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GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

**2006-07**

**ADOPTION BUDGET**

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 8, 2006. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 19, 2006, at 6:30 p.m. in the Heritage of the Americas Museum, Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

# **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

DATE: September 8, 2006  
TO: Governing Board  
SUBJECT: 2006 - 2007 Adoption Budget

The proposed Adoption Budget for the 2006/2007 fiscal year totals almost \$350 million, sixty percent of which is for capital construction, repairs and renovations.

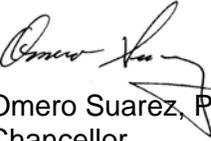
The Unrestricted General Fund, which is the basic operating fund of the District, totals \$102,681,816, compared to the \$93,054,015 in the 2005/2006 Adoption Budget. This is a 6.51% year-to-year increase. Major contributors to that 6.51% increase are the 5.92% COLA on State funds, larger than normal beginning balances, unprecedented one-time Unrestricted General Fund block grants and increased Equalization funding. The beginning balances are misleading because they reflect holding accounts established to fund the settlement of the 2005/2006 agreement with United Faculty. The continuing double-digit increase of employee and retiree benefit costs will continue to significantly impact the increased funds available.

The Unrestricted General Fund budget assumes that the district will restore its funded FTES (Full Time Equivalent Students) level back to the funded base level. If the FTES are not restored, the budgeted Base income will not be earned, and, therefore, will not be paid to the district by the State. The maximum financial exposure related to the reduced level of FTES is \$3.4 million. One-time sources have been identified to offset that loss in 2006/2007. Restoring the district's enrollment to avoid that reduction is the single major fiscal challenge in the 2006/2007 budget year.

The largest fund in the Adoption Budget is the Capital Outlay Projects Fund, Fund 40, which contains sub funds for *Proposition R*, State funded, and locally funded projects. The Fund 40 total budget is over \$204 million, \$50 million less than the 2005/2006 Adoption Budget due to the \$50 million of construction that was funded in 2005/2006.

Although the lack of enrollment growth and escalating benefit costs will challenge the General Fund, the proposed Adoption Budget should still allow for an increase to programs and services, including additional full-time employees. Despite the extremely challenging cost environment, the Capital Construction program will still be able to provide adequate budget to complete the largest and most innovative facilities ever built by the District, including the Science Laboratory building and the Digital Arts & Sculpture complex at Grossmont College, and the Science & Technology Mall, Student Center and Communications Arts building at Cuyamaca College.

I recommend that the Board accept this proposed budget.

  
Omero Suarez, Ph.D.  
Chancellor

**Grossmont-Cuyamaca Community College District**  
**Summary of Funds Available**  
**All District Funds**  
**Fiscal Year 2006/2007**

**Funds Available**

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

<b>General Fund:</b>	<b><i>Tentative</i></b>	<b><i>Adoption</i></b>
Unrestricted	\$91,747,880	\$102,681,816
Restricted	19,430,816	26,172,176
Total General Fund	\$111,178,696	\$128,853,992
<b>Other Funds:</b>		
Bookstore Special Revenue Fund	\$2,633,754	\$2,664,999
Grossmont Child Development Center	37,407	34,957
Cuyamaca Child Development Center	195,000	275,313
Cuyamaca Ornamental Horticulture	90,816	110,005
Associated Students of Cuyamaca College	269,792	218,850
Grossmont College Student Center Fund	518,112	551,502
Cuyamaca College Student Center Fund	457,515	451,695
Capital Outlay Projects Sub Fund 41	30,539,361	50,129,689
Proposition "R" Construction Sub Fund 42	124,610,612	154,353,674
Self Insurance Fund	5,214,573	6,112,656
Grossmont College Student Representation Fee	89,000	98,830
Total Other Funds	\$164,655,942	\$215,002,170
<b>Total Funds Available</b>	<b>\$275,834,638</b>	<b>\$343,856,162</b>

**Grossmont-Cuyamaca Community College District**  
**Adoption 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	Tentative Budget 06/07	Adoption Budget 06/07
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	12,249	12,112	11,470	12,088	12,088
Non Credit	246	432	353	428	428
<b>Total</b>	<u>12,495</u>	<u>12,544</u>	<u>11,823</u>	<u>12,516</u>	<u>12,516</u>
<b>Cuyamaca College</b>					
Credit	4,584	4,553	4,464	4,664	4,664
Non Credit	771	869	723	869	869
<b>Total</b>	<u>5,355</u>	<u>5,422</u>	<u>5,187</u>	<u>5,533</u>	<u>5,533</u>
<b>Total Resident FTES</b>	<u><u>17,850</u></u>	<u><u>17,966</u></u>	<u><u>17,010</u></u>	<u><u>18,049</u></u>	<u><u>18,049</u></u>

<b>State FTES Data</b>					
<b>Funded Resident FTES</b>	<b>17,308</b>	<b>17,889</b>	<b>18,049</b>	<b>18,049</b>	<b>18,049</b>
<b>State CAP</b>	17,308	18,013	18,049	18,049	18,097
<b>State CAP over Funded FTES</b>	<i>funded = CAP</i>	<i>funded &lt; CAP</i>	1,037 Below Base	Goals Restore To Base	Goals Restore To Base
<b>Unfunded FTES over/(under) CAP</b>	<b>542</b>	<b>77</b>			
	<i>actual over CAP</i>	<i>actual under CAP</i>			

<b><u>NON RESIDENT FTES:</u></b>					
<b>Grossmont College</b>	892	815	760	783	783
<b>Cuyamaca College</b>	132	103	101	98	98
<b>Total Non Resident FTES</b>	<u>1,024</u>	<u>918</u>	<u>861</u>	<u>881</u>	<u>881</u>

<b><u>TOTAL RESIDENT &amp; NON RESIDENT FTES:</u></b>					
<b>Grossmont College</b>	13,387	13,359	12,583	13,299	13,299
<b>Cuyamaca College</b>	5,487	5,525	5,288	5,631	5,631
<b>Total FTES</b>	<u>18,874</u>	<u>18,884</u>	<u>17,871</u>	<u>18,930</u>	<u>18,930</u>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$10,677,451	\$10,365,366	\$14,711,936	\$10,418,323	\$14,407,788
Accrual Adjustments	327	3,229	0	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$10,677,778</u>	<u>\$10,368,595</u>	<u>\$14,711,936</u>	<u>\$10,418,323</u>	<u>\$14,407,788</u>
Income	<u>\$87,445,011</u>	<u>\$94,821,977</u>	<u>\$102,724,071</u>	<u>\$102,760,373</u>	<u>\$114,446,204</u>
<b>Total Funds Available for Distribution</b>	<u>\$98,122,789</u>	<u>\$105,190,572</u>	<u>\$117,436,007</u>	<u>\$113,178,696</u>	<u>\$128,853,992</u>
Less Expenditures	<u>\$87,757,423</u>	<u>\$90,478,636</u>	<u>\$103,028,219</u>	<u>\$108,387,761</u>	<u>\$125,162,896</u>
<b>Total Ending Balance</b>	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$4,790,935</u></u>	<u><u>\$3,691,096</u></u>
<b>ANALYSIS OF ENDING BALANCE:</b>					
<b>Committed Reserves:</b>					
Budget & Categorical Commitments	\$3,285,528	\$7,478,563	\$6,781,969	\$0	\$0
Health Services	333,438	346,864	328,317	232,332	228,350
Parking Fund	259,007	54,951	(192,871)	0	(192,871)
<b>Uncommitted Ending Balance</b>	4,280,780	3,927,201	4,436,685	N/A	N/A
<b>Contingency Reserve</b>	2,206,613	2,904,357	3,053,688	4,558,603	3,655,617
<b>Total Ending Balance</b>	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$4,790,935</u></u>	<u><u>\$3,691,096</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	Tentative Budget 06/07	Adoption Budget 06/07
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$8,235,902	\$8,052,810	\$13,177,806	\$5,431,369	\$13,343,904
Accrual Adjustments	327	3,229	0	0	0
Transfers Between Restricted & Unrestricted	60,828	330,654	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$8,297,057</u>	<u>\$8,386,693</u>	<u>\$13,177,806</u>	<u>\$5,431,369</u>	<u>\$13,343,904</u>
Income	\$72,739,676	\$79,363,585	\$85,278,433	\$86,316,511	\$89,337,912
<b>Total Funds Available for Distribution</b>	<u>\$81,036,733</u>	<u>\$87,750,278</u>	<u>\$98,456,239</u>	<u>\$91,747,880</u>	<u>\$102,681,816</u>
Less Expenditures	\$72,983,923	\$74,572,472	\$85,112,335	\$87,189,277	\$99,026,199
<b>Total Ending Balance</b>	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$4,558,603</u></u>	<u><u>\$3,655,617</u></u>
<b>ANALYSIS OF ENDING BALANCE:</b>					
<b>Committed Reserves:</b>					
Budget & Categorical Commitments	\$1,565,417	\$6,346,248	\$5,853,531	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Uncommitted Ending Balance</b>	4,280,780	3,927,201	4,436,685	0	0
<b>Contingency Reserve</b>	2,206,613	2,904,357	3,053,688	4,558,603	3,655,617
<b>Total Ending Balance</b>	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$4,558,603</u></u>	<u><u>\$3,655,617</u></u>

