



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2007-08

TENTATIVE BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, June 15, 2007. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 19, 2007, at 5:30 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

THE WAY FORWARD

❖ *Academic Excellence*

Teaching, learning and supportive services

❖ *Unity*

Cooperation throughout the organization

❖ *Standardization*

Avoiding confusion and saving resources

❖ *Alignment*

Assist students in reaching their goals

❖ *Resources*

Human, physical, and fiscal resources

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2007/2008

Funds Available

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

General Fund:

	<i>Tentative</i>
Unrestricted	\$100,896,782
Restricted	23,330,655
	\$124,227,437
Total General Fund	\$124,227,437

Other Funds:

Bookstore Special Revenue Fund	\$2,213,912
Grossmont Child Development Center	44,000
Cuyamaca Child Development Center	240,000
Cuyamaca Ornamental Horticulture	115,609
Associated Students of Cuyamaca College	227,591
Grossmont College Student Center Fund	571,862
Cuyamaca College Student Center Fund	526,000
Capital Outlay Projects Sub Fund 41	38,869,485
Proposition "R" Construction Sub Fund 42	109,877,653
Self Insurance Internal Service Fund	6,147,218
Grossmont College Student Representation Fee	125,842
Other Post Employment Benefits Internal Service Fund	1,466,000
	\$160,425,172
Total Other Funds	\$160,425,172

<i>Total Funds Available</i>	<u><u>\$284,652,609</u></u>
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Grossmont-Cuyamaca Community College District
Tentative Budget
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**Grossmont-Cuyamaca Community College District
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	12,249	12,112	11,471	12,200	12,200
Non Credit	246	432	353	316	316
Total	<u>12,495</u>	<u>12,544</u>	<u>11,824</u>	<u>12,516</u>	<u>12,516</u>
Cuyamaca College					
Credit	4,584	4,553	4,464	4,821	4,821
Non Credit	771	869	724	712	712
Total	<u>5,355</u>	<u>5,422</u>	<u>5,188</u>	<u>5,533</u>	<u>5,533</u>
Total Resident FTES	<u><u>17,850</u></u>	<u><u>17,966</u></u>	<u><u>17,012</u></u>	<u><u>18,049</u></u>	<u><u>18,049</u></u>

State FTES Data					
Funded Resident FTES	17,308	18,049	18,049	18,049	18,049
State CAP	17,308	18,049	18,049	18,049	18,049
State CAP over Funded FTES	<i>funded = CAP</i>	<i>funded = CAP</i>	<i>1,037 Below Base Stability Funding</i>	<i>Goals Restore To Base</i>	<i>Goals Restore To Base</i>
Unfunded FTES over CAP	542	<i>actual was under potential CAP</i>	<i>actual under CAP</i>		
	<i>actual over CAP</i>				

NON RESIDENT FTES:

Grossmont College	892	815	760	796	786
Cuyamaca College	132	103	101	74	90
Total Non Resident FTES	<u>1,024</u>	<u>918</u>	<u>861</u>	<u>870</u>	<u>876</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,387	13,359	12,584	13,312	13,302
Cuyamaca College	5,487	5,525	5,289	5,607	5,623
Total FTES	<u>18,874</u>	<u>18,884</u>	<u>17,873</u>	<u>18,919</u>	<u>18,925</u>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
SUMMARY OF OPERATIONS:					
Beginning Balance	\$10,677,451	\$10,365,366	\$14,711,936	\$14,407,788	\$8,427,525
Accrual Adjustments	327	3,229	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Adjusted Beginning Balance	<u>\$10,677,778</u>	<u>\$10,368,595</u>	<u>\$14,711,936</u>	<u>\$14,407,788</u>	<u>\$8,427,525</u>
Income	<u>\$87,445,011</u>	<u>\$94,821,977</u>	<u>\$102,724,071</u>	<u>\$114,417,540</u>	<u>\$115,799,912</u>
Total Funds Available for Distribution	<u>\$98,122,789</u>	<u>\$105,190,572</u>	<u>\$117,436,007</u>	<u>\$128,825,328</u>	<u>\$124,227,437</u>
Less Expenditures	<u>\$87,757,423</u>	<u>\$90,478,636</u>	<u>\$103,028,219</u>	<u>\$120,397,803</u>	<u>\$119,305,432</u>
Total Ending Balance	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$8,427,525</u></u>	<u><u>\$4,922,005</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$3,285,528	\$7,478,563	\$6,781,969	\$4,583,374	\$0
Health Services	333,438	346,864	328,317	381,405	272,259
Parking Fund	259,007	54,951	(192,871)	(192,871)	(192,871)
Uncommitted Ending Balance	4,280,780	3,927,201	4,436,685	N/A	N/A
Contingency Reserve	2,206,613	2,904,357	3,053,688	3,655,617	4,842,617
Total Ending Balance	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$8,427,525</u></u>	<u><u>\$4,922,005</u></u>

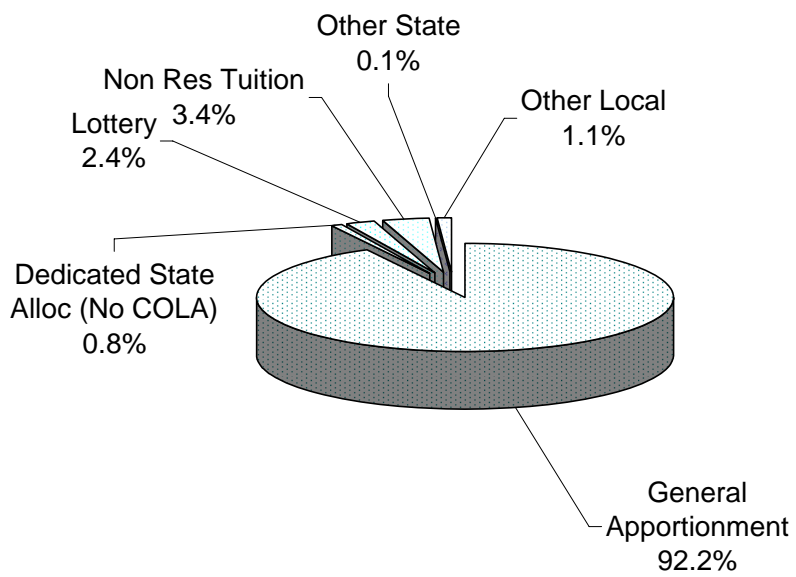
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
SUMMARY OF OPERATIONS:					
Beginning Balance	\$8,235,902	\$8,052,810	\$13,177,806	\$13,343,904	\$5,829,476
Accrual Adjustments	327	3,229	0	0	0
Transfers Between Restricted & Unrestricted	60,828	330,654	0	0	0
Adjusted Beginning Balance	<u>\$8,297,057</u>	<u>\$8,386,693</u>	<u>\$13,177,806</u>	<u>\$13,343,904</u>	<u>\$5,829,476</u>
Income	\$72,739,676	\$79,363,585	\$85,278,433	\$89,337,912	\$95,067,306
Total Funds Available for Distribution	<u>\$81,036,733</u>	<u>\$87,750,278</u>	<u>\$98,456,239</u>	<u>\$102,681,816</u>	<u>\$100,896,782</u>
Less Expenditures	\$72,983,923	\$74,572,472	\$85,112,335	\$96,852,340	\$96,054,165
Total Ending Balance	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$5,829,476</u></u>	<u><u>\$4,842,617</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$1,565,417	\$6,346,248	\$5,853,531	\$2,173,859	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Uncommitted Ending Balance	4,280,780	3,927,201	4,436,685	0	0
Contingency Reserve	2,206,613	2,904,357	3,053,688	3,655,617	4,842,617
Total Ending Balance	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$5,829,476</u></u>	<u><u>\$4,842,617</u></u>

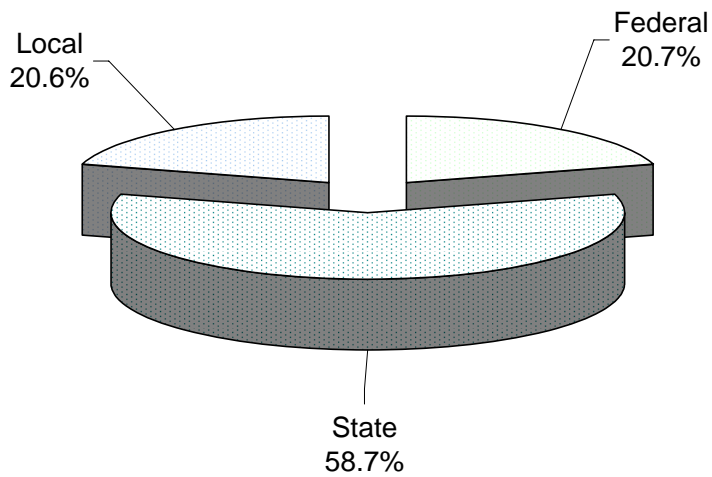
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
SUMMARY OF OPERATIONS:					
Beginning Balance	\$2,441,549	\$2,312,556	\$1,534,130	\$1,063,884	\$2,598,049
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(60,828)	(330,654)	0	0	0
Adjusted Beginning Balance	<u>\$2,380,721</u>	<u>\$1,981,902</u>	<u>\$1,534,130</u>	<u>\$1,063,884</u>	<u>\$2,598,049</u>
Income	<u>\$14,705,335</u>	<u>\$15,458,392</u>	<u>\$17,445,638</u>	<u>\$25,079,628</u>	<u>\$20,732,606</u>
Total Funds Available for Distribution	<u>\$17,086,056</u>	<u>\$17,440,294</u>	<u>\$18,979,768</u>	<u>\$26,143,512</u>	<u>\$23,330,655</u>
Less Expenditures	<u>\$14,773,500</u>	<u>\$15,906,164</u>	<u>\$17,915,884</u>	<u>\$23,545,463</u>	<u>\$23,251,267</u>
Total Ending Balance	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$2,598,049</u></u>	<u><u>\$79,388</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$1,720,111	\$1,132,315	\$928,438	\$2,409,515	\$0
Health Services	333,438	346,864	328,317	381,405	272,259
Parking Fund	259,007	54,951	(192,871)	(192,871)	(192,871)
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$2,598,049</u></u>	<u><u>\$79,388</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
Federal:					
Categorical Funds	\$3,653,321	\$3,744,876	\$4,419,689	\$4,624,192	\$4,283,377
Other Federal	38,275	14,150	0	0	0
Total Federal	<u>\$3,691,596</u>	<u>\$3,759,026</u>	<u>\$4,419,689</u>	<u>\$4,624,192</u>	<u>\$4,283,377</u>
State Apportionment:					
Base	\$60,977,064	\$61,796,996	\$71,136,053	\$76,265,578	\$84,291,417
C.O.L.A.	0	1,519,159	3,020,070	4,284,069	3,371,657
Growth	797,074	2,244,568	44,690	0	0
Equalization	0	2,086,506	793,783	0	0
State Deficit Factor	(1,100,944)	(175,344)	0	0	0
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	3,591,815	3,075,702	516,113	0	0
Prior Year Adjustment	934,579	1,201,554	0	0	0
P2 to Actual Adjustment	(746,451)	(42,144)	2,118,897	0	0
Total State General Revenue	<u>\$65,233,984</u>	<u>\$72,487,844</u>	<u>\$78,410,453</u>	<u>\$81,330,494</u>	<u>\$88,443,921</u>
State Other:					
Categorical Funds	\$5,670,522	\$6,513,393	\$8,142,815	\$13,704,423	\$10,624,037
Basic Skills	373,483	0	0	0	0
Lottery	2,697,438	2,677,200	2,911,879	2,617,000	2,594,680
State Block Grants	557,002	962,475	384,893	2,461,480	476,424
Student Financial Aid Admin	699,765	820,896	791,033	802,716	810,214
Other State	14,500	16,425	49,053	45,000	0
Total State Other	<u>\$10,012,710</u>	<u>\$10,990,389</u>	<u>\$12,279,673</u>	<u>\$19,630,619</u>	<u>\$14,505,355</u>
Local:					
Community Service Fees	\$241,407	\$210,513	\$214,024	\$191,000	\$191,000
Contract Education	1,066,329	809,918	998,167	1,217,439	1,252,698
Enrollment Fees (2%)	107,409	135,387	156,591	132,864	137,846
Health Fees	469,308	462,023	418,315	450,000	444,839
Interest	355,596	503,126	278,991	225,000	375,000
Parking Fees & Fines	1,251,087	1,220,903	1,138,890	1,226,000	1,226,000
Tuition - Out of State	882,074	915,172	915,860	931,542	903,160
Tuition - Foreign Student	2,859,367	2,448,574	2,296,853	2,356,831	2,366,554
Other Student Fees	141,811	167,626	149,747	121,850	123,832
Other Local	1,123,502	698,495	1,034,137	1,979,709	1,546,330
Total Local	<u>\$8,497,890</u>	<u>\$7,571,737</u>	<u>\$7,601,575</u>	<u>\$8,832,235</u>	<u>\$8,567,259</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,831	12,981	12,681	0	0
Total Other Sources	<u>\$8,831</u>	<u>\$12,981</u>	<u>\$12,681</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$87,445,011</u></u>	<u><u>\$94,821,977</u></u>	<u><u>\$102,724,071</u></u>	<u><u>\$114,417,540</u></u>	<u><u>\$115,799,912</u></u>

