



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2013-2014

TENTATIVE BUDGET

The budget is being presented for information at a special meeting of the Governing Board on Tuesday, June 11, 2013, at 3:30 p.m. at the Cuyamaca College Student Center, Room I-207, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

Strategic Areas of Focus

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

Governing Board and Administration

Governing Board

Bill Garrett, President

Edwin Hiel, Vice President

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Elsa Hernandez, Cuyamaca College Student Trustee

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Mark J. Zacovic, President Cuyamaca College

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Tim Corcoran, Interim Vice Chancellor-Human Resources

Grossmont-Cuyamaca Community College District
Tentative Budget
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Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2013/2014

Funds Available

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

General Fund:

Unrestricted
Restricted

Tentative

\$101,387,437
16,910,145

Total General Fund

\$118,297,582

Other Funds:

Bookstore Special Revenue
Grossmont Child Development Center
Cuyamaca Child Development Center
Cuyamaca Ornamental Horticulture
Associated Students of Cuyamaca College
Grossmont College Student Center
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Direct Health Self-Insurance
GASB 45 - Post Retirement Benefits
Grossmont College Student Representation Fee
Cuyamaca College Student Representation Fee

\$1,289,563
100,000
285,938
169,916
237,663
0
171,147
8,176,613
2,676,059
75,370
3,256,312
226,208
91,183

Total Other Funds

\$16,755,972

Total Funds Available

\$135,053,554

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	14,395	13,181	12,453	11,555	11,968
Non Credit	45	22	21	22	22
Summer Pullback	0	0	0	166	0
Total	14,441	13,203	12,474	11,743	11,990
Cuyamaca College					
Credit	5,877	5,855	5,221	5,008	5,237
Non Credit	471	232	44	64	64
Summer Pullback	0	0	0	115	0
Total	6,348	6,087	5,265	5,187	5,301
Total Resident FTES	20,789	19,290	17,739	16,930	17,291
	20,897 after state factoring	19,384 after state factoring	17,819 after state factoring	17,014 after state factoring	

State FTES Data					
Funded Resident FTES	17,908	18,268	16,804	17,014	17,291
Unfunded FTES over CAP	2,989	1,116	1,015	0	0
Workload Restoration/(Reduction)	(3.35%) WLR	2.14% Partial Restoration	(7.65%) WLR	1.21% Partial Restoration	1.63% Partial Restoration

NON RESIDENT FTES:

Grossmont College	981	909	758	673	668
Cuyamaca College	115	141	84	77	60
Total Non Resident FTES	1,096	1,050	842	750	728

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	15,422	14,112	13,232	12,416	12,658
Cuyamaca College	6,463	6,228	5,349	5,264	5,361
Total FTES	21,885	20,340	18,581	17,680	18,019

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,487,176	\$16,004,928	\$19,375,611	\$15,718,844	\$9,801,687
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$12,487,176</u>	<u>\$16,004,928</u>	<u>\$19,375,611</u>	<u>\$15,718,844</u>	<u>\$9,801,687</u>
Income	\$115,778,269	\$117,362,115	\$106,315,713	\$108,382,016	\$108,495,895
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	<u>\$115,778,269</u>	<u>\$117,362,115</u>	<u>\$106,315,713</u>	<u>\$108,382,016</u>	<u>\$108,495,895</u>
Total Funds Available for Distribution	<u>\$128,265,445</u>	<u>\$133,367,043</u>	<u>\$125,691,324</u>	<u>\$124,100,860</u>	<u>\$118,297,582</u>
Less Expenditures	<u>\$112,260,515</u>	<u>\$113,991,432</u>	<u>\$109,972,480</u>	<u>\$114,299,173</u>	<u>\$113,461,118</u>
Total Ending Balance	<u><u>\$16,004,929</u></u>	<u><u>\$19,375,611</u></u>	<u><u>\$15,718,844</u></u>	<u><u>\$9,801,687</u></u>	<u><u>\$4,836,464</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,827,773	\$5,027,882	\$5,811,182	\$4,822,050	\$0
Budget Dedication to Following Year	4,206,922	8,222,029	3,965,115	0	0
Categorical Commitments	501,873	455,015	59,647	0	0
Health Services	0	0	0	0	0
Parking Fund	607,743	913,647	1,065,537	293,840	0
Contingency Reserve	<u>4,860,617</u>	<u>4,757,038</u>	<u>4,817,363</u>	<u>4,685,797</u>	<u>4,836,464</u>
Total Ending Balance	<u><u>\$16,004,929</u></u>	<u><u>\$19,375,611</u></u>	<u><u>\$15,718,844</u></u>	<u><u>\$9,801,687</u></u>	<u><u>\$4,836,464</u></u>

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
SUMMARY OF OPERATIONS:					
Beginning Balance	\$9,616,080	\$10,688,390	\$9,784,920	\$10,628,545	\$7,168,410
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$9,616,080</u>	<u>\$10,688,390</u>	<u>\$9,784,920</u>	<u>\$10,628,545</u>	<u>\$7,168,410</u>
Income	\$98,283,205	\$99,312,994	\$90,064,589	\$91,610,652	\$91,912,408
Transfers Between Restricted & Unrestricted	(2,070,137)	(3,869,201)	4,494,977	1,658,496	2,306,619
Total Income	<u>\$96,213,068</u>	<u>\$95,443,793</u>	<u>\$94,559,566</u>	<u>\$93,269,148</u>	<u>\$94,219,027</u>
Total Funds Available for Distribution	<u>\$105,829,148</u>	<u>\$106,132,183</u>	<u>\$104,344,486</u>	<u>\$103,897,693</u>	<u>\$101,387,437</u>
Less Expenditures	\$95,140,757	\$96,347,263	\$93,715,941	\$96,729,283	\$96,550,973
Total Ending Balance	<u><u>\$10,688,390</u></u>	<u><u>\$9,784,920</u></u>	<u><u>\$10,628,545</u></u>	<u><u>\$7,168,410</u></u>	<u><u>\$4,836,464</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Site Budget Commitments	\$5,827,773	\$5,027,882	\$5,811,182	\$2,482,613	\$0
Budget Dedication to Following Year	N/A	N/A	N/A	N/A	N/A
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	4,860,617	4,757,038	4,817,363	4,685,797	4,836,464
Total Ending Balance	<u><u>\$10,688,390</u></u>	<u><u>\$9,784,920</u></u>	<u><u>\$10,628,545</u></u>	<u><u>\$7,168,410</u></u>	<u><u>\$4,836,464</u></u>

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

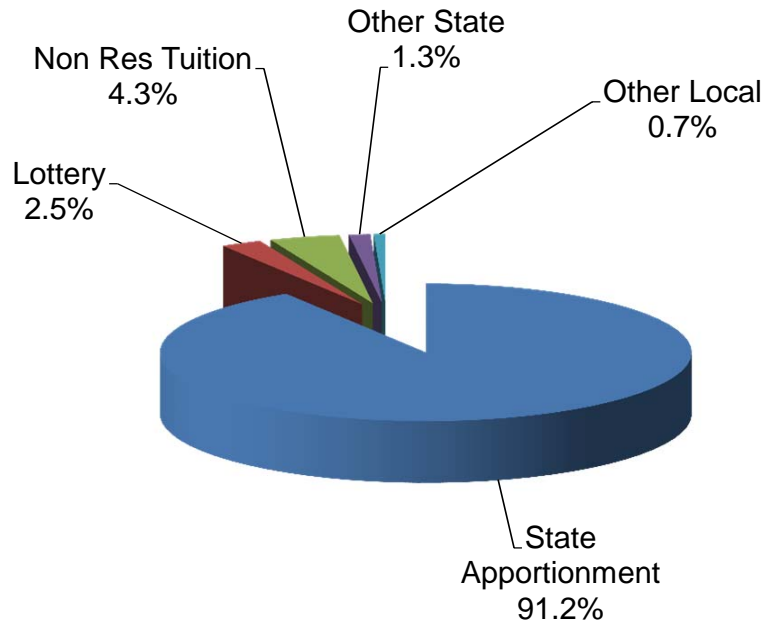
	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
SUMMARY OF OPERATIONS:					
Beginning Balance	\$2,871,095	\$5,316,538	\$9,590,691	\$5,090,299	\$2,633,277
Accrual Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$2,871,095	\$5,316,538	\$9,590,691	\$5,090,299	\$2,633,277
Income	\$17,495,064	\$18,049,121	\$16,251,124	\$16,771,364	\$16,583,487
Transfers Between Restricted & Unrestricted	2,070,137	3,869,201	(4,494,977)	(1,658,496)	(2,306,619)
Total Income	\$19,565,201	\$21,918,322	\$11,756,147	\$15,112,868	\$14,276,868
Total Funds Available for Distribution	\$22,436,296	\$27,234,860	\$21,346,838	\$20,203,167	\$16,910,145
Less Expenditures	\$17,119,758	\$17,644,169	\$16,256,539	\$17,569,890	\$16,910,145
Total Ending Balance	\$5,316,538	\$9,590,691	\$5,090,299	\$2,633,277	\$0

ANALYSIS OF ENDING BALANCE:

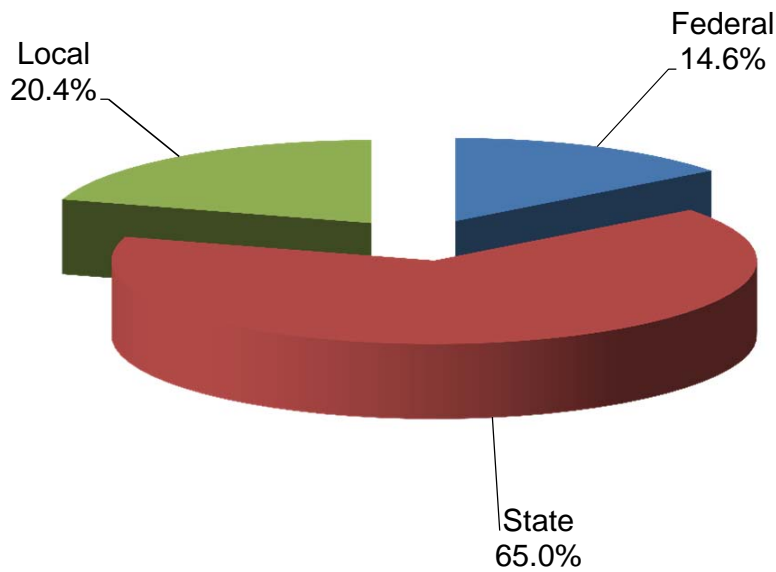
Committed Reserves:

Site Budget Commitments	\$0	\$0	\$0	\$2,339,437	\$0
Budget Dedication to Following Year	4,206,922	8,222,029	3,965,115	0	0
Categorical Commitments	501,873	455,015	59,647	0	0
Health Services	0	0	0	0	0
Parking Fund	607,743	913,647	1,065,537	293,840	0
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	\$5,316,538	\$9,590,691	\$5,090,299	\$2,633,277	\$0

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 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
INCOME:					
Federal:					
Categorical Funds	\$3,059,036	\$2,699,938	\$2,467,846	\$2,696,497	\$2,416,837
Other Federal	517,215	0	0	0	0
Total Federal	<u>\$3,576,251</u>	<u>\$2,699,938</u>	<u>\$2,467,846</u>	<u>\$2,696,497</u>	<u>\$2,416,837</u>
State Apportionment:					
Base	\$88,001,409	\$88,000,665	\$83,784,326	\$83,784,326	\$84,710,479
C.O.L.A.	0	0	0	0	1,329,955
Growth/Restoration	0	2,135,299	0	926,153	1,283,311
State Deficit Factor (mid-year)	(155,324)	(478,077)	(1,968,463)	(1,270,657)	(3,492,950)
Prior Year Adjustment	171,130	98,843	175,235	0	0
Total State General Revenue	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$81,991,098</u>	<u>\$83,439,822</u>	<u>\$83,830,795</u>
State Other:					
Categorical Funds	\$4,350,712	\$4,476,184	\$4,254,162	\$4,372,936	\$4,155,403
Grants	3,567,536	4,700,571	4,375,918	3,755,446	3,879,046
Cal-PASS Project	1,557,011	1,136,453	1,138,999	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,872,016	3,017,239	2,884,162	2,757,885	2,616,863
Mandated Cost	0	372,267	0	0	0
State Block Grants	95,738	30,715	0	671,365	677,746
Student Financial Aid Admin	835,028	801,258	882,645	1,191,821	1,161,327
Other State	46	2,548	0	1,030,232	1,358,391
Total State Other	<u>\$13,668,946</u>	<u>\$14,928,094</u>	<u>\$13,926,745</u>	<u>\$14,170,544</u>	<u>\$14,239,635</u>
Local:					
Community Service Fees	\$204,487	\$108,040	\$158,584	\$333,780	\$375,141
Contract Education	366,111	234,846	358,726	349,152	413,000
Enrollment Fees (2%)	142,510	121,164	131,986	120,000	120,000
Health Fees	637,237	622,215	475,677	738,631	767,648
Interest	121,743	85,567	72,266	75,000	50,000
Parking Fees & Fines	1,065,736	987,078	834,917	931,000	747,700
Tuition - Out of State	1,295,988	1,291,936	969,742	718,171	638,719
Tuition - Foreign Student	4,244,061	3,816,089	3,343,416	3,164,434	3,344,897
Other Student Fees	131,399	125,311	116,695	105,800	106,836
Other Local	2,064,161	2,383,277	1,457,260	1,539,185	1,637,461
Std't Fees Accrual	238,063	81,830	(16,911)	0	0
Revenue Reduction	0	0	0	0	(192,774)
Total Local	<u>\$10,511,496</u>	<u>\$9,857,353</u>	<u>\$7,902,358</u>	<u>\$8,075,153</u>	<u>\$8,008,628</u>
Other:					
Interfund Transfer	\$0	\$120,000	\$0	\$0	\$0
Sale of Equipment	4,361	0	27,666	0	0
Total Other Sources	<u>\$4,361</u>	<u>\$120,000</u>	<u>\$27,666</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$115,778,269</u></u>	<u><u>\$117,362,115</u></u>	<u><u>\$106,315,713</u></u>	<u><u>\$108,382,016</u></u>	<u><u>\$108,495,895</u></u>