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

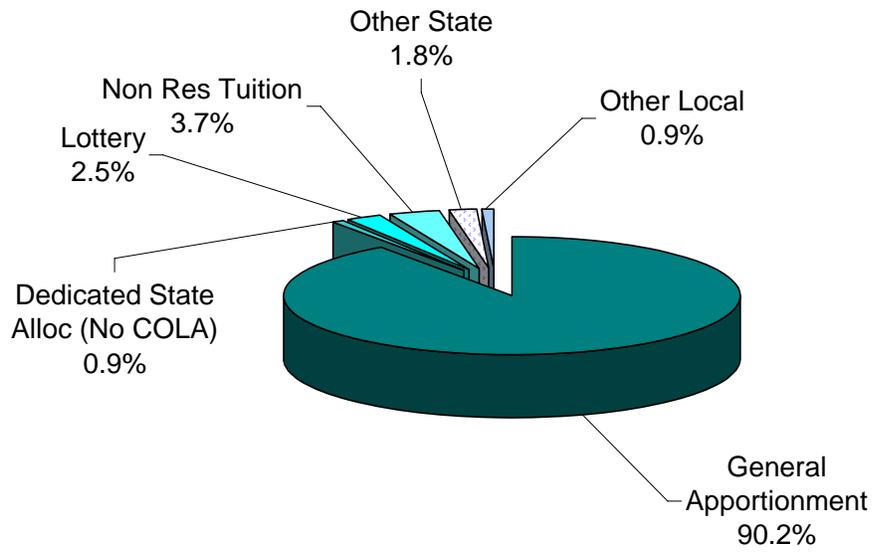
	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$2,441,549	\$2,312,556	\$1,534,130	\$4,986,954	\$1,063,884
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(60,828)	(330,654)	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$2,380,721</u>	<u>\$1,981,902</u>	<u>\$1,534,130</u>	<u>\$4,986,954</u>	<u>\$1,063,884</u>
<b>Income</b>	<u>\$14,705,335</u>	<u>\$15,458,392</u>	<u>\$17,445,638</u>	<u>\$16,443,862</u>	<u>\$25,108,292</u>
<b>Total Funds Available for Distribution</b>	<u>\$17,086,056</u>	<u>\$17,440,294</u>	<u>\$18,979,768</u>	<u>\$21,430,816</u>	<u>\$26,172,176</u>
Less Expenditures	<u>\$14,773,500</u>	<u>\$15,906,164</u>	<u>\$17,915,884</u>	<u>\$21,198,484</u>	<u>\$26,136,697</u>
<b>Total Ending Balance</b>	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$232,332</u></u>	<u><u>\$35,479</u></u>

**ANALYSIS OF ENDING BALANCE:**

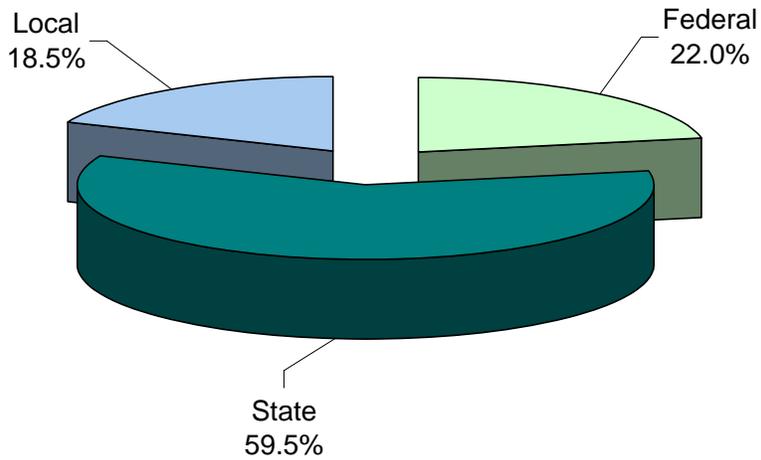
**Committed Reserves:**

Budget & Categorical Commitments	\$1,720,111	\$1,132,315	\$928,438	\$0	\$0
Health Services	333,438	346,864	328,317	232,332	228,350
Parking Fund	259,007	54,951	(192,871)	0	(192,871)
<b>Unrestricted Ending Balance</b>	N/A	N/A	N/A	N/A	N/A
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$232,332</u></u>	<u><u>\$35,479</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**

<b>INCOME:</b>	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>Federal:</b>					
Categorical Funds	\$3,653,321	\$3,744,876	\$4,419,689	\$3,682,238	\$5,533,663
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>\$3,682,238</u>	<u>\$5,533,663</u>
<b>State Apportionment:</b>					
Base	\$60,977,064	\$61,796,996	\$71,136,053	\$72,189,211	\$72,366,025
C.O.L.A.	0	1,519,159	3,020,070	4,186,974	4,284,069
Growth	797,074	2,244,568	44,690	0	73,169
Equalization	0	2,086,506	793,783	2,728,743	2,728,743
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	1,097,641
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>\$79,885,775</u>	<u>\$81,330,494</u>
<b>State Other:</b>					
Categorical Funds	\$5,670,522	\$6,513,393	\$8,142,815	\$8,580,538	\$10,816,871
Basic Skills	373,483	0	0	0	0
Lottery	2,697,438	2,677,200	2,911,879	2,592,000	2,617,000
State Block Grants	557,002	962,475	384,893	40,204	3,015,170
Student Financial Aid Admin	699,765	820,896	791,033	813,177	815,321
Other State	14,500	16,425	49,053	0	1,540,396
Total State Other	<u>\$10,012,710</u>	<u>\$10,990,389</u>	<u>\$12,279,673</u>	<u>\$12,025,919</u>	<u>\$18,804,758</u>
<b>Local:</b>					
Community Service Fees	\$241,407	\$210,513	\$214,024	\$191,000	\$191,000
Contract Education	1,066,329	809,918	998,167	940,126	1,017,707
Enrollment Fees (2%)	107,409	135,387	156,591	137,846	132,864
Health Fees	469,308	462,023	418,315	447,160	427,160
Interest	355,596	503,126	278,991	200,000	225,000
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	967,469	931,542
Tuition - Foreign Student	2,859,367	2,448,574	2,296,853	2,317,998	2,356,831
Other Student Fees	141,811	167,626	149,747	110,350	121,850
Other Local	1,123,502	698,495	1,034,137	628,492	2,147,335
Total Local	<u>\$8,497,890</u>	<u>\$7,571,737</u>	<u>\$7,601,575</u>	<u>\$7,166,441</u>	<u>\$8,777,289</u>
<b>Other:</b>					
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>
<b>TOTAL INCOME</b>	<u><u>\$87,445,011</u></u>	<u><u>\$94,821,977</u></u>	<u><u>\$102,724,071</u></u>	<u><u>\$102,760,373</u></u>	<u><u>\$114,446,204</u></u>

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

<b>INCOME:</b>	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>Federal:</b>					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	38,275	14,150	0	0	0
<b>Total Federal</b>	<u>\$38,275</u>	<u>\$14,150</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>State Apportionment:</b>					
Base	\$60,977,064	\$61,796,996	\$71,136,053	\$72,189,211	\$72,366,025
C.O.L.A.	0	1,519,159	3,020,070	4,186,974	4,284,069
Growth	\$797,074	2,244,568	44,690	0	73,169
Equalization	0	2,086,506	793,783	2,728,743	2,728,743
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	1,097,641
P2 to Actual Adjustment	(746,451)	(42,144)	2,118,897	0	0
<b>Total State General Revenue</b>	<u>\$65,233,984</u>	<u>\$72,487,844</u>	<u>\$78,410,453</u>	<u>\$79,885,775</u>	<u>\$81,330,494</u>
<b>State Other:</b>					
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	0	0
Student Financial Aid Admin	50,790	85,292	81,073	81,073	84,435
Other State	0	0	49,053	0	1,540,396
<b>Total State Other</b>	<u>\$2,775,379</u>	<u>\$2,326,235</u>	<u>\$2,509,448</u>	<u>\$2,331,073</u>	<u>\$3,874,831</u>
<b>Local:</b>					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	107,409	135,387	156,591	137,846	132,864
Health Fees	0	0	0	0	0
Interest	355,596	503,126	278,991	200,000	225,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	882,074	915,172	915,860	967,469	931,542
Tuition - Foreign Student	2,859,367	2,448,574	2,296,853	2,317,998	2,356,831
Other Student Fees	141,811	167,626	149,747	110,350	121,850
Other Local	336,950	352,490	547,809	366,000	364,500
<b>Total Local</b>	<u>\$4,683,207</u>	<u>\$4,522,375</u>	<u>\$4,345,851</u>	<u>\$4,099,663</u>	<u>\$4,132,587</u>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,831	12,981	12,681	0	0
<b>Total Other Sources</b>	<u>\$8,831</u>	<u>\$12,981</u>	<u>\$12,681</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$72,739,676</u></u>	<u><u>\$79,363,585</u></u>	<u><u>\$85,278,433</u></u>	<u><u>\$86,316,511</u></u>	<u><u>\$89,337,912</u></u>

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

<b>INCOME:</b>	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>Federal:</b>					
Categorical Funds	\$3,653,321	\$3,744,876	\$4,419,689	\$3,682,238	\$5,533,663
Other Federal	0	0	0	0	0
<b>Total Federal</b>	<u>\$3,653,321</u>	<u>\$3,744,876</u>	<u>\$4,419,689</u>	<u>\$3,682,238</u>	<u>\$5,533,663</u>
<b>State Apportionment:</b>					
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
<b>Total State General Revenue</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>State Other:</b>					
Categorical Funds	\$5,670,522	\$6,513,393	\$8,142,815	\$8,580,538	\$10,816,871
Basic Skills	0	0	0	0	0
Lottery	346,332	436,257	532,557	342,000	367,000
State Block Grants	557,002	962,475	384,893	40,204	3,015,170
Student Financial Aid Admin	648,975	735,604	709,960	732,104	730,886
Other State	14,500	16,425	0	0	0
<b>Total State Other</b>	<u>\$7,237,331</u>	<u>\$8,664,154</u>	<u>\$9,770,225</u>	<u>\$9,694,846</u>	<u>\$14,929,927</u>
<b>Local:</b>					
Community Service Fees	\$241,407	\$210,513	\$214,024	\$191,000	\$191,000
Contract Education	1,066,329	809,918	998,167	940,126	1,017,707
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	469,308	462,023	418,315	447,160	427,160
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	262,492	1,782,835
<b>Total Local</b>	<u>\$3,814,683</u>	<u>\$3,049,362</u>	<u>\$3,255,724</u>	<u>\$3,066,778</u>	<u>\$4,644,702</u>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
<b>Total Other Sources</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$14,705,335</u></u>	<u><u>\$15,458,392</u></u>	<u><u>\$17,445,638</u></u>	<u><u>\$16,443,862</u></u>	<u><u>\$25,108,292</u></u>