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

INCOME:	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	38,275	14,150	0	0	0
Total Federal	<u>\$38,275</u>	<u>\$14,150</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$60,977,064	\$61,796,996	\$71,136,053	\$76,265,578	\$84,291,417
C.O.L.A.	0	1,519,159	3,020,070	4,284,069	3,371,657
Growth	\$797,074	2,244,568	44,690	0	0
Equalization	0	2,086,506	793,783	0	0
State Deficit Factor	(1,100,944)	(175,344)	0	0	0
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	3,591,815	3,075,702	516,113	0	0
Prior Year Adjustment	934,579	1,201,554	0	0	0
P2 to Actual Adjustment	(746,451)	(42,144)	2,118,897	0	0
Total State General Revenue	<u>\$65,233,984</u>	<u>\$72,487,844</u>	<u>\$78,410,453</u>	<u>\$81,330,494</u>	<u>\$88,443,921</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Basic Skills	373,483	0	0	0	0
Lottery	2,351,106	2,240,943	2,379,322	2,250,000	2,250,000
State Block Grants	0	0	0	1,540,396	0
Student Financial Aid Admin	50,790	85,292	81,073	84,435	84,435
Other State	0	0	49,053	0	0
Total State Other	<u>\$2,775,379</u>	<u>\$2,326,235</u>	<u>\$2,509,448</u>	<u>\$3,874,831</u>	<u>\$2,334,435</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	107,409	135,387	156,591	132,864	137,846
Health Fees	0	0	0	0	0
Interest	355,596	503,126	278,991	225,000	375,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	882,074	915,172	915,860	931,542	903,160
Tuition - Foreign Student	2,859,367	2,448,574	2,296,853	2,356,831	2,366,554
Other Student Fees	141,811	167,626	149,747	121,850	123,832
Other Local	336,950	352,490	547,809	364,500	382,558
Total Local	<u>\$4,683,207</u>	<u>\$4,522,375</u>	<u>\$4,345,851</u>	<u>\$4,132,587</u>	<u>\$4,288,950</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,831	12,981	12,681	0	0
Total Other Sources	<u>\$8,831</u>	<u>\$12,981</u>	<u>\$12,681</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$72,739,676</u></u>	<u><u>\$79,363,585</u></u>	<u><u>\$85,278,433</u></u>	<u><u>\$89,337,912</u></u>	<u><u>\$95,067,306</u></u>

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

INCOME:	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
Federal:					
Categorical Funds	\$3,653,321	\$3,744,876	\$4,419,689	\$4,624,192	\$4,283,377
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,653,321</u>	<u>\$3,744,876</u>	<u>\$4,419,689</u>	<u>\$4,624,192</u>	<u>\$4,283,377</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth	0	0	0	0	0
Equalization	0	0	0	0	0
State Deficit Factor	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$5,670,522	\$6,513,393	\$8,142,815	\$13,704,423	\$10,624,037
Basic Skills	0	0	0	0	0
Lottery	346,332	436,257	532,557	367,000	344,680
State Block Grants	557,002	962,475	384,893	921,084	476,424
Student Financial Aid Admin	648,975	735,604	709,960	718,281	725,779
Other State	14,500	16,425	0	45,000	0
Total State Other	<u>\$7,237,331</u>	<u>\$8,664,154</u>	<u>\$9,770,225</u>	<u>\$15,755,788</u>	<u>\$12,170,920</u>
Local:					
Community Service Fees	\$241,407	\$210,513	\$214,024	\$191,000	\$191,000
Contract Education	1,066,329	809,918	998,167	1,217,439	1,252,698
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	469,308	462,023	418,315	450,000	444,839
Interest	0	0	0	0	0
Parking Fees & Fines	1,251,087	1,220,903	1,138,890	1,226,000	1,226,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	786,552	346,005	486,328	1,615,209	1,163,772
Total Local	<u>\$3,814,683</u>	<u>\$3,049,362</u>	<u>\$3,255,724</u>	<u>\$4,699,648</u>	<u>\$4,278,309</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$14,705,335</u></u>	<u><u>\$15,458,392</u></u>	<u><u>\$17,445,638</u></u>	<u><u>\$25,079,628</u></u>	<u><u>\$20,732,606</u></u>

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

	Tentative Budget 07/08
Federal	
Categoricals	
Child Development Center-(Childcare Food Program)	\$45,000
Financial Aid Administrative Allowance	56,722
GEARUP Grant	1,400,933
ROP - VTEA 232 Funds	35,492
Tech Prep Regional Consortium	461,000
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	47,332
Title III	350,000
Veterans Education	8,995
Vocational-Technical Education Act (VTEA Title IB, IC, & Special Projects)	1,333,728
Workstudy	341,942
Other Federal Revenue	202,233
	<hr/>
TOTAL FEDERAL	\$4,283,377
State	
Categoricals	
Cal-PASS Project	\$2,400,000
California Work Opportunities and Responsibility to Kids (CalWORKs)	456,396
Cooperative Agencies Resources for Education (CARE)	300,503
Disabled Students Programs & Services (DSPS)	1,696,627
Economic Development	205,000
Extended Opportunities, Programs & Services (EOPS)	1,551,733
Funds for Student Success-Middle College High School	136,769
Foster & Kinship Care Education	884,265
General Childcare, Early Childhood Mentor, Infant Toddler Model Sites	575,624
Matriculation	1,314,024
Temporary Assistance for Needy Families (TANF - 50% State portion)	47,332
Temporary Assistance for Needy Families/Child Development Careers	80,540
Other State Revenue	975,224
	<hr/>
Total State Categoricals	\$10,624,037
Proposition 20-Restricted Lottery Funds	344,680
State Block Grants	476,424
Student Financial Aid Administration	725,779
	<hr/>
TOTAL STATE	\$12,170,920
Local	
Community Services	\$191,000
Contract Education	1,252,698
Health Fees	444,839
Parking Fees & Fines	1,226,000
Other Local Income:	
Child Development Training Consortium	25,400
County Foster Care Training	179,000
Emp Training Panel - Office of Professional Training (ETP-OPT)	163,710
Food Service Agreement	60,000
Nursing Grants	677,662
Miscellaneous Grants	58,000
	<hr/>
	\$4,278,309
	<hr/>
TOTAL RESTRICTED INCOME	\$20,732,606

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$16,226,853	\$15,830,702	\$17,735,879	\$18,634,306	\$19,934,428
12 Contract Adm, Counselors, Librarians	7,077,635	7,063,580	7,494,982	8,129,581	8,314,005
13 Hourly Teachers	12,779,688	12,888,991	13,515,729	15,954,548	14,119,329
14 Hourly Adm, Counselors, Librarians	1,080,001	953,317	1,255,183	1,474,653	1,187,832
Object Group 1000 Total	<u>\$37,164,177</u>	<u>\$36,736,590</u>	<u>\$40,001,773</u>	<u>\$44,193,088</u>	<u>\$43,555,594</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,474,118	\$17,154,206	\$17,709,436	\$19,045,552	\$23,022,960
22 Contract Instructional Aides	1,357,618	1,459,761	1,492,033	1,662,873	1,808,814
23 Hourly Non-Instructional	3,122,141	3,337,433	3,751,807	4,224,014	3,630,947
24 Hourly Instructional Aides	759,718	844,221	804,321	1,025,640	930,278
Object Group 2000 Total	<u>\$21,713,595</u>	<u>\$22,795,621</u>	<u>\$23,757,597</u>	<u>\$25,958,079</u>	<u>\$29,392,999</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$13,767,878	\$14,897,997	\$17,154,275	\$18,094,435	\$18,867,168
3x Early Retirement & Retiree Benefits	2,013,693	1,487,492	2,211,502	3,966,043	2,133,377
Object Group 3000 Total	<u>\$15,781,571</u>	<u>\$16,385,489</u>	<u>\$19,365,777</u>	<u>\$22,060,478</u>	<u>\$21,000,545</u>
SUPPLIES:					
43 Supplies	\$2,530,704	\$2,953,357	\$3,433,929	\$4,198,331	\$4,124,695
Object Group 4000 Total	<u>\$2,530,704</u>	<u>\$2,953,357</u>	<u>\$3,433,929</u>	<u>\$4,198,331</u>	<u>\$4,124,695</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,600,825	\$2,437,180	\$4,767,106	\$7,554,188	\$8,267,714
52 Travel and Mileage	302,886	430,310	552,664	702,284	718,256
53 Fees, Software, Memberships, Dues	719,106	816,747	796,057	902,553	813,946
54 Insurance	514,953	614,860	679,540	653,269	737,922
55 Utilities and Operations	1,994,391	2,035,987	2,559,236	3,435,470	3,545,740
56 Rents, Repairs & Maintenance	1,608,422	1,677,074	2,386,738	2,865,899	2,587,787
57 Audits, Interest, and Legals	407,623	425,253	626,477	612,244	318,777
58 Advertising, Postage & Other Operating	515,416	635,343	814,585	825,932	955,041
59 Other Holding	0	0	0	0	290,608
Object Group 5000 Total	<u>\$8,663,622</u>	<u>\$9,072,754</u>	<u>\$13,182,403</u>	<u>\$17,551,839</u>	<u>\$18,235,791</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$28,535	\$0	\$31,669	\$207,231	\$1,231,240
62 Building Alterations	0	15,656	71,036	128,089	198,000
63 Books	21,389	53,545	47,980	102,473	65,617
64 Equipment	742,629	1,041,207	838,769	1,563,392	574,902
Object Group 6000 Total	<u>\$792,553</u>	<u>\$1,110,408</u>	<u>\$989,454</u>	<u>\$2,001,185</u>	<u>\$2,069,759</u>
OTHER OUTGO:					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$95,000	\$95,000
73 Interfund Transfers	0	230,700	1,217,938	3,327,980	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,052,477	1,118,717	994,348	958,304	831,049
79 Dedicated Reserves	0	0	0	53,519	0
Object Group 7000 Total	<u>\$1,111,201</u>	<u>\$1,424,417</u>	<u>\$2,297,286</u>	<u>\$4,434,803</u>	<u>\$926,049</u>
Total Expenditures	<u><u>\$87,757,423</u></u>	<u><u>\$90,478,636</u></u>	<u><u>\$103,028,219</u></u>	<u><u>\$120,397,803</u></u>	<u><u>\$119,305,432</u></u>

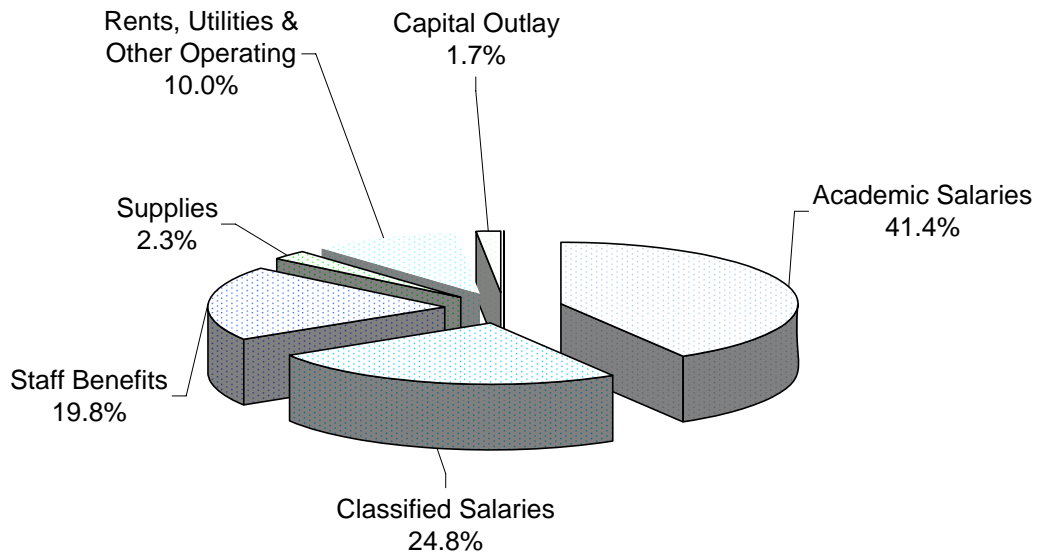
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,658,145	\$15,379,800	\$17,293,616	\$18,070,297	\$19,286,161
12 Contract Adm, Counselors, Librarians	5,762,054	5,565,020	5,902,129	6,495,000	6,504,342
13 Hourly Teachers	12,142,136	12,422,041	13,055,660	15,325,000	13,396,142
14 Hourly Adm, Counselors, Librarians	387,332	366,934	731,791	724,629	539,096
Object Group 1000 Total	<u>\$33,949,667</u>	<u>\$33,733,795</u>	<u>\$36,983,196</u>	<u>\$40,614,926</u>	<u>\$39,725,741</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$14,325,406	\$14,769,482	\$15,282,793	\$16,675,653	\$20,113,117
22 Contract Instructional Aides	1,197,983	1,292,100	1,329,451	1,490,000	1,632,716
23 Hourly Non-Instructional	1,091,650	1,182,305	1,504,573	1,656,891	1,368,672
24 Hourly Instructional Aides	597,367	632,660	615,567	807,000	743,544
Object Group 2000 Total	<u>\$17,212,406</u>	<u>\$17,876,547</u>	<u>\$18,732,384</u>	<u>\$20,629,544</u>	<u>\$23,858,049</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,488,945	\$13,337,477	\$15,683,470	\$16,430,000	\$16,838,252
3x Early Retirement & Retiree Benefits	2,013,693	1,487,492	2,211,502	3,966,043	2,133,377
Object Group 3000 Total	<u>\$14,502,638</u>	<u>\$14,824,969</u>	<u>\$17,894,972</u>	<u>\$20,396,043</u>	<u>\$18,971,629</u>
SUPPLIES:					
43 Supplies	\$1,019,918	\$1,101,529	\$1,529,931	\$2,203,000	\$2,245,925
Object Group 4000 Total	<u>\$1,019,918</u>	<u>\$1,101,529</u>	<u>\$1,529,931</u>	<u>\$2,203,000</u>	<u>\$2,245,925</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$897,789	\$655,149	\$1,102,894	\$1,373,830	\$1,222,996
52 Travel and Mileage	201,833	259,812	365,465	492,000	442,227
53 Fees, Software, Memberships, Dues	569,503	683,354	645,075	700,273	705,752
54 Insurance	501,747	574,894	638,540	612,269	696,922
55 Utilities and Operations	1,695,752	1,968,690	2,420,861	2,884,259	3,003,631
56 Rents, Repairs & Maintenance	1,349,186	1,402,486	2,091,094	2,601,742	2,262,388
57 Audits, Interest, and Legals	302,993	327,419	530,618	510,000	216,533
58 Advertising, Postage & Other Operating	428,081	501,158	683,207	666,411	777,962
59 Other Holding	0	0	0	0	284,661
Object Group 5000 Total	<u>\$5,946,884</u>	<u>\$6,372,962</u>	<u>\$8,477,754</u>	<u>\$9,840,784</u>	<u>\$9,613,072</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,865	\$0	\$31,669	\$200,000	\$1,231,240
62 Building Alterations	0	9,050	21,050	95,000	71,000
63 Books	21,389	18,077	46,911	41,500	40,617
64 Equipment	286,982	361,753	455,398	397,147	269,392
Object Group 6000 Total	<u>\$318,236</u>	<u>\$388,880</u>	<u>\$555,028</u>	<u>\$733,647</u>	<u>\$1,612,249</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	230,700	917,920	2,406,896	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	34,174	43,090	21,150	27,500	27,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$34,174</u>	<u>\$273,790</u>	<u>\$939,070</u>	<u>\$2,434,396</u>	<u>\$27,500</u>
Total Expenditures	<u><u>\$72,983,923</u></u>	<u><u>\$74,572,472</u></u>	<u><u>\$85,112,335</u></u>	<u><u>\$96,852,340</u></u>	<u><u>\$96,054,165</u></u>