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

INCOME:	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	517,215	0	0	0	0
Total Federal	<u>\$517,215</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$88,001,409	\$88,000,665	\$83,784,326	\$83,784,326	\$84,710,479
C.O.L.A.	0	0	0	0	1,329,955
Growth/Restoration	0	2,135,299	0	926,153	1,283,311
Equalization	0	0	0	0	0
State Deficit Factor (mid-year)	(155,324)	(478,077)	(1,968,463)	(1,270,657)	(3,492,950)
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	171,130	98,843	175,235	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$88,017,215</u>	<u>\$89,756,730</u>	<u>\$81,991,098</u>	<u>\$83,439,822</u>	<u>\$83,830,795</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Cal-PASS Project	0	0	0	0	0
Parity Allocation	390,859	390,859	390,859	390,859	390,859
Lottery	2,489,659	2,601,442	2,324,056	2,287,811	2,287,811
Mandated Cost	0	372,267	0	0	0
State Block Grants	0	0	0	470,757	476,398
Student Financial Aid Admin	80,101	100,162	123,627	299,978	299,978
Other State	0	0	0	0	0
Total State Other	<u>\$2,960,619</u>	<u>\$3,464,730</u>	<u>\$2,838,542</u>	<u>\$3,449,405</u>	<u>\$3,455,046</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	142,510	121,164	131,986	120,000	120,000
Health Fees	0	0	0	0	0
Interest	121,743	85,567	72,266	75,000	50,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	1,295,988	1,291,936	969,742	718,171	638,719
Tuition - Foreign Student	4,244,061	3,816,089	3,343,416	3,164,434	3,344,897
Other Student Fees	131,399	125,311	116,695	105,800	106,836
Other Local	610,031	569,637	590,089	538,020	558,889
Stdt Fees Accrual	238,063	81,830	(16,911)	0	0
Revenue Reduction	0	0	0	0	(192,774)
Total Local	<u>\$6,783,795</u>	<u>\$6,091,534</u>	<u>\$5,207,283</u>	<u>\$4,721,425</u>	<u>\$4,626,567</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	4,361	0	27,666	0	0
Total Other Sources	<u>\$4,361</u>	<u>\$0</u>	<u>\$27,666</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$98,283,205</u></u>	<u><u>\$99,312,994</u></u>	<u><u>\$90,064,589</u></u>	<u><u>\$91,610,652</u></u>	<u><u>\$91,912,408</u></u>

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
INCOME:					
Federal:					
Categorical Funds	\$3,059,036	\$2,699,938	\$2,467,846	\$2,696,497	\$2,416,837
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,059,036</u>	<u>\$2,699,938</u>	<u>\$2,467,846</u>	<u>\$2,696,497</u>	<u>\$2,416,837</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth/Restoration	0	0	0	0	0
State Deficit Factor (mid-year)	0	0	0	0	0
Prior Year 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	\$4,350,712	\$4,476,184	\$4,254,162	\$4,372,936	\$4,155,403
Grants	3,567,536	4,700,571	4,375,918	3,755,446	3,879,046
Cal-PASS Project	1,557,011	1,136,453	1,138,999	0	0
Parity Allocation	0	0	0	0	0
Lottery	382,357	415,797	560,106	470,074	329,052
Mandated Cost	0	0	0	0	0
State Block Grants	95,738	30,715	0	200,608	201,348
Student Financial Aid Admin	754,927	701,096	759,018	891,843	861,349
Other State	46	2,548	0	1,030,232	1,358,391
Total State Other	<u>\$10,708,327</u>	<u>\$11,463,364</u>	<u>\$11,088,203</u>	<u>\$10,721,139</u>	<u>\$10,784,589</u>
Local:					
Community Service Fees	\$204,487	\$108,040	\$158,584	\$333,780	\$375,141
Contract Education	366,111	234,846	358,726	349,152	413,000
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	637,237	622,215	475,677	738,631	767,648
Interest	0	0	0	0	0
Parking Fees & Fines	1,065,736	987,078	834,917	931,000	747,700
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	1,454,130	1,813,640	867,171	1,001,165	1,078,572
Std't Fees Accrual	0	0	0	0	0
Revenue Reduction	0	0	0	0	0
Total Local	<u>\$3,727,701</u>	<u>\$3,765,819</u>	<u>\$2,695,075</u>	<u>\$3,353,728</u>	<u>\$3,382,061</u>
Other:					
Interfund Transfer	\$0	\$120,000	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$120,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$17,495,064</u></u>	<u><u>\$18,049,121</u></u>	<u><u>\$16,251,124</u></u>	<u><u>\$16,771,364</u></u>	<u><u>\$16,583,487</u></u>

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

		Tentative Budget 13/14
<u>Federal</u>		
Categoricals		
Child Development Center-(Childcare Food Program)	\$55,000	
Financial Aid Administrative Allowance	129,055	
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	89,123	
Veterans Education	46,725	
Perkins Vocational-Technical Education Act (VTEA-Various Grants)	1,698,727	
Workstudy	393,207	
Other Federal Revenue	5,000	
	\$2,416,837	
TOTAL FEDERAL		\$2,416,837
<u>State</u>		
Categoricals		
Basic Skills	\$428,286	
California Work Opportunities and Responsibility to Kids (CalWORKs)	594,052	
Cooperative Agencies Resources for Education (CARE)	205,084	
Disabled Students Programs & Services (DSPS)	956,130	
Extended Opportunities, Programs & Services (EOPS)	994,174	
Staff Development & Staff Diversity	93,723	
Matriculation	794,832	
Temporary Assistance for Needy Families (TANF - 50% State portion)	89,122	
Total State Categoricals		\$4,155,403
Grants		
Economic Development	\$1,621,658	
Funds for Student Success-Middle College High School	84,372	
Foster & Kinship Care Education	845,727	
Career Technical Education Grants (CTE)	627,878	
Enrollment Growth & Retention	221,000	
Child Development & Related Grants	478,411	
Total State Grants		\$3,879,046
Other State Restricted Funds		
Proposition 20-Restricted Lottery Funds	\$329,052	
State Block Grants	201,348	
Student Financial Aid Administration	861,349	
Bi National Border Health Grants	1,335,891	
Youth Empowerment Strategies for Success	22,500	
Total Other		\$2,750,140
TOTAL STATE		\$10,784,589
<u>Local</u>		
Community Services		\$375,141
Contract Education		413,000
Health Fees		767,648
Parking Fees & Fines		747,700
Other Local Income:		
Child Development Training Consortium	11,947	
County Foster Care Training	395,999	
Emp Training Panel - Office of Professional Training (ETP-OPT)	80,000	
Food Service Agreement	118,929	
Miscellaneous Grants	471,697	
Total Other Local		\$1,078,572
TOTAL LOCAL		\$3,382,061
TOTAL RESTRICTED INCOME		\$16,583,487

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,408,185	\$20,092,049	\$19,794,130	\$18,320,557	\$19,320,358
12 Contract Adm, Counselors, Librarians	8,261,693	7,987,236	8,341,791	8,159,546	8,324,888
13 Hourly Teachers	16,322,985	15,121,034	13,682,814	13,854,709	13,996,555
14 Hourly Adm, Counselors, Librarians	1,123,717	1,038,250	1,016,333	1,272,296	1,089,440
Object Group 1000 Total	<u>\$46,116,580</u>	<u>\$44,238,569</u>	<u>\$42,835,068</u>	<u>\$41,607,108</u>	<u>\$42,731,241</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$18,872,916	\$18,506,636	\$18,277,539	\$17,878,643	\$19,468,960
22 Contract Instructional Aides	1,991,005	1,923,829	1,843,645	1,871,526	1,988,251
23 Hourly Non-Instructional	3,839,043	4,200,035	3,829,205	3,199,941	2,163,885
24 Hourly Instructional Aides	464,450	753,276	983,998	954,616	1,162,752
Object Group 2000 Total	<u>\$25,167,415</u>	<u>\$25,383,776</u>	<u>\$24,934,387</u>	<u>\$23,904,726</u>	<u>\$24,783,848</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$18,189,986	\$20,445,061	\$20,579,690	\$20,121,661	\$21,209,073
3x Early Retirement & Retiree Benefits	2,318,309	1,905,778	2,015,683	2,580,668	2,285,766
Object Group 3000 Total	<u>\$20,508,294</u>	<u>\$22,350,839</u>	<u>\$22,595,373</u>	<u>\$22,702,329</u>	<u>\$23,494,839</u>
SUPPLIES:					
43 Supplies	\$2,645,949	\$3,457,825	\$2,215,629	\$3,553,262	\$3,569,327
Object Group 4000 Total	<u>\$2,645,949</u>	<u>\$3,457,825</u>	<u>\$2,215,629</u>	<u>\$3,553,262</u>	<u>\$3,569,327</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$6,895,327	\$7,502,218	\$7,330,743	\$9,711,948	\$7,651,318
52 Travel and Mileage	355,770	398,096	391,326	470,724	686,715
53 Fees, Software, Memberships, Dues	991,149	1,016,278	1,008,379	1,061,647	1,154,407
54 Insurance	622,730	654,824	671,035	712,689	717,260
55 Utilities and Operations	3,135,311	2,955,494	3,225,532	3,494,160	3,357,544
56 Rents, Repairs & Maintenance	1,967,956	2,141,327	2,084,309	2,675,721	2,584,723
57 Audits, Interest, and Legals	343,492	304,891	250,522	465,809	346,979
58 Advertising, Postage & Other Operating	154,860	350,145	194,847	405,001	442,325
59 Other Holding	0	0	0	0	58,877
Object Group 5000 Total	<u>\$14,466,595</u>	<u>\$15,323,273</u>	<u>\$15,156,693</u>	<u>\$18,997,699</u>	<u>\$17,000,148</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$27,846	\$33,396	\$12,175	\$41,198	\$39,000
62 Building Alterations	232,791	30,043	13,236	30,351	16,000
63 Books	52,895	67,148	63,610	99,529	69,470
64 Equipment	700,710	930,563	532,237	1,212,535	535,483
Object Group 6000 Total	<u>\$1,014,242</u>	<u>\$1,061,150</u>	<u>\$621,258</u>	<u>\$1,383,613</u>	<u>\$659,953</u>
OTHER OUTGO:					
71 Debt Service	\$116,250	\$84,689	\$125,000	\$130,000	\$140,000
73 Interfund Transfers	1,623,336	1,375,796	1,009,697	1,459,697	334,697
75/76 Std Financial Aid & Othr Pymts to Stdts	601,855	715,515	479,375	560,739	497,065
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$2,341,441</u>	<u>\$2,176,000</u>	<u>\$1,614,072</u>	<u>\$2,150,436</u>	<u>\$1,221,762</u>
Total Expenditures	<u>\$112,260,515</u>	<u>\$113,991,431</u>	<u>\$109,972,480</u>	<u>\$114,299,173</u>	<u>\$113,461,118</u>

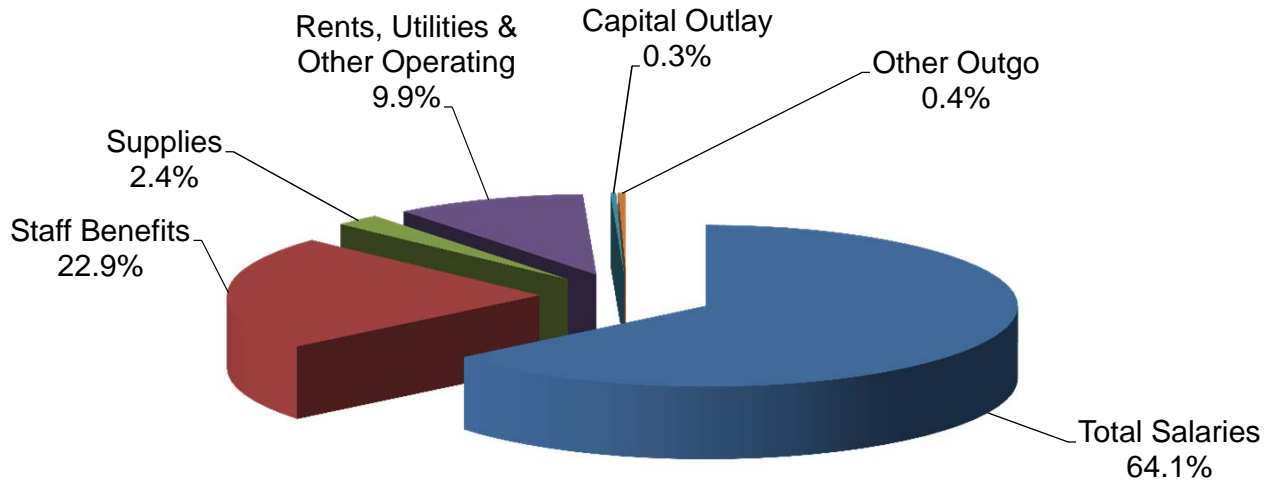
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$20,320,818	\$19,902,825	\$19,608,314	\$18,133,402	\$19,135,746
12 Contract Adm, Counselors, Librarians	7,122,001	6,769,252	7,205,352	6,871,311	7,160,283
13 Hourly Teachers	15,819,535	14,702,202	13,448,171	13,777,928	13,828,922
14 Hourly Adm, Counselors, Librarians	564,357	594,318	577,161	922,641	801,134
Object Group 1000 Total	<u>\$43,826,711</u>	<u>\$41,968,596</u>	<u>\$40,838,998</u>	<u>\$39,705,282</u>	<u>\$40,926,085</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,989,132	\$16,593,094	\$16,357,233	\$16,196,120	\$17,517,035
22 Contract Instructional Aides	1,750,980	1,680,791	1,713,765	1,676,087	1,799,381
23 Hourly Non-Instructional	1,452,131	1,719,856	1,623,294	1,355,588	594,196
24 Hourly Instructional Aides	395,495	656,865	829,676	847,833	1,017,884
Object Group 2000 Total	<u>\$20,587,738</u>	<u>\$20,650,606</u>	<u>\$20,523,968</u>	<u>\$20,075,628</u>	<u>\$20,928,496</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$16,920,591	\$19,127,482	\$19,258,590	\$18,734,608	\$19,797,778
3x Early Retirement & Retiree Benefits	2,318,309	1,905,778	2,015,683	2,580,668	2,285,766
Object Group 3000 Total	<u>\$19,238,899</u>	<u>\$21,033,260</u>	<u>\$21,274,273</u>	<u>\$21,315,276</u>	<u>\$22,083,544</u>
SUPPLIES:					
43 Supplies	\$1,444,250	\$2,250,783	\$1,085,456	\$2,868,913	\$2,266,838
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,314,751	\$1,545,425	\$1,610,238	\$2,182,303	\$1,560,158
52 Travel and Mileage	246,236	264,158	283,146	354,846	418,000
53 Fees, Software, Memberships, Dues	833,249	885,886	918,429	987,729	1,030,086
54 Insurance	585,601	606,115	593,593	597,530	601,577
55 Utilities and Operations	2,838,620	2,624,426	2,851,000	3,248,035	3,007,948
56 Rents, Repairs & Maintenance	1,785,212	1,985,029	1,933,694	2,514,965	2,323,999
57 Audits, Interest, and Legals	265,784	225,546	181,852	402,716	277,439
58 Advertising, Postage & Other Operating	97,056	311,017	142,947	351,732	380,265
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$7,966,508</u>	<u>\$8,447,602</u>	<u>\$8,514,899</u>	<u>\$10,639,856</u>	<u>\$9,599,472</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$22,996	\$22,380	\$12,175	\$26,209	\$39,000
62 Building Alterations	47,623	29,172	13,236	29,351	15,000
63 Books	52,895	67,154	63,610	99,524	69,465
64 Equipment	269,506	375,549	241,586	934,492	191,319
Object Group 6000 Total	<u>\$393,020</u>	<u>\$494,255</u>	<u>\$330,607</u>	<u>\$1,089,576</u>	<u>\$314,784</u>
OTHER OUTGO:					
71 Debt Service	\$1,250	(\$24,144)	\$0	\$0	\$0
73 Interfund Transfers	1,588,336	1,375,796	1,009,697	859,697	334,697
75/76 Std Financial Aid & Othr Pymts to Stdts	94,047	150,507	138,043	175,055	97,057
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,683,633</u>	<u>\$1,502,159</u>	<u>\$1,147,740</u>	<u>\$1,034,752</u>	<u>\$431,754</u>
Total Expenditures	<u><u>\$95,140,757</u></u>	<u><u>\$96,347,263</u></u>	<u><u>\$93,715,941</u></u>	<u><u>\$96,729,283</u></u>	<u><u>\$96,550,973</u></u>