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

	<b>Tentative Budget 06/07</b>	<b>Adoption Budget 06/07</b>
<b>Federal</b>		
<b>Categoricals</b>		
Child Development Center-(Childcare Food Program)	\$45,000	\$51,210
Dept of Health and Human Services - HRSA International Health Worker Prog	295,935	474,171
Financial Aid Administrative Allowance	64,694	64,694
GEARUP Grant	910,000	1,522,935
ROP - VTEA 232 Funds	69,099	47,438
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	49,286	48,813
Title III	350,000	547,254
Veterans Education	8,995	8,995
Vocational-Technical Education Act (VTEA Title IB, IC, & Special Projects)	1,519,394	1,391,116
Workstudy	365,835	599,782
Other Federal Revenue	4,000	777,255
<b>TOTAL FEDERAL</b>	<b>\$3,682,238</b>	<b>\$5,533,663</b>
<b>State</b>		
<b>Categoricals</b>		
Cal-PASS Project	\$2,000,000	\$2,178,784
California Work Opportunities and Responsibility to Kids (CalWORKs)	445,471	439,284
Cooperative Agencies Resources for Education (CARE)	276,089	276,090
Disabled Students Programs & Services (DSPS)	1,360,185	1,518,795
Economic Development	405,000	1,509,087
Extended Opportunities, Programs & Services (EOPS)	1,421,175	1,421,820
Funds for Student Success-Middle College High School	136,769	162,266
Foster & Kinship Care Education	884,265	885,553
General Childcare, Early Childhood Mentor, Infant Toddler Model Sites	557,595	573,403
Matriculation	942,693	942,693
Temporary Assistance for Needy Families (TANF - 50% State portion)	49,286	48,481
Temporary Assistance for Needy Families/Child Development Careers	102,010	102,010
Other State Revenue	0	758,605
<b>Total State Categoricals</b>	<b>\$8,580,538</b>	<b>\$10,816,871</b>
<b>Proposition 20-Restricted Lottery Funds</b>	342,000	367,000
<b>State Block Grants</b>	40,204	3,015,170
<b>Student Financial Aid Administration</b>	732,104	730,886
<b>TOTAL STATE</b>	<b>\$9,694,846</b>	<b>\$14,929,927</b>
<b>Local</b>		
<b>Community Services</b>	\$191,000	\$191,000
<b>Contract Education</b>	940,126	1,017,707
<b>Health Fees</b>	447,160	427,160
<b>Parking Fees &amp; Fines</b>	1,226,000	1,226,000
<b>Other Local Income:</b>		
Child Development Training Consortium	25,000	25,000
County Foster Care Training	139,000	179,000
Food Service Agreement	60,000	60,000
Miscellaneous Grants	38,492	1,518,835
	<b>\$3,066,778</b>	<b>\$4,644,702</b>
<b>TOTAL RESTRICTED INCOME</b>	<b>\$16,443,862</b>	<b>\$25,108,292</b>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$16,226,853	\$15,830,702	\$17,735,879	\$18,851,708	\$20,628,788
12 Contract Adm, Counselors, Librarians	7,077,635	7,063,580	7,494,982	8,298,580	8,066,690
13 Hourly Teachers	12,779,688	12,888,991	13,515,729	13,498,722	14,517,346
14 Hourly Adm, Counselors, Librarians	1,080,001	953,317	1,255,183	942,928	1,176,997
Object Group 1000 Total	<u>\$37,164,177</u>	<u>\$36,736,590</u>	<u>\$40,001,773</u>	<u>\$41,591,938</u>	<u>\$44,389,821</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$16,474,118	\$17,154,206	\$17,709,436	\$19,917,665	\$20,221,658
22 Contract Instructional Aides	1,357,618	1,459,761	1,492,033	1,610,088	1,662,544
23 Hourly Non-Instructional	3,122,141	3,337,433	3,751,807	3,260,926	3,831,767
24 Hourly Instructional Aides	759,718	844,221	804,321	866,807	936,702
Object Group 2000 Total	<u>\$21,713,595</u>	<u>\$22,795,621</u>	<u>\$23,757,597</u>	<u>\$25,655,486</u>	<u>\$26,652,671</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$13,767,878	\$14,897,997	\$17,154,275	\$17,744,407	\$18,216,526
3x Early Retirement & Retiree Benefits	2,013,693	1,487,492	2,211,502	1,962,342	3,966,098
Object Group 3000 Total	<u>\$15,781,571</u>	<u>\$16,385,489</u>	<u>\$19,365,777</u>	<u>\$19,706,749</u>	<u>\$22,182,624</u>
<b>SUPPLIES:</b>					
43 Supplies	\$2,530,704	\$2,953,357	\$3,433,929	\$3,836,926	\$4,703,252
Object Group 4000 Total	<u>\$2,530,704</u>	<u>\$2,953,357</u>	<u>\$3,433,929</u>	<u>\$3,836,926</u>	<u>\$4,703,252</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,600,825	\$2,437,180	\$4,767,106	\$7,437,464	\$9,049,213
52 Travel and Mileage	302,886	430,310	552,664	671,025	681,423
53 Fees, Software, Memberships, Dues	719,106	816,747	796,057	728,207	749,420
54 Insurance	514,953	614,860	679,540	737,922	737,922
55 Utilities and Operations	1,994,391	2,035,987	2,559,236	2,861,764	3,618,314
56 Rents, Repairs & Maintenance	1,608,422	1,677,074	2,386,738	2,292,890	2,927,136
57 Audits, Interest, and Legals	407,623	425,253	626,477	402,195	430,723
58 Advertising, Postage & Other Operating	515,416	635,343	814,585	765,371	930,382
59 Other Holding	0	0	0	0	3,492,849
Object Group 5000 Total	<u>\$8,663,622</u>	<u>\$9,072,754</u>	<u>\$13,182,403</u>	<u>\$15,896,838</u>	<u>\$22,617,382</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$28,535	\$0	\$31,669	\$16,000	\$1,128,826
62 Building Alterations	0	15,656	71,036	31,000	41,560
63 Books	21,389	53,545	47,980	40,617	42,495
64 Equipment	742,629	1,041,207	838,769	593,709	851,145
Object Group 6000 Total	<u>\$792,553</u>	<u>\$1,110,408</u>	<u>\$989,454</u>	<u>\$681,326</u>	<u>\$2,064,026</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$85,000	\$95,000
73 Interfund Transfers	0	230,700	1,217,938	0	1,515,828
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,052,477	1,118,717	994,348	933,498	942,292
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,111,201</u>	<u>\$1,424,417</u>	<u>\$2,297,286</u>	<u>\$1,018,498</u>	<u>\$2,553,120</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>\$108,387,761</u></u>	<u><u>\$125,162,896</u></u>

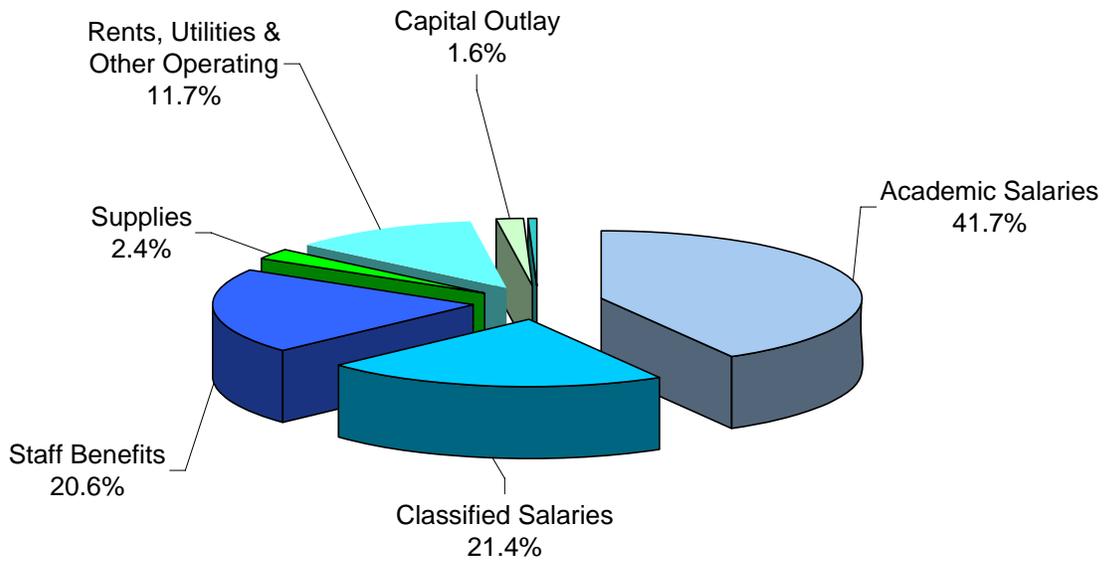
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,658,145	\$15,379,800	\$17,293,616	\$18,276,486	\$20,042,202
12 Contract Adm, Counselors, Librarians	5,762,054	5,565,020	5,902,129	6,589,488	6,400,909
13 Hourly Teachers	12,142,136	12,422,041	13,055,660	13,037,880	14,028,323
14 Hourly Adm, Counselors, Librarians	387,332	366,934	731,791	542,227	774,610
Object Group 1000 Total	<u>\$33,949,667</u>	<u>\$33,733,795</u>	<u>\$36,983,196</u>	<u>\$38,446,081</u>	<u>\$41,246,044</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$14,325,406	\$14,769,482	\$15,282,793	\$17,074,808	\$17,448,806
22 Contract Instructional Aides	1,197,983	1,292,100	1,329,451	1,428,490	1,528,380
23 Hourly Non-Instructional	1,091,650	1,182,305	1,504,573	1,215,895	1,467,428
24 Hourly Instructional Aides	597,367	632,660	615,567	650,111	755,811
Object Group 2000 Total	<u>\$17,212,406</u>	<u>\$17,876,547</u>	<u>\$18,732,384</u>	<u>\$20,369,304</u>	<u>\$21,200,425</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$12,488,945	\$13,337,477	\$15,683,470	\$15,988,749	\$16,449,095
3x Early Retirement & Retiree Benefits	2,013,693	1,487,492	2,211,502	1,962,342	3,966,098
Object Group 3000 Total	<u>\$14,502,638</u>	<u>\$14,824,969</u>	<u>\$17,894,972</u>	<u>\$17,951,091</u>	<u>\$20,415,193</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,019,918	\$1,101,529	\$1,529,931	\$1,924,394	\$2,397,955
Object Group 4000 Total	<u>\$1,019,918</u>	<u>\$1,101,529</u>	<u>\$1,529,931</u>	<u>\$1,924,394</u>	<u>\$2,397,955</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$897,789	\$655,149	\$1,102,894	\$1,188,020	\$1,452,699
52 Travel and Mileage	201,833	259,812	365,465	439,710	421,693
53 Fees, Software, Memberships, Dues	569,503	683,354	645,075	639,579	646,079
54 Insurance	501,747	574,894	638,540	696,922	696,922
55 Utilities and Operations	1,695,752	1,968,690	2,420,861	2,290,439	2,965,853
56 Rents, Repairs & Maintenance	1,349,186	1,402,486	2,091,094	1,974,500	2,585,487
57 Audits, Interest, and Legals	302,993	327,419	530,618	309,336	328,479
58 Advertising, Postage & Other Operating	428,081	501,158	683,207	566,437	743,324
59 Other Holding	0	0	0	0	1,759,551
Object Group 5000 Total	<u>\$5,946,884</u>	<u>\$6,372,962</u>	<u>\$8,477,754</u>	<u>\$8,104,943</u>	<u>\$11,600,087</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$9,865	\$0	\$31,669	\$16,000	\$1,121,595
62 Building Alterations	0	9,050	21,050	31,000	32,950
63 Books	21,389	18,077	46,911	40,617	42,495
64 Equipment	286,982	361,753	455,398	282,347	341,955
Object Group 6000 Total	<u>\$318,236</u>	<u>\$388,880</u>	<u>\$555,028</u>	<u>\$369,964</u>	<u>\$1,538,995</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	230,700	917,920	0	600,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	34,174	43,090	21,150	23,500	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>\$23,500</u>	<u>\$627,500</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>\$87,189,277</u></u>	<u><u>\$99,026,199</u></u>