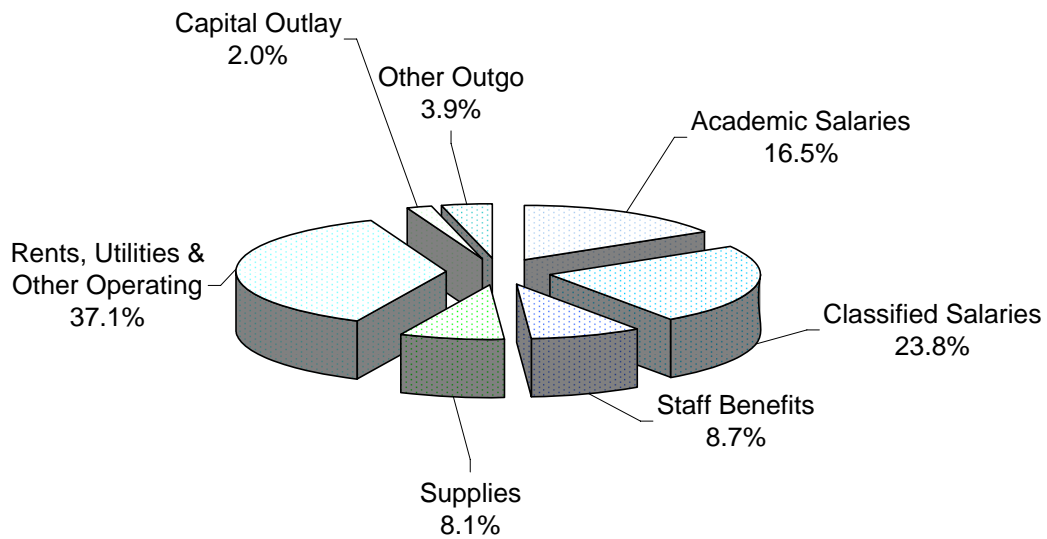
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$568,708	\$450,902	\$442,263	\$564,009	\$648,267
12 Contract Adm, Counselors, Librarians	1,315,581	1,498,560	1,592,853	1,634,581	1,809,663
13 Hourly Teachers	637,552	466,950	460,069	629,548	723,187
14 Hourly Adm, Counselors, Librarians	692,669	586,383	523,392	750,024	648,736
Object Group 1000 Total	<u>\$3,214,510</u>	<u>\$3,002,795</u>	<u>\$3,018,577</u>	<u>\$3,578,162</u>	<u>\$3,829,853</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,148,712	\$2,384,724	\$2,426,643	\$2,369,899	\$2,909,843
22 Contract Instructional Aides	159,635	167,661	162,582	172,873	176,098
23 Hourly Non-Instructional	2,030,491	2,155,128	2,247,234	2,567,123	2,262,275
24 Hourly Instructional Aides	162,351	211,561	188,754	218,640	186,734
Object Group 2000 Total	<u>\$4,501,189</u>	<u>\$4,919,074</u>	<u>\$5,025,213</u>	<u>\$5,328,535</u>	<u>\$5,534,950</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,278,933	\$1,560,520	\$1,470,805	\$1,664,435	\$2,028,916
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,278,933</u>	<u>\$1,560,520</u>	<u>\$1,470,805</u>	<u>\$1,664,435</u>	<u>\$2,028,916</u>
SUPPLIES:					
43 Supplies	\$1,510,786	\$1,851,828	\$1,903,998	\$1,995,331	\$1,878,770
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,703,036	\$1,782,031	\$3,664,212	\$6,180,358	\$7,044,718
52 Travel and Mileage	101,053	170,498	187,199	210,284	276,029
53 Fees, Software, Memberships, Dues	149,603	133,393	150,982	202,280	108,194
54 Insurance	13,206	39,966	41,000	41,000	41,000
55 Utilities and Operations	298,639	67,297	138,375	551,211	542,109
56 Rents, Repairs & Maintenance	259,236	274,588	295,644	264,157	325,399
57 Audits, Interest, and Legals	104,630	97,834	95,859	102,244	102,244
58 Advertising, Postage & Other Operating	87,335	134,185	131,378	159,521	177,079
59 Other Holding	0	0	0	0	5,947
Object Group 5000 Total	<u>\$2,716,738</u>	<u>\$2,699,792</u>	<u>\$4,704,649</u>	<u>\$7,711,055</u>	<u>\$8,622,719</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$18,670	\$0	\$0	\$7,231	\$0
62 Building Alterations	0	6,606	49,986	33,089	127,000
63 Books	0	35,468	1,069	60,973	25,000
64 Equipment	455,647	679,454	383,371	1,166,245	305,510
Object Group 6000 Total	<u>\$474,317</u>	<u>\$721,528</u>	<u>\$434,426</u>	<u>\$1,267,538</u>	<u>\$457,510</u>
OTHER OUTGO:					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$95,000	\$95,000
73 Interfund Transfers	0	0	300,018	921,084	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,018,303	1,075,627	973,198	930,804	803,549
79 Dedicated Reserves	0	0	0	53,519	0
Object Group 7000 Total	<u>\$1,077,027</u>	<u>\$1,150,627</u>	<u>\$1,358,216</u>	<u>\$2,000,407</u>	<u>\$898,549</u>
Total Expenditures	<u><u>\$14,773,500</u></u>	<u><u>\$15,906,164</u></u>	<u><u>\$17,915,884</u></u>	<u><u>\$23,545,463</u></u>	<u><u>\$23,251,267</u></u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$11,942,281	\$11,602,579	\$12,787,454	\$13,491,075	\$14,291,389
12 Contract Adm, Counselors, Librarians	3,938,427	3,911,423	4,152,572	4,466,429	4,343,447
13 Hourly Teachers	8,975,647	8,933,102	9,410,205	11,126,048	10,136,591
14 Hourly Adm, Counselors, Librarians	775,034	650,819	867,909	1,004,648	847,275
Object Group 1000 Total	<u>\$25,631,389</u>	<u>\$25,097,923</u>	<u>\$27,218,140</u>	<u>\$30,088,200</u>	<u>\$29,618,702</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,284,190	\$7,576,489	\$8,043,368	\$8,833,173	\$9,545,349
22 Contract Instructional Aides	1,042,996	1,101,963	1,113,734	1,262,873	1,208,120
23 Hourly Non-Instructional	1,639,906	1,783,299	1,841,974	2,329,000	2,150,123
24 Hourly Instructional Aides	671,537	727,153	695,525	870,860	852,151
Object Group 2000 Total	<u>\$10,638,629</u>	<u>\$11,188,904</u>	<u>\$11,694,601</u>	<u>\$13,295,906</u>	<u>\$13,755,743</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,240,363	\$8,824,025	\$10,309,981	\$11,182,186	\$11,449,174
3x Early Retirement & Retiree Benefits	1,102,201	556,196	1,071,925	1,104,000	470,665
Object Group 3000 Total	<u>\$9,342,564</u>	<u>\$9,380,221</u>	<u>\$11,381,906</u>	<u>\$12,286,186</u>	<u>\$11,919,839</u>
SUPPLIES:					
43 Supplies	\$1,436,070	\$1,754,204	\$2,071,068	\$2,511,617	\$2,799,694
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,498,738	\$1,283,828	\$2,578,674	\$4,552,872	\$3,923,720
52 Travel and Mileage	141,924	200,251	264,918	339,038	360,665
53 Fees, Software, Memberships, Dues	181,236	187,426	136,688	270,999	227,397
54 Insurance	64,108	68,576	83,967	101,000	101,000
55 Utilities and Operations	1,233,565	1,413,582	1,748,540	2,258,885	2,147,579
56 Rents, Repairs & Maintenance	784,148	728,554	1,181,343	1,431,746	1,200,991
57 Audits, Interest, and Legals	0	0	838	0	500
58 Advertising, Postage & Other Operating	280,041	322,490	528,001	391,626	546,817
59 Other Holding	0	0	0	0	5,947
Object Group 5000 Total	<u>\$4,183,760</u>	<u>\$4,204,707</u>	<u>\$6,522,969</u>	<u>\$9,346,166</u>	<u>\$8,514,616</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$24,785	\$0	\$31,669	\$207,231	\$1,231,240
62 Building Alterations	0	15,656	71,036	103,089	173,000
63 Books	11,622	41,132	19,765	71,973	35,117
64 Equipment	429,926	567,342	599,098	1,150,253	421,653
Object Group 6000 Total	<u>\$466,333</u>	<u>\$624,130</u>	<u>\$721,568</u>	<u>\$1,532,546</u>	<u>\$1,861,010</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	872,500	200,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	862,465	922,705	808,364	813,778	672,163
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$862,465</u>	<u>\$922,705</u>	<u>\$1,680,864</u>	<u>\$1,013,778</u>	<u>\$672,163</u>
Total Expenditures	<u><u>\$52,561,210</u></u>	<u><u>\$53,172,794</u></u>	<u><u>\$61,291,116</u></u>	<u><u>\$70,074,399</u></u>	<u><u>\$69,141,767</u></u>

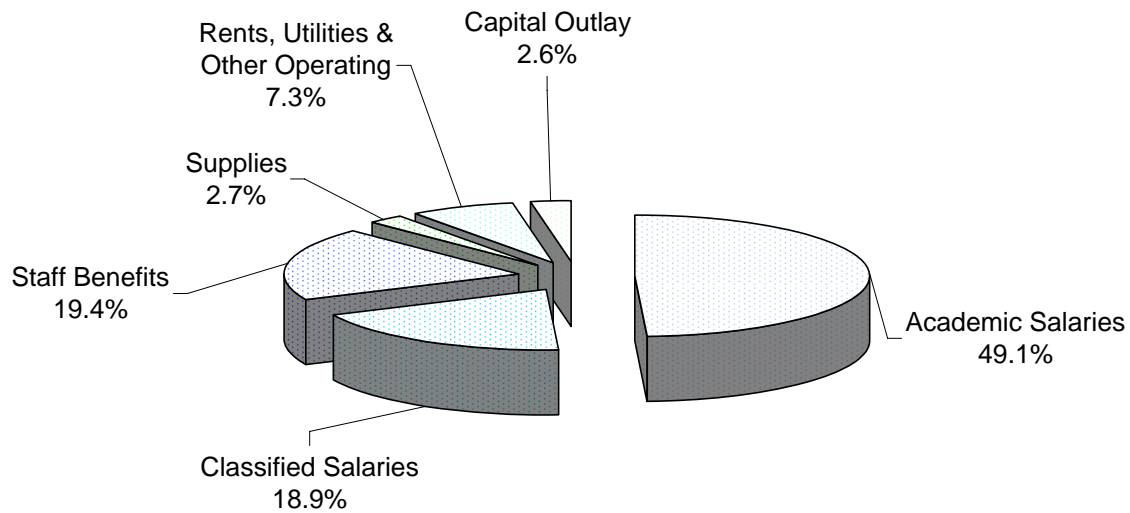
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$11,493,371	\$11,294,111	\$12,466,872	\$13,000,000	\$13,698,418
12 Contract Adm, Counselors, Librarians	3,115,232	2,899,498	3,262,233	3,595,000	3,405,513
13 Hourly Teachers	8,357,426	8,496,063	8,981,084	10,525,000	9,451,905
14 Hourly Adm, Counselors, Librarians	255,270	228,486	483,955	480,000	418,243
Object Group 1000 Total	<u>\$23,221,299</u>	<u>\$22,918,158</u>	<u>\$25,194,144</u>	<u>\$27,600,000</u>	<u>\$26,974,079</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,058,595	\$6,306,407	\$6,840,112	\$7,682,031	\$7,924,481
22 Contract Instructional Aides	892,115	946,016	959,758	1,090,000	1,041,258
23 Hourly Non-Instructional	640,448	689,901	710,730	805,000	731,096
24 Hourly Instructional Aides	529,290	573,689	542,101	720,000	665,417
Object Group 2000 Total	<u>\$8,120,448</u>	<u>\$8,516,013</u>	<u>\$9,052,701</u>	<u>\$10,297,031</u>	<u>\$10,362,252</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$7,420,444	\$7,871,511	\$9,425,823	\$10,180,000	\$10,185,748
3x Early Retirement & Retiree Benefits	1,102,201	556,196	1,071,925	1,104,000	470,665
Object Group 3000 Total	<u>\$8,522,645</u>	<u>\$8,427,707</u>	<u>\$10,497,748</u>	<u>\$11,284,000</u>	<u>\$10,656,413</u>
SUPPLIES:					
43 Supplies	\$543,413	\$637,769	\$869,264	\$1,300,000	\$1,473,207
Object Group 4000 Total	<u>\$543,413</u>	<u>\$637,769</u>	<u>\$869,264</u>	<u>\$1,300,000</u>	<u>\$1,473,207</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$151,345	\$148,193	\$401,674	\$600,000	\$385,475
52 Travel and Mileage	85,975	119,216	173,350	250,000	198,223
53 Fees, Software, Memberships, Dues	99,783	116,090	101,340	150,000	151,128
54 Insurance	60,902	38,610	52,967	70,000	70,000
55 Utilities and Operations	1,058,353	1,244,274	1,513,858	1,900,000	1,737,813
56 Rents, Repairs & Maintenance	692,212	625,712	1,068,248	1,337,000	1,034,012
57 Audits, Interest, and Legals	0	0	838	0	500
58 Advertising, Postage & Other Operating	246,806	226,194	474,636	350,000	419,879
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,395,376</u>	<u>\$2,518,289</u>	<u>\$3,786,911</u>	<u>\$4,657,000</u>	<u>\$3,997,030</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$9,865	\$0	\$31,669	\$200,000	\$1,231,240
62 Building Alterations	0	9,050	21,050	70,000	46,000
63 Books	11,622	5,664	18,696	11,000	10,117
64 Equipment	183,476	228,570	351,764	240,000	167,918
Object Group 6000 Total	<u>\$204,963</u>	<u>\$243,284</u>	<u>\$423,179</u>	<u>\$521,000</u>	<u>\$1,455,275</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	872,500	200,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	26,087	36,595	15,765	15,000	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$26,087</u>	<u>\$36,595</u>	<u>\$888,265</u>	<u>\$215,000</u>	<u>\$15,000</u>
Total Expenditures	<u><u>\$43,034,231</u></u>	<u><u>\$43,297,815</u></u>	<u><u>\$50,712,212</u></u>	<u><u>\$55,874,031</u></u>	<u><u>\$54,933,256</u></u>