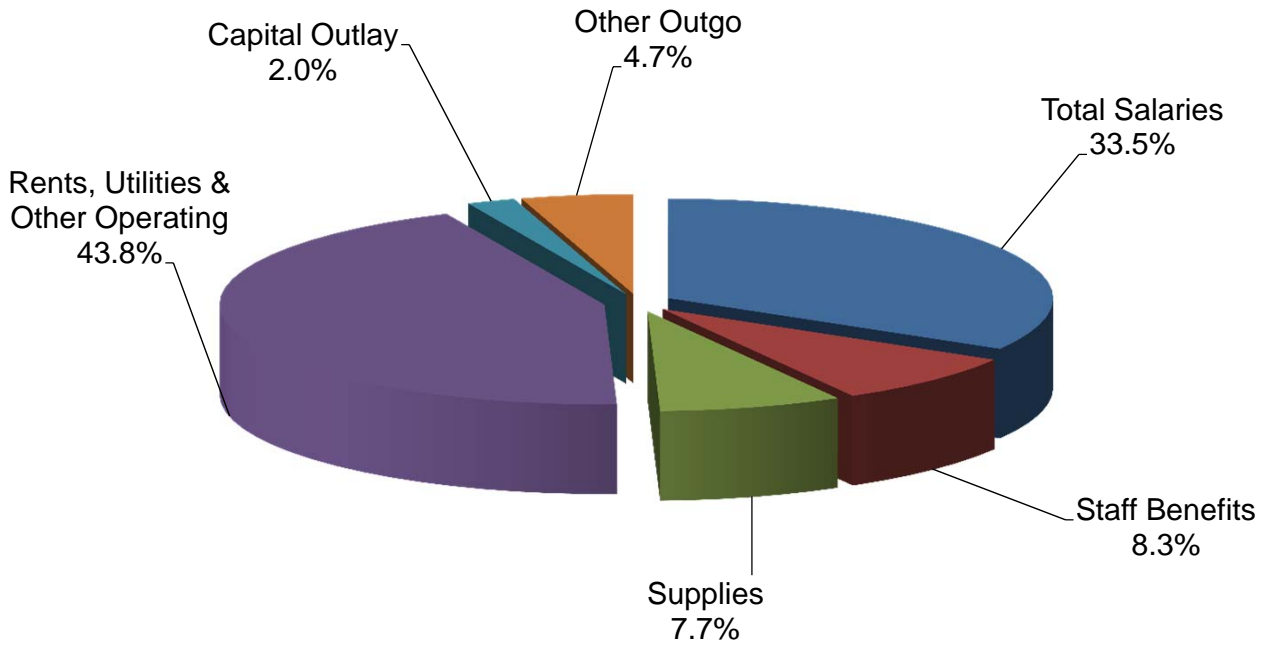
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$87,367	\$189,224	\$185,816	\$187,155	\$184,612
12 Contract Adm, Counselors, Librarians	1,139,692	1,217,985	1,136,439	1,288,235	1,164,605
13 Hourly Teachers	503,450	418,832	234,643	76,781	167,633
14 Hourly Adm, Counselors, Librarians	559,360	443,932	439,172	349,655	288,306
Object Group 1000 Total	<u>\$2,289,869</u>	<u>\$2,269,973</u>	<u>\$1,996,070</u>	<u>\$1,901,826</u>	<u>\$1,805,156</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,883,784	\$1,913,542	\$1,920,306	\$1,682,523	\$1,951,925
22 Contract Instructional Aides	240,025	243,038	129,880	195,439	188,870
23 Hourly Non-Instructional	2,386,912	2,480,179	2,205,911	1,844,353	1,569,689
24 Hourly Instructional Aides	68,956	96,411	154,322	106,783	144,868
Object Group 2000 Total	<u>\$4,579,677</u>	<u>\$4,733,170</u>	<u>\$4,410,419</u>	<u>\$3,829,098</u>	<u>\$3,855,352</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,269,395	\$1,317,578	\$1,321,100	\$1,387,053	\$1,411,295
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,269,395</u>	<u>\$1,317,578</u>	<u>\$1,321,100</u>	<u>\$1,387,053</u>	<u>\$1,411,295</u>
SUPPLIES:					
43 Supplies	\$1,201,700	\$1,207,042	\$1,130,173	\$684,349	\$1,302,489
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$5,580,576	\$5,956,793	\$5,720,505	\$7,529,645	\$6,091,160
52 Travel and Mileage	109,534	133,937	108,180	115,878	268,715
53 Fees, Software, Memberships, Dues	157,901	130,392	89,950	73,918	124,321
54 Insurance	37,129	48,709	77,442	115,159	115,683
55 Utilities and Operations	296,691	331,068	374,532	246,125	349,596
56 Rents, Repairs & Maintenance	182,745	156,298	150,615	160,756	260,724
57 Audits, Interest, and Legals	77,708	79,345	68,670	63,093	69,540
58 Advertising, Postage & Other Operating	57,804	39,128	51,900	53,269	62,060
59 Other Holding	0	0	0	0	58,877
Object Group 5000 Total	<u>\$6,500,087</u>	<u>\$6,875,670</u>	<u>\$6,641,794</u>	<u>\$8,357,843</u>	<u>\$7,400,676</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,850	\$11,016	\$0	\$14,989	\$0
62 Building Alterations	185,168	871	0	1,000	1,000
63 Books	0	(5)	0	5	5
64 Equipment	431,204	555,014	290,651	278,043	344,164
Object Group 6000 Total	<u>\$621,222</u>	<u>\$566,895</u>	<u>\$290,651</u>	<u>\$294,037</u>	<u>\$345,169</u>
OTHER OUTGO:					
71 Debt Service	\$115,000	\$108,833	\$125,000	\$130,000	\$140,000
73 Interfund Transfers	35,000	0	0	600,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	507,808	565,008	341,332	385,684	400,008
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$657,808</u>	<u>\$673,841</u>	<u>\$466,332</u>	<u>\$1,115,684</u>	<u>\$790,008</u>
Total Expenditures	<u>\$17,119,758</u>	<u>\$17,644,169</u>	<u>\$16,256,539</u>	<u>\$17,569,890</u>	<u>\$16,910,145</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 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,072,343	\$14,906,476	\$14,593,423	\$13,609,203	\$14,346,587
12 Contract Adm, Counselors, Librarians	4,518,954	4,628,751	4,679,430	4,483,974	4,238,888
13 Hourly Teachers	11,416,989	10,321,680	9,333,424	9,424,323	9,873,574
14 Hourly Adm, Counselors, Librarians	774,222	703,811	611,744	853,662	806,750
Object Group 1000 Total	<u>\$31,782,509</u>	<u>\$30,560,718</u>	<u>\$29,218,021</u>	<u>\$28,371,162</u>	<u>\$29,265,799</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,558,471	\$8,424,347	\$8,528,499	\$8,329,571	\$8,970,154
22 Contract Instructional Aides	1,302,186	1,267,437	1,217,362	1,232,641	1,329,603
23 Hourly Non-Instructional	2,430,699	2,634,878	2,210,172	1,713,483	1,230,175
24 Hourly Instructional Aides	328,366	569,971	798,721	812,034	642,831
Object Group 2000 Total	<u>\$12,619,721</u>	<u>\$12,896,633</u>	<u>\$12,754,754</u>	<u>\$12,087,729</u>	<u>\$12,172,763</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,040,096	\$12,460,463	\$12,508,475	\$12,423,477	\$12,954,516
3x Early Retirement & Retiree Benefits	494,188	295,791	332,799	576,743	496,684
Object Group 3000 Total	<u>\$11,534,284</u>	<u>\$12,756,255</u>	<u>\$12,841,274</u>	<u>\$13,000,220</u>	<u>\$13,451,200</u>
SUPPLIES:					
43 Supplies	\$1,660,052	\$2,353,464	\$1,311,909	\$2,476,745	\$2,333,089
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,968,145	\$2,709,966	\$2,558,593	\$3,820,833	\$3,728,704
52 Travel and Mileage	145,647	189,838	179,449	216,202	336,856
53 Fees, Software, Memberships, Dues	205,800	206,306	164,185	190,877	191,504
54 Insurance	73,167	77,924	130,886	150,954	151,477
55 Utilities and Operations	1,919,125	1,721,247	1,971,546	2,018,526	2,104,647
56 Rents, Repairs & Maintenance	813,719	895,607	724,341	1,075,693	973,774
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	(17,838)	174,101	61,854	181,315	164,088
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$6,107,765</u>	<u>\$5,974,988</u>	<u>\$5,790,854</u>	<u>\$7,654,400</u>	<u>\$7,651,050</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,575	\$7,705	\$12,175	\$20,000	\$39,000
62 Building Alterations	232,791	30,043	13,236	30,351	16,000
63 Books	24,614	37,705	46,308	81,135	43,970
64 Equipment	529,128	617,725	366,541	924,848	351,897
Object Group 6000 Total	<u>\$796,107</u>	<u>\$693,178</u>	<u>\$438,260</u>	<u>\$1,056,334</u>	<u>\$450,867</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,378,336	1,275,796	738,840	588,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	443,269	533,273	321,563	464,714	405,390
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,821,605</u>	<u>\$1,809,069</u>	<u>\$1,060,403</u>	<u>\$1,053,554</u>	<u>\$469,230</u>
Total Expenditures	<u><u>\$66,322,042</u></u>	<u><u>\$67,044,304</u></u>	<u><u>\$63,415,475</u></u>	<u><u>\$65,700,144</u></u>	<u><u>\$65,793,998</u></u>