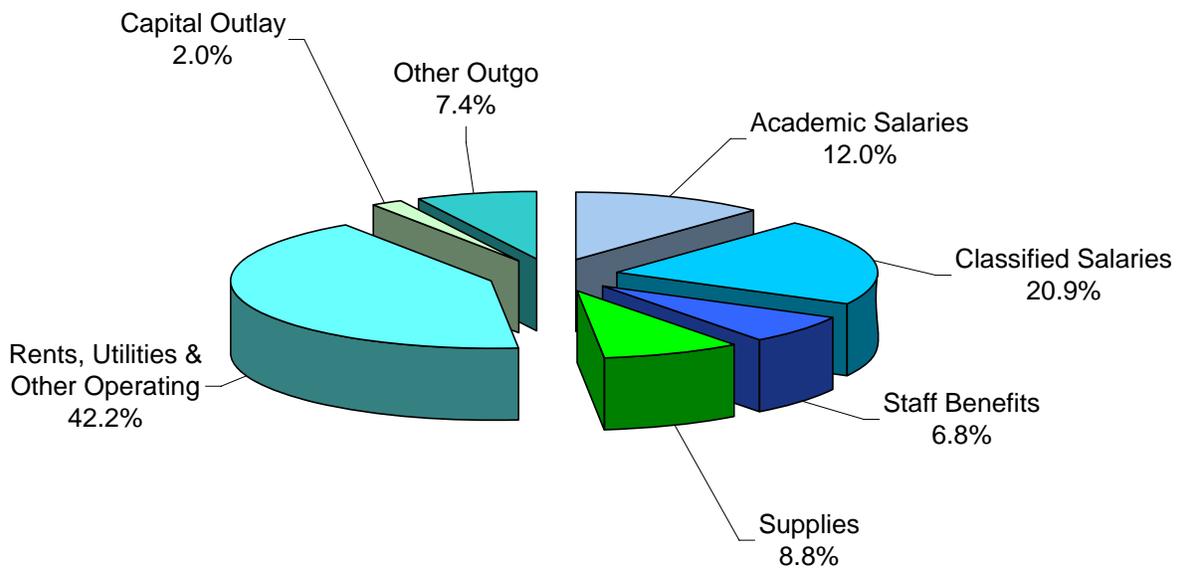
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$568,708	\$450,902	\$442,263	\$575,222	\$586,586
12 Contract Adm, Counselors, Librarians	1,315,581	1,498,560	1,592,853	1,709,092	1,665,781
13 Hourly Teachers	637,552	466,950	460,069	460,842	489,023
14 Hourly Adm, Counselors, Librarians	692,669	586,383	523,392	400,701	402,387
Object Group 1000 Total	<u>\$3,214,510</u>	<u>\$3,002,795</u>	<u>\$3,018,577</u>	<u>\$3,145,857</u>	<u>\$3,143,777</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$2,148,712	\$2,384,724	\$2,426,643	\$2,842,857	\$2,772,852
22 Contract Instructional Aides	159,635	167,661	162,582	181,598	134,164
23 Hourly Non-Instructional	2,030,491	2,155,128	2,247,234	2,045,031	2,364,339
24 Hourly Instructional Aides	162,351	211,561	188,754	216,696	180,891
Object Group 2000 Total	<u>\$4,501,189</u>	<u>\$4,919,074</u>	<u>\$5,025,213</u>	<u>\$5,286,182</u>	<u>\$5,452,246</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,278,933	\$1,560,520	\$1,470,805	\$1,755,658	\$1,767,431
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>\$1,755,658</u>	<u>\$1,767,431</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,510,786	\$1,851,828	\$1,903,998	\$1,912,532	\$2,305,297
Object Group 4000 Total	<u>\$1,510,786</u>	<u>\$1,851,828</u>	<u>\$1,903,998</u>	<u>\$1,912,532</u>	<u>\$2,305,297</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,703,036	\$1,782,031	\$3,664,212	\$6,249,444	\$7,596,514
52 Travel and Mileage	101,053	170,498	187,199	231,315	259,730
53 Fees, Software, Memberships, Dues	149,603	133,393	150,982	88,628	103,341
54 Insurance	13,206	39,966	41,000	41,000	41,000
55 Utilities and Operations	298,639	67,297	138,375	571,325	652,461
56 Rents, Repairs & Maintenance	259,236	274,588	295,644	318,390	341,649
57 Audits, Interest, and Legals	104,630	97,834	95,859	92,859	102,244
58 Advertising, Postage & Other Operating	87,335	134,185	131,378	198,934	187,058
59 Other Holding	0	0	0	0	1,733,298
Object Group 5000 Total	<u>\$2,716,738</u>	<u>\$2,699,792</u>	<u>\$4,704,649</u>	<u>\$7,791,895</u>	<u>\$11,017,295</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$18,670	\$0	\$0	\$0	\$7,231
62 Building Alterations	0	6,606	49,986	0	8,610
63 Books	0	35,468	1,069	0	0
64 Equipment	455,647	679,454	383,371	311,362	509,190
Object Group 6000 Total	<u>\$474,317</u>	<u>\$721,528</u>	<u>\$434,426</u>	<u>\$311,362</u>	<u>\$525,031</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$85,000	\$95,000
73 Interfund Transfers	0	0	300,018	0	915,828
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,018,303	1,075,627	973,198	909,998	914,792
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,077,027</u>	<u>\$1,150,627</u>	<u>\$1,358,216</u>	<u>\$994,998</u>	<u>\$1,925,620</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>\$21,198,484</u></u>	<u><u>\$26,136,697</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	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$11,942,281	\$11,602,579	\$12,787,454	\$13,812,269	\$14,856,290
12 Contract Adm, Counselors, Librarians	3,938,427	3,911,423	4,152,572	4,455,779	4,320,390
13 Hourly Teachers	8,975,647	8,933,102	9,410,205	9,496,005	10,207,397
14 Hourly Adm, Counselors, Librarians	775,034	650,819	867,909	745,119	865,938
Object Group 1000 Total	<u>\$25,631,389</u>	<u>\$25,097,923</u>	<u>\$27,218,140</u>	<u>\$28,509,172</u>	<u>\$30,250,015</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,284,190	\$7,576,489	\$8,043,368	\$9,172,766	\$9,449,195
22 Contract Instructional Aides	1,042,996	1,101,963	1,113,734	1,221,254	1,244,255
23 Hourly Non-Instructional	1,639,906	1,783,299	1,841,974	1,851,109	2,298,459
24 Hourly Instructional Aides	671,537	727,153	695,525	706,911	776,806
Object Group 2000 Total	<u>\$10,638,629</u>	<u>\$11,188,904</u>	<u>\$11,694,601</u>	<u>\$12,952,040</u>	<u>\$13,768,715</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$8,240,363	\$8,824,025	\$10,309,981	\$10,837,333	\$11,301,683
3x Early Retirement & Retiree Benefits	1,102,201	556,196	1,071,925	879,605	1,104,055
Object Group 3000 Total	<u>\$9,342,564</u>	<u>\$9,380,221</u>	<u>\$11,381,906</u>	<u>\$11,716,938</u>	<u>\$12,405,738</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,436,070	\$1,754,204	\$2,071,068	\$2,597,281	\$3,158,418
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,498,738	\$1,283,828	\$2,578,674	\$4,143,366	\$5,567,301
52 Travel and Mileage	141,924	200,251	264,918	288,430	288,652
53 Fees, Software, Memberships, Dues	181,236	187,426	136,688	174,649	185,289
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	1,819,613	2,472,070
56 Rents, Repairs & Maintenance	784,148	728,554	1,181,343	1,149,781	1,564,350
57 Audits, Interest, and Legals	0	0	838	1,000	1,000
58 Advertising, Postage & Other Operating	280,041	322,490	528,001	470,872	507,499
59 Other Holding	0	0	0	0	1,136,865
Object Group 5000 Total	<u>\$4,183,760</u>	<u>\$4,204,707</u>	<u>\$6,522,969</u>	<u>\$8,148,711</u>	<u>\$11,824,026</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$24,785	\$0	\$31,669	\$16,000	\$1,128,826
62 Building Alterations	0	15,656	71,036	6,000	16,560
63 Books	11,622	41,132	19,765	10,117	11,995
64 Equipment	429,926	567,342	599,098	342,829	558,539
Object Group 6000 Total	<u>\$466,333</u>	<u>\$624,130</u>	<u>\$721,568</u>	<u>\$374,946</u>	<u>\$1,715,920</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	872,500	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	862,465	922,705	808,364	787,212	768,093
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>\$787,212</u>	<u>\$768,093</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>\$65,086,300</u></u>	<u><u>\$73,890,925</u></u>