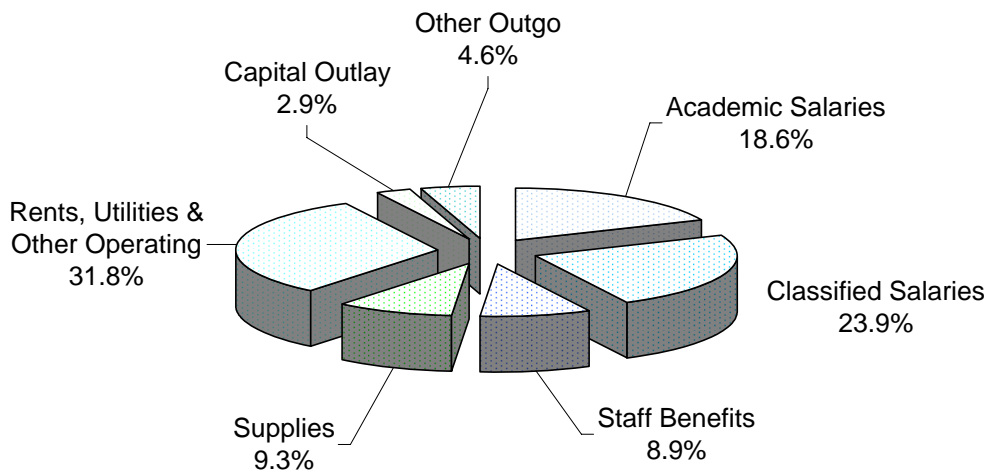
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$448,910	\$308,468	\$320,582	\$491,075	\$592,971
12 Contract Adm, Counselors, Librarians	823,195	1,011,925	890,339	871,429	937,934
13 Hourly Teachers	618,221	437,039	429,121	601,048	684,686
14 Hourly Adm, Counselors, Librarians	519,764	422,333	383,954	524,648	429,032
Object Group 1000 Total	<u>\$2,410,090</u>	<u>\$2,179,765</u>	<u>\$2,023,996</u>	<u>\$2,488,200</u>	<u>\$2,644,623</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,225,595	\$1,270,082	\$1,203,256	\$1,151,142	\$1,620,868
22 Contract Instructional Aides	150,881	155,947	153,976	172,873	166,862
23 Hourly Non-Instructional	999,458	1,093,398	1,131,244	1,524,000	1,419,027
24 Hourly Instructional Aides	142,247	153,464	153,424	150,860	186,734
Object Group 2000 Total	<u>\$2,518,181</u>	<u>\$2,672,891</u>	<u>\$2,641,900</u>	<u>\$2,998,875</u>	<u>\$3,393,491</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$819,919	\$952,514	\$884,158	\$1,002,186	\$1,263,426
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$819,919</u>	<u>\$952,514</u>	<u>\$884,158</u>	<u>\$1,002,186</u>	<u>\$1,263,426</u>
SUPPLIES:					
43 Supplies	\$892,657	\$1,116,435	\$1,201,804	\$1,211,617	\$1,326,487
Object Group 4000 Total	<u>\$892,657</u>	<u>\$1,116,435</u>	<u>\$1,201,804</u>	<u>\$1,211,617</u>	<u>\$1,326,487</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,347,393	\$1,135,635	\$2,177,000	\$3,952,872	\$3,538,245
52 Travel and Mileage	55,949	81,035	91,568	89,038	162,442
53 Fees, Software, Memberships, Dues	81,453	71,336	35,348	120,999	76,269
54 Insurance	3,206	29,966	31,000	31,000	31,000
55 Utilities and Operations	175,212	169,308	234,682	358,885	409,766
56 Rents, Repairs & Maintenance	91,936	102,842	113,095	94,746	166,979
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	33,235	96,296	53,365	41,626	126,938
59 Other Holding	0	0	0	0	5,947
Object Group 5000 Total	<u>\$1,788,384</u>	<u>\$1,686,418</u>	<u>\$2,736,058</u>	<u>\$4,689,166</u>	<u>\$4,517,586</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$14,920	\$0	\$0	\$7,231	\$0
62 Building Alterations	0	6,606	49,986	33,089	127,000
63 Books	0	35,468	1,069	60,973	25,000
64 Equipment	246,450	338,772	247,334	910,253	253,735
Object Group 6000 Total	<u>\$261,370</u>	<u>\$380,846</u>	<u>\$298,389</u>	<u>\$1,011,546</u>	<u>\$405,735</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	836,378	886,110	792,599	798,778	657,163
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$836,378</u>	<u>\$886,110</u>	<u>\$792,599</u>	<u>\$798,778</u>	<u>\$657,163</u>
Total Expenditures	<u><u>\$9,526,979</u></u>	<u><u>\$9,874,979</u></u>	<u><u>\$10,578,904</u></u>	<u><u>\$14,200,368</u></u>	<u><u>\$14,208,511</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,284,572	\$4,225,946	\$4,948,425	\$5,143,231	\$5,643,039
12 Contract Adm, Counselors, Librarians	2,641,880	2,537,601	2,409,506	2,687,355	2,916,504
13 Hourly Teachers	3,804,041	3,955,889	4,105,524	4,828,500	3,982,738
14 Hourly Adm, Counselors, Librarians	298,747	300,283	385,002	461,148	338,557
Object Group 1000 Total	<u>\$11,029,240</u>	<u>\$11,019,719</u>	<u>\$11,848,457</u>	<u>\$13,120,234</u>	<u>\$12,880,838</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,042,687	\$4,218,462	\$4,425,912	\$4,798,757	\$5,108,031
22 Contract Instructional Aides	314,622	357,798	378,299	400,000	600,694
23 Hourly Non-Instructional	1,097,785	1,106,245	1,315,889	1,433,909	1,049,682
24 Hourly Instructional Aides	85,742	113,082	107,808	147,780	71,127
Object Group 2000 Total	<u>\$5,540,836</u>	<u>\$5,795,587</u>	<u>\$6,227,908</u>	<u>\$6,780,446</u>	<u>\$6,829,534</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,834,220	\$4,189,678	\$4,784,341	\$4,824,002	\$5,149,977
3x Early Retirement & Retiree Benefits	174,666	101,841	137,805	225,185	63,147
Object Group 3000 Total	<u>\$4,008,886</u>	<u>\$4,291,519</u>	<u>\$4,922,146</u>	<u>\$5,049,187</u>	<u>\$5,213,124</u>
SUPPLIES:					
43 Supplies	\$742,836	\$760,886	\$856,694	\$1,046,490	\$791,494
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$370,573	\$635,144	\$934,087	\$1,183,493	\$1,202,528
52 Travel and Mileage	85,678	125,266	144,546	204,746	161,340
53 Fees, Software, Memberships, Dues	132,819	118,954	116,968	138,049	96,139
54 Insurance	29,476	33,645	35,609	43,000	36,489
55 Utilities and Operations	528,553	647,939	823,218	828,526	1,028,528
56 Rents, Repairs & Maintenance	403,210	406,719	441,735	646,145	601,960
57 Audits, Interest, and Legals	77	0	0	0	0
58 Advertising, Postage & Other Operating	206,528	204,480	219,311	312,993	271,885
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,756,914</u>	<u>\$2,172,147</u>	<u>\$2,715,474</u>	<u>\$3,356,952</u>	<u>\$3,398,869</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$3,750	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	9,767	12,413	28,215	30,500	30,500
64 Equipment	158,875	286,963	150,366	295,651	90,847
Object Group 6000 Total	<u>\$172,392</u>	<u>\$299,376</u>	<u>\$178,581</u>	<u>\$326,151</u>	<u>\$121,347</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	186,504	192,490	183,792	136,026	150,386
79 Dedicated Reserves	0	0	0	53,519	0
Object Group 7000 Total	<u>\$186,504</u>	<u>\$192,490</u>	<u>\$183,792</u>	<u>\$189,545</u>	<u>\$150,386</u>
Total Expenditures	<u><u>\$23,437,608</u></u>	<u><u>\$24,531,724</u></u>	<u><u>\$26,933,052</u></u>	<u><u>\$29,869,005</u></u>	<u><u>\$29,385,592</u></u>

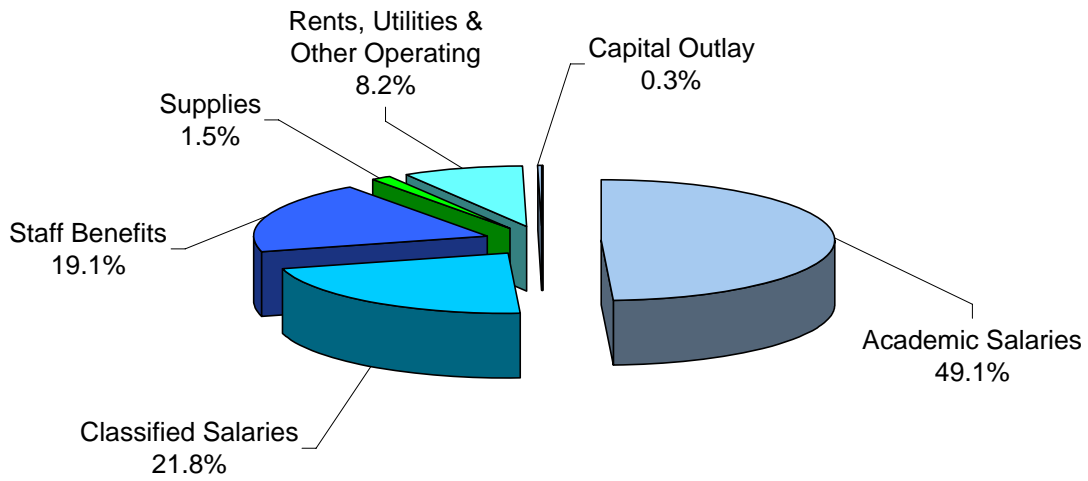
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,164,774	\$4,083,512	\$4,826,744	\$5,070,297	\$5,587,743
12 Contract Adm, Counselors, Librarians	2,149,494	2,050,966	1,955,196	2,200,000	2,370,440
13 Hourly Teachers	3,784,710	3,925,978	4,074,576	4,800,000	3,944,237
14 Hourly Adm, Counselors, Librarians	125,842	136,233	245,836	240,000	118,853
Object Group 1000 Total	<u>\$10,224,820</u>	<u>\$10,196,689</u>	<u>\$11,102,352</u>	<u>\$12,310,297</u>	<u>\$12,021,273</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,482,244	\$3,484,434	\$3,618,639	\$3,900,000	\$4,136,397
22 Contract Instructional Aides	305,868	346,084	369,693	400,000	591,458
23 Hourly Non-Instructional	413,843	449,834	675,868	720,000	536,434
24 Hourly Instructional Aides	65,638	54,985	72,478	80,000	71,127
Object Group 2000 Total	<u>\$4,267,593</u>	<u>\$4,335,337</u>	<u>\$4,736,678</u>	<u>\$5,100,000</u>	<u>\$5,335,416</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,481,445	\$3,708,225	\$4,349,096	\$4,350,000	\$4,611,543
3x Early Retirement & Retiree Benefits	174,666	101,841	137,805	225,185	63,147
Object Group 3000 Total	<u>\$3,656,111</u>	<u>\$3,810,066</u>	<u>\$4,486,901</u>	<u>\$4,575,185</u>	<u>\$4,674,690</u>
SUPPLIES:					
43 Supplies	\$191,936	\$177,626	\$286,796	\$430,000	\$369,177
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$65,184	\$77,451	\$102,984	\$100,000	\$109,530
52 Travel and Mileage	42,125	43,913	66,689	86,000	74,357
53 Fees, Software, Memberships, Dues	70,452	56,897	53,429	64,839	64,214
54 Insurance	19,476	23,645	25,609	33,000	26,489
55 Utilities and Operations	465,319	531,218	732,090	730,000	978,109
56 Rents, Repairs & Maintenance	319,384	319,094	357,579	550,000	512,540
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	156,542	175,774	158,582	260,325	246,394
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,138,482</u>	<u>\$1,227,992</u>	<u>\$1,496,962</u>	<u>\$1,824,164</u>	<u>\$2,011,633</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	9,767	12,413	28,215	30,500	30,500
64 Equipment	2,885	40,614	30,894	50,000	39,072
Object Group 6000 Total	<u>\$12,652</u>	<u>\$53,027</u>	<u>\$59,109</u>	<u>\$80,500</u>	<u>\$69,572</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	4,579	2,973	3,193	4,000	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$4,579</u>	<u>\$2,973</u>	<u>\$3,193</u>	<u>\$4,000</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$19,496,173</u></u>	<u><u>\$19,803,710</u></u>	<u><u>\$22,171,991</u></u>	<u><u>\$24,324,146</u></u>	<u><u>\$24,485,761</u></u>