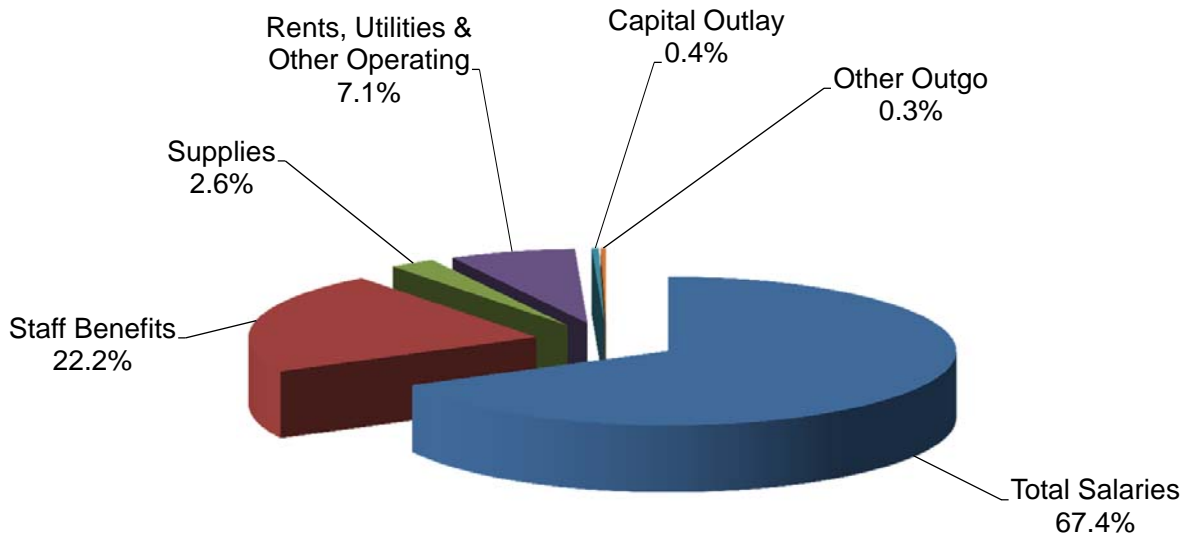
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$14,984,977	\$14,717,253	\$14,407,607	\$13,422,048	\$14,161,975
12 Contract Adm, Counselors, Librarians	3,771,574	3,777,324	3,903,859	3,650,686	3,470,962
13 Hourly Teachers	11,034,772	9,983,453	9,112,735	9,352,703	9,711,696
14 Hourly Adm, Counselors, Librarians	403,727	403,676	408,912	709,138	655,411
Object Group 1000 Total	<u>\$30,195,049</u>	<u>\$28,881,705</u>	<u>\$27,833,113</u>	<u>\$27,134,575</u>	<u>\$28,000,044</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,406,744	\$7,282,601	\$7,343,221	\$7,275,944	\$7,833,562
22 Contract Instructional Aides	1,140,442	1,078,436	1,132,114	1,124,242	1,188,112
23 Hourly Non-Instructional	952,417	996,445	942,877	791,187	527,691
24 Hourly Instructional Aides	277,584	489,171	681,341	734,592	540,130
Object Group 2000 Total	<u>\$9,777,186</u>	<u>\$9,846,652</u>	<u>\$10,099,553</u>	<u>\$9,925,965</u>	<u>\$10,089,495</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,212,221	\$11,558,076	\$11,631,659	\$11,541,089	\$12,060,801
3x Early Retirement & Retiree Benefits	494,188	295,791	332,799	576,743	496,684
Object Group 3000 Total	<u>\$10,706,409</u>	<u>\$11,853,868</u>	<u>\$11,964,458</u>	<u>\$12,117,832</u>	<u>\$12,557,485</u>
SUPPLIES:					
43 Supplies	\$940,474	\$1,592,149	\$660,020	\$2,153,250	\$1,484,151
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$321,455	\$420,102	\$539,970	\$801,241	\$538,170
52 Travel and Mileage	104,635	122,285	132,523	168,057	220,428
53 Fees, Software, Memberships, Dues	134,285	167,604	125,847	157,121	156,266
54 Insurance	44,774	41,276	65,443	75,477	75,477
55 Utilities and Operations	1,729,024	1,574,635	1,833,511	1,924,154	1,917,888
56 Rents, Repairs & Maintenance	717,988	819,148	672,036	1,029,192	939,187
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	(38,142)	157,523	40,302	159,692	141,154
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,014,018</u>	<u>\$3,302,574</u>	<u>\$3,409,632</u>	<u>\$4,314,934</u>	<u>\$3,988,570</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,575	\$7,705	\$12,175	\$20,000	\$39,000
62 Building Alterations	47,623	29,172	13,236	29,351	15,000
63 Books	24,614	37,710	46,308	81,130	43,965
64 Equipment	210,274	238,960	157,825	741,003	106,655
Object Group 6000 Total	<u>\$292,085</u>	<u>\$313,547</u>	<u>\$229,544</u>	<u>\$871,484</u>	<u>\$204,620</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,378,336	1,275,796	738,840	588,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	58,901	98,061	89,330	133,703	90,557
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,437,237</u>	<u>\$1,373,857</u>	<u>\$828,170</u>	<u>\$722,543</u>	<u>\$154,397</u>
Total Expenditures	<u><u>\$56,362,458</u></u>	<u><u>\$57,164,352</u></u>	<u><u>\$55,024,490</u></u>	<u><u>\$57,240,583</u></u>	<u><u>\$56,478,762</u></u>

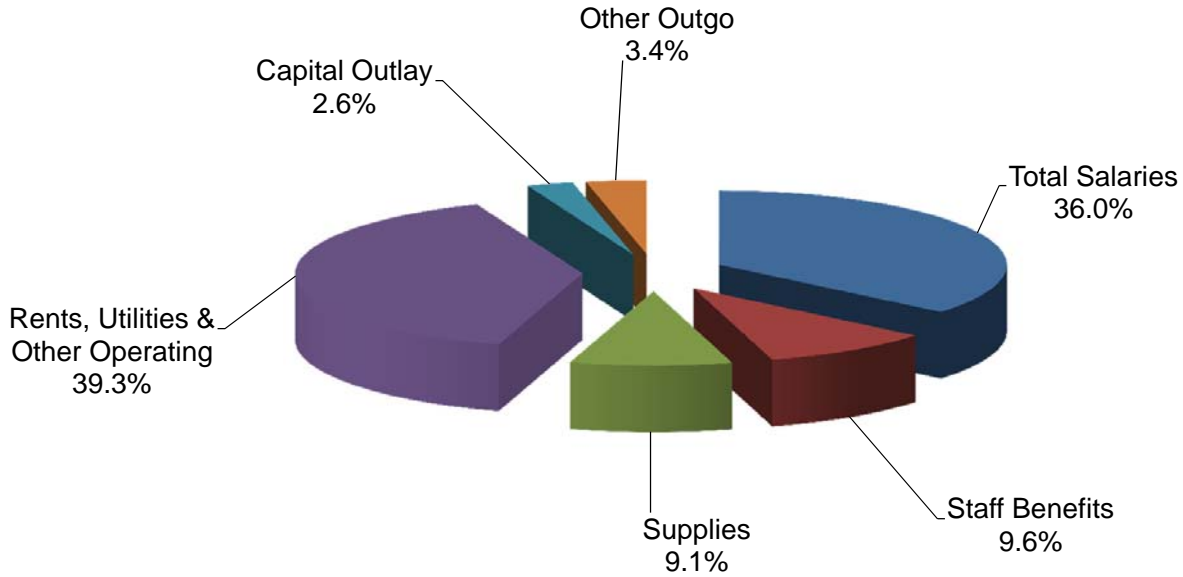
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$87,367	\$189,224	\$185,816	\$187,155	\$184,612
12 Contract Adm, Counselors, Librarians	747,380	851,427	775,571	833,288	767,926
13 Hourly Teachers	382,217	338,228	220,689	71,620	161,878
14 Hourly Adm, Counselors, Librarians	370,495	300,134	202,832	144,524	151,339
Object Group 1000 Total	<u>\$1,587,460</u>	<u>\$1,679,013</u>	<u>\$1,384,908</u>	<u>\$1,236,587</u>	<u>\$1,265,755</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,151,727	\$1,141,746	\$1,185,278	\$1,053,627	\$1,136,592
22 Contract Instructional Aides	161,744	189,001	85,248	108,399	141,491
23 Hourly Non-Instructional	1,478,282	1,638,434	1,267,295	922,296	702,484
24 Hourly Instructional Aides	50,782	80,800	117,381	77,442	102,701
Object Group 2000 Total	<u>\$2,842,535</u>	<u>\$3,049,981</u>	<u>\$2,655,202</u>	<u>\$2,161,764</u>	<u>\$2,083,268</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$827,875	\$902,387	\$876,816	\$882,388	\$893,715
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$827,875</u>	<u>\$902,387</u>	<u>\$876,816</u>	<u>\$882,388</u>	<u>\$893,715</u>
SUPPLIES:					
43 Supplies	\$719,578	\$761,315	\$651,889	\$323,495	\$848,938
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,646,691	\$2,289,863	\$2,018,623	\$3,019,592	\$3,190,534
52 Travel and Mileage	41,011	67,553	46,926	48,145	116,428
53 Fees, Software, Memberships, Dues	71,515	38,702	38,338	33,756	35,238
54 Insurance	28,393	36,649	65,443	75,477	76,000
55 Utilities and Operations	190,101	146,612	138,035	94,372	186,759
56 Rents, Repairs & Maintenance	95,731	76,458	52,305	46,501	34,587
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	20,304	16,578	21,552	21,623	22,934
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,093,747</u>	<u>\$2,672,414</u>	<u>\$2,381,222</u>	<u>\$3,339,466</u>	<u>\$3,662,480</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	185,168	871	0	1,000	1,000
63 Books	0	(5)	0	5	5
64 Equipment	318,854	378,765	208,716	183,845	245,242
Object Group 6000 Total	<u>\$504,022</u>	<u>\$379,631</u>	<u>\$208,716</u>	<u>\$184,850</u>	<u>\$246,247</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	384,368	435,212	232,234	331,011	314,833
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$384,368</u>	<u>\$435,212</u>	<u>\$232,234</u>	<u>\$331,011</u>	<u>\$314,833</u>
Total Expenditures	<u><u>\$9,959,584</u></u>	<u><u>\$9,879,952</u></u>	<u><u>\$8,390,987</u></u>	<u><u>\$8,459,561</u></u>	<u><u>\$9,315,236</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,335,842	\$5,185,573	\$5,200,707	\$4,711,354	\$4,973,771
12 Contract Adm, Counselors, Librarians	2,913,153	2,800,989	2,935,179	2,854,992	3,039,481
13 Hourly Teachers	4,905,996	4,799,042	4,349,220	4,430,386	4,122,981
14 Hourly Adm, Counselors, Librarians	346,894	333,439	404,590	417,589	282,690
Object Group 1000 Total	<u>\$13,501,885</u>	<u>\$13,119,043</u>	<u>\$12,889,696</u>	<u>\$12,414,321</u>	<u>\$12,418,923</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,670,294	\$4,690,655	\$4,726,883	\$4,543,683	\$5,065,209
22 Contract Instructional Aides	688,819	656,392	626,282	638,885	658,648
23 Hourly Non-Instructional	1,169,325	1,324,325	1,418,409	1,418,452	878,345
24 Hourly Instructional Aides	129,122	176,360	177,980	135,082	511,921
Object Group 2000 Total	<u>\$6,657,560</u>	<u>\$6,847,733</u>	<u>\$6,949,554</u>	<u>\$6,736,102</u>	<u>\$7,114,123</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,078,575	\$5,698,573	\$5,844,551	\$5,616,716	\$5,986,962
3x Early Retirement & Retiree Benefits	562,274	338,977	333,309	148,801	146,801
Object Group 3000 Total	<u>\$5,640,849</u>	<u>\$6,037,550</u>	<u>\$6,177,860</u>	<u>\$5,765,517</u>	<u>\$6,133,763</u>
SUPPLIES:					
43 Supplies	\$762,963	\$785,599	\$665,797	\$783,508	\$847,676
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,517,015	\$2,113,010	\$1,472,800	\$2,536,920	\$1,625,715
52 Travel and Mileage	124,037	126,838	141,519	156,847	178,041
53 Fees, Software, Memberships, Dues	156,930	178,294	133,586	115,480	114,567
54 Insurance	36,037	41,275	68,219	82,971	79,366
55 Utilities and Operations	1,101,765	1,030,833	1,021,518	1,266,526	1,055,441
56 Rents, Repairs & Maintenance	343,940	330,513	317,261	480,948	450,368
57 Audits, Interest, and Legals	0	0	202	0	0
58 Advertising, Postage & Other Operating	84,269	97,555	45,960	74,507	87,516
59 Other Holding	0	0	0	0	58,877
Object Group 5000 Total	<u>\$3,363,994</u>	<u>\$3,918,318</u>	<u>\$3,201,065</u>	<u>\$4,714,199</u>	<u>\$3,649,891</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$18,271	\$25,691	\$0	\$18,480	\$0
62 Building Alterations	0	0	0	0	0
63 Books	28,281	29,443	17,302	18,394	25,500
64 Equipment	143,571	230,523	98,802	243,613	124,486
Object Group 6000 Total	<u>\$190,123</u>	<u>\$285,657</u>	<u>\$116,104</u>	<u>\$280,487</u>	<u>\$149,986</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	185,000	100,000	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	153,385	178,086	144,863	90,911	85,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$338,385</u>	<u>\$278,086</u>	<u>\$208,703</u>	<u>\$154,751</u>	<u>\$149,015</u>
Total Expenditures	<u><u>\$30,455,759</u></u>	<u><u>\$31,271,984</u></u>	<u><u>\$30,208,779</u></u>	<u><u>\$30,848,885</u></u>	<u><u>\$30,463,377</u></u>

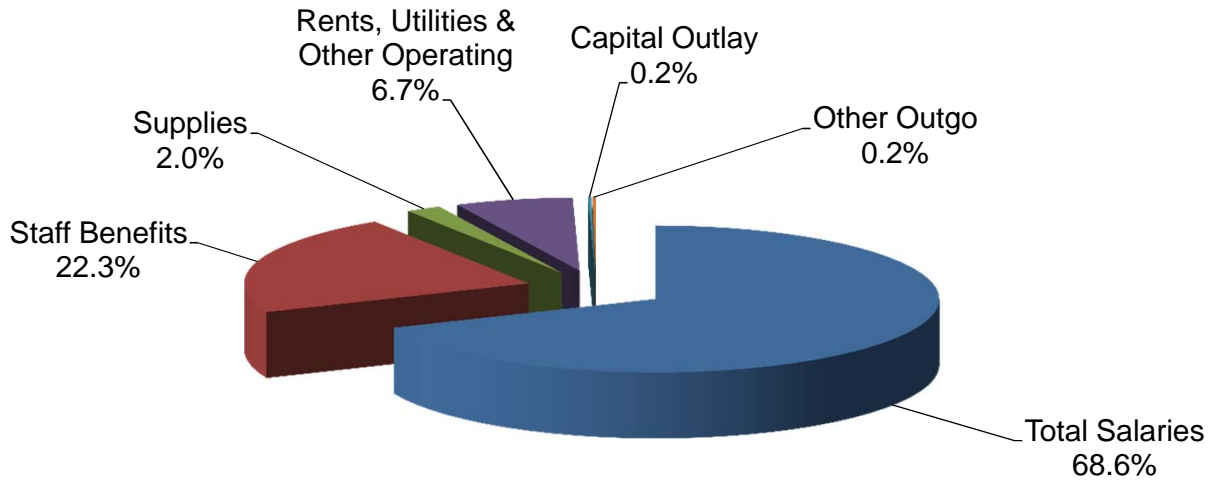
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,335,842	\$5,185,573	\$5,200,707	\$4,711,354	\$4,973,771
12 Contract Adm, Counselors, Librarians	2,520,841	2,434,432	2,574,311	2,400,045	2,642,802
13 Hourly Teachers	4,784,763	4,718,438	4,335,266	4,425,225	4,117,226
14 Hourly Adm, Counselors, Librarians	158,029	189,641	168,250	212,458	145,723
Object Group 1000 Total	<u>\$12,799,476</u>	<u>\$12,528,083</u>	<u>\$12,278,534</u>	<u>\$11,749,082</u>	<u>\$11,879,522</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,012,144	\$3,992,793	\$4,082,846	\$3,964,547	\$4,363,871
22 Contract Instructional Aides	610,538	602,355	581,651	551,845	611,269
23 Hourly Non-Instructional	481,881	646,826	573,786	540,417	36,140
24 Hourly Instructional Aides	110,948	160,749	141,038	105,741	469,754
Object Group 2000 Total	<u>\$5,215,512</u>	<u>\$5,402,724</u>	<u>\$5,379,321</u>	<u>\$5,162,550</u>	<u>\$5,481,034</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,671,276	\$5,314,292	\$5,434,398	\$5,133,918	\$5,513,361
3x Early Retirement & Retiree Benefits	562,274	338,977	333,309	148,801	146,801
Object Group 3000 Total	<u>\$5,233,550</u>	<u>\$5,653,269</u>	<u>\$5,767,707</u>	<u>\$5,282,719</u>	<u>\$5,660,162</u>
SUPPLIES:					
43 Supplies	\$354,556	\$411,338	\$240,913	\$489,700	\$499,299
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$191,188	\$73,789	\$87,557	\$148,632	\$145,016
52 Travel and Mileage	60,870	60,778	80,265	91,294	69,813
53 Fees, Software, Memberships, Dues	70,545	98,865	90,336	86,126	85,484
54 Insurance	27,301	29,215	56,220	43,289	39,683
55 Utilities and Operations	1,036,779	978,985	936,525	1,180,670	983,595
56 Rents, Repairs & Maintenance	287,230	293,296	272,830	417,995	300,231
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	55,355	81,812	21,062	54,511	61,390
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,729,268</u>	<u>\$1,616,741</u>	<u>\$1,544,795</u>	<u>\$2,022,517</u>	<u>\$1,685,212</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$13,421	\$14,675	\$0	\$3,491	\$0
62 Building Alterations	0	0	0	0	0
63 Books	28,281	29,443	17,302	18,394	25,500
64 Equipment	31,220	54,274	16,867	149,415	25,564
Object Group 6000 Total	<u>\$72,923</u>	<u>\$98,393</u>	<u>\$34,169</u>	<u>\$171,300</u>	<u>\$51,064</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	150,000	100,000	63,840	63,840	63,840
75/76 Stdt Financial Aid & Othr Pymts to Stdts	29,946	48,290	35,765	36,238	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$179,946</u>	<u>\$148,290</u>	<u>\$99,605</u>	<u>\$100,078</u>	<u>\$63,840</u>
Total Expenditures	<u><u>\$25,585,230</u></u>	<u><u>\$25,858,839</u></u>	<u><u>\$25,345,044</u></u>	<u><u>\$24,977,946</u></u>	<u><u>\$25,320,133</u></u>