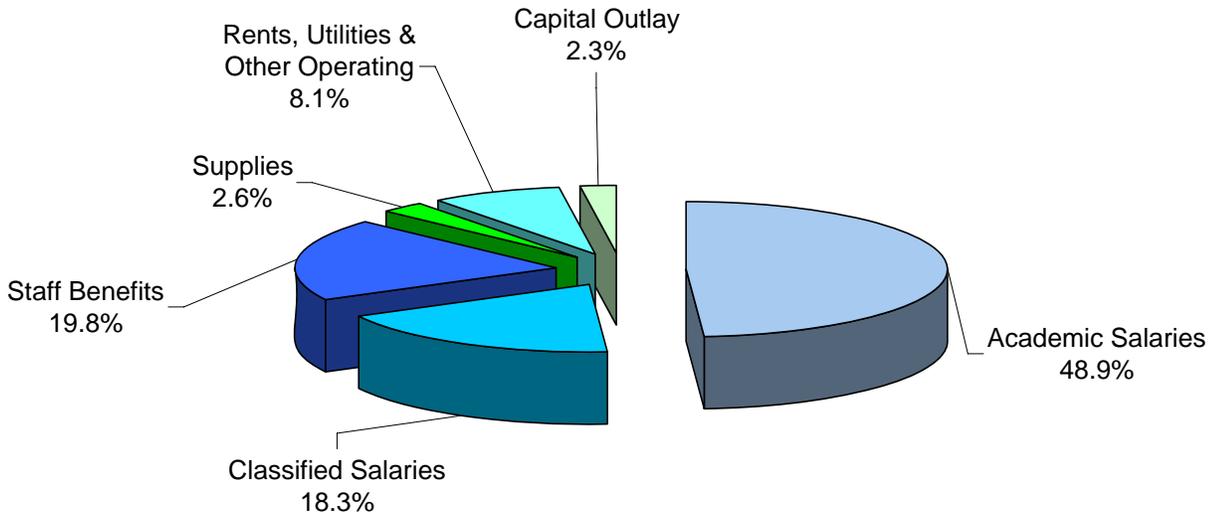
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$11,493,371	\$11,294,111	\$12,466,872	\$13,297,063	\$14,335,778
12 Contract Adm, Counselors, Librarians	3,115,232	2,899,498	3,262,233	3,499,309	3,384,757
13 Hourly Teachers	8,357,426	8,496,063	8,981,084	9,064,595	9,755,806
14 Hourly Adm, Counselors, Librarians	255,270	228,486	483,955	413,874	528,129
Object Group 1000 Total	<u>\$23,221,299</u>	<u>\$22,918,158</u>	<u>\$25,194,144</u>	<u>\$26,274,841</u>	<u>\$28,004,470</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,058,595	\$6,306,407	\$6,840,112	\$7,679,705	\$7,927,221
22 Contract Instructional Aides	892,115	946,016	959,758	1,050,740	1,110,091
23 Hourly Non-Instructional	640,448	689,901	710,730	666,806	805,339
24 Hourly Instructional Aides	529,290	573,689	542,101	561,634	667,334
Object Group 2000 Total	<u>\$8,120,448</u>	<u>\$8,516,013</u>	<u>\$9,052,701</u>	<u>\$9,958,885</u>	<u>\$10,509,985</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$7,420,444	\$7,871,511	\$9,425,823	\$9,803,063	\$10,225,626
3x Early Retirement & Retiree Benefits	1,102,201	556,196	1,071,925	879,605	1,104,055
Object Group 3000 Total	<u>\$8,522,645</u>	<u>\$8,427,707</u>	<u>\$10,497,748</u>	<u>\$10,682,668</u>	<u>\$11,329,681</u>
<b>SUPPLIES:</b>					
43 Supplies	\$543,413	\$637,769	\$869,264	\$1,146,620	\$1,504,141
Object Group 4000 Total	<u>\$543,413</u>	<u>\$637,769</u>	<u>\$869,264</u>	<u>\$1,146,620</u>	<u>\$1,504,141</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$151,345	\$148,193	\$401,674	\$368,467	\$544,350
52 Travel and Mileage	85,975	119,216	173,350	167,090	184,120
53 Fees, Software, Memberships, Dues	99,783	116,090	101,340	125,706	134,949
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	1,395,513	1,973,334
56 Rents, Repairs & Maintenance	692,212	625,712	1,068,248	956,725	1,354,634
57 Audits, Interest, and Legals	0	0	838	1,000	1,000
58 Advertising, Postage & Other Operating	246,806	226,194	474,636	312,709	356,443
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>\$3,397,210</u>	<u>\$4,618,830</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$9,865	\$0	\$31,669	\$16,000	\$1,121,595
62 Building Alterations	0	9,050	21,050	6,000	7,950
63 Books	11,622	5,664	18,696	10,117	11,995
64 Equipment	183,476	228,570	351,764	168,174	192,706
Object Group 6000 Total	<u>\$204,963</u>	<u>\$243,284</u>	<u>\$423,179</u>	<u>\$200,291</u>	<u>\$1,334,246</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	872,500	0	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>\$15,000</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>\$51,675,515</u></u>	<u><u>\$57,316,353</u></u>

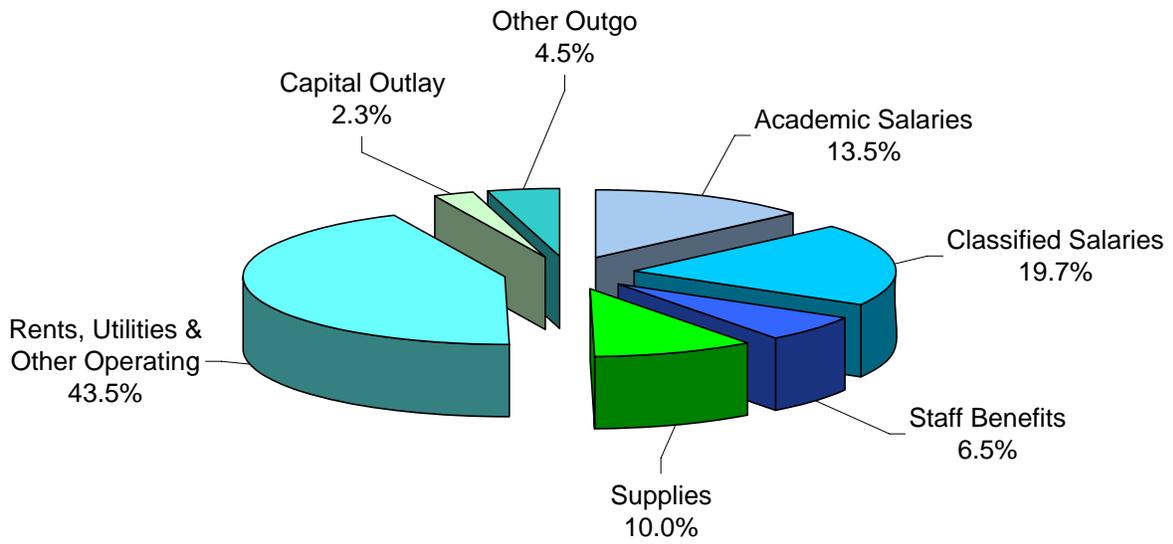
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$448,910	\$308,468	\$320,582	\$515,206	\$520,512
12 Contract Adm, Counselors, Librarians	823,195	1,011,925	890,339	956,470	935,633
13 Hourly Teachers	618,221	437,039	429,121	431,410	451,591
14 Hourly Adm, Counselors, Librarians	519,764	422,333	383,954	331,245	337,809
Object Group 1000 Total	<u>\$2,410,090</u>	<u>\$2,179,765</u>	<u>\$2,023,996</u>	<u>\$2,234,331</u>	<u>\$2,245,545</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,225,595	\$1,270,082	\$1,203,256	\$1,493,061	\$1,521,974
22 Contract Instructional Aides	150,881	155,947	153,976	170,514	134,164
23 Hourly Non-Instructional	999,458	1,093,398	1,131,244	1,184,303	1,493,120
24 Hourly Instructional Aides	142,247	153,464	153,424	145,277	109,472
Object Group 2000 Total	<u>\$2,518,181</u>	<u>\$2,672,891</u>	<u>\$2,641,900</u>	<u>\$2,993,155</u>	<u>\$3,258,730</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$819,919	\$952,514	\$884,158	\$1,034,270	\$1,076,057
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>\$1,034,270</u>	<u>\$1,076,057</u>
<b>SUPPLIES:</b>					
43 Supplies	\$892,657	\$1,116,435	\$1,201,804	\$1,450,661	\$1,654,277
Object Group 4000 Total	<u>\$892,657</u>	<u>\$1,116,435</u>	<u>\$1,201,804</u>	<u>\$1,450,661</u>	<u>\$1,654,277</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,347,393	\$1,135,635	\$2,177,000	\$3,774,899	\$5,022,951
52 Travel and Mileage	55,949	81,035	91,568	121,340	104,532
53 Fees, Software, Memberships, Dues	81,453	71,336	35,348	48,943	50,340
54 Insurance	3,206	29,966	31,000	31,000	31,000
55 Utilities and Operations	175,212	169,308	234,682	424,100	498,736
56 Rents, Repairs & Maintenance	91,936	102,842	113,095	193,056	209,716
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	33,235	96,296	53,365	158,163	151,056
59 Other Holding	0	0	0	0	1,136,865
Object Group 5000 Total	<u>\$1,788,384</u>	<u>\$1,686,418</u>	<u>\$2,736,058</u>	<u>\$4,751,501</u>	<u>\$7,205,196</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$14,920	\$0	\$0	\$0	\$7,231
62 Building Alterations	0	6,606	49,986	0	8,610
63 Books	0	35,468	1,069	0	0
64 Equipment	246,450	338,772	247,334	174,655	365,833
Object Group 6000 Total	<u>\$261,370</u>	<u>\$380,846</u>	<u>\$298,389</u>	<u>\$174,655</u>	<u>\$381,674</u>
<b>OTHER OUTGO:</b>					
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	772,212	753,093
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>\$772,212</u>	<u>\$753,093</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>\$13,410,785</u></u>	<u><u>\$16,574,572</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	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,284,572	\$4,225,946	\$4,948,425	\$5,039,439	\$5,772,498
12 Contract Adm, Counselors, Librarians	2,641,880	2,537,601	2,409,506	2,866,143	2,755,103
13 Hourly Teachers	3,804,041	3,955,889	4,105,524	4,002,217	4,309,449
14 Hourly Adm, Counselors, Librarians	298,747	300,283	385,002	191,581	304,831
Object Group 1000 Total	<u>\$11,029,240</u>	<u>\$11,019,719</u>	<u>\$11,848,457</u>	<u>\$12,099,380</u>	<u>\$13,141,881</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,042,687	\$4,218,462	\$4,425,912	\$4,981,339	\$5,136,458
22 Contract Instructional Aides	314,622	357,798	378,299	388,834	418,289
23 Hourly Non-Instructional	1,097,785	1,106,245	1,315,889	929,048	1,066,539
24 Hourly Instructional Aides	85,742	113,082	107,808	152,896	152,896
Object Group 2000 Total	<u>\$5,540,836</u>	<u>\$5,795,587</u>	<u>\$6,227,908</u>	<u>\$6,452,117</u>	<u>\$6,774,182</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,834,220	\$4,189,678	\$4,784,341	\$4,993,661	\$5,053,079
3x Early Retirement & Retiree Benefits	174,666	101,841	137,805	142,788	225,185
Object Group 3000 Total	<u>\$4,008,886</u>	<u>\$4,291,519</u>	<u>\$4,922,146</u>	<u>\$5,136,449</u>	<u>\$5,278,264</u>
<b>SUPPLIES:</b>					
43 Supplies	\$742,836	\$760,886	\$856,694	\$652,592	\$886,293
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$370,573	\$635,144	\$934,087	\$677,492	\$835,001
52 Travel and Mileage	85,678	125,266	144,546	158,939	219,412
53 Fees, Software, Memberships, Dues	132,819	118,954	116,968	106,534	113,340
54 Insurance	29,476	33,645	35,609	36,489	36,489
55 Utilities and Operations	528,553	647,939	823,218	696,142	764,144
56 Rents, Repairs & Maintenance	403,210	406,719	441,735	387,968	576,561
57 Audits, Interest, and Legals	77	0	0	0	0
58 Advertising, Postage & Other Operating	206,528	204,480	219,311	179,655	293,477
59 Other Holding	0	0	0	0	577,020
Object Group 5000 Total	<u>\$1,756,914</u>	<u>\$2,172,147</u>	<u>\$2,715,474</u>	<u>\$2,243,219</u>	<u>\$3,415,444</u>
<b>CAPITAL OUTLAY:</b>					
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	159,456	169,152
Object Group 6000 Total	<u>\$172,392</u>	<u>\$299,376</u>	<u>\$178,581</u>	<u>\$189,956</u>	<u>\$199,652</u>
<b>OTHER OUTGO:</b>					
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	137,786	165,699
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$186,504</u>	<u>\$192,490</u>	<u>\$183,792</u>	<u>\$137,786</u>	<u>\$165,699</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>\$26,911,499</u></u>	<u><u>\$29,861,415</u></u>

