
14 Hourly Adm, Counselors, Librarians	523,392	914,257	967,247	790,822	1,057,648
Object Group 1000 Total	<u>\$3,018,577</u>	<u>\$3,897,524</u>	<u>\$4,068,094</u>	<u>\$3,541,846</u>	<u>\$3,602,748</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,426,643	\$2,122,780	\$2,223,303	\$2,605,209	\$2,573,633
22 Contract Instructional Aides	162,582	186,820	227,614	332,559	252,283
23 Hourly Non-Instructional	2,247,234	2,485,986	2,781,615	2,218,031	2,713,940
24 Hourly Instructional Aides	188,754	209,453	206,863	108,078	107,021
Object Group 2000 Total	<u>\$5,025,213</u>	<u>\$5,005,039</u>	<u>\$5,439,395</u>	<u>\$5,263,877</u>	<u>\$5,646,877</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,470,805	\$1,764,593	\$1,788,081	\$1,935,538	\$1,862,682
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,470,805</u>	<u>\$1,764,593</u>	<u>\$1,788,081</u>	<u>\$1,935,538</u>	<u>\$1,862,682</u>
SUPPLIES:					
43 Supplies	\$1,903,998	\$2,039,497	\$1,598,669	\$1,479,560	\$1,723,626
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,664,212	\$6,340,709	\$7,081,860	\$7,048,667	\$6,957,199
52 Travel and Mileage	187,199	183,379	230,694	136,129	338,992
53 Fees, Software, Memberships, Dues	150,982	133,211	170,297	181,404	118,426
54 Insurance	41,000	41,000	34,000	43,340	43,000
55 Utilities and Operations	138,375	286,130	317,324	256,510	325,818
56 Rents, Repairs & Maintenance	295,644	229,347	174,766	257,689	222,215
57 Audits, Interest, and Legals	95,859	95,546	86,111	82,824	88,334
58 Advertising, Postage & Other Operating	131,378	137,628	74,288	64,739	86,445
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,704,649</u>	<u>\$7,446,950</u>	<u>\$8,169,340</u>	<u>\$8,071,302</u>	<u>\$8,180,429</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$7,231	\$0	\$0	\$31,000
62 Building Alterations	49,986	22,992	38,840	56,008	103,046
63 Books	1,069	41,079	19,893	3,280	0
64 Equipment	383,371	622,727	439,067	558,693	437,914
Object Group 6000 Total	<u>\$434,426</u>	<u>\$694,029</u>	<u>\$497,800</u>	<u>\$617,981</u>	<u>\$571,960</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$100,000	\$110,000	\$110,000
73 Interfund Transfers	300,018	921,084	424,405	606,617	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	973,198	942,493	903,907	827,361	905,484
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,358,216</u>	<u>\$1,952,407</u>	<u>\$1,428,312</u>	<u>\$1,543,978</u>	<u>\$1,015,484</u>
Total Expenditures	<u><u>\$17,915,884</u></u>	<u><u>\$22,800,039</u></u>	<u><u>\$22,989,691</u></u>	<u><u>\$22,454,082</u></u>	<u><u>\$22,603,806</u></u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,787,454	\$13,569,391	\$15,282,815	\$15,753,643	\$16,026,794
12 Contract Adm, Counselors, Librarians	4,152,572	4,400,522	4,876,454	4,877,318	4,864,062
13 Hourly Teachers	9,410,205	11,792,092	12,575,218	12,598,210	12,891,232
14 Hourly Adm, Counselors, Librarians	867,909	1,011,613	1,110,740	1,054,276	1,349,341
Object Group 1000 Total	<u>\$27,218,140</u>	<u>\$30,773,618</u>	<u>\$33,845,227</u>	<u>\$34,283,447</u>	<u>\$35,131,429</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,043,368	\$8,574,969	\$8,946,056	\$9,594,797	\$9,468,005
22 Contract Instructional Aides	1,113,734	1,217,666	1,259,389	1,338,872	1,358,158
23 Hourly Non-Instructional	1,841,974	2,080,964	2,452,483	2,559,455	2,627,936
24 Hourly Instructional Aides	695,525	684,457	749,416	604,488	396,987
Object Group 2000 Total	<u>\$11,694,601</u>	<u>\$12,558,056</u>	<u>\$13,407,344</u>	<u>\$14,097,612</u>	<u>\$13,851,086</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,309,981	\$10,185,474	\$11,252,092	\$12,215,944	\$13,100,244
3x Early Retirement & Retiree Benefits	1,071,925	1,025,417	414,925	393,320	169,085
Object Group 3000 Total	<u>\$11,381,906</u>	<u>\$11,210,891</u>	<u>\$11,667,017</u>	<u>\$12,609,264</u>	<u>\$13,269,329</u>
SUPPLIES:					
43 Supplies	\$2,071,068	\$2,109,195	\$2,063,910	\$2,279,839	\$2,086,179
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,578,674	\$4,234,349	\$4,284,036	\$3,168,215	\$3,635,401
52 Travel and Mileage	264,918	320,247	304,793	211,131	309,073
53 Fees, Software, Memberships, Dues	136,688	228,681	217,638	226,208	224,053
54 Insurance	83,967	79,012	90,000	85,052	103,000
55 Utilities and Operations	1,748,540	2,147,968	2,137,139	2,324,385	2,501,588
56 Rents, Repairs & Maintenance	1,181,343	968,464	882,568	1,364,794	1,144,771
57 Audits, Interest, and Legals	838	0	0	25	200
58 Advertising, Postage & Other Operating	528,001	357,573	338,041	360,676	255,894
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$6,522,969</u>	<u>\$8,336,294</u>	<u>\$8,254,215</u>	<u>\$7,740,486</u>	<u>\$8,173,980</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$75,516	\$38,896	\$80,506	\$65,000
62 Building Alterations	71,036	42,293	117,641	117,816	170,546
63 Books	19,765	50,603	67,818	20,982	7,716
64 Equipment	599,098	545,149	605,535	913,625	359,903
Object Group 6000 Total	<u>\$721,568</u>	<u>\$713,561</u>	<u>\$829,890</u>	<u>\$1,132,929</u>	<u>\$603,165</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	872,500	435,016	4,246,000	279,546	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	808,364	769,668	747,096	641,640	735,942
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,680,864</u>	<u>\$1,204,684</u>	<u>\$4,993,096</u>	<u>\$921,186</u>	<u>\$735,942</u>
Total Expenditures	<u><u>\$61,291,116</u></u>	<u><u>\$66,906,299</u></u>	<u><u>\$75,060,699</u></u>	<u><u>\$73,064,763</u></u>	<u><u>\$73,851,110</u></u>

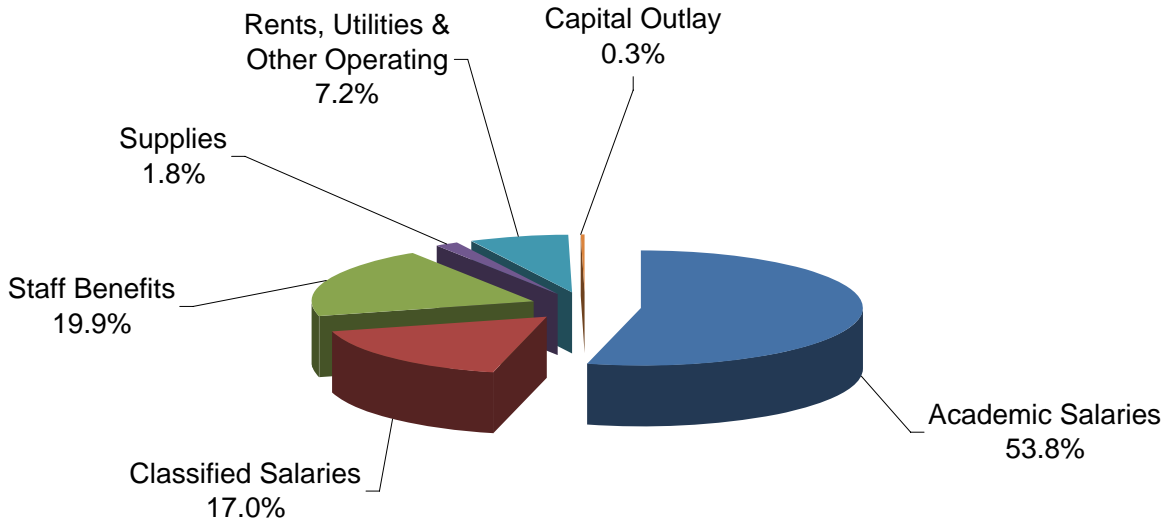
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,466,872	\$13,164,128	\$14,925,036	\$15,441,086	\$15,859,778
12 Contract Adm, Counselors, Librarians	3,262,233	3,375,829	3,845,932	3,882,114	4,039,350
13 Hourly Teachers	8,981,084	11,079,707	11,797,111	11,853,265	12,148,813
14 Hourly Adm, Counselors, Librarians	483,955	350,330	462,019	542,445	547,877
Object Group 1000 Total	<u>\$25,194,144</u>	<u>\$27,969,994</u>	<u>\$31,030,098</u>	<u>\$31,718,910</u>	<u>\$32,595,818</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,840,112	\$7,415,533	\$7,625,391	\$7,781,476	\$7,846,826
22 Contract Instructional Aides	959,758	1,030,846	1,073,553	1,129,232	1,180,550
23 Hourly Non-Instructional	710,730	659,133	761,308	1,188,539	911,182
24 Hourly Instructional Aides	542,101	539,338	560,914	514,132	341,057
Object Group 2000 Total	<u>\$9,052,701</u>	<u>\$9,644,850</u>	<u>\$10,021,166</u>	<u>\$10,613,379</u>	<u>\$10,279,615</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,425,823	\$9,075,289	\$10,081,504	\$10,775,501	\$11,897,566
3x Early Retirement & Retiree Benefits	1,071,925	1,025,417	414,925	393,320	169,085
Object Group 3000 Total	<u>\$10,497,748</u>	<u>\$10,100,706</u>	<u>\$10,496,429</u>	<u>\$11,168,821</u>	<u>\$12,066,651</u>
SUPPLIES:					
43 Supplies	\$869,264	\$762,343	\$1,097,540	\$1,276,952	\$1,057,054
Object Group 4000 Total	<u>\$869,264</u>	<u>\$762,343</u>	<u>\$1,097,540</u>	<u>\$1,276,952</u>	<u>\$1,057,054</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$401,674	\$389,842	\$544,965	\$601,652	\$521,143
52 Travel and Mileage	173,350	218,828	179,260	130,196	130,475
53 Fees, Software, Memberships, Dues	101,340	133,011	119,242	156,979	158,620
54 Insurance	52,967	48,012	63,000	51,712	70,000
55 Utilities and Operations	1,513,858	1,761,087	1,752,278	2,157,436	2,253,135
56 Rents, Repairs & Maintenance	1,068,248	879,883	806,631	1,245,239	1,031,933
57 Audits, Interest, and Legals	838	0	0	25	200
58 Advertising, Postage & Other Operating	474,636	305,071	306,935	326,917	204,959
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,786,911</u>	<u>\$3,735,734</u>	<u>\$3,772,311</u>	<u>\$4,670,156</u>	<u>\$4,370,465</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$31,669	\$68,285	\$38,896	\$80,506	\$65,000
62 Building Alterations	21,050	19,321	110,054	116,785	67,500
63 Books	18,696	9,524	47,925	17,702	7,716
64 Equipment	351,764	59,323	220,555	496,262	20,654
Object Group 6000 Total	<u>\$423,179</u>	<u>\$156,453</u>	<u>\$417,430</u>	<u>\$711,255</u>	<u>\$160,870</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	872,500	435,016	4,246,000	76,500	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	15,765	16,020	15,799	7,490	19,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$888,265</u>	<u>\$451,036</u>	<u>\$4,261,799</u>	<u>\$83,990</u>	<u>\$19,000</u>
Total Expenditures	<u><u>\$50,712,212</u></u>	<u><u>\$52,821,116</u></u>	<u><u>\$61,096,773</u></u>	<u><u>\$60,243,463</u></u>	<u><u>\$60,549,473</u></u>