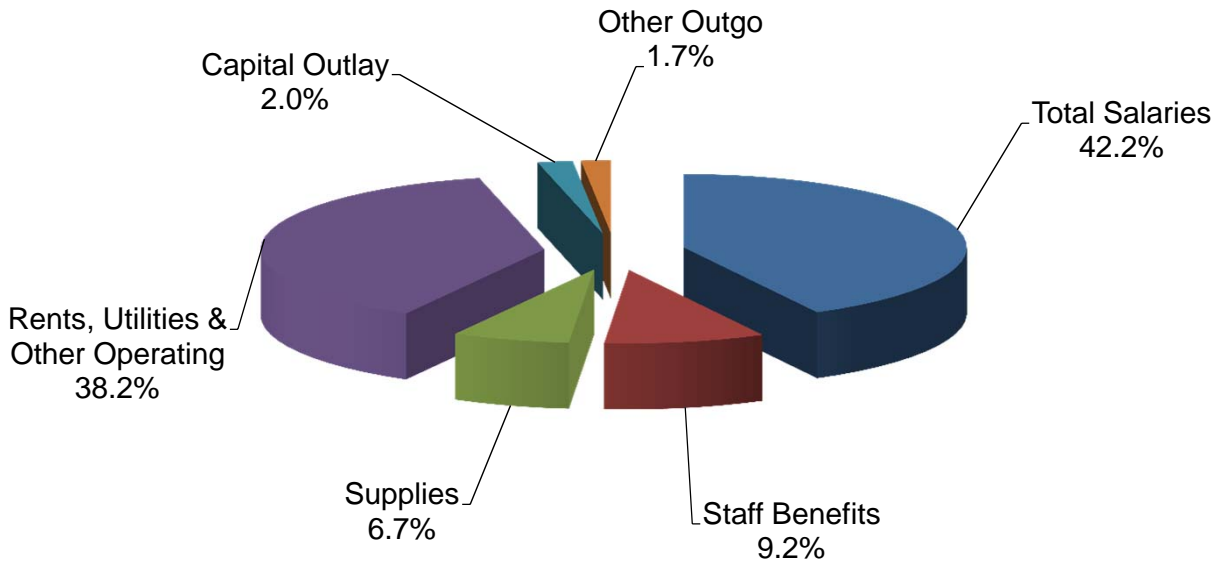
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	392,311	366,558	360,868	454,947	396,679
13 Hourly Teachers	121,233	80,604	13,954	5,161	5,755
14 Hourly Adm, Counselors, Librarians	188,865	143,798	236,340	205,131	136,967
Object Group 1000 Total	<u>\$702,409</u>	<u>\$590,959</u>	<u>\$611,162</u>	<u>\$665,239</u>	<u>\$539,401</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$658,149	\$697,862	\$644,038	\$579,136	\$701,338
22 Contract Instructional Aides	78,281	54,037	44,632	87,040	47,379
23 Hourly Non-Instructional	687,444	677,499	844,623	878,035	842,205
24 Hourly Instructional Aides	18,174	15,611	36,942	29,341	42,167
Object Group 2000 Total	<u>\$1,442,048</u>	<u>\$1,445,008</u>	<u>\$1,570,235</u>	<u>\$1,573,552</u>	<u>\$1,633,089</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$407,298	\$384,280	\$410,154	\$482,798	\$473,601
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$407,298</u>	<u>\$384,280</u>	<u>\$410,154</u>	<u>\$482,798</u>	<u>\$473,601</u>
SUPPLIES:					
43 Supplies	\$408,407	\$374,261	\$424,884	\$293,808	\$348,377
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,325,827	\$2,039,221	\$1,385,243	\$2,388,288	\$1,480,699
52 Travel and Mileage	63,166	66,060	61,254	65,553	108,228
53 Fees, Software, Memberships, Dues	86,385	79,429	43,250	29,354	29,083
54 Insurance	8,736	12,060	11,999	39,682	39,683
55 Utilities and Operations	64,986	51,848	84,993	85,856	71,846
56 Rents, Repairs & Maintenance	56,711	37,217	44,431	62,953	150,137
57 Audits, Interest, and Legals	0	0	202	0	0
58 Advertising, Postage & Other Operating	28,914	15,743	24,899	19,996	26,126
59 Other Holding	0	0	0	0	58,877
Object Group 5000 Total	<u>\$1,634,726</u>	<u>\$2,301,577</u>	<u>\$1,656,271</u>	<u>\$2,691,682</u>	<u>\$1,964,679</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$4,850	\$11,016	\$0	\$14,989	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	112,351	176,248	81,935	94,198	98,922
Object Group 6000 Total	<u>\$117,201</u>	<u>\$187,264</u>	<u>\$81,935</u>	<u>\$109,187</u>	<u>\$98,922</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	35,000	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	123,440	129,796	109,098	54,673	85,175
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$158,440</u>	<u>\$129,796</u>	<u>\$109,098</u>	<u>\$54,673</u>	<u>\$85,175</u>
Total Expenditures	<u><u>\$4,870,529</u></u>	<u><u>\$5,413,146</u></u>	<u><u>\$4,863,739</u></u>	<u><u>\$5,870,939</u></u>	<u><u>\$5,143,244</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	644,586	557,496	727,182	820,580	1,046,519
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,000	0	870	0
Object Group 1000 Total	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$727,182</u>	<u>\$821,450</u>	<u>\$1,046,519</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,644,152	\$5,391,634	\$5,022,156	\$5,005,389	\$5,433,597
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	239,019	240,832	200,624	68,006	55,365
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,883,171</u>	<u>\$5,632,466</u>	<u>\$5,222,780</u>	<u>\$5,073,395</u>	<u>\$5,488,962</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,050,057	\$2,229,694	\$2,225,132	\$2,079,521	\$2,249,955
3x Early Retirement & Retiree Benefits	93,593	177,473	90,093	32,521	28,522
Object Group 3000 Total	<u>\$2,143,651</u>	<u>\$2,407,168</u>	<u>\$2,315,225</u>	<u>\$2,112,042</u>	<u>\$2,278,477</u>
SUPPLIES:					
43 Supplies	\$215,649	\$270,268	\$158,944	\$236,342	\$290,989
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,304,688	\$2,501,606	\$3,077,290	\$3,111,339	\$2,061,004
52 Travel and Mileage	80,224	77,125	65,892	93,193	147,818
53 Fees, Software, Memberships, Dues	14,059	21,699	25,224	69,679	128,639
54 Insurance	0	0	0	0	0
55 Utilities and Operations	32,543	144,606	162,631	81,233	105,191
56 Rents, Repairs & Maintenance	77,734	94,646	179,695	212,806	233,826
57 Audits, Interest, and Legals	168,386	197,745	166,695	219,244	226,979
58 Advertising, Postage & Other Operating	66,091	53,769	57,228	121,150	162,692
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,743,725</u>	<u>\$3,091,197</u>	<u>\$3,734,655</u>	<u>\$3,908,644</u>	<u>\$3,066,149</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	19,527	14,234	0	6,393	0
Object Group 6000 Total	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>	<u>\$6,393</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$115,000	\$108,833	\$125,000	\$130,000	\$140,000
73 Interfund Transfers	60,000	0	0	600,000	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$175,000</u>	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$730,000</u>	<u>\$390,000</u>
Total Expenditures	<u><u>\$11,825,308</u></u>	<u><u>\$12,082,662</u></u>	<u><u>\$12,283,786</u></u>	<u><u>\$12,888,266</u></u>	<u><u>\$12,561,096</u></u>

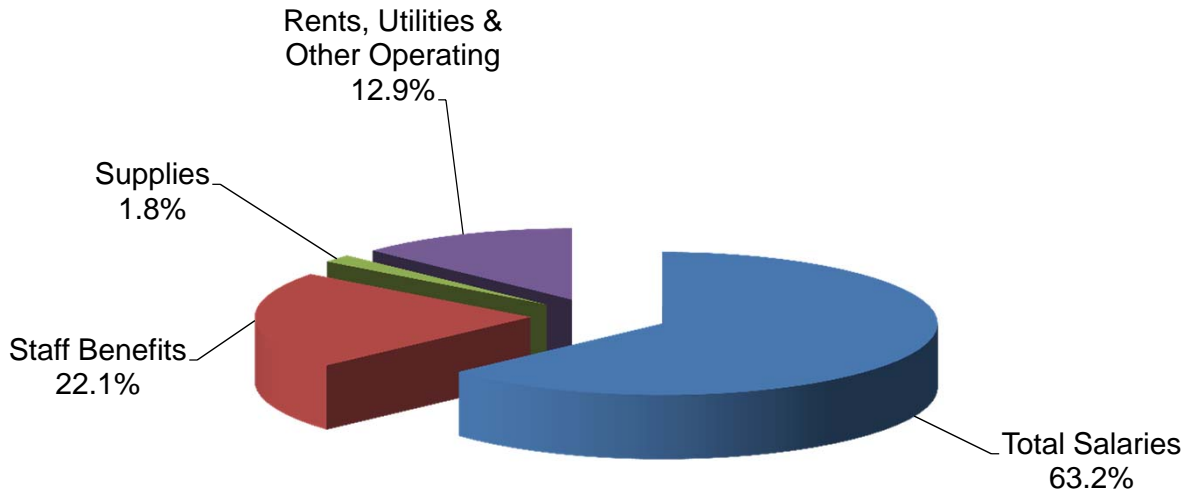
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	644,586	557,496	727,182	820,580	1,046,519
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	1,000	0	870	0
Object Group 1000 Total	<u>\$644,586</u>	<u>\$558,497</u>	<u>\$727,182</u>	<u>\$821,450</u>	<u>\$1,046,519</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,570,244	\$5,317,699	\$4,931,166	\$4,955,629	\$5,319,602
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	17,833	76,585	106,631	23,984	30,365
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,588,077</u>	<u>\$5,394,285</u>	<u>\$5,037,797</u>	<u>\$4,979,613</u>	<u>\$5,349,967</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,015,835	\$2,198,783	\$2,191,001	\$2,057,654	\$2,205,976
3x Early Retirement & Retiree Benefits	93,593	177,473	90,093	32,521	28,522
Object Group 3000 Total	<u>\$2,109,428</u>	<u>\$2,376,257</u>	<u>\$2,281,094</u>	<u>\$2,090,175</u>	<u>\$2,234,498</u>
SUPPLIES:					
43 Supplies	\$141,935	\$198,802	\$105,544	\$169,296	\$185,815
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$696,630	\$873,897	\$760,652	\$989,574	\$641,077
52 Travel and Mileage	74,868	76,800	65,892	91,013	117,759
53 Fees, Software, Memberships, Dues	14,059	9,438	16,861	58,871	68,639
54 Insurance	0	0	0	0	0
55 Utilities and Operations	10,149	11,998	11,126	15,336	14,200
56 Rents, Repairs & Maintenance	47,432	52,024	125,816	161,504	157,826
57 Audits, Interest, and Legals	90,678	118,400	98,226	156,151	157,439
58 Advertising, Postage & Other Operating	57,505	46,962	51,780	109,500	149,692
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$991,321</u>	<u>\$1,189,519</u>	<u>\$1,130,353</u>	<u>\$1,581,949</u>	<u>\$1,306,632</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	19,527	14,234	0	6,393	0
Object Group 6000 Total	<u>\$19,527</u>	<u>\$14,234</u>	<u>\$0</u>	<u>\$6,393</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	60,000	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>\$60,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$9,554,873</u></u>	<u><u>\$9,731,592</u></u>	<u><u>\$9,281,970</u></u>	<u><u>\$9,648,876</u></u>	<u><u>\$10,123,431</u></u>