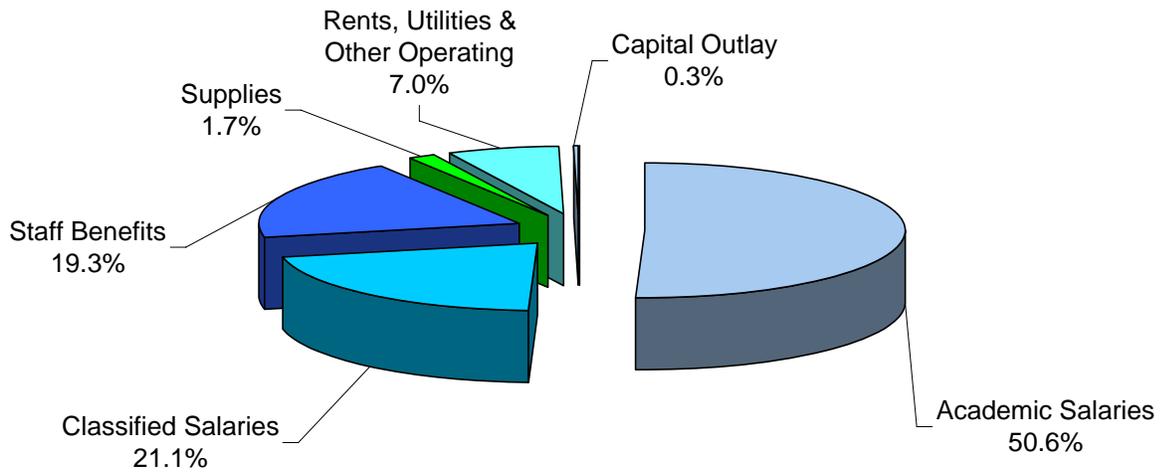
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,164,774	\$4,083,512	\$4,826,744	\$4,979,423	\$5,706,424
12 Contract Adm, Counselors, Librarians	2,149,494	2,050,966	1,955,196	2,375,417	2,300,752
13 Hourly Teachers	3,784,710	3,925,978	4,074,576	3,973,285	4,272,517
14 Hourly Adm, Counselors, Librarians	125,842	136,233	245,836	126,353	244,481
Object Group 1000 Total	<u>\$10,224,820</u>	<u>\$10,196,689</u>	<u>\$11,102,352</u>	<u>\$11,454,478</u>	<u>\$12,524,174</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$3,482,244	\$3,484,434	\$3,618,639	\$4,012,772	\$4,179,015
22 Contract Instructional Aides	305,868	346,084	369,693	377,750	418,289
23 Hourly Non-Instructional	413,843	449,834	675,868	417,534	544,534
24 Hourly Instructional Aides	65,638	54,985	72,478	81,477	81,477
Object Group 2000 Total	<u>\$4,267,593</u>	<u>\$4,335,337</u>	<u>\$4,736,678</u>	<u>\$4,889,533</u>	<u>\$5,223,315</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,481,445	\$3,708,225	\$4,349,096	\$4,511,276	\$4,563,448
3x Early Retirement & Retiree Benefits	174,666	101,841	137,805	142,788	225,185
Object Group 3000 Total	<u>\$3,656,111</u>	<u>\$3,810,066</u>	<u>\$4,486,901</u>	<u>\$4,654,064</u>	<u>\$4,788,633</u>
<b>SUPPLIES:</b>					
43 Supplies	\$191,936	\$177,626	\$286,796	\$322,562	\$412,082
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$65,184	\$77,451	\$102,984	\$102,966	\$97,904
52 Travel and Mileage	42,125	43,913	66,689	51,394	66,644
53 Fees, Software, Memberships, Dues	70,452	56,897	53,429	66,849	64,839
54 Insurance	19,476	23,645	25,609	26,489	26,489
55 Utilities and Operations	465,319	531,218	732,090	638,917	704,219
56 Rents, Repairs & Maintenance	319,384	319,094	357,579	322,834	506,328
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	156,542	175,774	158,582	141,734	260,325
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>\$1,351,183</u>	<u>\$1,726,748</u>
<b>CAPITAL OUTLAY:</b>					
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	39,056	42,102
Object Group 6000 Total	<u>\$12,652</u>	<u>\$53,027</u>	<u>\$59,109</u>	<u>\$69,556</u>	<u>\$72,602</u>
<b>OTHER OUTGO:</b>					
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	0	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>\$0</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>\$22,741,376</u></u>	<u><u>\$24,751,554</u></u>

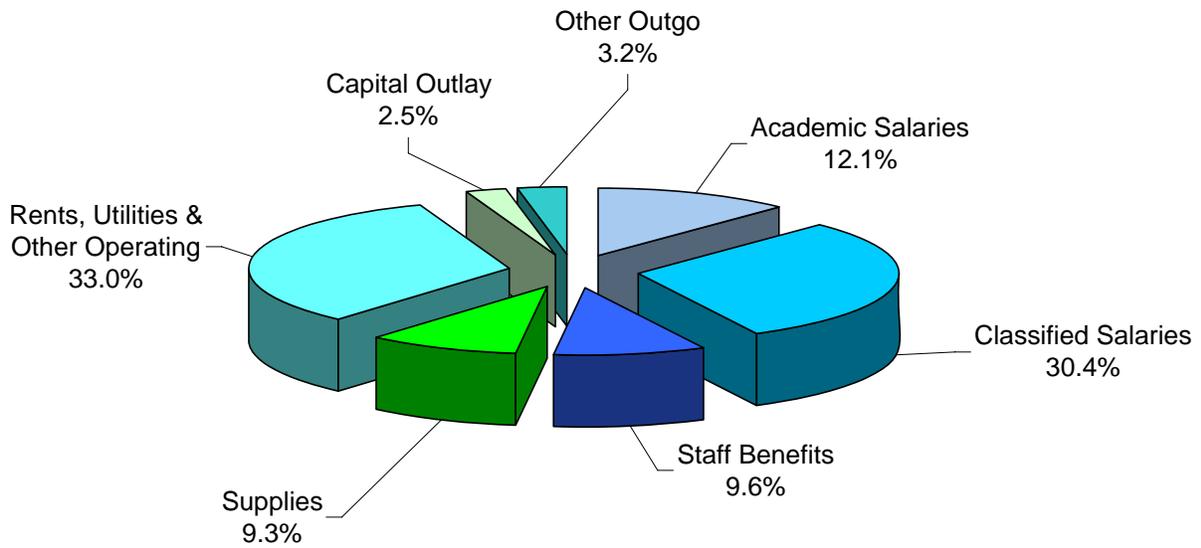
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$119,798	\$142,434	\$121,681	\$60,016	\$66,074
12 Contract Adm, Counselors, Librarians	492,386	486,635	454,310	490,726	454,351
13 Hourly Teachers	19,331	29,911	30,948	28,932	36,932
14 Hourly Adm, Counselors, Librarians	172,905	164,050	139,166	65,228	60,350
Object Group 1000 Total	<u>\$804,420</u>	<u>\$823,030</u>	<u>\$746,105</u>	<u>\$644,902</u>	<u>\$617,707</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$560,443	\$734,028	\$807,273	\$968,567	\$957,443
22 Contract Instructional Aides	8,754	11,714	8,606	11,084	0
23 Hourly Non-Instructional	683,942	656,411	640,021	511,514	522,005
24 Hourly Instructional Aides	20,104	58,097	35,330	71,419	71,419
Object Group 2000 Total	<u>\$1,273,243</u>	<u>\$1,460,250</u>	<u>\$1,491,230</u>	<u>\$1,562,584</u>	<u>\$1,550,867</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$352,775	\$481,453	\$435,245	\$482,385	\$489,631
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>\$482,385</u>	<u>\$489,631</u>
<b>SUPPLIES:</b>					
43 Supplies	\$550,900	\$583,260	\$569,898	\$330,030	\$474,211
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$305,389	\$557,693	\$831,103	\$574,526	\$737,097
52 Travel and Mileage	43,553	81,353	77,857	107,545	152,768
53 Fees, Software, Memberships, Dues	62,367	62,057	63,539	39,685	48,501
54 Insurance	10,000	10,000	10,000	10,000	10,000
55 Utilities and Operations	63,234	116,721	91,128	57,225	59,925
56 Rents, Repairs & Maintenance	83,826	87,625	84,156	65,134	70,233
57 Audits, Interest, and Legals	77	0	0	0	0
58 Advertising, Postage & Other Operating	49,986	28,706	60,729	37,921	33,152
59 Other Holding	0	0	0	0	577,020
Object Group 5000 Total	<u>\$618,432</u>	<u>\$944,155</u>	<u>\$1,218,512</u>	<u>\$892,036</u>	<u>\$1,688,696</u>
<b>CAPITAL OUTLAY:</b>					
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	120,400	127,050
Object Group 6000 Total	<u>\$159,740</u>	<u>\$246,349</u>	<u>\$119,472</u>	<u>\$120,400</u>	<u>\$127,050</u>
<b>OTHER OUTGO:</b>					
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	137,786	161,699
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$181,925</u>	<u>\$189,517</u>	<u>\$180,599</u>	<u>\$137,786</u>	<u>\$161,699</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>\$4,170,123</u></u>	<u><u>\$5,109,861</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	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	497,328	614,556	885,369	976,658	991,197
13 Hourly Teachers	0	0	0	500	500
14 Hourly Adm, Counselors, Librarians	6,220	2,215	2,272	6,228	6,228
Object Group 1000 Total	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$887,641</u>	<u>\$983,386</u>	<u>\$997,925</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,139,481	\$5,268,168	\$5,027,085	\$5,763,560	\$5,636,005
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	384,450	447,889	593,944	479,869	465,869
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>\$6,243,429</u>	<u>\$6,101,874</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,684,174	\$1,869,462	\$2,042,801	\$1,869,645	\$1,861,764
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>\$1,869,645</u>	<u>\$1,861,764</u>
<b>SUPPLIES:</b>					
43 Supplies	\$302,744	\$427,782	\$463,402	\$525,391	\$580,309
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$618,084	\$415,295	\$1,148,077	\$2,509,840	\$2,535,322
52 Travel and Mileage	69,291	101,217	134,532	194,339	143,445
53 Fees, Software, Memberships, Dues	215,171	15,716	68,222	37,264	40,231
54 Insurance	421,369	0	0	0	0
55 Utilities and Operations	27,206	33,365	30,132	152,800	162,841
56 Rents, Repairs & Maintenance	115,167	130,437	166,519	164,462	174,275
57 Audits, Interest, and Legals	267,546	197,608	437,639	308,195	336,723
58 Advertising, Postage & Other Operating	2,352	84,096	67,212	114,389	128,756
59 Other Holding	0	0	0	0	238,568
Object Group 5000 Total	<u>\$1,736,186</u>	<u>\$977,734</u>	<u>\$2,052,333</u>	<u>\$3,481,289</u>	<u>\$3,760,161</u>
<b>CAPITAL OUTLAY:</b>					
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	70,561	99,756
Object Group 6000 Total	<u>\$64,753</u>	<u>\$183,343</u>	<u>\$72,841</u>	<u>\$95,561</u>	<u>\$124,756</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$85,000	\$95,000
73 Interfund Transfers	0	230,700	44,010	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>\$305,700</u>	<u>\$129,010</u>	<u>\$85,000</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>\$13,283,701</u></u>	<u><u>\$13,521,789</u></u>