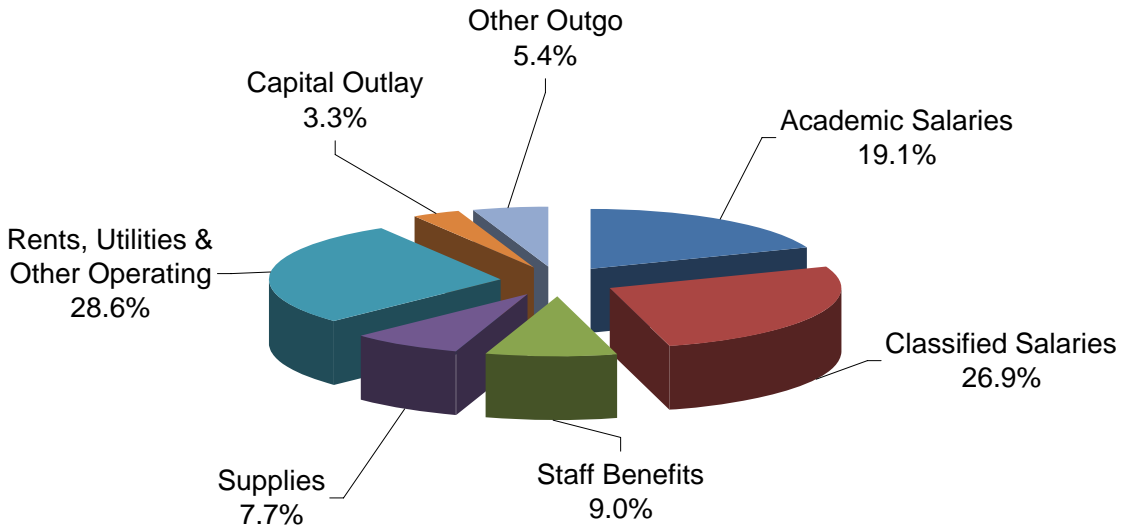
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$320,582	\$405,263	\$357,779	\$312,557	\$167,016
12 Contract Adm, Counselors, Librarians	890,339	1,024,693	1,030,522	995,204	824,712
13 Hourly Teachers	429,121	712,385	778,107	744,945	742,419
14 Hourly Adm, Counselors, Librarians	383,954	661,283	648,721	511,831	801,464
Object Group 1000 Total	<u>\$2,023,996</u>	<u>\$2,803,624</u>	<u>\$2,815,129</u>	<u>\$2,564,537</u>	<u>\$2,535,611</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,203,256	\$1,159,436	\$1,320,665	\$1,813,321	\$1,621,179
22 Contract Instructional Aides	153,976	186,820	185,836	209,640	177,608
23 Hourly Non-Instructional	1,131,244	1,421,831	1,691,175	1,370,916	1,716,754
24 Hourly Instructional Aides	153,424	145,119	188,502	90,356	55,930
Object Group 2000 Total	<u>\$2,641,900</u>	<u>\$2,913,206</u>	<u>\$3,386,178</u>	<u>\$3,484,233</u>	<u>\$3,571,471</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$884,158	\$1,110,185	\$1,170,588	\$1,440,443	\$1,202,678
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$884,158</u>	<u>\$1,110,185</u>	<u>\$1,170,588</u>	<u>\$1,440,443</u>	<u>\$1,202,678</u>
SUPPLIES:					
43 Supplies	\$1,201,804	\$1,346,852	\$966,370	\$1,002,887	\$1,029,125
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,177,000	\$3,844,507	\$3,739,071	\$2,566,563	\$3,114,258
52 Travel and Mileage	91,568	101,419	125,533	80,935	178,598
53 Fees, Software, Memberships, Dues	35,348	\$95,670	98,396	69,229	65,433
54 Insurance	31,000	31,000	27,000	33,340	33,000
55 Utilities and Operations	234,682	386,881	384,861	166,949	248,453
56 Rents, Repairs & Maintenance	113,095	88,581	75,937	119,555	112,838
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	53,365	52,502	31,106	33,759	50,935
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,736,058</u>	<u>\$4,600,560</u>	<u>\$4,481,904</u>	<u>\$3,070,330</u>	<u>\$3,803,515</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$7,231	\$0	\$0	\$0
62 Building Alterations	49,986	22,972	7,587	1,031	103,046
63 Books	1,069	41,079	19,893	3,280	0
64 Equipment	247,334	485,826	384,980	417,363	339,249
Object Group 6000 Total	<u>\$298,389</u>	<u>\$557,108</u>	<u>\$412,460</u>	<u>\$421,674</u>	<u>\$442,295</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	203,046	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	792,599	753,648	731,297	634,150	716,942
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$792,599</u>	<u>\$753,648</u>	<u>\$731,297</u>	<u>\$837,196</u>	<u>\$716,942</u>
Total Expenditures	<u><u>\$10,578,904</u></u>	<u><u>\$14,085,183</u></u>	<u><u>\$13,963,926</u></u>	<u><u>\$12,821,300</u></u>	<u><u>\$13,301,637</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,948,425	\$5,148,231	\$5,614,341	\$5,817,540	\$6,132,921
12 Contract Adm, Counselors, Librarians	2,409,506	2,712,469	2,784,114	2,819,623	2,970,448
13 Hourly Teachers	4,105,524	5,100,225	5,724,908	5,419,430	5,120,892
14 Hourly Adm, Counselors, Librarians	385,002	500,188	629,095	485,372	319,617
Object Group 1000 Total	<u>\$11,848,457</u>	<u>\$13,461,113</u>	<u>\$14,752,458</u>	<u>\$14,541,965</u>	<u>\$14,543,878</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,425,912	\$4,567,153	\$4,810,319	\$5,107,038	\$5,466,093
22 Contract Instructional Aides	378,299	402,820	567,570	673,663	679,248
23 Hourly Non-Instructional	1,315,889	1,335,808	1,523,172	1,184,308	1,118,747
24 Hourly Instructional Aides	107,808	137,262	114,959	112,379	119,264
Object Group 2000 Total	<u>\$6,227,908</u>	<u>\$6,443,043</u>	<u>\$7,016,020</u>	<u>\$7,077,388</u>	<u>\$7,383,352</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,784,341	\$4,676,352	\$5,111,899	\$5,547,968	\$6,002,693
3x Early Retirement & Retiree Benefits	137,805	180,153	37,146	48,543	59,543
Object Group 3000 Total	<u>\$4,922,146</u>	<u>\$4,856,505</u>	<u>\$5,149,045</u>	<u>\$5,596,511</u>	<u>\$6,062,236</u>
SUPPLIES:					
43 Supplies	\$856,694	\$827,664	\$960,542	\$815,327	\$802,815
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$934,087	\$985,198	\$1,224,746	\$2,007,156	\$1,566,684
52 Travel and Mileage	144,546	156,232	185,213	123,541	183,806
53 Fees, Software, Memberships, Dues	116,968	94,120	151,908	180,657	125,414
54 Insurance	35,609	41,569	34,994	41,491	42,489
55 Utilities and Operations	823,218	863,784	1,240,215	1,276,504	1,276,879
56 Rents, Repairs & Maintenance	441,735	474,264	420,035	566,853	418,249
57 Audits, Interest, and Legals	0	0	0	696	0
58 Advertising, Postage & Other Operating	219,311	222,855	214,244	263,918	162,661
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,715,474</u>	<u>\$2,838,022</u>	<u>\$3,471,355</u>	<u>\$4,460,816</u>	<u>\$3,776,182</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	20	53,728	54,977	0
63 Books	28,215	29,082	27,623	30,782	30,500
64 Equipment	150,366	173,046	163,874	225,176	144,301
Object Group 6000 Total	<u>\$178,581</u>	<u>\$202,148</u>	<u>\$245,225</u>	<u>\$310,935</u>	<u>\$174,801</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	149,886	53,378	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	183,792	192,287	174,514	193,846	192,542
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$183,792</u>	<u>\$192,287</u>	<u>\$324,400</u>	<u>\$247,224</u>	<u>\$192,542</u>
Total Expenditures	<u><u>\$26,933,052</u></u>	<u><u>\$28,820,782</u></u>	<u><u>\$31,919,045</u></u>	<u><u>\$33,050,166</u></u>	<u><u>\$32,935,806</u></u>