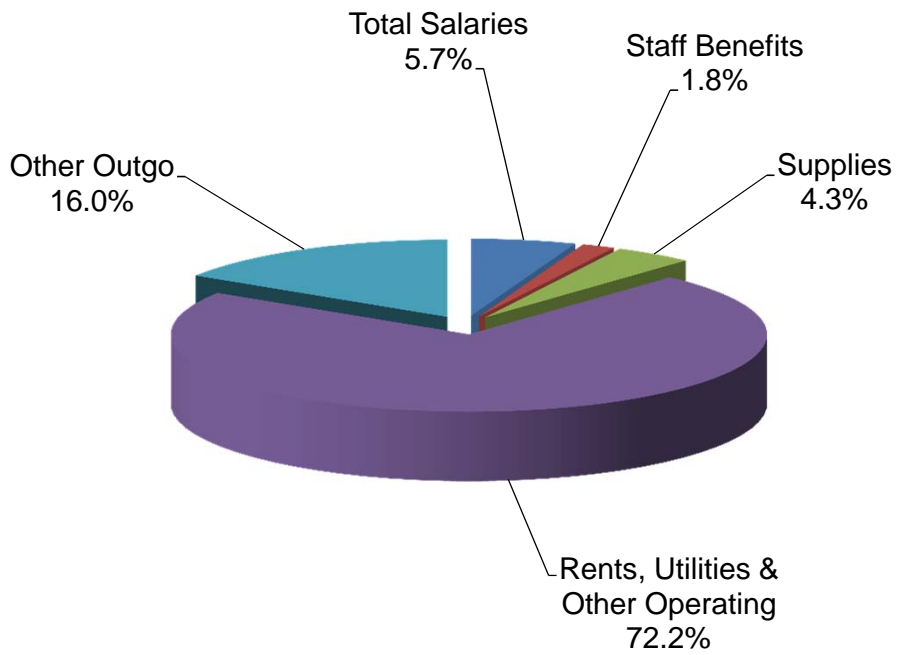
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$73,908	\$73,935	\$90,991	\$49,760	\$113,995
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	221,186	164,247	93,993	44,022	25,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$295,094</u>	<u>\$238,181</u>	<u>\$184,984</u>	<u>\$93,782</u>	<u>\$138,995</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$34,222	\$30,911	\$34,131	\$21,867	\$43,979
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$34,222</u>	<u>\$30,911</u>	<u>\$34,131</u>	<u>\$21,867</u>	<u>\$43,979</u>
SUPPLIES:					
43 Supplies	\$73,714	\$71,466	\$53,400	\$67,046	\$105,174
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,608,058	\$1,627,709	\$2,316,638	\$2,121,765	\$1,419,927
52 Travel and Mileage	5,356	325	0	2,180	30,059
53 Fees, Software, Memberships, Dues	0	12,261	8,362	10,808	60,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	22,394	132,608	151,505	65,897	90,991
56 Rents, Repairs & Maintenance	30,303	42,623	53,879	51,302	76,000
57 Audits, Interest, and Legals	77,708	79,345	68,468	63,093	69,540
58 Advertising, Postage & Other Operating	8,586	6,808	5,449	11,650	13,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,752,405</u>	<u>\$1,901,679</u>	<u>\$2,604,301</u>	<u>\$2,326,695</u>	<u>\$1,759,517</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	\$115,000	\$108,833	\$125,000	\$130,000	\$140,000
73 Interfund Transfers	0	0	0	600,000	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	250,000
Object Group 7000 Total	<u>\$115,000</u>	<u>\$108,833</u>	<u>\$125,000</u>	<u>\$730,000</u>	<u>\$390,000</u>
Total Expenditures	<u><u>\$2,270,435</u></u>	<u><u>\$2,351,070</u></u>	<u><u>\$3,001,816</u></u>	<u><u>\$3,239,390</u></u>	<u><u>\$2,437,665</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	185,000	0	0	0	0
13 Hourly Teachers	0	311	170	0	0
14 Hourly Adm, Counselors, Librarians	2,601	0	0	175	0
Object Group 1000 Total	<u>\$187,601</u>	<u>\$311</u>	<u>\$170</u>	<u>\$175</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	6,963	6,945	7,297	7,500	8,000
Object Group 2000 Total	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$7,297</u>	<u>\$7,500</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$21,258	\$56,330	\$1,532	\$1,947	\$17,640
3x Early Retirement & Retiree Benefits	1,168,253	1,093,536	1,259,481	1,822,603	1,613,759
Object Group 3000 Total	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,261,013</u>	<u>\$1,824,550</u>	<u>\$1,631,399</u>
SUPPLIES:					
43 Supplies	\$7,285	\$48,495	\$78,979	\$56,667	\$97,573
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$105,478	\$177,637	\$222,059	\$242,856	\$235,895
52 Travel and Mileage	5,862	4,295	4,466	4,482	24,000
53 Fees, Software, Memberships, Dues	614,360	609,979	685,384	685,611	719,697
54 Insurance	513,526	535,625	471,930	478,764	486,417
55 Utilities and Operations	81,878	58,808	69,838	127,875	92,265
56 Rents, Repairs & Maintenance	732,562	820,561	863,012	906,274	926,755
57 Audits, Interest, and Legals	175,106	107,146	83,626	246,565	120,000
58 Advertising, Postage & Other Operating	22,337	24,719	29,804	28,029	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,251,111</u>	<u>\$2,338,770</u>	<u>\$2,430,119</u>	<u>\$2,720,456</u>	<u>\$2,633,058</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$2,718	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	8,485	68,082	66,894	37,681	59,100
Object Group 6000 Total	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$66,894</u>	<u>\$40,399</u>	<u>\$59,100</u>
OTHER OUTGO:					
71 Debt Service	\$1,250	(\$24,144)	\$0	\$0	\$0
73 Interfund Transfers	0	0	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	5,200	4,156	12,949	5,114	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$213,517</u>
Total Expenditures	<u><u>\$3,657,405</u></u>	<u><u>\$3,592,481</u></u>	<u><u>\$4,064,438</u></u>	<u><u>\$4,861,878</u></u>	<u><u>\$4,642,647</u></u>

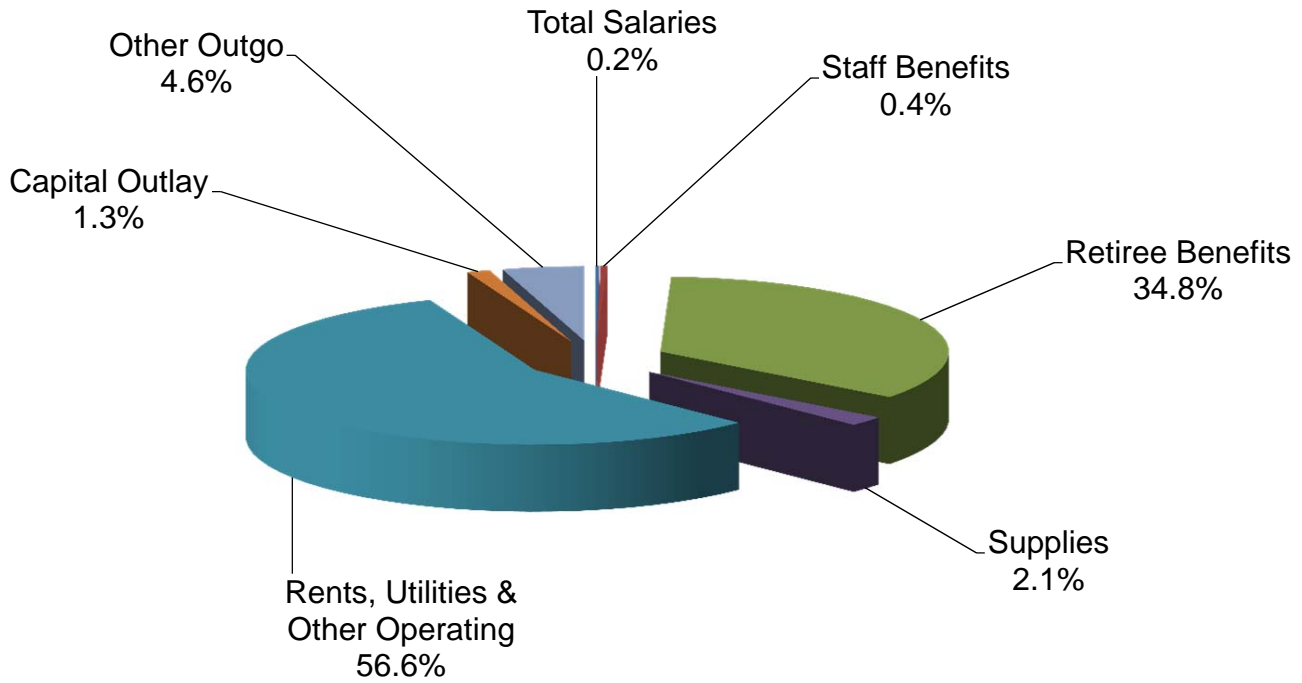
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	185,000	0	0	0	0
13 Hourly Teachers	0	311	170	0	0
14 Hourly Adm, Counselors, Librarians	2,601	0	0	175	0
Object Group 1000 Total	<u>\$187,601</u>	<u>\$311</u>	<u>\$170</u>	<u>\$175</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	6,963	6,945	7,297	7,500	8,000
Object Group 2000 Total	<u>\$6,963</u>	<u>\$6,945</u>	<u>\$7,297</u>	<u>\$7,500</u>	<u>\$8,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$21,258	\$56,330	\$1,532	\$1,947	\$17,640
3x Early Retirement & Retiree Benefits	1,168,253	1,093,536	1,259,481	1,822,603	1,613,759
Object Group 3000 Total	<u>\$1,189,511</u>	<u>\$1,149,866</u>	<u>\$1,261,013</u>	<u>\$1,824,550</u>	<u>\$1,631,399</u>
SUPPLIES:					
43 Supplies	\$7,285	\$48,495	\$78,979	\$56,667	\$97,573
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$105,478	\$177,637	\$222,059	\$242,856	\$235,895
52 Travel and Mileage	5,862	4,295	4,466	4,482	10,000
53 Fees, Software, Memberships, Dues	614,360	609,979	685,384	685,611	719,697
54 Insurance	513,526	535,625	471,930	478,764	486,417
55 Utilities and Operations	62,668	58,808	69,838	127,875	92,265
56 Rents, Repairs & Maintenance	732,562	820,561	863,012	906,274	926,755
57 Audits, Interest, and Legals	175,106	107,146	83,626	246,565	120,000
58 Advertising, Postage & Other Operating	22,337	24,719	29,804	28,029	28,029
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,231,901</u>	<u>\$2,338,769</u>	<u>\$2,430,119</u>	<u>\$2,720,456</u>	<u>\$2,619,058</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$2,718	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	8,485	68,082	66,894	37,681	59,100
Object Group 6000 Total	<u>\$8,485</u>	<u>\$68,082</u>	<u>\$66,894</u>	<u>\$40,399</u>	<u>\$59,100</u>
OTHER OUTGO:					
71 Debt Service	\$1,250	(\$24,144)	\$0	\$0	\$0
73 Interfund Transfers	0	0	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	5,200	4,156	12,949	5,114	6,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$6,450</u>	<u>(\$19,988)</u>	<u>\$219,966</u>	<u>\$212,131</u>	<u>\$213,517</u>
Total Expenditures	<u><u>\$3,638,196</u></u>	<u><u>\$3,592,480</u></u>	<u><u>\$4,064,438</u></u>	<u><u>\$4,861,878</u></u>	<u><u>\$4,628,647</u></u>

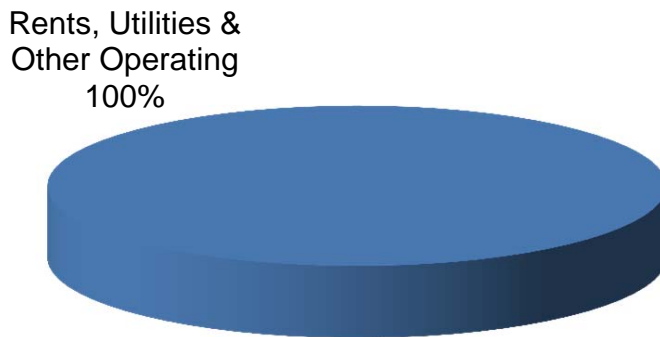
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - RESTRICTED**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</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	0	0	0	14,000
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	19,210	1	0	0	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	0	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$19,210</u>	<u>\$1</u>	<u>\$0</u>	<u>\$0</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	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$19,210</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$14,000</u></u>

Districtwide Commitments- Unrestricted General Fund



Districtwide Commitments- Restricted General Fund



Tentative Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
Grossmont College							
Commission Distributions	\$303,460	\$290,097	\$270,140	\$217,511	\$209,496	\$216,734	\$222,636
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Interest Income	44,864	36,129	12,414	9,720	3,920	1,170	1,170
Total	\$348,324	\$326,226	\$282,554	\$227,231	\$213,416	\$217,904	\$223,806
Cuyamaca College							
Commission Distributions	\$143,659	\$157,997	\$134,322	\$108,467	\$94,871	\$86,568	\$95,000
Dissolution of Enterprise Fund	0	0	0	0	0	0	0
Other Local Revenue	0	100	50	0	0	0	0
Interest Income	11,202	687	2,524	1,716	1,364	330	330
Total	\$154,861	\$158,784	\$136,896	\$110,183	\$96,235	\$86,898	\$95,330
Other Commission Distributions							
District Services Allocation	\$38,880	\$38,965	\$35,171	\$28,346	\$26,467	\$26,391	\$28,000
Total	\$38,880	\$38,965	\$35,171	\$28,346	\$26,467	\$26,391	\$28,000
Total Sources	\$542,065	\$523,975	\$454,620	\$365,760	\$336,118	\$331,193	\$347,136
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000 (1)	\$0	\$0
Distributions to ASCC	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)	10,000 (2)
Total Distributions	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$10,000	\$10,000

Notes:

(1) MOU between Grossmont College & ASGC ended 6/30/2012

(2) 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 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
Bookstore Commissions					
Beginning Balance	\$1,426,312	\$1,618,876	\$804,382	\$696,944	\$890,055
Commissions Revenue	439,632	354,324	330,834	329,693	345,636
Other Local Revenue	50	0	0	0	0
Funds Available	\$1,865,994	\$1,973,200	\$1,135,216	\$1,026,637	\$1,235,691 ⁽²⁾
Expenditures					
Grossmont College	\$64,000	\$864,512	\$333,524	\$3,826	\$400,000
Cuyamaca College	183,118	184,306	104,748	132,756	200,705
District Services	0	120,000	0	0	28,000
Total	\$247,118	\$1,168,818	\$438,272	\$136,582	\$628,705
Ending Balance	\$1,618,876	\$804,382	\$696,944	\$890,055	\$606,986 ⁽³⁾
Dissolution of Enterprise Funds					
Beginning Balance	\$59,214	\$34,152	\$45,588	\$50,872	\$52,372
Revenue & Transfers:					
Interest	\$14,938	\$11,436	\$5,284	\$1,500	\$1,500
Total Revenue & Transfers	\$14,938	\$11,436	\$5,284	\$1,500	\$1,500
Funds Available	\$74,152	\$45,588	\$50,872	\$52,372	\$53,872 ⁽²⁾
Expenditures					
Grossmont College	\$40,000	\$0	\$0	\$0	\$0
Cuyamaca College	0	0	0	0	0
Total	\$40,000	\$0	\$0	\$0	\$0
Ending Balance	\$34,152	\$45,588	\$50,872	\$52,372	\$53,872 ⁽³⁾
Combined Ending Balance	\$1,653,028	\$849,970	\$747,816	\$942,427	\$660,858 ⁽³⁾