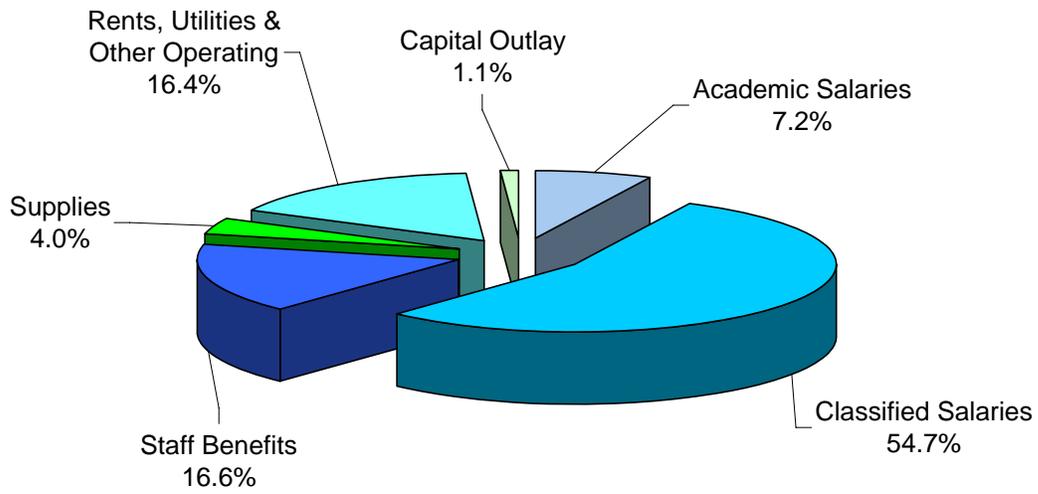
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	497,328	614,556	684,700	714,762	715,400
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	6,220	2,215	2,000	2,000	2,000
Object Group 1000 Total	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$686,700</u>	<u>\$716,762</u>	<u>\$717,400</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,776,807	\$4,887,554	\$4,709,412	\$5,382,331	\$5,342,570
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	37,359	42,570	117,975	130,655	116,655
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>\$5,512,986</u>	<u>\$5,459,225</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,577,935	\$1,742,909	\$1,891,399	\$1,630,642	\$1,660,021
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>\$1,630,642</u>	<u>\$1,660,021</u>
<b>SUPPLIES:</b>					
43 Supplies	\$235,515	\$275,649	\$331,106	\$393,550	\$403,500
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$567,830	\$326,592	\$491,968	\$609,821	\$698,856
52 Travel and Mileage	67,740	93,107	116,758	191,909	141,015
53 Fees, Software, Memberships, Dues	209,388	15,716	67,434	37,264	35,731
54 Insurance	421,369	0	0	0	0
55 Utilities and Operations	17,597	20,933	17,284	62,800	69,041
56 Rents, Repairs & Maintenance	31,693	46,316	68,126	104,262	112,575
57 Audits, Interest, and Legals	162,993	99,774	344,780	215,336	234,479
58 Advertising, Postage & Other Operating	(1,762)	74,913	49,928	111,539	125,906
59 Other Holding	0	0	0	0	219,155
Object Group 5000 Total	<u>\$1,476,848</u>	<u>\$677,351</u>	<u>\$1,156,278</u>	<u>\$1,332,931</u>	<u>\$1,636,758</u>
<b>CAPITAL OUTLAY:</b>					
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	54,254	83,449
Object Group 6000 Total	<u>\$11,546</u>	<u>\$89,010</u>	<u>\$56,276</u>	<u>\$79,254</u>	<u>\$108,449</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	230,700	44,010	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>\$0</u>	<u>\$230,700</u>	<u>\$44,010</u>	<u>\$0</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>\$9,666,125</u></u>	<u><u>\$9,985,353</u></u>

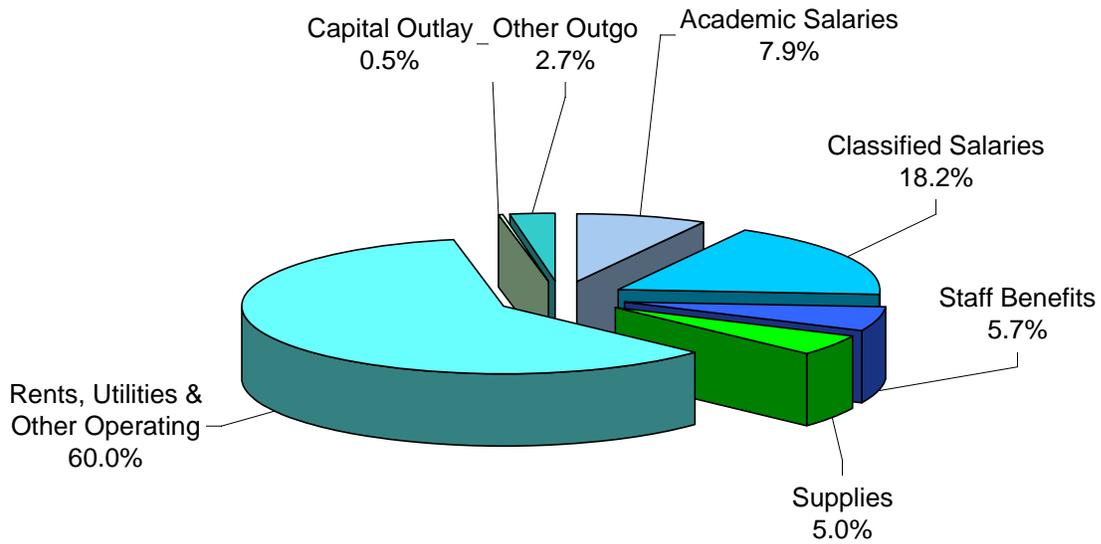
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	200,669	261,896	275,797
13 Hourly Teachers	0	0	0	500	500
14 Hourly Adm, Counselors, Librarians	0	0	272	4,228	4,228
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$200,941</u>	<u>\$266,624</u>	<u>\$280,525</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$362,674	\$380,614	\$317,673	\$381,229	\$293,435
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	347,091	405,319	475,969	349,214	349,214
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>\$730,443</u>	<u>\$642,649</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$106,239	\$126,553	\$151,402	\$239,003	\$201,743
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>\$239,003</u>	<u>\$201,743</u>
<b>SUPPLIES:</b>					
43 Supplies	\$67,229	\$152,133	\$132,296	\$131,841	\$176,809
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$50,254	\$88,703	\$656,109	\$1,900,019	\$1,836,466
52 Travel and Mileage	1,551	8,110	17,774	2,430	2,430
53 Fees, Software, Memberships, Dues	5,783	0	788	0	4,500
54 Insurance	0	0	0	0	0
55 Utilities and Operations	9,609	12,432	12,848	90,000	93,800
56 Rents, Repairs & Maintenance	83,474	84,121	98,393	60,200	61,700
57 Audits, Interest, and Legals	104,553	97,834	92,859	92,859	102,244
58 Advertising, Postage & Other Operating	4,114	9,183	17,284	2,850	2,850
59 Other Holding	0	0	0	0	19,413
Object Group 5000 Total	<u>\$259,338</u>	<u>\$300,383</u>	<u>\$896,055</u>	<u>\$2,148,358</u>	<u>\$2,123,403</u>
<b>CAPITAL OUTLAY:</b>					
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	16,307	16,307
Object Group 6000 Total	<u>\$53,207</u>	<u>\$94,333</u>	<u>\$16,565</u>	<u>\$16,307</u>	<u>\$16,307</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$58,724	\$75,000	\$85,000	\$85,000	\$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>\$85,000</u>	<u>\$95,000</u>
Total Expenditures	<u><u>\$1,254,502</u></u>	<u><u>\$1,534,335</u></u>	<u><u>\$2,275,901</u></u>	<u><u>\$3,617,576</u></u>	<u><u>\$3,536,436</u></u>