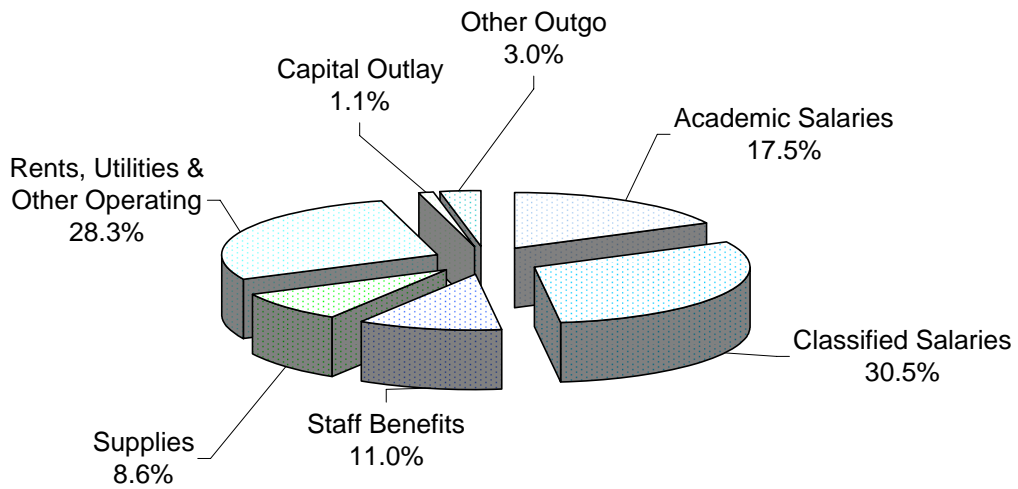
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$119,798	\$142,434	\$121,681	\$72,934	\$55,296
12 Contract Adm, Counselors, Librarians	492,386	486,635	454,310	487,355	546,064
13 Hourly Teachers	19,331	29,911	30,948	28,500	38,501
14 Hourly Adm, Counselors, Librarians	172,905	164,050	139,166	221,148	219,704
Object Group 1000 Total	<u>\$804,420</u>	<u>\$823,030</u>	<u>\$746,105</u>	<u>\$809,937</u>	<u>\$859,565</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$560,443	\$734,028	\$807,273	\$898,757	\$971,634
22 Contract Instructional Aides	8,754	11,714	8,606	0	9,236
23 Hourly Non-Instructional	683,942	656,411	640,021	713,909	513,248
24 Hourly Instructional Aides	20,104	58,097	35,330	67,780	0
Object Group 2000 Total	<u>\$1,273,243</u>	<u>\$1,460,250</u>	<u>\$1,491,230</u>	<u>\$1,680,446</u>	<u>\$1,494,118</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$352,775	\$481,453	\$435,245	\$474,002	\$538,434
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$352,775</u>	<u>\$481,453</u>	<u>\$435,245</u>	<u>\$474,002</u>	<u>\$538,434</u>
SUPPLIES:					
43 Supplies	\$550,900	\$583,260	\$569,898	\$616,490	\$422,317
Object Group 4000 Total					
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$305,389	\$557,693	\$831,103	\$1,083,493	\$1,092,998
52 Travel and Mileage	43,553	81,353	77,857	118,746	86,983
53 Fees, Software, Memberships, Dues	62,367	62,057	63,539	73,210	31,925
54 Insurance	10,000	10,000	10,000	10,000	10,000
55 Utilities and Operations	63,234	116,721	91,128	98,526	50,419
56 Rents, Repairs & Maintenance	83,826	87,625	84,156	96,145	89,420
57 Audits, Interest, and Legals	77	0	0	0	0
58 Advertising, Postage & Other Operating	49,986	28,706	60,729	52,668	25,491
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$618,432</u>	<u>\$944,155</u>	<u>\$1,218,512</u>	<u>\$1,532,788</u>	<u>\$1,387,236</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$3,750	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	155,990	246,349	119,472	245,651	51,775
Object Group 6000 Total	<u>\$159,740</u>	<u>\$246,349</u>	<u>\$119,472</u>	<u>\$245,651</u>	<u>\$51,775</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	181,925	189,517	180,599	132,026	146,386
79 Dedicated Reserves	0	0	0	53,519	0
Object Group 7000 Total	<u>\$181,925</u>	<u>\$189,517</u>	<u>\$180,599</u>	<u>\$185,545</u>	<u>\$146,386</u>
Total Expenditures	<u><u>\$3,941,435</u></u>	<u><u>\$4,728,014</u></u>	<u><u>\$4,761,061</u></u>	<u><u>\$5,544,859</u></u>	<u><u>\$4,899,831</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	497,328	614,556	885,369	975,797	1,054,054
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	6,220	2,215	2,272	8,857	2,000
Object Group 1000 Total	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$887,641</u>	<u>\$984,654</u>	<u>\$1,056,054</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,139,481	\$5,268,168	\$5,027,085	\$5,413,622	\$5,650,506
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	384,450	447,889	593,944	460,205	431,142
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,523,931</u>	<u>\$5,716,057</u>	<u>\$5,621,029</u>	<u>\$5,873,827</u>	<u>\$6,081,648</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,684,174	\$1,869,462	\$2,042,801	\$2,088,247	\$1,897,934
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,684,174</u>	<u>\$1,869,462</u>	<u>\$2,042,801</u>	<u>\$2,088,247</u>	<u>\$1,897,934</u>
SUPPLIES:					
43 Supplies	\$302,744	\$427,782	\$463,402	\$572,224	\$463,143
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$618,084	\$415,295	\$1,148,077	\$1,706,234	\$3,024,928
52 Travel and Mileage	69,291	101,217	134,532	152,500	151,437
53 Fees, Software, Memberships, Dues	215,171	15,716	68,222	82,945	34,850
54 Insurance	421,369	0	0	0	0
55 Utilities and Operations	27,206	33,365	30,132	128,800	150,374
56 Rents, Repairs & Maintenance	115,167	130,437	166,519	176,008	163,726
57 Audits, Interest, and Legals	267,546	197,608	437,639	452,244	318,277
58 Advertising, Postage & Other Operating	2,352	84,096	67,212	120,663	135,689
59 Other Holding	0	0	0	0	284,661
Object Group 5000 Total	<u>\$1,736,186</u>	<u>\$977,734</u>	<u>\$2,052,333</u>	<u>\$2,819,394</u>	<u>\$4,263,942</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	64,753	183,343	72,841	93,790	38,704
Object Group 6000 Total	<u>\$64,753</u>	<u>\$183,343</u>	<u>\$72,841</u>	<u>\$118,790</u>	<u>\$63,704</u>
OTHER OUTGO:					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$95,000	\$95,000
73 Interfund Transfers	0	230,700	44,010	66,500	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>\$58,724</u>	<u>\$305,700</u>	<u>\$129,010</u>	<u>\$161,500</u>	<u>\$95,000</u>
Total Expenditures	<u><u>\$9,874,060</u></u>	<u><u>\$10,096,849</u></u>	<u><u>\$11,269,057</u></u>	<u><u>\$12,618,636</u></u>	<u><u>\$13,921,425</u></u>

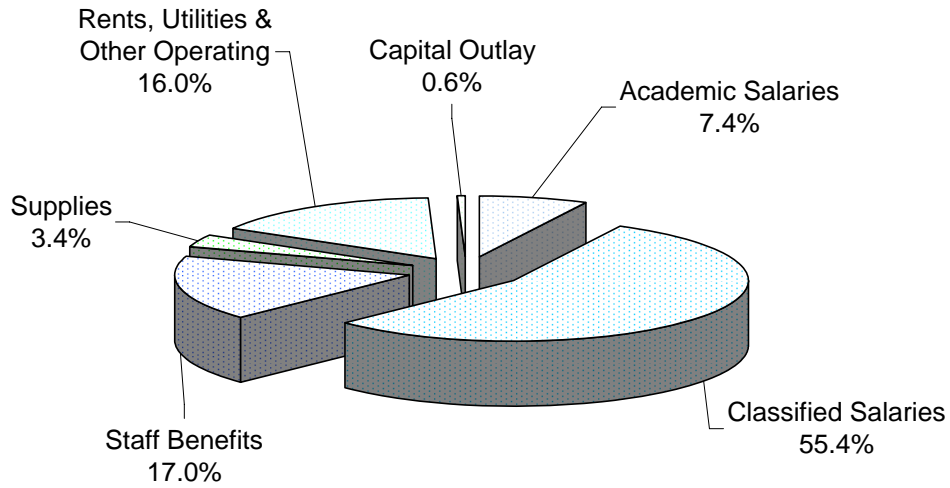
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	497,328	614,556	684,700	700,000	728,389
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	6,220	2,215	2,000	4,629	2,000
Object Group 1000 Total	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$686,700</u>	<u>\$704,629</u>	<u>\$730,389</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,776,807	\$4,887,554	\$4,709,412	\$5,093,622	\$5,333,165
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	37,359	42,570	117,975	130,991	101,142
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,814,166</u>	<u>\$4,930,124</u>	<u>\$4,827,387</u>	<u>\$5,224,613</u>	<u>\$5,434,307</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,577,935	\$1,742,909	\$1,891,399	\$1,900,000	\$1,670,878
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,577,935</u>	<u>\$1,742,909</u>	<u>\$1,891,399</u>	<u>\$1,900,000</u>	<u>\$1,670,878</u>
SUPPLIES:					
43 Supplies	\$235,515	\$275,649	\$331,106	\$405,000	\$335,177
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$567,830	\$326,592	\$491,968	\$562,241	\$621,453
52 Travel and Mileage	67,740	93,107	116,758	150,000	138,833
53 Fees, Software, Memberships, Dues	209,388	15,716	67,434	74,874	34,850
54 Insurance	421,369	0	0	0	0
55 Utilities and Operations	17,597	20,933	17,284	35,000	68,450
56 Rents, Repairs & Maintenance	31,693	46,316	68,126	102,742	94,726
57 Audits, Interest, and Legals	162,993	99,774	344,780	350,000	216,033
58 Advertising, Postage & Other Operating	(1,762)	74,913	49,928	55,436	111,039
59 Other Holding	0	0	0	0	284,661
Object Group 5000 Total	<u>\$1,476,848</u>	<u>\$677,351</u>	<u>\$1,156,278</u>	<u>\$1,330,293</u>	<u>\$1,570,045</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	11,546	89,010	56,276	83,449	38,704
Object Group 6000 Total	<u>\$11,546</u>	<u>\$89,010</u>	<u>\$56,276</u>	<u>\$108,449</u>	<u>\$63,704</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	230,700	44,010	66,500	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>\$0</u>	<u>\$230,700</u>	<u>\$44,010</u>	<u>\$66,500</u>	<u>\$0</u>
Total Expenditures	<u><u>\$8,619,558</u></u>	<u><u>\$8,562,514</u></u>	<u><u>\$8,993,156</u></u>	<u><u>\$9,739,484</u></u>	<u><u>\$9,804,500</u></u>