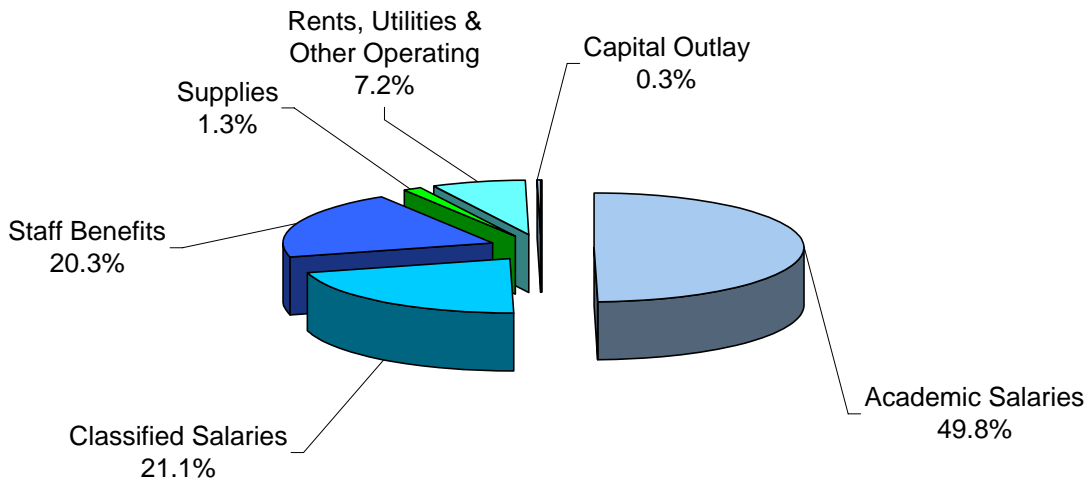
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,826,744	\$5,082,455	\$5,526,976	\$5,756,450	\$6,052,491
12 Contract Adm, Counselors, Librarians	1,955,196	2,238,335	2,242,184	2,278,897	2,360,817
13 Hourly Teachers	4,074,576	5,086,038	5,704,172	5,380,016	5,000,000
14 Hourly Adm, Counselors, Librarians	245,836	247,521	310,784	206,381	63,433
Object Group 1000 Total	<u>\$11,102,352</u>	<u>\$12,654,349</u>	<u>\$13,784,116</u>	<u>\$13,621,744</u>	<u>\$13,476,741</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,618,639	\$3,699,661	\$3,979,763	\$4,391,611	\$4,633,441
22 Contract Instructional Aides	369,693	402,820	525,792	550,744	604,573
23 Hourly Non-Instructional	675,868	649,105	771,079	579,010	411,222
24 Hourly Instructional Aides	72,478	72,928	96,598	94,657	68,173
Object Group 2000 Total	<u>\$4,736,678</u>	<u>\$4,824,514</u>	<u>\$5,373,232</u>	<u>\$5,616,022</u>	<u>\$5,717,409</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,349,096	\$4,181,891	\$4,591,097	\$5,115,757	\$5,433,186
3x Early Retirement & Retiree Benefits	137,805	180,153	37,146	48,543	59,543
Object Group 3000 Total	<u>\$4,486,901</u>	<u>\$4,362,044</u>	<u>\$4,628,243</u>	<u>\$5,164,300</u>	<u>\$5,492,729</u>
SUPPLIES:					
43 Supplies	\$286,796	\$264,624	\$407,210	\$452,927	\$355,157
Object Group 4000 Total	<u>\$286,796</u>	<u>\$264,624</u>	<u>\$407,210</u>	<u>\$452,927</u>	<u>\$355,157</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$102,984	\$78,298	\$103,927	\$90,988	\$70,091
52 Travel and Mileage	66,689	80,724	87,041	68,442	63,206
53 Fees, Software, Memberships, Dues	53,429	61,052	80,007	77,177	72,421
54 Insurance	25,609	31,569	27,994	31,491	32,489
55 Utilities and Operations	732,090	799,139	1,183,157	1,230,590	1,205,014
56 Rents, Repairs & Maintenance	357,579	402,680	358,083	477,484	361,372
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	158,582	200,782	196,013	237,341	129,151
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,496,962</u>	<u>\$1,654,244</u>	<u>\$2,036,222</u>	<u>\$2,213,513</u>	<u>\$1,933,744</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	22,475	0	0
63 Books	28,215	29,082	27,623	30,782	30,500
64 Equipment	30,894	45,179	113,251	83,846	45,636
Object Group 6000 Total	<u>\$59,109</u>	<u>\$74,261</u>	<u>\$163,349</u>	<u>\$114,628</u>	<u>\$76,136</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	29,886	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,193	3,442	1,904	635	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,193</u>	<u>\$3,442</u>	<u>\$31,790</u>	<u>\$635</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$22,171,991</u></u>	<u><u>\$23,837,478</u></u>	<u><u>\$26,424,162</u></u>	<u><u>\$27,183,769</u></u>	<u><u>\$27,055,916</u></u>

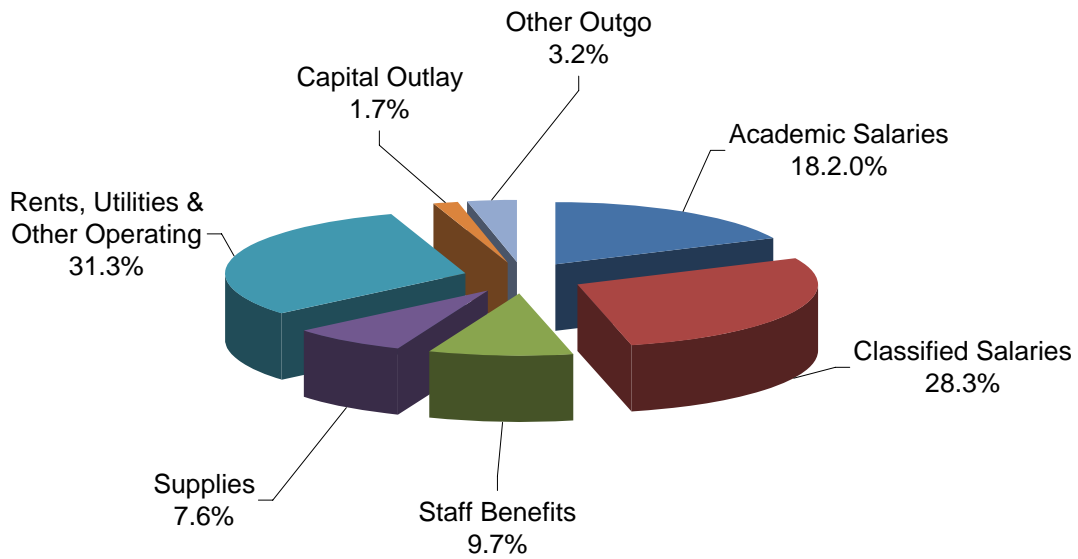
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$121,681	\$65,776	\$87,365	\$61,090	\$80,430
12 Contract Adm, Counselors, Librarians	454,310	474,134	541,930	540,726	609,631
13 Hourly Teachers	30,948	14,187	20,736	39,414	120,892
14 Hourly Adm, Counselors, Librarians	139,166	252,667	318,311	278,991	256,184
Object Group 1000 Total	<u>\$746,105</u>	<u>\$806,764</u>	<u>\$968,342</u>	<u>\$920,221</u>	<u>\$1,067,137</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$807,273	\$867,492	\$830,556	\$715,427	\$832,652
22 Contract Instructional Aides	8,606	0	41,778	122,919	74,675
23 Hourly Non-Instructional	640,021	686,703	752,093	605,298	707,525
24 Hourly Instructional Aides	35,330	64,334	18,361	17,722	51,091
Object Group 2000 Total	<u>\$1,491,230</u>	<u>\$1,618,529</u>	<u>\$1,642,788</u>	<u>\$1,461,366</u>	<u>\$1,665,943</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$435,245	\$494,461	\$520,802	\$432,211	\$569,507
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$435,245</u>	<u>\$494,461</u>	<u>\$520,802</u>	<u>\$432,211</u>	<u>\$569,507</u>
SUPPLIES:					
43 Supplies	\$569,898	\$563,040	\$553,332	\$362,400	\$447,658
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$831,103	\$906,900	\$1,120,819	\$1,916,168	\$1,496,593
52 Travel and Mileage	77,857	75,508	98,172	55,099	120,600
53 Fees, Software, Memberships, Dues	63,539	33,068	71,901	103,480	52,993
54 Insurance	10,000	10,000	7,000	10,000	10,000
55 Utilities and Operations	91,128	64,645	57,058	45,914	71,865
56 Rents, Repairs & Maintenance	84,156	71,584	61,952	89,369	56,877
57 Audits, Interest, and Legals	0	0	0	696	0
58 Advertising, Postage & Other Operating	60,729	22,073	18,231	26,577	33,510
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,218,512</u>	<u>\$1,183,778</u>	<u>\$1,435,133</u>	<u>\$2,247,303</u>	<u>\$1,842,438</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	20	31,253	54,977	0
63 Books	0	0	0	0	0
64 Equipment	119,472	127,867	50,623	141,330	98,665
Object Group 6000 Total	<u>\$119,472</u>	<u>\$127,887</u>	<u>\$81,876</u>	<u>\$196,307</u>	<u>\$98,665</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	120,000	53,378	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	180,599	188,845	172,610	193,211	188,542
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$180,599</u>	<u>\$188,845</u>	<u>\$292,610</u>	<u>\$246,589</u>	<u>\$188,542</u>
Total Expenditures	<u><u>\$4,761,061</u></u>	<u><u>\$4,983,304</u></u>	<u><u>\$5,494,883</u></u>	<u><u>\$5,866,397</u></u>	<u><u>\$5,879,890</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	885,369	964,844	940,848	952,447	826,450
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,272	2,330	2,954	0	0
Object Group 1000 Total	<u>\$887,641</u>	<u>\$967,174</u>	<u>\$943,802</u>	<u>\$952,447</u>	<u>\$826,450</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,027,085	\$5,379,396	\$5,674,474	\$6,010,211	\$5,958,910
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	593,944	504,498	449,730	316,882	340,728
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,621,029</u>	<u>\$5,883,894</u>	<u>\$6,124,204</u>	<u>\$6,327,093</u>	<u>\$6,299,638</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,042,801	\$2,005,955	\$2,081,400	\$1,912,428	\$1,967,029
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$2,042,801</u>	<u>\$2,005,955</u>	<u>\$2,081,400</u>	<u>\$1,912,428</u>	<u>\$1,967,029</u>
SUPPLIES:					
43 Supplies	\$463,402	\$367,969	\$336,301	\$341,121	\$473,919
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,148,077	\$2,056,042	\$2,757,916	\$3,154,392	\$2,922,999
52 Travel and Mileage	134,532	104,643	109,614	68,271	136,276
53 Fees, Software, Memberships, Dues	68,222	28,481	33,392	51,673	25,217
54 Insurance	0	0	0	0	0
55 Utilities and Operations	30,132	59,069	112,962	36,436	40,233
56 Rents, Repairs & Maintenance	166,519	120,899	102,112	139,606	154,560
57 Audits, Interest, and Legals	437,639	379,827	371,096	204,590	209,467
58 Advertising, Postage & Other Operating	67,212	122,984	114,086	105,808	98,871
59 Other Holding	0	0	0	0	353,245
Object Group 5000 Total	<u>\$2,052,333</u>	<u>\$2,871,945</u>	<u>\$3,601,178</u>	<u>\$3,760,776</u>	<u>\$3,940,868</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	72,841	67,972	22,285	75,509	11,072
Object Group 6000 Total	<u>\$72,841</u>	<u>\$67,972</u>	<u>\$22,285</u>	<u>\$75,509</u>	<u>\$42,072</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$100,000	\$110,000	\$110,000
73 Interfund Transfers	44,010	592,630	248,561	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$129,010</u>	<u>\$681,460</u>	<u>\$348,561</u>	<u>\$110,000</u>	<u>\$110,000</u>
Total Expenditures	<u><u>\$11,269,057</u></u>	<u><u>\$12,846,369</u></u>	<u><u>\$13,457,731</u></u>	<u><u>\$13,479,374</u></u>	<u><u>\$13,659,976</u></u>