Notes:

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

	Grossmont	Cuyamaca	District Services	Total
(2) Funds Available by Fund:				
Bookstore Commissions	\$898,332	200,705	136,654	\$1,235,691
Dissolution of Enterprise Funds	33,323	20,549	0	53,872
Total Funds Available	\$931,655	\$221,254	\$136,654	\$1,289,563
Less: Expenditures	(400,000)	(200,705)	(28,000)	(628,705)
Ending Balance	\$531,655	\$20,549	\$108,654	\$660,858

		Subfund 38	Subfund 36	Total
(3) Ending Balances by Site:				
Bookstore Commissions	Subfund 38	\$498,332	\$0	\$606,986
Dissolution of Enterprise Funds	Subfund 36	33,323	20,549	53,872
Combined Subfunds		\$531,655	\$20,549	\$660,858

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$1	\$38,299	\$64,521	\$98,974	\$60,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$1</u>	<u>\$38,299</u>	<u>\$64,521</u>	<u>\$98,974</u>	<u>\$60,000</u>
 Plus Current Year Income					
Tuition Fees	\$48,589	\$26,188	\$23,850	\$44,007	\$40,000
Other Sources	66	121	10,603	400	0
Total Revenues	<u>\$48,655</u>	<u>\$26,309</u>	<u>\$34,453</u>	<u>\$44,407</u>	<u>\$40,000</u>
 Total Funds Available	<u>\$48,656</u>	<u>\$64,608</u>	<u>\$98,974</u>	<u>\$143,381</u>	<u>\$100,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$9,853	\$0	\$0	\$64,800	\$88,000
Supplies & Materials	504	87	0	4,028	5,000
Other Operating	0	0	0	14,553	7,000
Total Expenditures	<u>\$10,357</u>	<u>\$87</u>	<u>\$0</u>	<u>\$83,381</u>	<u>\$100,000</u>
 Total Ending Balance	<u><u>\$38,299</u></u>	<u><u>\$64,521</u></u>	<u><u>\$98,974</u></u>	<u><u>\$60,000</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 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$25,193	\$13,424	\$4,309	\$25,938	\$25,938
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$25,193</u>	<u>\$13,424</u>	<u>\$4,309</u>	<u>\$25,938</u>	<u>\$25,938</u>
 Plus Current Year Income					
Tuition Fees	\$215,679	\$220,807	\$252,528	\$248,808	\$260,000
Other Sources	23	8	37	0	0
Total Revenues	<u>\$215,702</u>	<u>\$220,815</u>	<u>\$252,565</u>	<u>\$248,808</u>	<u>\$260,000</u>
 Total Funds Available	<u>\$240,896</u>	<u>\$234,239</u>	<u>\$256,874</u>	<u>\$274,746</u>	<u>\$285,938</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$227,391	\$209,500	\$190,000	\$218,107	\$255,938
Supplies & Materials	81	0	285	0	0
Other Operating	0	20,430	40,651	30,701	30,000
Total Expenditures	<u>\$227,472</u>	<u>\$229,930</u>	<u>\$230,936</u>	<u>\$248,808</u>	<u>\$285,938</u>
 Total Ending Balance	<u><u>\$13,424</u></u>	<u><u>\$4,309</u></u>	<u><u>\$25,938</u></u>	<u><u>\$25,938</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 (1)
 ENTERPRISE FUND**

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$71,631	\$75,068	\$72,149	\$70,184	\$88,256
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$71,631	\$75,068	\$72,149	\$70,184	\$88,256
 Plus Current Year Income					
Sales	\$80,573	\$80,561	\$100,071	\$81,353	\$81,475
Interest	488	314	203	185	185
Other	3,942	0	0	0	0
Total Revenue	\$85,003	\$80,875	\$100,274	\$81,538	\$81,660
 Total Funds Available	\$156,634	\$155,943	\$172,423	\$151,722	\$169,916
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$7,097	\$9,522	\$11,550
Supplies & Materials	57,773	51,056	66,673	30,618	76,131
Other Operating Expenses	19,201	24,120	20,757	23,176	33,636
Capital Outlay	4,106	7,512	0	0	11,000
Inter-Fund Transfers Out	487	1,106	533	150	0
Tfr to FGCC	0	0	7,179	0	0
Total Expenditures	\$81,566	\$83,794	\$102,239	\$63,466	\$132,317
 Total Ending Balance	\$75,068	\$72,149	\$70,184	\$88,256 (2)	\$37,599

Notes:

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

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,559	\$10	\$0	\$4,569
OH Greenhouse Trust	32,755	140	0	32,895
OH Operational	32,870	81,388	63,466	50,792
Total	\$70,184	\$81,538	\$63,466	\$88,256

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE					
ASCC	\$25,691	\$53,135	\$40,594	\$40,109	\$44,193
Clubs & Organizations (1)	56,856	36,771	57,420	39,393	68,470
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$82,547	\$89,906	\$98,014	\$79,502	\$112,663
 Plus Current year Income					
Sales	\$1,978	\$1,450	\$235	\$612	\$3,500
Student Activities Card Sales	9,656	4,904	3,505	3,591	9,900
Operating Allocation	11,586	10,200	10,000	10,000	10,000
Contribution	1,500	100	0	0	0
Interest	337	282	197	100	100
Other	1,500	1,100	1,934	2,157	1,500
Club Deposits	125,042	103,259	127,733	74,133	100,000
Total Revenues (2)	\$151,599	\$121,295	\$143,604	\$90,593	\$125,000
 Total Funds Available	\$234,146	\$211,201	\$241,618	\$170,095	\$237,663
 Less Current Year Expenditures					
Hourly	\$3,950	\$1,600	\$3,720	\$2,260	\$6,000
Benefits	179	112	74	45	360
Activities	7,063	7,426	9,669	6,999	10,000
Commencement	0	0	0	34	0
Hospitality	0	0	0	0	0
Supplies	2,543	1,605	1,276	1,130	6,000
Other	1,473	3,270	1,617	1,708	2,640
Club Expenses	128,762	98,974	145,760	45,056	168,470
Intra-Fund Transfers Out	270	200	0	200	0
Total Expenditures	\$144,240	\$113,187	\$162,116	\$57,432	\$193,470
 Total Ending Balance	\$89,906	\$98,014	\$79,502	\$112,663	\$44,193

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 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$355,281	\$3,007	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$355,281	\$3,007	\$0	\$0	\$0
 Plus Current Year Income					
Mandatory Construction Fee	\$0	\$0	\$0	\$0	\$0
Interest	3,007	0	0	0	0
Total Revenues	\$3,007	\$0	\$0	\$0	\$0
 Total Funds Available	\$358,288	\$3,007	\$0	\$0	\$0
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	0	0	0	0	0
Contract & Miscellaneous Services	0	0	0	0	0
Construction	0	0	0	0	0
Transfer To Capital Project Fund	355,281	3,007	0	0	0
Total Expenditures	\$355,281	\$3,007	\$0	\$0	\$0
 Total Ending Balance	\$3,007	\$0	\$0	\$0	\$0

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

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$85,912	\$110,254	\$182,789	\$134,861	\$100,447
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$85,912	\$110,254	\$182,789	\$134,861	\$100,447
Plus Current Year Income					
Mandatory Construction Fee	\$77,262	\$79,204	\$72,031	\$67,887	\$70,000
Interest	1,062	990	1,011	700	700
Total Revenues	\$78,324	\$80,194	\$73,042	\$68,587	\$70,700
Total Funds Available	\$164,236	\$190,448	\$255,831	\$203,448	\$171,147
Less Current Year Expenditures					
Supplies & Materials	\$43,754	\$7,053	\$6,569	\$897	\$17,946
Contract Services	1,105	126	0	0	11,061
Rental & Leases	0	0	0	0	10,000
Repair by Outside Vendor	2,283	480	3,505	0	7,640
Capital Outlay	6,840	0	10,896	2,104	24,500
Transfer To Capital Project Fund	0	0	100,000	100,000	100,000
Total Expenditures	\$53,981	\$7,659	\$120,970	\$103,001	\$171,147
Total Ending Balance	\$110,254	\$182,789	\$134,861	\$100,447	\$0

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 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13 (Multiyear)	Tentative Budget 13/14 (Multiyear)
Beginning Balance	\$74,500,176	\$57,319,605	\$40,442,181	\$17,564,848	\$10,421,172
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$74,500,176</u>	<u>\$57,319,605</u>	<u>\$40,442,181</u>	<u>\$17,564,848</u>	<u>\$10,421,172</u>
 Plus Current Year Revenues					
State	\$13,449,813	\$1,370,963	\$57,333	\$0	\$0
Local	906,448	342,829	144,276	58,456	31,500
Inter-Fund Transfers In	2,078,617	2,278,803	1,108,118	1,325,000	400,000
Proceeds from Sale of Prop "R" Bonds	0	0	0	0	0
Total Revenues	<u>\$16,434,879</u>	<u>\$3,992,595</u>	<u>\$1,309,727</u>	<u>\$1,383,456</u>	<u>\$431,500</u>
 Total Funds Available	<u>\$90,935,055</u>	<u>\$61,312,200</u>	<u>\$41,751,908</u>	<u>\$18,948,304</u>	<u>\$10,852,672</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$3,912,710	\$660,230	\$2,558,734	\$1,023,804	\$387,170
Other Operating Expenses	8,238,656	5,776,860	4,576,800	4,091,168	2,915,790
Capital Outlay	21,464,085	14,432,929	17,051,526	3,412,160	7,549,712
Inter-Fund Transfers Out	0	0	0	0	0
Total Expenditures	<u>\$33,615,450</u>	<u>\$20,870,019</u>	<u>\$24,187,060</u>	<u>\$8,527,132</u>	<u>\$10,852,672</u>
 Total Ending Balance	<u><u>\$57,319,605</u></u>	<u><u>\$40,442,181</u></u>	<u><u>\$17,564,848</u></u>	<u><u>\$10,421,172</u></u>	<u><u>\$0</u></u>

Note:

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

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13 (Multiyear)	Tentative Budget 13/14 (Multiyear)
Beginning Balance	\$12,899,965	\$12,037,779	\$11,605,195	\$7,517,633	\$7,750,113
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$12,899,965</u>	<u>\$12,037,779</u>	<u>\$11,605,195</u>	<u>\$7,517,633</u>	<u>\$7,750,113</u>
Plus Current Year Revenues					
State	\$13,449,813	\$1,370,963	\$57,333	\$0	\$0
Local	307,656	63,702	44,738	28,120	26,500
Inter-Fund Transfers In	2,078,617	2,278,803	1,108,118	1,325,000	400,000
Total Revenues	<u>\$15,836,086</u>	<u>\$3,713,468</u>	<u>\$1,210,189</u>	<u>\$1,353,120</u>	<u>\$426,500</u>
Total Funds Available	<u>\$28,736,051</u>	<u>\$15,751,247</u>	<u>\$12,815,384</u>	<u>\$8,870,753</u>	<u>\$8,176,613</u>
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$3,586,195	\$570,590	\$231,996	\$46,099	\$45,397
Other Operating Expenses	1,212,456	866,999	1,271,803	1,182,303	1,554,138
Capital Outlay	11,899,622	2,708,463	3,793,952	(107,762)	6,577,078
Total Expenditures	<u>\$16,698,273</u>	<u>\$4,146,052</u>	<u>\$5,297,751</u>	<u>\$1,120,640</u>	<u>\$8,176,613</u>
Total Ending Balance	<u><u>\$12,037,779</u></u>	<u><u>\$11,605,195</u></u>	<u><u>\$7,517,633</u></u>	<u><u>\$7,750,113</u></u>	<u><u>\$0</u></u>

Note:

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 of years for specific capital purposes through interfund transfers from other sources.