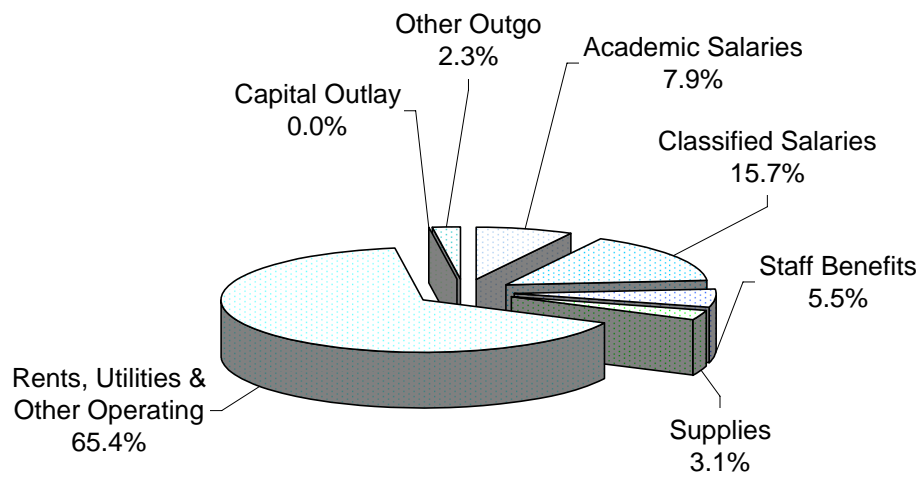
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	200,669	275,797	325,665
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	272	4,228	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$200,941</u>	<u>\$280,025</u>	<u>\$325,665</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$362,674	\$380,614	\$317,673	\$320,000	\$317,341
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	347,091	405,319	475,969	329,214	330,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$709,765</u>	<u>\$785,933</u>	<u>\$793,642</u>	<u>\$649,214</u>	<u>\$647,341</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$106,239	\$126,553	\$151,402	\$188,247	\$227,056
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$106,239</u>	<u>\$126,553</u>	<u>\$151,402</u>	<u>\$188,247</u>	<u>\$227,056</u>
SUPPLIES:					
43 Supplies	\$67,229	\$152,133	\$132,296	\$167,224	\$127,966
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$50,254	\$88,703	\$656,109	\$1,143,993	\$2,403,475
52 Travel and Mileage	1,551	8,110	17,774	2,500	12,604
53 Fees, Software, Memberships, Dues	5,783	0	788	8,071	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	9,609	12,432	12,848	93,800	81,924
56 Rents, Repairs & Maintenance	83,474	84,121	98,393	73,266	69,000
57 Audits, Interest, and Legals	104,553	97,834	92,859	102,244	102,244
58 Advertising, Postage & Other Operating	4,114	9,183	17,284	65,227	24,650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$259,338</u>	<u>\$300,383</u>	<u>\$896,055</u>	<u>\$1,489,101</u>	<u>\$2,693,897</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	53,207	94,333	16,565	10,341	0
Object Group 6000 Total	<u>\$53,207</u>	<u>\$94,333</u>	<u>\$16,565</u>	<u>\$10,341</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$95,000	\$95,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$58,724</u>	<u>\$75,000</u>	<u>\$85,000</u>	<u>\$95,000</u>	<u>\$95,000</u>
Total Expenditures	<u>\$1,254,502</u>	<u>\$1,534,335</u>	<u>\$2,275,901</u>	<u>\$2,879,152</u>	<u>\$4,116,925</u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$2,177	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	47,535	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>\$2,177</u>	<u>\$47,535</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,760	\$91,087	\$213,071	\$0	\$2,719,074
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	900	0
24 Hourly Instructional Aides	2,439	3,986	988	7,000	7,000
Object Group 2000 Total	<u>\$10,199</u>	<u>\$95,073</u>	<u>\$214,059</u>	<u>\$7,900</u>	<u>\$2,726,074</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,121	\$14,832	\$17,152	\$0	\$370,083
3x Early Retirement & Retiree Benefits	736,826	829,455	1,001,772	2,636,858	1,599,565
Object Group 3000 Total	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$2,636,858</u>	<u>\$1,969,648</u>
SUPPLIES:					
43 Supplies	\$49,054	\$10,485	\$42,765	\$68,000	\$70,364
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$113,430	\$102,913	\$106,268	\$111,589	\$116,538
52 Travel and Mileage	5,993	3,576	8,668	6,000	44,814
53 Fees, Software, Memberships, Dues	189,880	494,651	474,179	410,560	455,560
54 Insurance	0	512,639	559,964	509,269	600,433
55 Utilities and Operations	205,067	(58,899)	(42,654)	219,259	219,259
56 Rents, Repairs & Maintenance	305,897	411,364	597,141	612,000	621,110
57 Audits, Interest, and Legals	140,000	227,645	188,000	160,000	0
58 Advertising, Postage & Other Operating	26,495	24,277	61	650	650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$986,762</u>	<u>\$1,718,166</u>	<u>\$1,891,627</u>	<u>\$2,029,327</u>	<u>\$2,058,364</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	89,075	3,559	16,464	23,698	23,698
Object Group 6000 Total	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$23,698</u>	<u>\$23,698</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	301,428	3,061,480	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,508	3,522	2,192	8,500	8,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,508</u>	<u>\$3,522</u>	<u>\$303,620</u>	<u>\$3,069,980</u>	<u>\$8,500</u>
Total Expenditures	<u><u>\$1,884,545</u></u>	<u><u>\$2,677,269</u></u>	<u><u>\$3,534,994</u></u>	<u><u>\$7,835,763</u></u>	<u><u>\$6,856,648</u></u>

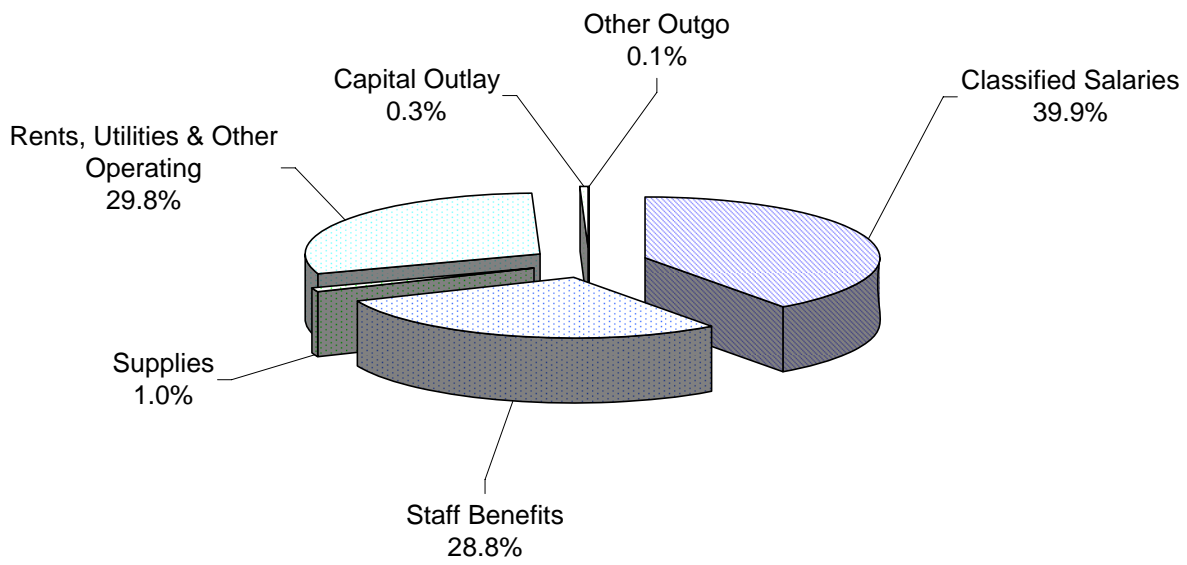
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Budget - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$2,177	\$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>\$2,177</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,760	\$91,087	\$114,630	\$0	\$2,719,074
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	900	0
24 Hourly Instructional Aides	2,439	3,986	988	7,000	7,000
Object Group 2000 Total	<u>\$10,199</u>	<u>\$95,073</u>	<u>\$115,618</u>	<u>\$7,900</u>	<u>\$2,726,074</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$9,121	\$14,832	\$17,152	\$0	\$370,083
3x Early Retirement & Retiree Benefits	736,826	829,455	1,001,772	2,636,858	1,599,565
Object Group 3000 Total	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$2,636,858</u>	<u>\$1,969,648</u>
SUPPLIES:					
43 Supplies	\$49,054	\$10,485	\$42,765	\$68,000	\$68,364
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$113,430	\$102,913	\$106,268	\$111,589	\$106,538
52 Travel and Mileage	5,993	3,576	8,668	6,000	30,814
53 Fees, Software, Memberships, Dues	189,880	494,651	422,872	410,560	455,560
54 Insurance	0	512,639	559,964	509,269	600,433
55 Utilities and Operations	154,483	172,265	157,629	219,259	219,259
56 Rents, Repairs & Maintenance	305,897	411,364	597,141	612,000	621,110
57 Audits, Interest, and Legals	140,000	227,645	185,000	160,000	0
58 Advertising, Postage & Other Operating	26,495	24,277	61	650	650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$936,178</u>	<u>\$1,949,330</u>	<u>\$2,037,603</u>	<u>\$2,029,327</u>	<u>\$2,034,364</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	89,075	3,559	16,464	23,698	23,698
Object Group 6000 Total	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$23,698</u>	<u>\$23,698</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	1,410	2,140,396	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,508	3,522	2,192	8,500	8,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,508</u>	<u>\$3,522</u>	<u>\$3,602</u>	<u>\$2,148,896</u>	<u>\$8,500</u>
Total Expenditures	<u>\$1,833,961</u>	<u>\$2,908,433</u>	<u>\$3,234,976</u>	<u>\$6,914,679</u>	<u>\$6,830,648</u>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	47,535	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>\$47,535</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$98,441	\$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>\$98,441</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	\$2,000
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$10,000
52 Travel and Mileage	0	0	0	0	14,000
53 Fees, Software, Memberships, Dues	0	0	51,307	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	50,584	(231,164)	(200,283)	0	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	3,000	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>\$50,584</u>	<u>(\$231,164)</u>	<u>(\$145,976)</u>	<u>\$0</u>	<u>\$24,000</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	300,018	921,084	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>\$0</u>	<u>\$0</u>	<u>\$300,018</u>	<u>\$921,084</u>	<u>\$0</u>
Total Expenditures	<u><u>\$50,584</u></u>	<u><u>(\$231,164)</u></u>	<u><u>\$300,018</u></u>	<u><u>\$921,084</u></u>	<u><u>\$26,000</u></u>

Districtwide - Unrestricted General Fund



Tentative Budget Supplemental Funds

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
TREND OF FUNDS
PROVIDED BY COLLEGE BOOKSTORE OPERATIONS**

	Actual 01/02	Actual 02/03	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
Grossmont College							
Commission Distributions	\$232,114	\$269,491	\$271,702	\$265,428	\$252,995	\$252,000	\$252,000
Dissolution of Enterprise Fund	362	367	351	85	2,865	529	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	22,259	15,583	10,221	14,548	18,482	18,000	18,000
Distributions to ASGC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
Total	\$254,735	\$285,441	\$282,274	\$280,061	\$274,342	\$270,529	\$270,000
Cuyamaca College							
Commission Distributions	\$97,313	\$117,375	\$115,558	\$114,572	\$118,651	\$116,000	\$120,000
Dissolution of Enterprise Fund	585	126	167	77	525	0	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	17,482	10,550	8,421	10,975	13,942	14,000	14,000
Distributions to ASCC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
Total	\$115,380	\$128,051	\$124,146	\$125,624	\$133,118	\$130,000	\$134,000
Other Commission Distributions							
General Fund Expenditure Abatements	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
District Services Allocation	28,646	33,641	33,675	33,043	32,317	32,000	32,000
Total	\$58,646	\$33,641	\$33,675	\$33,043	\$32,317	\$32,000	\$32,000
 Total Sources	 \$428,761	 \$447,133	 \$440,095	 \$438,728	 \$439,777	 \$432,529	 \$436,000

Note: Distribution to Colleges includes the Distribution to the Associated Students

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

COLLEGE BOOKSTORES ⁽¹⁾

SPECIAL REVENUE FUND

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
Bookstore Commissions					
Beginning Balance	\$310,265	\$563,602	\$821,038	\$898,546	\$803,930
Commissions Revenue	\$420,935	\$413,043	\$403,962	\$400,000	\$404,000
Funds Available	<u>\$731,200</u>	<u>\$976,645</u>	<u>\$1,225,000</u>	<u>\$1,298,546</u>	<u>\$1,207,930</u> ⁽²⁾
Expenditures					
Grossmont College	73,236	67,490	249,978	187,070	451,890
Cuyamaca College	60,813	54,948	44,476	275,229	67,500
District Services	33,549	33,169	32,000	32,317	32,000
Total	<u>\$167,598</u>	<u>\$155,607</u>	<u>\$326,454</u>	<u>\$494,616</u>	<u>\$551,390</u>
Ending Balance	<u>\$563,602</u>	<u>\$821,038</u>	<u>\$898,546</u>	<u>\$803,930</u>	<u>\$656,540</u> ⁽³⁾
Dissolution of Enterprise Funds					
Beginning Balance	\$1,260,793	\$1,279,953	\$1,305,638	\$1,341,453	\$973,982
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$518	\$162	\$3,390	\$529	\$0
Interest	18,642	25,523	32,424	32,000	32,000
Total Revenue & Transfers	<u>\$19,160</u>	<u>\$25,685</u>	<u>\$35,815</u>	<u>\$32,529</u>	<u>\$32,000</u>
Funds Available	<u>\$1,279,953</u>	<u>\$1,305,638</u>	<u>\$1,341,453</u>	<u>\$1,373,982</u>	<u>\$1,005,982</u> ⁽²⁾
Expenditures					
Grossmont College	0	0	0	0	80,000
Cuyamaca College	0	0	0	400,000	0
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>	<u>\$80,000</u>
Ending Balance	<u>\$1,279,953</u>	<u>\$1,305,638</u>	<u>\$1,341,453</u>	<u>\$973,982</u>	<u>\$925,982</u> ⁽³⁾
Combined Ending Balance	<u>\$1,843,555</u>	<u>\$2,126,676</u>	<u>\$2,239,998</u>	<u>\$1,777,912</u>	<u>\$1,582,522</u> ⁽³⁾

Notes:

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

(2) Total Funds Available by Fund

Bookstore Commissions	\$1,207,930
Dissolution of Enterprise Funds	1,005,982
	<u>\$2,213,912</u>