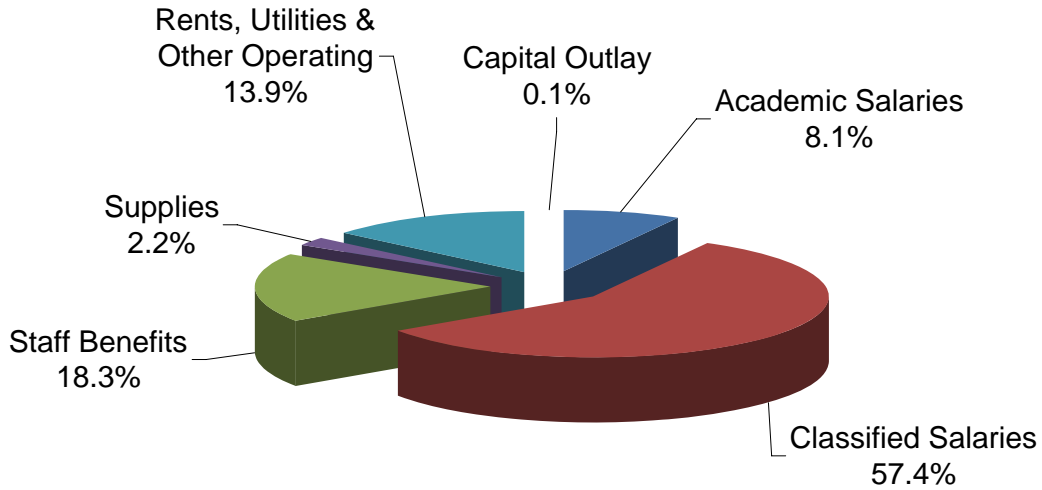
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	684,700	678,015	656,440	895,359	826,450
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,000	2,023	2,739	0	0
Object Group 1000 Total	<u>\$686,700</u>	<u>\$680,038</u>	<u>\$659,179</u>	<u>\$895,359</u>	<u>\$826,450</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,709,412	\$5,283,544	\$5,602,392	\$5,933,750	\$5,839,108
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	117,975	127,046	111,383	75,065	51,067
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,827,387</u>	<u>\$5,410,590</u>	<u>\$5,713,775</u>	<u>\$6,008,815</u>	<u>\$5,890,175</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,891,399	\$1,846,008	\$1,984,709	\$1,849,544	\$1,876,532
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,891,399</u>	<u>\$1,846,008</u>	<u>\$1,984,709</u>	<u>\$1,849,544</u>	<u>\$1,876,532</u>
SUPPLIES:					
43 Supplies	\$331,106	\$238,364	\$257,334	\$226,848	\$227,076
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$491,968	\$466,740	\$535,946	\$588,456	\$576,651
52 Travel and Mileage	116,758	102,879	109,075	68,176	110,482
53 Fees, Software, Memberships, Dues	67,434	24,008	33,392	42,978	25,217
54 Insurance	0	0	0	0	0
55 Utilities and Operations	17,284	17,605	20,755	21,237	34,733
56 Rents, Repairs & Maintenance	68,126	51,717	65,235	90,841	102,060
57 Audits, Interest, and Legals	344,780	284,281	284,985	122,462	121,133
58 Advertising, Postage & Other Operating	49,928	60,137	95,833	101,405	96,871
59 Other Holding	0	0	0	0	353,245
Object Group 5000 Total	<u>\$1,156,278</u>	<u>\$1,007,367</u>	<u>\$1,145,221</u>	<u>\$1,035,555</u>	<u>\$1,420,392</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	56,276	58,938	18,821	75,509	11,072
Object Group 6000 Total	<u>\$56,276</u>	<u>\$58,938</u>	<u>\$18,821</u>	<u>\$75,509</u>	<u>\$11,072</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	44,010	592,630	248,561	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$44,010</u>	<u>\$592,630</u>	<u>\$248,561</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$8,993,156</u></u>	<u><u>\$9,833,935</u></u>	<u><u>\$10,027,600</u></u>	<u><u>\$10,091,630</u></u>	<u><u>\$10,251,697</u></u>

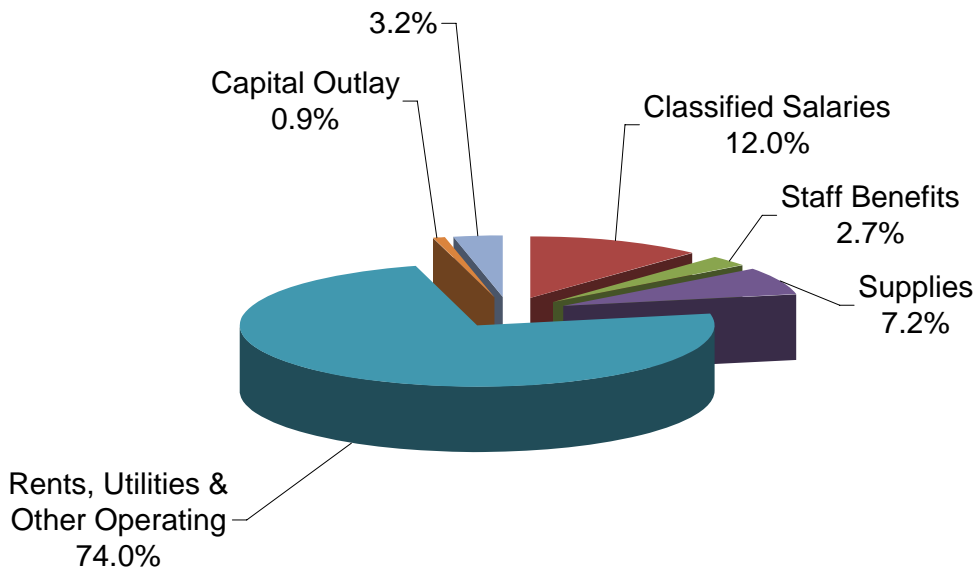
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	200,669	286,829	284,408	57,088	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	272	307	215	0	0
Object Group 1000 Total	<u>\$200,941</u>	<u>\$287,136</u>	<u>\$284,623</u>	<u>\$57,088</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$317,673	\$95,852	\$72,082	\$76,461	\$119,802
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	475,969	377,452	338,347	241,817	289,661
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$793,642</u>	<u>\$473,304</u>	<u>\$410,429</u>	<u>\$318,278</u>	<u>\$409,463</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$151,402	\$159,947	\$96,691	\$62,884	\$90,497
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$151,402</u>	<u>\$159,947</u>	<u>\$96,691</u>	<u>\$62,884</u>	<u>\$90,497</u>
SUPPLIES:					
43 Supplies	\$132,296	\$129,605	\$78,967	\$114,273	\$246,843
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$656,109	\$1,589,302	\$2,221,970	\$2,565,936	\$2,346,348
52 Travel and Mileage	17,774	1,764	539	95	25,794
53 Fees, Software, Memberships, Dues	788	4,473	0	8,695	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	12,848	41,464	92,207	15,199	5,500
56 Rents, Repairs & Maintenance	98,393	69,182	36,877	48,765	52,500
57 Audits, Interest, and Legals	92,859	95,546	86,111	82,128	88,334
58 Advertising, Postage & Other Operating	17,284	62,847	18,253	4,403	2,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$896,055</u>	<u>\$1,864,578</u>	<u>\$2,455,957</u>	<u>\$2,725,221</u>	<u>\$2,520,476</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$31,000
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	16,565	9,034	3,464	0	0
Object Group 6000 Total	<u>\$16,565</u>	<u>\$9,034</u>	<u>\$3,464</u>	<u>\$0</u>	<u>\$31,000</u>
OTHER OUTGO:					
71 Debt Service	\$85,000	\$88,830	\$100,000	\$110,000	\$110,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$85,000</u>	<u>\$88,830</u>	<u>\$100,000</u>	<u>\$110,000</u>	<u>\$110,000</u>
Total Expenditures	<u><u>\$2,275,901</u></u>	<u><u>\$3,012,434</u></u>	<u><u>\$3,430,131</u></u>	<u><u>\$3,387,744</u></u>	<u><u>\$3,408,279</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	47,535	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	1,760	2,950	2,000
Object Group 1000 Total	<u>\$47,535</u>	<u>\$0</u>	<u>\$1,760</u>	<u>\$2,950</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$213,071	\$4,124	\$18,017	\$20,571	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	988	928	2,021	7,061	7,764
Object Group 2000 Total	<u>\$214,059</u>	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$27,632</u>	<u>\$7,764</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,152	\$0	\$10,335	\$1,190,279	\$38,220
3x Early Retirement & Retiree Benefits	1,001,772	2,568,406	1,050,625	15,000	1,261,864
Object Group 3000 Total	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,205,279</u>	<u>\$1,300,084</u>
SUPPLIES:					
43 Supplies	\$42,765	\$38,139	\$33,264	\$32,931	\$95,750
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$106,268	\$203,487	\$204,817	\$227,688	\$226,010
52 Travel and Mileage	8,668	10,068	9,641	1,556	49,010
53 Fees, Software, Memberships, Dues	474,179	391,274	373,572	652,564	424,418
54 Insurance	559,964	382,776	423,724	418,706	508,809
55 Utilities and Operations	(42,654)	(62,153)	(90,371)	188,886	165,599
56 Rents, Repairs & Maintenance	597,141	608,780	653,044	666,906	954,019
57 Audits, Interest, and Legals	188,000	159,514	(10,116)	267,094	215,000
58 Advertising, Postage & Other Operating	61	499	6,719	565	1,625
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,891,627</u>	<u>\$1,694,245</u>	<u>\$1,571,030</u>	<u>\$2,423,965</u>	<u>\$2,544,490</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	16,464	11,353	57,701	5,799	4,400
Object Group 6000 Total	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$5,799</u>	<u>\$4,400</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$1,825	\$1,325	\$0
73 Interfund Transfers	301,428	5,508,525	304,405	350,193	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,192	7,215	2,893	3,500	9,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$303,620</u>	<u>\$5,515,740</u>	<u>\$309,123</u>	<u>\$355,018</u>	<u>\$9,000</u>
Total Expenditures	<u><u>\$3,534,994</u></u>	<u><u>\$9,832,935</u></u>	<u><u>\$3,053,876</u></u>	<u><u>\$4,053,574</u></u>	<u><u>\$3,963,488</u></u>