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

	Actual 11/12	Projected Actual 12/13 (Multiyear)	Tentative Budget 13/14 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$15,366	\$32,762	\$86,047
DW Prop "R" Oversight Committee	31,277	52,804	6,933
CC Science & Technology Center Equipment	0	0	1,329
CC Business & Technology (Matching Funds)	2,200	4,612	6,130
CC Business & Technology Equipment (Matching Funds)	24,803	39,282	0
CC Business & Technology Equipment	6,715	0	0
CC LRC Expansion/Remodel	24,945	0	0
CC LRC Expansion/Remodel Equipment	52	0	0
GC Health/Physical Sciences Complex Equipment	32,336	0	0
Capital Building Projects Total	\$137,694	\$129,460	\$100,439
<u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$79,633	\$46,196	\$0
06/07 SM Sewer & Underground Electrical	0	0	293,837
07/08 SM Replace Roof Bldg 400B	134,231	0	40,999
07/08 SM Replace Overhang Roof TM	13,186	0	135,598
08/09 SM Repair/Replace Cracked/Damaged Walkways	272,700	0	0
Subtotal	\$499,750	\$46,196	\$470,434
Cuyamaca			
05/06 SM Electrical Panels/Transformer	\$101,001	\$9,405	\$0
06/07 SM Emergency Power Phase 2	247	27,380	0
07/08 SM Replace Signage Phase 2	68,359	12,720	20,427
08/09 SM Water Shut-Off Valve Replacement	0	0	16,539
08/09 SM Replace Transformer Bldg C - Phase 2	90,418	0	0
Subtotal	\$260,025	\$49,505	\$36,966
Sched. Maint. and Haz. Subst. Projects Total	\$759,775	\$95,701	\$507,400
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DS Theater 2nd-Elect Maint Relocation	\$0	\$0	\$44,010
DW Parking Gates	44,577	0	0
DW GC Governing Board Room	50,788	0	0
DW HR Technology Upgrade	0	0	157,441
DW Facilities Issues	6,357	0	94,085
DW Parking Improvements & Circ R&R	70,578	0	1,200,176
DW Fire Barriers	94,323	0	59,743
DW Energy Conservation Project	40,835	149,282	71,934
DW Post Project	16,019	9,372	4,235
DW Capital Project/Def. Maint./Misc. Income	0	108,000	94,408
DW Facilities Issues	10,628	10,023	20,326
DW Information Systems-Tech Improvements	59,349	73,768	0
Subtotal	\$393,454	\$350,445	\$1,746,358

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

	Actual 11/12	Projected Actual 12/13 (Multiyear)	Tentative Budget 13/14 (Multiyear)
Grossmont			
Football/Soccer Field	\$0	\$0	\$146,653
Griffin Center/Student & Admin Serv. Renovation	1,472,021	(873,387)	167,267
Secondary Effects	0	0	65,691
State Energy Project	0	0	11,029
Parking & Circ R&R	70,582	0	162,935
Facilities Issues	42,054	65,695	943,422
Bldg 36 Secondary Effects	0	0	972,294
Football Field Turf Replace	0	0	250,000
Roofing Renovation & Repair	1,284,768	383,113	578,593
Bldg 31-370 Large Class Remodel	228,331	0	0
Health/Physical Science - General Fund	0	0	30,039
Resurface Tennis Courts	0	77,280	543,322
Interior Classroom Painting	0	0	25,000
Kiln Cover	12,605	0	0
Water Reduction / Drought Tolerant	320,740	103,893	167,158
Room 220 Remodel	215,501	0	0
Room 220 Remodel Equipment	113,690	0	0
Room 370 Equipment	70,896	0	0
Bldg 36 Restroom Remodel	3,143	0	0
HVAC Energy Mgmt Controls	0	0	137,000
Classroom Door Code Comp	13,048	232,304	0
Bldg 43 Gym Paint	0	147,352	0
Hyde Gallery Storage	0	165,815	0
Digital Marquee Signage	0	0	825,000
Student Award Display	0	0	100,000
Subtotal	<u>\$3,847,379</u>	<u>\$302,065</u>	<u>\$5,125,403</u>
Cuyamaca			
Facilities Repairs	\$68,098	\$22,572	\$13,057
Parking & Circulation Issues	0	0	9,120
Student Center - Tfr from Student Center Fees	5,784	134,047	160,748
Bookstore - Tfr from Bookstore SRF	82,985	41,083	178,697
Child Development Center	2,582	3,267	391
Automotive Smog Equipment	0	0	35,000
Science & Math Hood Exhaust	0	42,000	0
One Stop Center Heat & AC Upgrade	0	0	52,000
Science & Math HVAC Exhaust	0	0	248,000
Subtotal	<u>\$159,449</u>	<u>\$242,969</u>	<u>\$697,013</u>
Local and Lease Revenue Bond Projects Total	<u>\$4,400,282</u>	<u>\$895,479</u>	<u>\$7,568,774</u>
Total Projects	<u><u>\$5,297,751</u></u>	<u><u>\$1,120,640</u></u>	<u><u>\$8,176,613</u></u>

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13 (Multiyear)	Tentative Budget 13/14 (Multiyear)
Beginning Balance	\$61,600,211	\$45,281,826	\$28,836,986	\$10,047,215	\$2,671,059
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$61,600,211</u>	<u>\$45,281,826</u>	<u>\$28,836,986</u>	<u>\$10,047,215</u>	<u>\$2,671,059</u>
 Funding Sources					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$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>\$0</u>	<u>\$0</u>	<u>\$0</u>
Interest	\$598,792	\$279,127	\$99,538	\$30,336	\$5,000
Miscellaneous Income	0	0	0	0	0
Inter-Fund Transfers In	0	0	0	0	0
Total Funding Sources	<u>\$598,792</u>	<u>\$279,127</u>	<u>\$99,538</u>	<u>\$30,336</u>	<u>\$5,000</u>
 Total Funds Available	 <u>\$62,199,003</u>	 <u>\$45,560,953</u>	 <u>\$28,936,524</u>	 <u>\$10,077,551</u>	 <u>\$2,676,059</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	\$326,514	\$89,640	\$2,326,738	\$977,705	\$341,773
Other Operating Expenses	7,026,200	4,909,861	3,304,997	2,908,865	1,361,652
Capital Outlay	9,564,463	11,724,466	13,257,574	3,519,922	972,634
Inter-Fund Tfr Out to Capital Project Fd	0	0	0	0	0
Total Expenditures	<u>\$16,917,177</u>	<u>\$16,723,967</u>	<u>\$18,889,309</u>	<u>\$7,406,492</u>	<u>\$2,676,059</u>
 Total Ending Balance	 <u><u>\$45,281,826</u></u>	 <u><u>\$28,836,986</u></u>	 <u><u>\$10,047,215</u></u>	 <u><u>\$2,671,059</u></u>	 <u><u>\$0</u></u>

Note:

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

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

	Funding Plan	Expenditures Prior to 12/13	Projected Expenditures 12/13	Tentative Budget 13/14 (Multiyear)
Districtwide				
Program Management				
Master Plans	\$468,096	\$84,945	\$380,433	\$2,718
Post Project Coordination	370,110	334,349	32,114	3,648
Program Management	9,092,430	8,736,048	316,098	40,284
Project Management	1,010,000	1,001,212	0	8,788
Legal Services	137,500	130,353	249	6,898
Total Program Management	\$11,078,136	\$10,286,906	\$728,894	\$62,336
Environment Impact Report (EIR) Preparation	\$450,545	\$450,545	\$0	\$0
Standby Power	241,230	0	241,230	0
Technology Infrastructure	6,314,000	5,863,481	408,969	41,550
2nd Effects - Road Repairs	595,000	0	0	595,000
IPP/FPP Development	136,359	136,359	0	0
Info System - Tech Improvements	496,000	68,508	413,435	14,057
Prop R Program Services	12,781	10,281	2,500	0
Total Districtwide	\$19,324,051	\$16,816,081	\$1,795,028	\$712,943
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	2,203,862	1,730,493	395,780	77,590
Total GC Scheduled Maintenance	\$2,916,549	\$2,443,180	\$395,780	\$77,590
Bldg 500 Classroom Upgrades	\$1,255,000	\$0	\$1,107,568	\$147,432
Marquis Sign	156,875	0	0	156,875
Campuswide Signage-Phase 2	334,460	0	252,977	81,483
Ceramics Yard Improvements	580,000	0	114,198	465,802
Meditation Garden/Cart Storage	300,000	0	215,020	84,980
Parking Lot Light Retrofit	30,000	0	26,501	3,499
Fan Coil Replacement	27,000	0	12,000	15,000
Campus DDC Controls	43,500	0	42,500	1,000
Chiller Plant Upgrade Close-Out	10,000	0	9,692	308
Performing & Fine Arts Complex Design	129,698	0	0	129,698
Standby Power	980,000	0	980,000	0
Science Building Fume Hood	645,565	0	436,839	208,726
Interior Design Guidelines	73,734	77,910	0	0
Renovation and Repair	3,790,506	3,790,506	0	0
Exercise Sci & Wellness Complex Reno	8,977,609	8,977,609	0	0
Infrastructure	1,183,457	1,183,457	0	0
Secondary Effects & Swing	4,321,299	4,065,127	256,172	0
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,347,755	2,347,755	0	0
Griffin Center/Student & Admin Janitorial	25,160	0	0	25,160
Griffin Center/Student & Admin IT	106,844	106,844	0	0
Secondary Effects - Tech Mall	253,060	253,060	0	0
Griffin Center/Student & Admin Serv. Renovation	34,678,324	33,057,789	1,620,536	0
Campus Signage	282,027	271,535	10,492	0
Science Lab Building	6,498,209	6,497,436	773	0
Digital Arts/Sculpture	13,284,056	13,284,056	0	0
Digital Arts/Sculpture - FF&E	531,888	527,570	0	4,318
Health & Sciences Complex	14,904,402	14,890,195	14,207	0
Health & Sciences - FF&E	633,906	371,277	6,984	255,645
200 & 300 Complex Renov	1,064,230	1,064,230	0	0
Parking Expansion	19,661,511	19,661,511	0	0
Life Safety Rd (St Infr Correction)	1,621,481	1,621,481	0	0
Fine Arts Complex	82,010	82,010	0	0
Total Grossmont	\$122,130,115	\$114,974,537	\$5,502,239	\$1,657,516

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

	Funding Plan	Expenditures Prior to 12/13	Projected Expenditures 12/13	Tentative Budget 13/14 (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	177,361	177,361	0	0
Total CC Scheduled Maintenance	\$851,737	\$851,737	\$0	\$0
Interior Design Guidelines	\$66,546	\$70,720	\$0	\$0
Renovation and Repair	3,761,462	3,670,029	0	91,433
Secondary Effects & Swing	1,199,301	1,199,301	0	0
Infrastructure	2,042,326	2,042,325	0	0
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,104,356	18,104,356	0	0
Student Center - FF&E	875,000	848,555	0	26,445
Science & Technology Center	5,541,323	5,541,323	0	0
Communication Arts	27,725,086	27,725,086	0	0
Communication Arts - FF&E	2,171,418	2,130,579	0	40,839
Business & Technology	13,983,476	13,961,809	11,910	9,757
Business & Technology - FF&E	87,018	34,543	1,437	51,038
Remodel B, D, E, F, G Buildings	345,658	305,313	40,345	0
LRC Expansion/Remodel	2,028,662	1,987,146	41,517	0
LRC Expansion/Remodel - FF&E	54,338	45,028	3,987	5,323
Parking Construction 2nd Effects	211,166	121,372	9,529	80,265
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
Chiller Plant Upgrade Close-Out	1,000	0	500	500
Total Cuyamaca	\$85,804,143	\$85,393,492	\$109,225	\$305,600
Total Proposition "R" Budget	\$227,258,309	\$217,184,109	\$7,406,492	\$2,676,059

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$76,576	\$0	\$78,611	\$73,183	\$75,370
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$76,576	\$0	\$78,611	\$73,183	\$75,370
Plus Current Year Income					
Interest Income	\$617	\$4,400	\$2,140	\$424	\$0
Transfer From General Fund	5,389,827	6,959,120	7,150,126	3,950,000	0
Total Revenues	\$5,390,444	\$6,963,520	\$7,152,266	\$3,950,424	\$0
Total Funds Available	\$5,467,020	\$6,963,520	\$7,230,877	\$4,023,607	\$75,370
Less Current Year Expenditures					
Self-Insured Benefits	\$5,467,020	\$6,884,909	\$7,157,694	\$3,948,237	\$75,370
Total Expenditures	\$5,467,020	\$6,884,909	\$7,157,694	\$3,948,237	\$75,370
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
Total Ending Balance	<u>\$0</u>	<u>\$78,611</u>	<u>\$73,183</u>	<u>\$75,370</u>	<u>\$0</u>

Note:

- (1) This Internal Service Fund was established in 2002. It is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund is maintained in the County Treasury. As of 1/1/2013, the District no longer has a self-insured program. The expenditures anticipated to be paid during 2013/14 are for medical claims incurred through the closeout period. Upon completion of processing the medical claims, the fund will be closed on 12/31/2013.

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$2,241,023	\$2,265,877	\$2,278,842	\$2,532,963	\$2,769,963
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$2,241,023	\$2,265,877	\$2,278,842	\$2,532,963	\$2,769,963
Plus Current Year Income					
Interest Income	\$24,854	\$12,965	\$10,643	\$10,000	\$10,000
Post Retirement Funding	0	0	243,478	227,000	476,349
Total Revenues	\$24,854	\$12,965	\$254,121	\$237,000	\$486,349
Total Funds Available	\$2,265,877	\$2,278,842	\$2,532,963	\$2,769,963	\$3,256,312
Less Current Year Expenditures					
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$0
Total Ending Balance	<u>\$2,265,877</u>	<u>\$2,278,842</u>	<u>\$2,532,963</u>	<u>\$2,769,963</u>	<u>\$3,256,312</u>

Notes:

(1) As of 11/1/2011 the estimated unfunded liability was \$14.9 million. The next actuarial study will be done in the Fall 2013.

(2) 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 requires an actuarial analysis. 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 address the actuarial liability. The district implemented GASB 45 in the 08-09 fiscal year by updating the valuation and reporting the liability on the annual financial statements.

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

	Actual 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$117,547	\$134,964	\$160,100	\$166,137	\$185,108
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$117,547	\$134,964	\$160,100	\$166,137	\$185,108
Plus Current Year Income					
Student Representation Fees	\$47,531	\$40,211	\$40,508	\$33,673	\$41,000
Interest	578	379	134	92	100
Total Revenues	\$48,108	\$40,590	\$40,642	\$33,765	\$41,100
Total Funds Available	\$165,655	\$175,554	\$200,742	\$199,902	\$226,208
Less Current Year Expenditures					
Travel & Conferences	\$30,691	\$15,311	\$34,605	\$12,944	\$53,210
Transportation	0	143	0	950	0
Rentals & Leases	0	0	0	900	0
Total Expenditures	\$30,691	\$15,454	\$34,605	\$14,794	\$53,210
Total Ending Balance	\$134,964	\$160,100	\$166,137	\$185,108	\$172,998

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 09/10	Actual 10/11	Actual 11/12	Projected Actual 12/13	Tentative Budget 13/14
BEGINNING BALANCE	\$17,225	\$37,188	\$47,026	\$61,166	\$71,133
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	\$17,225	\$37,188	\$47,026	\$61,166	\$71,133
 Plus Current Year Income					
Student Representation Fees	\$21,326	\$19,885	\$19,058	\$16,562	\$20,000
Interest	158	111	49	50	50
Total Revenues	\$21,484	\$19,996	\$19,107	\$16,612	\$20,050
 Total Funds Available	\$38,709	\$57,184	\$66,133	\$77,778	\$91,183
 Less Current Year Expenditures					
Supplies	\$53	\$0	\$0	\$0	\$0
Travel & Conferences	1,469	10,158	4,967	6,645	20,000
Total Expenditures	\$1,522	\$10,158	\$4,967	\$6,645	\$20,000
 Total Ending Balance	\$37,188	\$47,026	\$61,166	\$71,133	\$71,183

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 began collections in the fall semester of 2008.

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