(3) Budgeted Ending Balances by Site

		Grossmont	Cuyamaca	Total
Bookstore Commissions	Subfund 38	\$404,040	\$252,500	\$656,540
Dissolution of Enterprise Funds	Subfund 36	724,936	201,046	925,982
Combined Subfunds		<u>\$1,128,976</u>	<u>\$453,546</u>	<u>\$1,582,522</u>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE	\$25,825	\$31	\$25,589	\$4,357	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$25,825</u>	<u>\$31</u>	<u>\$25,589</u>	<u>\$4,357</u>	<u>\$0</u>
 Plus Current Year Income					
Tuition Fees	\$26,869	\$28,365	\$21,762	\$44,928	\$44,000
Other Sources	30	36	34	0	0
Total Revenues	<u>\$26,899</u>	<u>\$28,401</u>	<u>\$21,796</u>	<u>\$44,928</u>	<u>\$44,000</u>
 Total Funds Available	<u>\$52,724</u>	<u>\$28,432</u>	<u>\$47,385</u>	<u>\$49,285</u>	<u>\$44,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$50,506	\$127	\$36,917	\$42,604	\$35,325
Supplies & Materials	1,587	1,398	6,111	6,006	8,000
Memberships, Dues, and Fees	600	1,144	0	0	0
Other Operating	0	174	0	0	0
Fees	0	0	0	675	675
Total Expenditures	<u>\$52,693</u>	<u>\$2,843</u>	<u>\$43,028</u>	<u>\$49,285</u>	<u>\$44,000</u>
 Total Ending Balance	<u><u>\$31</u></u>	<u><u>\$25,589</u></u>	<u><u>\$4,357</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE	\$852	\$0	\$19,508	\$80,313	\$35,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$852</u>	<u>\$0</u>	<u>\$19,508</u>	<u>\$80,313</u>	<u>\$35,000</u>
 Plus Current Year Income					
Tuition Fees	\$144,084	\$189,961	\$227,558	\$195,000	\$205,000
Other Sources	156	27	88	957	0
Total Revenues	<u>\$144,240</u>	<u>\$189,988</u>	<u>\$227,646</u>	<u>\$195,957</u>	<u>\$205,000</u>
 Total Funds Available	<u>\$145,092</u>	<u>\$189,988</u>	<u>\$247,154</u>	<u>\$276,270</u>	<u>\$240,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$143,903	\$170,480	\$153,000	\$185,126	\$232,750
Supplies & Materials	252	0	13,841	6,000	7,250
Travel and Conferences	0	0	0	0	0
Memberships, Dues, and Fees	250	0	0	0	0
Other Operating	687	0	0	144	0
Transfers Out	0	0	0	50,000	0
Total Expenditures	<u>\$145,092</u>	<u>\$170,480</u>	<u>\$166,841</u>	<u>\$241,270</u>	<u>\$240,000</u>
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$19,508</u></u>	<u><u>\$80,313</u></u>	<u><u>\$35,000</u></u>	<u><u>\$0</u></u>

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

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE	\$49,674	\$62,586	\$55,489	\$72,405	\$74,609
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$49,674</u>	<u>\$62,586</u>	<u>\$55,489</u>	<u>\$72,405</u>	<u>\$74,609</u>
 Plus Current Year Income					
Sales	\$45,868	\$45,777	\$50,805	\$58,520	\$40,000
Interest	37	804	1,010	1,000	1,000
Other	7	263	0	0	0
Total Revenue	<u>\$45,912</u>	<u>\$46,844</u>	<u>\$51,815</u>	<u>\$59,520</u>	<u>\$41,000</u>
 Total Funds Available	<u>\$95,586</u>	<u>\$109,430</u>	<u>\$107,304</u>	<u>\$131,925</u>	<u>\$115,609</u>
 Less Current Year Expenditures					
Supplies & Materials	\$16,383	\$28,327	\$14,446	\$31,060	\$41,300
Other Operating Expenses	16,617	24,990	20,452	26,256	34,000
Depreciation	0	624	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$33,000</u>	<u>\$53,941</u>	<u>\$34,898</u>	<u>\$57,316</u>	<u>\$75,300</u>
 Total Ending Balance	<u><u>\$62,586</u></u>	<u><u>\$55,489</u></u>	<u><u>\$72,405</u></u>	<u><u>\$74,609</u></u>	<u><u>\$40,309</u></u>

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

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE					
ASCC	\$73,478	\$90,727	\$88,716	\$38,717	\$15,000
Clubs & Organizations (1)	22,392	39,777	55,062	56,785	62,591
Prior Year Adjustments	0	0	(625)	0	0
Adjusted Beginning Balance	<u>\$95,870</u>	<u>\$130,504</u>	<u>\$143,153</u>	<u>\$95,502</u>	<u>\$77,591</u>
Plus Current year Income					
Sales	\$1,358	\$2,860	\$454	\$7,446	\$7,000
Student Activities Card Sales	27,825	26,388	14,299	13,504	20,500
Operating Allocation	20,000	20,358	20,000	20,000	20,000
Interest	1,075	862	1,011	1,000	1,000
Other	5,659	1,232	5,015	1,490	1,500
Club Deposits	124,946	99,921	80,789	109,865	100,000
Total Revenues (2)	<u>\$180,863</u>	<u>\$151,621</u>	<u>\$121,568</u>	<u>\$153,305</u>	<u>\$150,000</u>
Total Funds Available	<u>\$276,733</u>	<u>\$282,125</u>	<u>\$264,721</u>	<u>\$248,807</u>	<u>\$227,591</u>
Less Current Year Expenditures					
Hourly	\$3,475	\$11,855	\$11,696	\$7,057	\$6,000
Benefits	157	727	538	357	120
Activities	5,977	4,302	32,202	18,573	20,000
Commencement	10,767	14,408	15,235	15,741	16,500
Hospitality	1,383	431	395	0	0
Supplies	8,918	7,246	8,013	10,490	5,380
Other	7,991	14,742	22,074	14,939	2,000
Club Expenses	107,561	84,636	79,066	104,059	100,000
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$146,229</u>	<u>\$138,347</u>	<u>\$169,219</u>	<u>\$171,216</u>	<u>\$150,000</u>
Total Ending Balance	<u><u>\$130,504</u></u>	<u><u>\$143,778</u></u>	<u><u>\$95,502</u></u>	<u><u>\$77,591</u></u>	<u><u>\$77,591</u></u>

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 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE	\$156,574	\$314,665	\$427,513	\$545,862	\$558,862
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$427,513</u>	<u>\$545,862</u>	<u>\$558,862</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$152,537	\$147,717	131,607	\$0	\$0
Interest	5,554	10,697	13,695	13,000	13,000
Total Revenues	<u>\$158,091</u>	<u>\$158,414</u>	<u>\$145,302</u>	<u>\$13,000</u>	<u>\$13,000</u>
 Total Funds Available	<u>\$314,665</u>	<u>\$473,079</u>	<u>\$572,815</u>	<u>\$558,862</u>	<u>\$571,862</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$27,887	\$20,970	\$0	\$0
Supplies & Materials	0	17,143	0	0	0
Contract & Miscellaneous Services	0	536	5,983	0	5,000
Site Improvements	0	0	0	0	83,400
Outgoing Transfers	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$45,566</u>	<u>\$26,953</u>	<u>\$0</u>	<u>\$88,400</u>
 Total Ending Balance	<u><u>\$314,665</u></u>	<u><u>\$427,513</u></u>	<u><u>\$545,862</u></u>	<u><u>\$558,862</u></u>	<u><u>\$483,462</u></u>

Note: In April, 2002, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a fee for the purpose of constructing a student center. The fund began collections in the fall semester of 2002. The fund will be maintained for the financing, construction, enlarging, refurbishing, and operating of a student center, as permitted by Education Code Section number 76375.

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE	\$239,535	\$285,657	\$341,937	\$400,695	\$456,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$239,535</u>	<u>\$285,657</u>	<u>\$341,937</u>	<u>\$400,695</u>	<u>\$456,000</u>
Plus Current Year Income					
Mandatory Construction Fee	\$57,668	\$58,236	\$57,701	\$56,156	\$60,000
Interest	1,487	7,830	10,052	10,000	10,000
Total Revenues	<u>\$59,155</u>	<u>\$66,066</u>	<u>\$67,753</u>	<u>\$66,156</u>	<u>\$70,000</u>
Total Funds Available	<u>\$298,690</u>	<u>\$351,723</u>	<u>\$409,690</u>	<u>\$466,851</u>	<u>\$526,000</u>
Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$0	\$0
Contract Services	0	1,032	1,615	0	0
Rental & Leases	13,033	8,754	7,380	10,851	15,000
Outgoing Transfers					
Reserves for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$13,033</u>	<u>\$9,786</u>	<u>\$8,995</u>	<u>\$10,851</u>	<u>\$15,000</u>
Total Ending Balance	<u><u>\$285,657</u></u>	<u><u>\$341,937</u></u>	<u><u>\$400,695</u></u>	<u><u>\$456,000</u></u>	<u><u>\$511,000</u></u>

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

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08 (Multiyear)
Beginning Balance (1)	\$47,971,022	\$41,016,363	\$123,226,533	\$102,167,507	\$60,746,887
Prior Year Adjustments (2)	10	0	(804,037)	0	0
Adjusted Beg Balance	<u>\$47,971,032</u>	<u>\$41,016,363</u>	<u>\$122,422,496</u>	<u>\$102,167,507</u>	<u>\$60,746,887</u>
Plus Current Year Revenues					
Federal	\$0	\$0	\$0	\$0	\$0
State	5,941,814	4,648,974	30,863,870	14,730,644	33,199,874
Local	1,172,485	771,542	4,522,046	3,288,750	2,800,000
Incoming TR from Other Funds	0	2,070,700	1,216,528	2,371,084	0
Incoming TR from COP Bond Fund	2,857,030	823,993	2,388,243	293,682	0
Proposition "R" Bond Net Proceeds	0	99,999,623	0	0	52,000,377
Total Revenues	<u>\$9,971,329</u>	<u>\$108,314,832</u>	<u>\$38,990,687</u>	<u>\$20,684,160</u>	<u>\$88,000,251</u>
Total Funds Available	<u>\$57,942,361</u>	<u>\$149,331,195</u>	<u>\$161,413,183</u>	<u>\$122,851,667</u>	<u>\$148,747,138</u>
Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	1,489,645	458,996	126,208	2,803,707	3,600,893
Other Operating Expenses	6,030,357	11,596,957	13,746,634	12,941,585	11,474,199
Capital Outlay	9,405,941	12,048,709	42,984,591	46,065,807	133,672,046
Inter Fund Transfer Out	0	2,000,000	2,388,243	293,682	0
Total Expenditures	<u>\$16,925,998</u>	<u>\$26,104,662</u>	<u>\$59,245,676</u>	<u>\$62,104,781</u>	<u>\$148,747,138</u>
Total Ending Balance	<u><u>\$41,016,363</u></u>	<u><u>\$123,226,533</u></u>	<u><u>\$102,167,507</u></u>	<u><u>\$60,746,887</u></u>	<u><u>\$0</u></u>

Notes:

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

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

		Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08 (Multiyear)
Beginning Balance	(1)	\$2,704,632	\$2,135,552	\$3,551,651	\$3,052,960	\$5,569,611
Prior Year Adjustments	(2)	10	0	(804,037)	0	0
Adjusted Beg Balance		<u>\$2,704,642</u>	<u>\$2,135,552</u>	<u>\$2,747,614</u>	<u>\$3,052,960</u>	<u>\$5,569,611</u>
Plus Current Year Revenues						
Federal		\$0	\$0	\$0	\$0	\$0
State		5,941,814	4,648,974	30,863,870	14,730,644	33,199,874
Local		483,957	25,764	60,796	50,000	100,000
Incoming TR from Other Funds		0	2,070,700	1,216,528	2,371,084	0
Incoming TR from Bond Fund		2,857,030	823,993	2,388,243	293,682	0
Total Revenues		<u>\$9,282,801</u>	<u>\$7,569,431</u>	<u>\$34,529,437</u>	<u>\$17,445,410</u>	<u>\$33,299,874</u>
Total Funds Available		<u>\$11,987,443</u>	<u>\$9,704,983</u>	<u>\$37,277,051</u>	<u>\$20,498,370</u>	<u>\$38,869,485</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		690,058	157,413	40,143	2,497,260	2,390,324
Other Operating Expenses		1,623,075	1,319,032	1,516,579	944,987	2,785,033
Capital Outlay		7,538,703	4,676,887	32,667,369	11,486,512	33,694,128
Total Expenditures		<u>\$9,851,891</u>	<u>\$6,153,332</u>	<u>\$34,224,091</u>	<u>\$14,928,759</u>	<u>\$38,869,485</u>
Total Ending Balance		<u><u>\$2,135,552</u></u>	<u><u>\$3,551,651</u></u>	<u><u>\$3,052,960</u></u>	<u><u>\$5,569,611</u></u>	<u><u>\$0</u></u>

Notes:

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

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

	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$34,536	\$153,242	\$187,269
DW Central Plants Clearing	4,025,590	0	0
DW Prop "R" Oversight Committee	25,766	21,516	14,200
CC Science & Technology Center	10,341,079	4,113,276	0
CC Science & Technology Center Equipment	0	2,156,608	1,693,394
CC Business CIS Building	0	172,000	12,731,000
CC Communication Arts Building	6,223,904	5,368,947	955,149
CC Communication Arts Equipment	0	9,364	2,161,636
GC LRC - Addition/Equipment	23,843	0	0
GC Science Building	8,970,410	828,642	0
GC Science Building Equipment	0	395,696	25,210
GC Health Science; West 300 Building	0	103,000	15,593,000
GC Digital Arts Building	3,553,550	866,200	0
GC Digital Arts Equipment	0	440,515	40,485
GC Life Safety Road (St Infr Corr)	1,333,552	0	0
Capital Building Projects Total	\$34,532,230	\$14,629,006	\$33,401,343
<u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
00/01 SM Upgrade Smoke Detector System, Ph II	\$6,154	\$0	\$0
02/03 SM Replace Roof 200 Photo & Art Buildings	12,533	0	0
02/03 SM Replace Air Handlers 200 & 300 Buildings	3,386	0	0
02/03 SM Replace Sewer Line Building 590	32,000	0	0
04/05 SM R/R Boilers 300/500	89,000	0	111,009
05/06 SM Air Hndlr 200 W/Scp	0	0	100,000
06/07 Repl Roof, 400 PE	0	0	200,000
06/07 Resurface Pool Deck	0	0	200,000
06/07 Restroom Upgrade	0	0	103,707
06/07 Sewer & U Elec	0	0	269,944
02/03 HS Asbestos Lagging Removal	10,705	0	0
02/03 HS Silica Dust Control	28,090	0	0
02/03 HS Asbestos Tile Removal	29,152	0	0
03/04 HS Asb Rmvl Floor/Fireproofing	0	31,115	0
03/04 HS Asb Rmvl F/C Physical Science	0	40,570	0
Subtotal	\$211,020	\$71,685	\$984,660
Cuyamaca			
01/02 SM Replace Building Water Valves (12 Bldgs)	\$7,666	\$0	\$0
02/03 SM Install A/C in Building O & P Classrooms	3,000	0	0
04/05 SM R/R Running Track	0	140,343	9,663
04/05 SM Signage	0	0	100,003
05/06 SM Elec Pnl/Tsfrm	0	0	100,000
06/07 SM HVAC 1-Stop	0	0	200,000
06/07 SM Rpl Rst FP Blg Fhlrc	0	0	22,724
06/07 SM Water Shut Off & V	0	0	119,362
Subtotal	\$10,666	\$140,343	\$551,752
Sched. Maint. and Haz. Subst. Projects Total	\$221,686	\$212,028	\$1,536,412