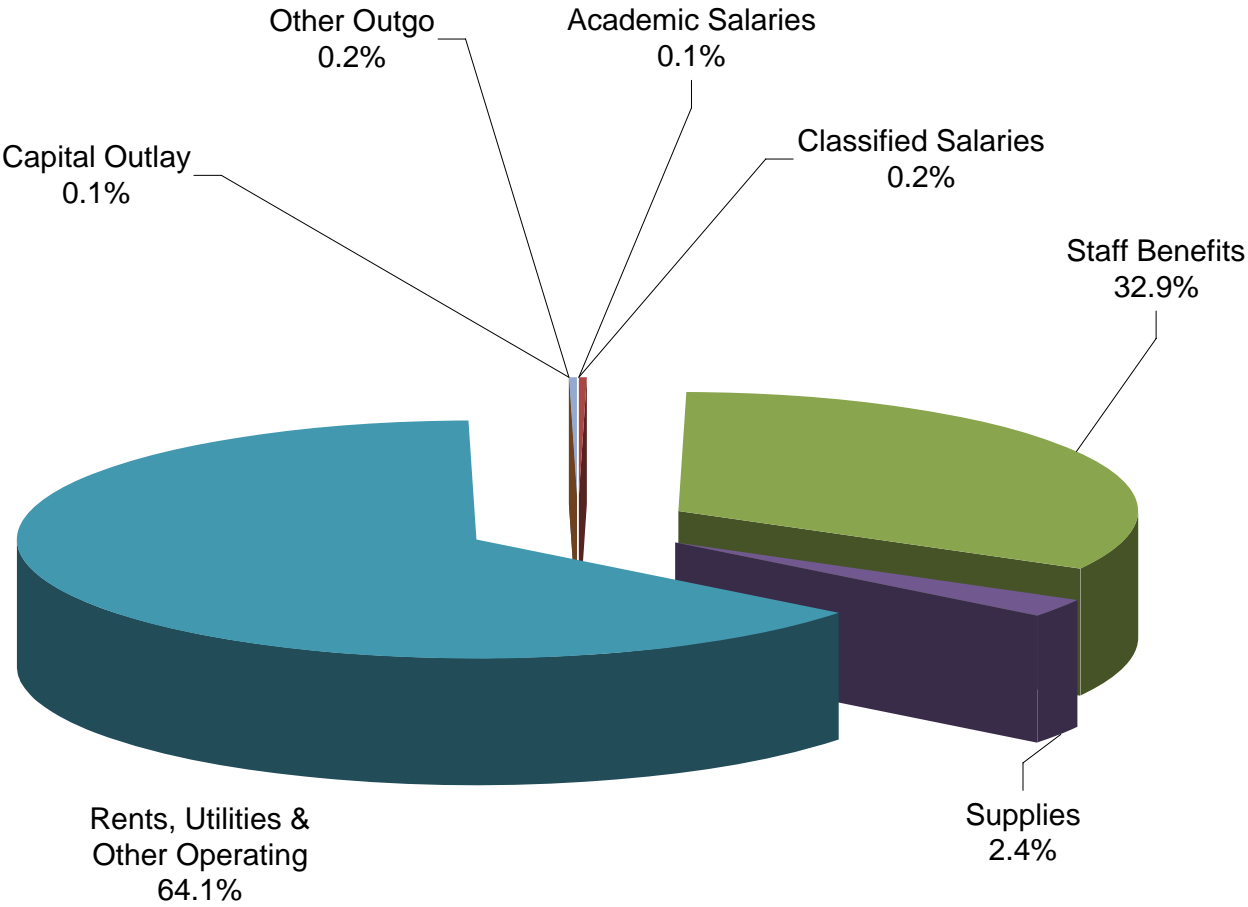
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Budget - - UNRESTRICTED**

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	1,760	2,950	2,000
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$1,760</u>	<u>\$2,950</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$114,630	\$4,124	\$18,017	\$20,571	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	988	928	2,021	7,061	7,764
Object Group 2000 Total	<u>\$115,618</u>	<u>\$5,052</u>	<u>\$20,038</u>	<u>\$27,632</u>	<u>\$7,764</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,152	\$0	\$10,335	\$1,190,279	\$38,220
3x Early Retirement & Retiree Benefits	1,001,772	2,568,406	1,050,625	15,000	1,261,864
Object Group 3000 Total	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,060,960</u>	<u>\$1,205,279</u>	<u>\$1,300,084</u>
SUPPLIES:					
43 Supplies	\$42,765	\$38,139	\$33,264	\$32,931	\$95,750
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$106,268	\$203,487	\$204,817	\$227,688	\$226,010
52 Travel and Mileage	8,668	5,380	3,191	1,556	35,010
53 Fees, Software, Memberships, Dues	422,872	391,274	373,572	652,564	424,418
54 Insurance	559,964	382,776	423,724	418,706	508,809
55 Utilities and Operations	157,629	144,707	126,431	160,438	165,599
56 Rents, Repairs & Maintenance	597,141	608,780	653,044	666,906	954,019
57 Audits, Interest, and Legals	185,000	159,514	(10,116)	267,094	215,000
58 Advertising, Postage & Other Operating	61	293	21	565	1,625
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,037,603</u>	<u>\$1,896,211</u>	<u>\$1,774,684</u>	<u>\$2,395,517</u>	<u>\$2,530,490</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	16,464	11,353	57,701	5,799	4,400
Object Group 6000 Total	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$57,701</u>	<u>\$5,799</u>	<u>\$4,400</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$1,825	\$1,325	\$0
73 Interfund Transfers	1,410	4,587,441	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,192	7,215	2,893	3,500	9,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,602</u>	<u>\$4,594,656</u>	<u>\$4,718</u>	<u>\$4,825</u>	<u>\$9,000</u>
Total Expenditures	<u><u>\$3,234,976</u></u>	<u><u>\$9,113,817</u></u>	<u><u>\$2,953,125</u></u>	<u><u>\$3,674,933</u></u>	<u><u>\$3,949,488</u></u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	47,535	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$47,535</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$98,441	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$98,441</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	4,688	6,450	0	14,000
53 Fees, Software, Memberships, Dues	51,307	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(200,283)	(206,860)	(216,802)	28,448	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	3,000	0	0	0	0
58 Advertising, Postage & Other Operating	0	206	6,698	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>(\$145,976)</u>	<u>(\$201,966)</u>	<u>(\$203,654)</u>	<u>\$28,448</u>	<u>\$14,000</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	300,018	921,084	304,405	350,193	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$300,018</u>	<u>\$921,084</u>	<u>\$304,405</u>	<u>\$350,193</u>	<u>\$0</u>
Total Expenditures	<u><u>\$300,018</u></u>	<u><u>\$719,118</u></u>	<u><u>\$100,751</u></u>	<u><u>\$378,641</u></u>	<u><u>\$14,000</u></u>

Districtwide - Unrestricted General Fund



Tentative Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
Grossmont College							
Commission Distributions	\$271,702	\$265,428	\$252,995	\$269,710	\$303,460	\$290,000	\$252,000
Dissolution of Enterprise Fund	351	85	2,865	529	0	0	0
Interest Income	10,221	14,548	18,482	41,550	44,864	31,200	10,000
Total	\$282,274	\$280,061	\$274,342	\$311,789	\$348,324	\$321,200	\$262,000
Cuyamaca College							
Commission Distributions	\$115,558	\$114,572	\$118,651	\$122,653	\$143,659	\$160,800	\$120,000
Dissolution of Enterprise Fund	167	77	525	0	0	0	0
Interest Income	8,421	10,975	13,942	9,350	11,202	7,800	5,000
Total	\$124,146	\$125,624	\$133,118	\$132,003	\$154,861	\$168,600	\$125,000
Other Commission Distributions							
District Services Allocation	\$33,675	\$33,043	\$32,317	\$34,119	\$38,880	\$39,200	\$32,000
Total	\$33,675	\$33,043	\$32,317	\$34,119	\$38,880	\$39,200	\$32,000
Total Sources	\$440,095	\$438,728	\$439,777	\$477,911	\$542,065	\$529,000	\$419,000
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Distributions to ASCC	20,000	20,000	20,000	20,000	10,000 *	10,000 *	10,000 *
Total Distributions	\$84,000	\$84,000	\$84,000	\$84,000	\$74,000	\$74,000	\$74,000

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

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
Bookstore Commissions					
Beginning Balance	\$821,038	\$898,546	\$959,448	\$1,197,544	\$1,270,228
Commissions Revenue	403,962	426,481	485,999	490,000	404,000
Funds Available	<u>\$1,225,000</u>	<u>\$1,325,027</u>	<u>\$1,445,447</u>	<u>\$1,687,544</u>	<u>\$1,674,228</u> (2)
Expenditures					
Grossmont College	\$249,978	\$114,938	\$195,651	\$64,000	\$451,890
Cuyamaca College	44,476	250,641	52,253	240,800	245,000
District Services	32,000	0	0	112,516	32,000
Total	<u>\$326,454</u>	<u>\$365,579</u>	<u>\$247,904</u>	<u>\$417,316</u>	<u>\$728,890</u>
Ending Balance	<u>\$898,546</u>	<u>\$959,448</u>	<u>\$1,197,544</u>	<u>\$1,270,228</u>	<u>\$945,338</u> (3)
Dissolution of Enterprise Funds					
Beginning Balance	\$1,305,638	\$1,341,453	\$992,881	\$788,947	\$61,398
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$3,390	\$529	\$0	\$0	\$0
Interest	32,424	50,900	56,066	39,000	15,000
Total Revenue & Transfers	<u>\$35,815</u>	<u>\$51,429</u>	<u>\$56,066</u>	<u>\$39,000</u>	<u>\$15,000</u>
Funds Available	<u>\$1,341,453</u>	<u>\$1,392,881</u>	<u>\$1,048,947</u>	<u>\$827,947</u>	<u>\$76,398</u> (2)
Expenditures					
Grossmont College	\$0	\$0	\$80,000	\$766,549	\$40,000
Cuyamaca College	0	400,000	180,000	0	0
Total	<u>\$0</u>	<u>\$400,000</u>	<u>\$260,000</u>	<u>\$766,549</u>	<u>\$40,000</u>
Ending Balance	<u>\$1,341,453</u>	<u>\$992,881</u>	<u>\$788,947</u>	<u>\$61,398</u>	<u>\$36,398</u> (3)
Combined Ending Balance	<u>\$2,239,998</u>	<u>\$1,952,329</u>	<u>\$1,986,491</u>	<u>\$1,331,626</u>	<u>\$981,736</u> (3)

Notes:

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

(2) Funds Available by Fund:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Bookstore Commissions	\$1,279,581	362,647	32,000	\$1,674,228
Dissolution of Enterprise Funds	50,000	26,398	0	76,398
Total Funds Available	<u>\$1,329,581</u>	<u>\$389,045</u>	<u>\$32,000</u>	<u>\$1,750,626</u>
Less: Expenditures	(491,890)	(245,000)	(32,000)	(768,890)
Ending Balance	<u>\$837,691</u>	<u>\$144,045</u>	<u>\$0</u>	<u>\$981,736</u>

(3) Ending Balances by Site:				Total	
Bookstore Commissions	Subfund 38	\$827,691	\$117,647	\$0	\$945,338
Dissolution of Enterprise Funds	Subfund 36	10,000	26,398	0	36,398
Combined Subfunds		<u>\$837,691</u>	<u>\$144,045</u>	<u>\$0</u>	<u>\$981,736</u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$25,589	\$4,357	\$27,505	\$27,276	\$7,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$25,589</u>	<u>\$4,357</u>	<u>\$27,505</u>	<u>\$27,276</u>	<u>\$7,000</u>
 Plus Current Year Income					
Tuition Fees	\$21,762	\$52,222	\$44,138	\$16,000	\$52,000
Other Sources	34	48	153	0	0
Total Revenues	<u>\$21,796</u>	<u>\$52,269</u>	<u>\$44,291</u>	<u>\$16,000</u>	<u>\$52,000</u>
 Total Funds Available	<u>\$47,385</u>	<u>\$56,626</u>	<u>\$71,796</u>	<u>\$43,276</u>	<u>\$59,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$36,917	\$22,118	\$40,000	\$33,907	\$53,998
Supplies & Materials	6,111	6,328	4,520	2,369	5,002
Memberships, Dues, and Fees	0	0	0	0	0
Other Operating	0	0	0	0	0
Fees	0	675	0	0	0
Total Expenditures	<u>\$43,028</u>	<u>\$29,121</u>	<u>\$44,520</u>	<u>\$36,276</u>	<u>\$59,000</u>
 Total Ending Balance	<u><u>\$4,357</u></u>	<u><u>\$27,505</u></u>	<u><u>\$27,276</u></u>	<u><u>\$7,000</u></u>	<u><u>\$0</u></u>

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

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$19,508	\$80,313	\$46,211	\$51,143	\$17,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$19,508</u>	<u>\$80,313</u>	<u>\$46,211</u>	<u>\$51,143</u>	<u>\$17,000</u>
 Plus Current Year Income					
Tuition Fees	\$227,558	\$205,212	\$246,050	\$216,644	\$242,000
Other Sources	88	1,126	944	0	0
Total Revenues	<u>\$227,646</u>	<u>\$206,338</u>	<u>\$246,994</u>	<u>\$216,644</u>	<u>\$242,000</u>
 Total Funds Available	<u>\$247,154</u>	<u>\$286,651</u>	<u>\$293,205</u>	<u>\$267,787</u>	<u>\$259,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$153,000	\$183,000	\$226,654	\$240,000	\$239,000
Supplies & Materials	13,841	4,776	3,073	787	0
Other Operating	0	2,665	12,335	0	20,000
Transfer To Capital Project Fund	0	50,000	0	10,000	0
Total Expenditures	<u>\$166,841</u>	<u>\$240,441</u>	<u>\$242,062</u>	<u>\$250,787</u>	<u>\$259,000</u>
 Total Ending Balance	<u><u>\$80,313</u></u>	<u><u>\$46,211</u></u>	<u><u>\$51,143</u></u>	<u><u>\$17,000</u></u>	<u><u>\$0</u></u>

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

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$55,489	\$72,405	\$86,398	\$72,592	\$73,631
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$55,489</u>	<u>\$72,405</u>	<u>\$86,398</u>	<u>\$72,592</u>	<u>\$73,631</u>
 Plus Current Year Income					
Sales	\$50,805	\$65,312	\$64,305	\$69,100	\$74,800
Interest	1,010	1,913	1,819	1,135	1,150
Other	0	1,406	0	0	0
Total Revenue	<u>\$51,815</u>	<u>\$68,631</u>	<u>\$66,124</u>	<u>\$70,235</u>	<u>\$75,950</u>
 Total Funds Available	<u>\$107,304</u>	<u>\$141,036</u>	<u>\$152,522</u>	<u>\$142,827</u>	<u>\$149,581</u>
 Less Current Year Expenditures					
Supplies & Materials	\$14,446	\$33,999	\$48,577	\$43,885	\$66,411
Other Operating Expenses	20,452	20,640	19,433	20,420	27,589
Site Improvements	0	0	1,184	0	0
Capital Outlay	0	0	10,736	4,206	11,000
Inter-Fund Transfers Out	0	0	0	685	0
Total Expenditures	<u>\$34,898</u>	<u>\$54,638</u>	<u>\$79,930</u>	<u>\$69,196</u>	<u>\$105,000</u>
 Total Ending Balance	<u><u>\$72,405</u></u>	<u><u>\$86,398</u></u>	<u><u>\$72,592</u></u>	<u><u>\$73,631</u></u>	<u><u>\$44,581</u></u>

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

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE					
ASCC	\$88,716	\$38,987	\$17,970	\$23,113	\$28,113
Clubs & Organizations (1)	55,062	56,515	60,515	43,356	72,960
Prior Year Adjustments	(625)	0	0	0	0
Adjusted Beginning Balance	\$143,153	\$95,502	\$78,485	\$66,468	\$101,073
 Plus Current year Income					
Sales	\$454	\$7,750	\$15,536	\$9,700	\$12,500
Student Activities Card Sales	14,299	13,505	15,106	7,712	15,000
Operating Allocation	20,000	20,000	10,000	10,000	10,000
Contribution	0	0	3,000	0	0
Interest	1,011	1,713	1,421	277	1,000
Other	5,015	1,450	2,335	891	1,500
Club Deposits	80,789	111,977	111,001	104,687	100,000
Total Revenues (2)	\$121,568	\$156,395	\$158,398	\$133,267	\$140,000
 Total Funds Available	\$264,721	\$251,897	\$236,883	\$199,735	\$241,073
 Less Current Year Expenditures					
Hourly	\$11,696	\$13,110	\$16,490	\$1,400	\$6,000
Benefits	538	818	994	73	360
Activities	32,202	15,878	11,796	14,612	19,000
Commencement	15,235	17,215	3,153	0	0
Hospitality	395	0	0	0	0
Supplies	8,013	10,992	9,134	6,131	13,000
Other	22,074	7,422	688	1,364	1,640
Club Expenses	79,066	107,977	128,160	75,083	172,960
Total Expenditures	\$169,219	\$173,412	\$170,415	\$98,663	\$212,960
 Total Ending Balance	\$95,502	\$78,485	\$66,468	\$101,073	\$28,113

Notes:

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

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$427,513	\$545,862	\$566,112	\$591,950	\$356,950
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$427,513</u>	<u>\$545,862</u>	<u>\$566,112</u>	<u>\$591,950</u>	<u>\$356,950</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$131,607	\$0	\$0	\$0	\$0
Interest	13,695	19,952	25,838	15,000	15,000
Total Revenues	<u>\$145,302</u>	<u>\$19,952</u>	<u>\$25,838</u>	<u>\$15,000</u>	<u>\$15,000</u>
 Total Funds Available	<u>\$572,815</u>	<u>\$565,814</u>	<u>\$591,950</u>	<u>\$606,950</u>	<u>\$371,950</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$20,970	\$0	\$0	\$0	\$0
Supplies & Materials	0	(298)	0	0	0
Contract & Miscellaneous Services	5,983	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	0	0	0	250,000	371,950
Total Expenditures	<u>\$26,953</u>	<u>(\$298)</u>	<u>\$0</u>	<u>\$250,000</u>	<u>\$371,950</u>
 Total Ending Balance	<u><u>\$545,862</u></u>	<u><u>\$566,112</u></u>	<u><u>\$591,950</u></u>	<u><u>\$356,950</u></u>	<u><u>\$0</u></u>

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

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$341,937	\$400,695	\$479,549	\$14,919	\$84,919
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$341,937</u>	<u>\$400,695</u>	<u>\$479,549</u>	<u>\$14,919</u>	<u>\$84,919</u>
Plus Current Year Income					
Mandatory Construction Fee	\$57,701	\$59,045	\$66,663	\$65,243	\$70,000
Interest	10,052	29,630	6,784	4,757	5,000
Total Revenues	<u>\$67,753</u>	<u>\$88,675</u>	<u>\$73,447</u>	<u>\$70,000</u>	<u>\$75,000</u>
Total Funds Available	<u>\$409,690</u>	<u>\$489,370</u>	<u>\$552,996</u>	<u>\$84,919</u>	<u>\$159,919</u>
Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$0	\$0
Contract Services	1,615	0	0	0	0
Rental & Leases	7,380	9,821	8,077	0	15,000
Transfer To Capital Project Fund	0	0	530,000	0	0
Total Expenditures	<u>\$8,995</u>	<u>\$9,821</u>	<u>\$538,077</u>	<u>\$0</u>	<u>\$15,000</u>
Total Ending Balance	<u><u>\$400,695</u></u>	<u><u>\$479,549</u></u>	<u><u>\$14,919</u></u>	<u><u>\$84,919</u></u>	<u><u>\$144,919</u></u>