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

	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08 (Multiyear)
	<u> </u>	<u> </u>	<u> </u>
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DW Parking Lot Projects Funded From General Fund	\$8,325	\$160	\$10,094
DW Facilities Plan Relocation	68,929	0	0
DS Instl Research-Facility Improvement	1,990	4,718	19,685
DS Electronic Maint Reloc	0	0	44,010
DW Fire Barriers	0	33,130	566,870
DW Unallocated Balance - Budget Clearing	0	0	100,000
Subtotal	<u>\$79,244</u>	<u>\$38,008</u>	<u>\$740,659</u>
Grossmont			
LRC - Technology Mall Bond Funds	\$10,624	\$0	\$0
LRC - Technical Center	0	0	46,283
Football/Soccer Field	0	0	745,790
Student Center	0	0	505,172
Room 220 Remodel	0	0	233,662
Room 100 Remodel	0	0	23,487
Entrance Construction Easement	0	0	5,514
Gym Bleachers	0	0	25,848
Bookstore Roof	0	0	35,000
Replace Control Panel 200 Chiller	0	0	2,062
Secondary Effects	597	0	65,691
Architectural Barrier Removal	0	0	316
Track Repair	183,748	3,752	0
Bldg 600 Reno & Repair	0	45,965	354,036
Subtotal	<u>\$194,968</u>	<u>\$49,717</u>	<u>\$2,042,861</u>
Cuyamaca			
CC Capital Program	\$0	\$0	\$440,308
Student Center Design/Plans	0	0	357,902
Bookstore-Tfr from Bkstr Funds	0	0	300,000
Child Development Center	0	0	50,000
Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$1,148,210</u>
Local and Lease Revenue Bond Projects Total	<u>\$274,212</u>	<u>\$87,725</u>	<u>\$3,931,730</u>
Less: Prior Year Adjustment	(\$804,037)		
Total Projects	<u><u>\$34,224,091</u></u>	<u><u>\$14,928,759</u></u>	<u><u>\$38,869,485</u></u>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08 (Multiyear)
Beginning Balance	\$45,266,390	\$38,880,811	\$119,674,882	\$99,114,547	\$55,177,276
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$45,266,390</u>	<u>\$38,880,811</u>	<u>\$119,674,882</u>	<u>\$99,114,547</u>	<u>\$55,177,276</u>
 Funding Sources					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Proceeds from Sale of Future Bond Sres B-D	0	99,999,623	0	0	52,000,377
Less Payment of Lease Revenue Bond	0	0	0	0	0
Net Proceeds from Sale of Bonds	<u>\$0</u>	<u>\$99,999,623</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,000,377</u>
Interest	\$688,528	\$745,778	\$4,461,250	\$3,238,750	\$2,700,000
Total Funding Sources	<u>\$688,528</u>	<u>\$100,745,401</u>	<u>\$4,461,250</u>	<u>\$3,238,750</u>	<u>\$54,700,377</u>
 Total Funds Available	 <u>\$45,954,918</u>	 <u>\$139,626,212</u>	 <u>\$124,136,132</u>	 <u>\$102,353,297</u>	 <u>\$109,877,653</u>
 Less Current Year Expenditures					
Supplies/Equip \$500-\$1,999	799,587	301,583	86,065	306,447	1,210,569
Other Operating Expenses	4,407,282	10,277,925	12,230,055	11,996,598	8,689,166
Capital Outlay	1,867,238	7,371,822	10,317,222	34,579,295	99,977,918
Inter Fund Transfer Out	0	2,000,000	2,388,243	293,682	0
Total Expenditures	<u>\$7,074,107</u>	<u>\$19,951,330</u>	<u>\$25,021,585</u>	<u>\$47,176,022</u>	<u>\$109,877,653</u>
 Total Ending Balance	 <u><u>\$38,880,811</u></u>	 <u><u>\$119,674,882</u></u>	 <u><u>\$99,114,547</u></u>	 <u><u>\$55,177,276</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 06/07	Projected Expenditures 06/07	Tentative Budget 07/08 (Multiyear)
Districtwide				
Program Management				
Master Plans, IPPs	\$100,000	\$29,878	\$1,522	\$68,600
Program Management	8,400,000	5,364,315	1,261,365	1,774,320
Project Management	1,000,000	476,750	171,933	351,317
Legal Services	985,000	82,780	62,802	839,418
DW Unallocated	3,266,891	0	0	3,266,891
Total Program Management	\$13,751,891	\$5,953,723	\$1,497,622	\$6,300,546
EIR Preparation	\$525,000	\$406,312	\$47,868	\$70,820
Technology Infrastructure	6,050,000	2,065,329	886,394	3,098,277
Total Districtwide	\$20,326,891	\$8,425,364	\$2,431,884	\$9,469,643
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	259,755	248,683	0	11,072
Scheduled Maintenance	1,539,663	487,504	50,909	1,001,250
Total GC Scheduled Maintenance	\$2,254,034	\$1,190,803	\$50,909	\$1,012,322
College Unallocated	\$0	\$0	\$0	\$0
Interior Design Guidelines	74,500	73,750	750	0
Renovation and Repair	3,828,200	3,704,627	123,573	0
Exercise Sci & Wellness Complex Reno	8,978,129	233,761	684,228	8,060,140
Infrastructure	1,189,000	664,100	519,963	4,937
Secondary Effects & Swing	250,100	235,292	10,237	4,571
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,360,573	2,312,379	18,300	29,895
Secondary Effects - Tech Mall	332,329	253,060	0	79,269
Student Services/Student Center Complex	21,607,169	369,395	155,679	21,082,095
Student Services Complex-Renov Bldg 100	1,700,000	0	9,280	1,690,720
Science Lab Building	6,573,006	3,852,966	2,447,811	272,229
Digital Arts/Sculpture	13,484,349	5,149,136	7,952,314	382,899
Digital Arts/Sculpture - FF&E	531,888	0	432,542	99,346
Health/Physical Science Complex	20,500,000	44,287	220,395	20,235,318
200 & 300 Complex Renov	1,065,298	14,061	1,051,238	0
Parking Expansion	24,550,000	1,153,471	1,559	23,394,970
Life Safety Rd (St Infr Correction)	1,621,481	1,626,403	(4,922)	0
Communications/Fine Arts Theater	100,000	80,147	18,375	1,478
Total Grossmont	\$111,400,056	\$21,357,636	\$13,692,231	\$76,350,189

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

	Funding Plan	Expenditures Prior to 06/07	Projected Expenditures 06/07	Tentative Budget 07/08 (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	420,893	9,267	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,362	62,308	115,054	0
Total CC Scheduled Maintenance	<u>\$851,738</u>	<u>\$727,417</u>	<u>\$124,321</u>	<u>\$0</u>
College Unallocated	\$0	\$0	\$0	\$0
Interior Design Guidelines	74,500	69,520	4,980	0
Renovation and Repair	3,534,744	3,327,914	16,649	190,181
Secondary Effects & Swing	1,195,416	609,869	181,034	404,513
Infrastructure	2,098,929	1,374,824	280,024	444,081
Energy Reduction Projects	2,534,447	2,531,198	3,249	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,120,000	3,134,370	11,143,041	3,842,589
Student Center - FF&E	875,000	0	59,468	815,532
Science & Technology Center	5,637,882	2,371,948	3,191,136	74,798
Communication Arts	27,731,607	5,459,081	14,890,839	7,381,687
Communication Arts - FF&E	2,171,418	0	74,155	2,097,263
Business/CIS Building	7,439,640	25,700	255,467	7,158,474
Remodel B, D, E, F, G Buildings	286,980	0	43,588	243,392
LRC Expansion/Remodel	1,486,352	14,628	66,413	1,405,311
Parking Expansion Ph 2a	838,954	345,030	493,924	0
Parking Expansion Ph 2b	435,305	234,883	200,422	0
Parking Expansion-Grading & Prep	453,145	429,947	23,198	0
Total Cuyamaca	<u>\$78,264,761</u>	<u>\$23,155,034</u>	<u>\$31,051,907</u>	<u>\$24,057,821</u>
Total Proposition "R" Budget	<u>\$209,991,708</u>	<u>\$52,938,034</u>	<u>\$47,176,022</u>	<u>\$109,877,653</u>

**Grossmont-Cuyamaca Community College District
Direct Health Self-Insurance
Internal Service Fund**

	Actual 03/04	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE	\$53,335	\$155,017	\$364,087	\$904,451	\$531,248
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$53,335</u>	<u>\$155,017</u>	<u>\$364,087</u>	<u>\$904,451</u>	<u>\$531,248</u>
Plus Current Year Income					
Interest Income	\$2,642	\$13,638	\$42,676	\$26,888	\$27,000
Transfer From General Fund	3,489,445	4,144,532	5,583,320	5,183,205	5,588,970
Total Revenues	<u>\$3,492,087</u>	<u>\$4,158,170</u>	<u>\$5,625,996</u>	<u>\$5,210,093</u>	<u>\$5,615,970</u>
Total Funds Available	<u>\$3,545,422</u>	<u>\$4,313,187</u>	<u>\$5,990,083</u>	<u>\$6,114,544</u>	<u>\$6,147,218</u>
Less Current Year Expenditures					
Self-Insured Benefits	\$3,390,405	\$3,949,100	\$5,085,632	\$5,583,296	\$5,947,218
Total Expenditures	<u>\$3,390,405</u>	<u>\$3,949,100</u>	<u>\$5,085,632</u>	<u>\$5,583,296</u>	<u>\$5,947,218</u>
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$200,000
Total Ending Balance	<u><u>\$155,017</u></u>	<u><u>\$364,087</u></u>	<u><u>\$904,451</u></u>	<u><u>\$531,248</u></u>	<u><u>\$0</u></u>

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

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

	Actual 04/05	Actual 05/06	Projected Actual 06/07	Tentative Budget 07/08
BEGINNING BALANCE	\$0	\$29,406	\$59,830	\$84,042
Prior Year Adjustments	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$29,406</u>	<u>\$59,830</u>	<u>\$84,042</u>
 Plus Current Year Income				
Student Representation Fees	\$40,612	\$37,080	\$39,000	\$39,000
Interest	0	0	0	2,800
Total Revenues	<u>\$40,612</u>	<u>\$37,080</u>	<u>\$39,000</u>	<u>\$41,800</u>
 Total Funds Available	<u>\$40,612</u>	<u>\$66,486</u>	<u>\$98,830</u>	<u>\$125,842</u>
 Less Current Year Expenditures				
Contract & Miscellaneous Services	\$1,085	\$0	\$0	\$0
Travel & Conferences	10,121	6,656	14,788	41,800
Transfer to ASGC Student Rep Fee Trust Fund	0	0	0	0
Reserve for Contingencies	0	0	0	0
Total Expenditures	<u>\$11,206</u>	<u>\$6,656</u>	<u>\$14,788</u>	<u>\$41,800</u>
 Total Ending Balance	<u><u>\$29,406</u></u>	<u><u>\$59,830</u></u>	<u><u>\$84,042</u></u>	<u><u>\$84,042</u></u>

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

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

	Initial Year Projected Actual 06/07	Tentative Budget 07/08
	<u> </u>	<u> </u>
BEGINNING BALANCE	\$0	\$1,301,000
Prior Year Adjustments	N/A	N/A
Adjusted Beginning Balance	<u> </u> \$0	<u> </u> \$1,301,000
Plus Current Year Income		
Interest Income	\$4,500	\$65,000
Increase to Funds	1,296,500	100,000
Total Revenues	<u> </u> \$1,301,000	<u> </u> \$165,000
Total Funds Available	<u> </u> \$1,301,000	<u> </u> \$1,466,000
Less Current Year Expenditures		
Other Post Employment Benefits	<u> </u> \$0	<u> </u> \$0
Total Expenditures	<u> </u> \$0	<u> </u> \$0
Reserve For Contingencies	\$0	\$0
Total Ending Balance	<u> </u> <u> </u> \$1,301,000	<u> </u> <u> </u> \$1,466,000

Note: This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement requirements included reporting 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 the unfunded Other Post Employment Benefits (OPEB). The process of determining how much should be set aside now to provide future benefits utilizes actuarial methods and assumptions. An actuary's estimate or "valuation" is the product of many assumptions using historical experience to project future benefits and cost. This Internal Service Fund is established to accumulate funds to provide the required Actuarial Accrued Liability.

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

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Bill Garrett, Vice President

Deanna Weeks, Clerk

Timothy L. Caruthers, D.C.

Greg Barr

Crystal Sudano – Grossmont College Student Trustee

Audrey Causton – Cuyamaca College Student Trustee

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Sue Rearic, Interim Vice Chancellor-Business Services

Ben Lastimado, Vice Chancellor-Human Resources & Labor Relations

GROSSMONT COLLEGE

**Dean Colli
Interim President**

CUYAMACA COLLEGE

**Geraldine Perri
President**