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

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

		Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10 (Multiyear)
Beginning Balance	(1)	\$123,226,533	\$102,167,507	\$62,777,446	\$105,536,022	\$77,370,384
Prior Year Adjustments	(2)	(804,037)	(1,334,246)	0	0	0
Adjusted Beg Balance		<u>\$122,422,496</u>	<u>\$100,833,261</u>	<u>\$62,777,446</u>	<u>\$105,536,022</u>	<u>\$77,370,384</u>
Plus Current Year Revenues						
State		\$30,863,870	\$14,866,937	\$3,491,399	\$10,848,299	\$20,940,442
Local		4,522,046	3,728,805	2,471,695	2,296,113	1,150,000
Inter-Fund Transfers In		1,216,528	7,221,186	5,790,503	1,749,666	371,950
Inter-Fund Transfers In (from Prop R)		2,388,243	293,682	211,074	0	0
Proceeds from Sale of Prop "R" Bonds		0	0	66,775,377	0	0
Total Revenues		<u>\$38,990,687</u>	<u>\$26,110,610</u>	<u>\$78,740,049</u>	<u>\$14,894,078</u>	<u>\$22,462,392</u>
Total Funds Available		<u>\$161,413,183</u>	<u>\$126,943,871</u>	<u>\$141,517,495</u>	<u>\$120,430,100</u>	<u>\$99,832,776</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$126,208	\$2,656,021	\$3,330,374	\$1,246,494	\$305,255
Other Operating Expenses		13,746,634	12,321,359	10,756,350	10,546,232	21,638,794
Capital Outlay		42,984,591	48,895,364	21,683,675	31,266,991	77,888,727
Inter-Fund Transfers Out		2,388,243	293,682	211,074	0	0
Total Expenditures		<u>\$59,245,676</u>	<u>\$64,166,426</u>	<u>\$35,981,472</u>	<u>\$43,059,717</u>	<u>\$99,832,776</u>
Total Ending Balance		<u>\$102,167,507</u>	<u>\$62,777,446</u>	<u>\$105,536,022</u>	<u>\$77,370,384</u>	<u>\$0</u>

Notes:

- (1) The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital projects and scheduled maintenance. This fund must be established and maintained in the County Treasury and used for capital outlay purposes only, including scheduled maintenance.
- (2) Prior year adjustments represent a timing differences for expenses incurred in one year and paid in another.

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

		Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10 (Multiyear)
Beginning Balance	(1)	\$3,551,651	\$3,052,960	\$10,466,618	\$12,907,821	\$12,172,965
Prior Year Adjustments	(2)	(804,037)	(950,550)	0	0	0
Adjusted Beg Balance		<u>\$2,747,614</u>	<u>\$2,102,410</u>	<u>\$10,466,618</u>	<u>\$12,907,821</u>	<u>\$12,172,965</u>
Plus Current Year Revenues						
State		\$30,863,870	\$14,866,937	\$3,491,399	\$10,848,299	\$20,940,442
Local		60,796	327,643	433,805	396,414	150,000
Inter-Fund Transfers In		1,216,528	7,212,837	5,790,503	1,749,666	371,950
Inter-Fund Transfers In (from Prop R)		2,388,243	293,682	211,074	0	0
Total Revenues		<u>\$34,529,437</u>	<u>\$22,701,099</u>	<u>\$9,926,782</u>	<u>\$12,994,379</u>	<u>\$21,462,392</u>
Total Funds Available		<u>\$37,277,051</u>	<u>\$24,803,509</u>	<u>\$20,393,400</u>	<u>\$25,902,200</u>	<u>\$33,635,357</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$40,143	\$2,352,792	\$1,882,708	\$884,466	\$147,127
Other Operating Expenses		1,516,579	847,604	1,413,978	1,395,889	9,494,011
Capital Outlay		32,667,369	11,136,495	4,188,893	11,448,880	23,994,219
Total Expenditures		<u>\$34,224,091</u>	<u>\$14,336,891</u>	<u>\$7,485,579</u>	<u>\$13,729,235</u>	<u>\$33,635,357</u>
Total Ending Balance		<u><u>\$3,052,960</u></u>	<u><u>\$10,466,618</u></u>	<u><u>\$12,907,821</u></u>	<u><u>\$12,172,965</u></u>	<u><u>\$0</u></u>

Notes:

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

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

	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$29,570	\$15,366	\$151,703
DW Prop "R" Oversight Committee	23,144	35,594	7,533
CC Science & Technology Center	4,374	2,957	0
CC Science & Technology Center Equipment	714,665	1,092,522	0
CC Business & Technology	270,169	6,131,677	3,871,154
CC Business & Technology (Matching Funds)	0	0	1,302,944
CC Business & Technology Equipment	0	372,520	2,085,481
CC Communication Arts Building	797,112	1,472	0
CC Communication Arts Equipment	1,621,959	539,679	0
CC LRC Expansion/Remodel	0	171,000	1,860,000
CC LRC Expansion/Remodel Equipment	0	0	53,000
GC Science Building	19,516	0	0
GC Science Building Equipment	52,985	9	0
GC Health/Physical Sciences Complex	0	2,520,882	12,055,118
GC Health/Physical Sciences Complex Equipment	0	1,311	1,015,689
GC Digital Arts Equipment	10,609	22,112	0
Capital Building Projects Total	\$3,544,104	\$10,907,101	\$22,402,622
<u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$0	\$0	\$111,009
05/06 SM Air Hndlr 200 W/Scp	50,400	0	49,600
06/07 SM Replace Roof, 400 PE	83,463	116,537	0
06/07 SM Resurface Pool Deck	0	101,180	98,820
06/07 SM Restroom Upgrade	915	102,792	0
06/07 SM Sewer & Underground Electrical	0	0	269,944
07/08 SM Replace Roof Bldg 400B	0	0	273,364
07/08 SM Replace Ovrhng Roof TM	0	0	148,784
08/09 SM Resurface Pool Deck - Phase 2	0	0	105,250
08/09 SM Repair/Replace Cracked/Damaged Walkways	0	0	275,146
Subtotal	\$134,778	\$320,509	\$1,331,917
Cuyamaca			
04/05 SM R/R Running Track	\$0	\$5,280	\$0
04/05 SM Signage	100,003	0	0
05/06 SM Electrical Panels/Transformer	0	0	100,000
06/07 SM Emergency Power Phase 1	0	0	200,000
06/07 SM Replace Restrooms FH/LRC	0	22,724	0
06/07 SM Emergency Power Phase 2	0	0	119,362
07/08 SM Replace Signage Phase 2	14,100	6,000	100,774
07/08 SM Replace Walkways - ADA	0	65,788	0
08/09 SM Chiller Repair	0	14,967	15,033
08/09 SM Water Shut-Off Valve Replacement	0	0	16,539
08/09 SM Replace Restrooms Fixtures	0	30,000	0
08/09 SM Replace Transformer Bldg C - Phase 2	0	0	91,662
Subtotal	\$114,103	\$144,759	\$643,370
Sched. Maint. and Haz. Subst. Projects Total	\$248,881	\$465,268	\$1,975,287

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

	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10 (Multiyear)
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DW Parking Permit Machines	\$0	\$142,095	\$32,905
DW Parking Gates	0	0	50,000
DW Parking Fund Projects	0	0	10,254
DW CC Governing Board Room	103,562	0	0
DW GC Governing Board Room	0	0	70,000
DW HR Technology Upgrade	30,000	0	157,441
DW Facilities Issues	464	66,107	262,011
DW Parking & Circ R&R	0	0	660,500
DW Fire Barriers	65,878	318,219	195,342
DW Post Project	0	10,442	1,558
DW Unallocated	0	0	274,151
Subtotal	<u>\$199,903</u>	<u>\$536,863</u>	<u>\$1,758,172</u>
Grossmont			
LRC - Technical Center Equipment	\$0	\$745	\$45,538
Football/Soccer Field	599,137	0	146,653
Student Services/Student Center Renovations	0	0	2,436,073
Fine Arts Complex	0	0	233,662
Performing Arts Center	0	0	706,549
51-575 Classroom ADA & Remodel	0	15,000	400,000
Bookstore	130,151	0	0
Secondary Effects	0	0	65,691
State Energy Project	59,002	0	11,029
Parking & Circ R&R	26,108	76,096	680,086
Parking Structure Impacts	103,698	1,012,634	0
Gym Floor Replacement	122,976	77,024	0
Facilities Issues	193,741	239,863	2,453,055
CDC Playground Renovation	0	63,900	4,600
Bldg 600 Reno & Repair	360,316	41	0
Subtotal	<u>\$1,595,128</u>	<u>\$1,485,303</u>	<u>\$7,182,936</u>
Cuyamaca			
Capital Program	\$858,078	\$0	\$0
Facilities Repairs	0	146,839	259,892
Parking & Circulation Issues	24,046	4,254	8,687
Student Center - Tfr from Student Center Fees	763,155	12,079	0
Tennis Courts Renovation	0	0	25,000
Bookstore - Tfr from Bookstore SRF	230,760	155,814	0
Child Development Center	21,524	15,714	22,761
Subtotal	<u>\$1,897,563</u>	<u>\$334,700</u>	<u>\$316,340</u>
Local and Lease Revenue Bond Projects Total	<u><u>\$3,692,594</u></u>	<u><u>\$2,356,866</u></u>	<u><u>\$9,257,448</u></u>
Total Projects	<u><u>\$7,485,579</u></u>	<u><u>\$13,729,235</u></u>	<u><u>\$33,635,357</u></u>

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

		Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10 (Multiyear)
Beginning Balance	(1)	\$119,674,882	\$99,114,547	\$52,310,828	\$92,628,201	\$65,197,419
Prior Year Adjustments	(2)	0	(383,696)	0	0	0
Adjusted Beg Balance		<u>\$119,674,882</u>	<u>\$98,730,851</u>	<u>\$52,310,828</u>	<u>\$92,628,201</u>	<u>\$65,197,419</u>
Funding Sources						
Proceeds from Sale of Bonds		\$0	\$0	\$66,775,377	\$0	\$0
Less Payment of Lease Revenue Bond		0	0	0	0	0
Net Proceeds from Sale of Bonds		<u>\$0</u>	<u>\$0</u>	<u>\$66,775,377</u>	<u>\$0</u>	<u>\$0</u>
Interest		\$4,461,250	\$3,400,501	\$2,038,551	\$1,899,699	\$1,000,000
Miscellaneous Income		0	661	(661)	0	0
Inter-Fund Transfers In		0	8,349	0	0	0
Total Funding Sources		<u>\$4,461,250</u>	<u>\$3,409,511</u>	<u>\$68,813,267</u>	<u>\$1,899,699</u>	<u>\$1,000,000</u>
Total Funds Available		<u>\$124,136,132</u>	<u>\$102,140,362</u>	<u>\$121,124,095</u>	<u>\$94,527,900</u>	<u>\$66,197,419</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$86,065	\$303,229	\$1,447,666	\$362,028	\$158,128
Other Operating Expenses		12,230,055	11,473,755	9,342,372	9,150,343	12,144,783
Capital Outlay		10,317,222	37,758,869	17,494,782	19,818,111	53,894,508
Inter-Fund Tfr Out to Capital Project Fd		2,388,243	293,682	211,074	0	0
Total Expenditures		<u>\$25,021,585</u>	<u>\$49,829,535</u>	<u>\$28,495,893</u>	<u>\$29,330,482</u>	<u>\$66,197,419</u>
Total Ending Balance		<u><u>\$99,114,547</u></u>	<u><u>\$52,310,828</u></u>	<u><u>\$92,628,201</u></u>	<u><u>\$65,197,419</u></u>	<u><u>\$0</u></u>

Notes:

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

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

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

	Funding Plan	Expenditures Prior to 08/09	Projected Expenditures 08/09	Tentative Budget 09/10 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$174,455	\$29,878	\$0	\$144,577
Program Management	8,800,000	7,560,501	375,496	864,004
Project Management	1,000,000	828,773	146,345	24,882
Post Project Coordination	250,000	0	154,434	95,566
Legal Services	585,000	116,984	6,000	462,015
Total Program Management	<u>\$10,809,455</u>	<u>\$8,536,136</u>	<u>\$682,275</u>	<u>\$1,591,044</u>
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Technology Infrastructure	6,350,000	4,011,342	753,201	1,585,457
IPP/FPP Development	200,000	0	46,213	153,788
Info System - Tech Improvements	200,000	0	0	200,000
2nd Effects - Road Repairs	800,000	0	0	800,000
DW Unallocated	506,266	0	0	506,266
Total Districtwide	<u>\$19,316,266</u>	<u>\$12,998,023</u>	<u>\$1,481,689</u>	<u>\$4,836,555</u>
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	258,071	0	0
Scheduled Maintenance	1,541,347	917,494	260,130	363,723
Total GC Scheduled Maintenance	<u>\$2,254,034</u>	<u>\$1,630,181</u>	<u>\$260,130</u>	<u>\$363,723</u>
College Unallocated	\$537,400	\$0	\$0	\$537,400
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,828,200	3,789,124	1,291	37,785
Exercise Sci & Wellness Complex Reno	8,977,709	8,690,764	286,946	0
Infrastructure	1,184,159	1,183,388	770	0
Secondary Effects & Swing	1,846,487	245,031	370,037	1,231,419
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,349,435	2,335,275	14,160	0
Secondary Effects - Tech Mall	253,060	253,060	0	0
Student Services/Student Center Renovations	34,894,207	505,398	1,041,557	33,347,253
Science Lab Building	6,573,006	6,406,865	63,077	103,064
Digital Arts/Sculpture	13,289,278	13,267,992	21,286	0
Digital Arts/Sculpture - FF&E	531,888	485,586	42,213	4,089
Health/Physical Sciences Complex	17,000,000	2,618,357	5,057,375	9,324,268
200 & 300 Complex Renov	1,064,389	1,064,231	159	0
Parking Expansion	19,910,000	3,472,233	13,967,902	2,469,868
Life Safety Rd (St Infr Correction)	1,621,481	1,621,484	0	0
Campus Signage	285,898	0	0	285,898
Performing Arts Center	3,505,607	0	0	3,505,607
Fine Arts Complex	1,700,909	80,147	3,854	1,616,908
Total Grossmont	<u>\$122,080,881</u>	<u>\$48,127,025</u>	<u>\$21,130,757</u>	<u>\$52,827,282</u>

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

	Funding Plan	Expenditures Prior to 08/09	Projected Expenditures 08/09	Tentative Budget 09/10 (Multiyear)
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	430,160	0	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,362	177,362	0	0
Total CC Scheduled Maintenance	<u>\$851,738</u>	<u>\$851,738</u>	<u>\$0</u>	<u>\$0</u>
College Unallocated	\$377,600	\$0	\$0	\$377,600
Interior Design Guidelines	66,546	70,720	0	0
Renovation and Repair	3,534,744	3,511,534	12,288	10,922
Secondary Effects & Swing	1,194,379	1,091,128	103,251	0
Infrastructure	2,098,929	1,937,578	84,395	76,956
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,120,000	18,089,228	30,772	0
Student Center - FF&E	875,000	848,550	0	26,449
Science & Technology Center	5,541,323	5,529,011	12,312	0
Communication Arts	27,725,086	27,724,214	872	0
Communication Arts - FF&E	2,171,418	1,662,376	262,639	246,403
Business & Technology	14,065,096	2,272,048	5,895,032	5,898,016
Remodel B, D, E, F, G Buildings	304,147	160,011	102,440	41,696
LRC Expansion/Remodel	2,083,000	19,710	214,036	1,849,254
Parking Construction 2nd Effects	6,286	0	0	6,286
Parking Expansion Ph 2a	834,444	834,444	0	0
Parking Expansion Ph 2b	433,529	433,529	0	0
Parking Expansion-Grading & Prep	453,145	453,145	0	0
Total Cuyamaca	<u>\$85,769,561</u>	<u>\$70,522,115</u>	<u>\$6,718,037</u>	<u>\$8,533,582</u>
Less: Prior Year Adjustment		(\$383,696)		
Total Proposition "R" Budget	<u>\$227,166,708</u>	<u>\$131,263,467</u>	<u>\$29,330,482</u>	<u>\$66,197,419</u>

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$364,087	\$904,451	\$519,377	\$200,000	\$51,270
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$364,087</u>	<u>\$904,451</u>	<u>\$519,377</u>	<u>\$200,000</u>	<u>\$51,270</u>
Plus Current Year Income					
Interest Income	\$42,676	\$28,945	\$23,523	\$14,000	\$10,000
Transfer From General Fund	5,583,320	5,183,205	4,823,858 (2)	5,737,307	6,354,450
Total Revenues	<u>\$5,625,996</u>	<u>\$5,212,150</u>	<u>\$4,847,381</u>	<u>\$5,751,307</u>	<u>\$6,364,450</u>
Total Funds Available	<u>\$5,990,083</u>	<u>\$6,116,601</u>	<u>\$5,366,758</u>	<u>\$5,951,307</u>	<u>\$6,415,720</u>
Less Current Year Expenditures					
Self-Insured Benefits	\$5,085,632	\$5,597,224	\$5,166,758	\$5,900,037	\$6,364,450
Total Expenditures	<u>\$5,085,632</u>	<u>\$5,597,224</u>	<u>\$5,166,758</u>	<u>\$5,900,037</u>	<u>\$6,364,450</u>
Reserve For Contingencies	\$0	\$0	\$0	\$51,270	\$51,270
Total Ending Balance	<u><u>\$904,451</u></u>	<u><u>\$519,377</u></u>	<u><u>\$200,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Notes:

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

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

	Initial Year Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$0	\$1,299,549	\$2,090,410	\$2,230,410
Prior Year Adjustments	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$0	\$1,299,549	\$2,090,410	\$2,230,410
 Plus Current Year Income				
Interest Income	\$3,049	\$63,592	\$40,000	\$30,000
Transfer from General Fund	1,296,500	727,268	100,000	100,000
Total Revenues	\$1,299,549	\$790,860	\$140,000	\$130,000
 Total Funds Available	\$1,299,549	\$2,090,410	\$2,230,410	\$2,360,410
 Less Current Year Expenditures				
Other Post Employment Benefits	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
 Reserve For Contingencies	\$0	\$0	\$0	\$0
 Total Ending Balance	\$1,299,549	\$2,090,410	\$2,230,410	\$2,360,410

Note: This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement required reporting only the amount paid in the current fiscal year for retiree benefits. This did not include future obligations. Under GASB 45, the district is required to report future obligations and any unfunded amounts. The process of determining how much should be set aside now to provide future benefits utilizes actuarial methods and assumptions. An actuary's estimate or "valuation" is the product of many assumptions using historical experience to project future benefits and cost. This Internal Service Fund was established to account for funds transferred from the general operating fund to begin to address the actuarial liability. The district must fully implement GASB 45 in the 08-09 fiscal year.

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$29,406	\$59,830	\$82,974	\$104,483	\$128,028
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$29,406</u>	<u>\$59,830</u>	<u>\$82,974</u>	<u>\$104,483</u>	<u>\$128,028</u>
 Plus Current Year Income					
Student Representation Fees	\$37,080	\$37,988	\$43,370	\$38,245	\$41,000
Interest	0	0	1,535	1,211	1,500
Total Revenues	<u>\$37,080</u>	<u>\$37,988</u>	<u>\$44,905</u>	<u>\$39,456</u>	<u>\$42,500</u>
 Total Funds Available	<u>\$66,486</u>	<u>\$97,818</u>	<u>\$127,879</u>	<u>\$143,939</u>	<u>\$170,528</u>
 Less Current Year Expenditures					
Travel & Conferences	\$6,656	\$14,728	\$23,279	\$15,911	\$42,000
Transportation	0	0	117	0	0
Rentals & Leases	0	116	0	0	0
Total Expenditures	<u>\$6,656</u>	<u>\$14,844</u>	<u>\$23,396</u>	<u>\$15,911</u>	<u>\$42,000</u>
 Total Ending Balance	<u><u>\$59,830</u></u>	<u><u>\$82,974</u></u>	<u><u>\$104,483</u></u>	<u><u>\$128,028</u></u>	<u><u>\$128,528</u></u>

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

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

	Actual 05/06	Actual 06/07	Actual 07/08	Projected Actual 08/09	Tentative Budget 09/10
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$16,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,000</u>
 Plus Current Year Income					
Student Representation Fees	\$0	\$0	\$0	\$15,800	\$16,000
Interest	0	0	0	200	200
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,000</u>	<u>\$16,200</u>
 Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,000</u>	<u>\$32,200</u>
 Less Current Year Expenditures					
Travel & Conferences	\$0	\$0	\$0	\$0	\$16,200
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,200</u>
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$16,000</u></u>	<u><u>\$16,000</u></u>

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

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GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

GOVERNING BOARD

Bill Garrett, President

Deanna Weeks, Vice President

Greg Barr, Clerk

Richard D. Alexander

Mary Kay Rosinski

Christopher Enders, Grossmont College Student Trustee

Charles Taylor III, Cuyamaca College Student Trustee

ADMINISTRATION

Cindy L. Miles, Ph.D., Chancellor

Sue Rearic, Vice Chancellor-Business Services

Ben Lastimado, Ed.D., Vice Chancellor-Human Resources & Labor Relations

GROSSMONT COLLEGE

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

CUYAMACA COLLEGE

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