## District Services - Unrestricted General Fund



## District Services - Restricted General Fund



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

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
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>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,760	\$91,087	\$213,071	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	900	900
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>\$7,900</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$9,121	\$14,832	\$17,152	\$43,768	\$0
3x Early Retirement & Retiree Benefits	736,826	829,455	1,001,772	939,949	2,636,858
Object Group 3000 Total	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$983,717</u>	<u>\$2,636,858</u>
<b>SUPPLIES:</b>					
43 Supplies	\$49,054	\$10,485	\$42,765	\$61,662	\$78,232
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$113,430	\$102,913	\$106,268	\$106,766	\$111,589
52 Travel and Mileage	5,993	3,576	8,668	29,317	29,914
53 Fees, Software, Memberships, Dues	189,880	494,651	474,179	409,760	410,560
54 Insurance	0	512,639	559,964	600,433	600,433
55 Utilities and Operations	205,067	(58,899)	(42,654)	193,209	219,259
56 Rents, Repairs & Maintenance	305,897	411,364	597,141	590,679	611,950
57 Audits, Interest, and Legals	140,000	227,645	188,000	93,000	93,000
58 Advertising, Postage & Other Operating	26,495	24,277	61	455	650
59 Other Holding	0	0	0	0	1,540,396
Object Group 5000 Total	<u>\$986,762</u>	<u>\$1,718,166</u>	<u>\$1,891,627</u>	<u>\$2,023,619</u>	<u>\$3,617,751</u>
<b>CAPITAL OUTLAY:</b>					
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	20,863	23,698
Object Group 6000 Total	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$20,863</u>	<u>\$23,698</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	301,428	0	1,515,828
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>\$8,500</u>	<u>\$1,524,328</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>\$3,106,261</u></u>	<u><u>\$7,888,767</u></u>

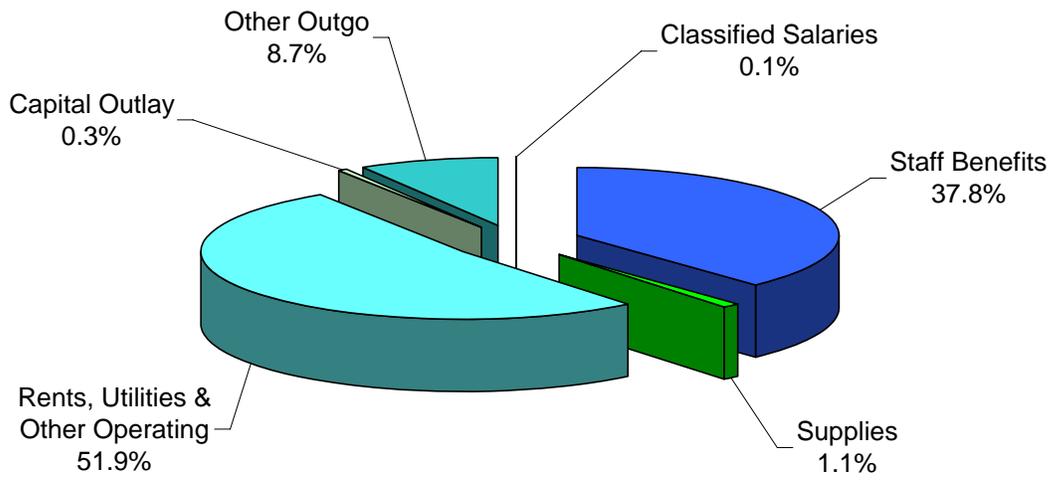
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Budget - - UNRESTRICTED**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
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>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,760	\$91,087	\$114,630	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	900	900
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>\$7,900</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$9,121	\$14,832	\$17,152	\$43,768	\$0
3x Early Retirement & Retiree Benefits	736,826	829,455	1,001,772	939,949	2,636,858
Object Group 3000 Total	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$983,717</u>	<u>\$2,636,858</u>
<b>SUPPLIES:</b>					
43 Supplies	\$49,054	\$10,485	\$42,765	\$61,662	\$78,232
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$113,430	\$102,913	\$106,268	\$106,766	\$111,589
52 Travel and Mileage	5,993	3,576	8,668	29,317	29,914
53 Fees, Software, Memberships, Dues	189,880	494,651	422,872	409,760	410,560
54 Insurance	0	512,639	559,964	600,433	600,433
55 Utilities and Operations	154,483	172,265	157,629	193,209	219,259
56 Rents, Repairs & Maintenance	305,897	411,364	597,141	590,679	611,950
57 Audits, Interest, and Legals	140,000	227,645	185,000	93,000	93,000
58 Advertising, Postage & Other Operating	26,495	24,277	61	455	650
59 Other Holding	0	0	0	0	1,540,396
Object Group 5000 Total	<u>\$936,178</u>	<u>\$1,949,330</u>	<u>\$2,037,603</u>	<u>\$2,023,619</u>	<u>\$3,617,751</u>
<b>CAPITAL OUTLAY:</b>					
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	20,863	23,698
Object Group 6000 Total	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$20,863</u>	<u>\$23,698</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	1,410	0	600,000
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>\$8,500</u>	<u>\$608,500</u>
Total Expenditures	<u><u>\$1,833,961</u></u>	<u><u>\$2,908,433</u></u>	<u><u>\$3,234,976</u></u>	<u><u>\$3,106,261</u></u>	<u><u>\$6,972,939</u></u>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>ACADEMIC SALARIES:</b>					
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>
<b>CLASSIFIED SALARIES:</b>					
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>
<b>STAFF BENEFITS:</b>					
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>
<b>SUPPLIES:</b>					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	0	0	0	0
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>\$0</u>
<b>CAPITAL OUTLAY:</b>					
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>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	300,018	0	915,828
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>\$0</u>	<u>\$915,828</u>
Total Expenditures	<u><u>\$50,584</u></u>	<u><u>(\$231,164)</u></u>	<u><u>\$300,018</u></u>	<u><u>\$0</u></u>	<u><u>\$915,828</u></u>

# Districtwide - Unrestricted General Fund



# **Adoption Budget Supplemental Funds**

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

	<u>Actual 01/02</u>	<u>Actual 02/03</u>	<u>Actual 03/04</u>	<u>Actual 04/05</u>	<u>Actual 05/06</u>	<u>Tentative Budget 06/07</u>	<u>Adoption Budget 06/07</u>
<b>Grossmont College</b>							
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	0	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	22,259	15,583	10,221	14,548	18,482	15,000	15,000
Distributions to ASGC (prior to B & N)	incl. above	incl. above					
<b>Total</b>	<b><u>\$254,735</u></b>	<b><u>\$285,441</u></b>	<b><u>\$282,274</u></b>	<b><u>\$280,061</u></b>	<b><u>\$274,342</u></b>	<b><u>\$267,000</u></b>	<b><u>\$267,000</u></b>
<b>Cuyamaca College</b>							
Commission Distributions	\$97,313	\$117,375	\$115,558	\$114,572	\$118,651	\$100,000	\$116,000
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	10,000	10,000
Distributions to ASCC (prior to B & N)	incl. above	incl. above					
<b>Total</b>	<b><u>\$115,380</u></b>	<b><u>\$128,051</u></b>	<b><u>\$124,146</u></b>	<b><u>\$125,624</u></b>	<b><u>\$133,118</u></b>	<b><u>\$110,000</u></b>	<b><u>\$126,000</u></b>
<b>Other Commission Distributions</b>							
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
<b>Total</b>	<b><u>\$58,646</u></b>	<b><u>\$33,641</u></b>	<b><u>\$33,675</u></b>	<b><u>\$33,043</u></b>	<b><u>\$32,317</u></b>	<b><u>\$32,000</u></b>	<b><u>\$32,000</u></b>
 <b>Total Sources</b>	 <b><u>\$428,761</u></b>	 <b><u>\$447,133</u></b>	 <b><u>\$440,095</u></b>	 <b><u>\$438,728</u></b>	 <b><u>\$439,777</u></b>	 <b><u>\$409,000</u></b>	 <b><u>\$425,000</u></b>

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**

**COLLEGE BOOKSTORES  
SPECIAL REVENUE FUND**

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>Bookstore Commissions (1)</b>					
<b>Beginning Balance</b>	<b>\$310,265</b>	<b>\$563,602</b>	<b>\$821,038</b>	<b>\$894,116</b>	<b>\$898,546</b>
Commissions Revenue	\$420,935	\$413,043	\$403,962	\$384,000	\$400,000
Transfer from Dissolution Subfund	0	0	0	0	0
Funds Available	<u>\$731,200</u>	<u>\$976,645</u>	<u>\$1,225,000</u>	<u>\$1,278,116</u>	<u>\$1,298,546</u> (2)
Expenditures					
Transfers to General Fund	\$0	\$0	\$0	\$0	\$0
Grossmont College	73,236	67,490	249,978	448,874	451,890
Cuyamaca College	60,813	54,948	44,476	67,500	67,500
District Services	33,549	33,169	32,000	32,000	32,317
Total	<u>\$167,598</u>	<u>\$155,607</u>	<u>\$326,454</u>	<u>\$548,374</u>	<u>\$551,707</u>
<b>Ending Balance</b>	<b><u>\$563,602</u></b>	<b><u>\$821,038</u></b>	<b><u>\$898,546</u></b>	<b><u>\$729,742</u></b>	<b><u>\$746,839</u></b> (3)
<b>Dissolution of Enterprise Funds (1)</b>					
<b>Beginning Balance</b>	<b>\$1,260,793</b>	<b>\$1,279,953</b>	<b>\$1,305,638</b>	<b>\$1,330,638</b>	<b>\$1,341,453</b>
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$518	\$162	\$3,390	\$0	\$0
Transfers Out to Commission Subfund	0	0	0	0	0
Interest	18,642	25,523	32,424	25,000	25,000
Total Revenue & Transfers	<u>\$19,160</u>	<u>\$25,685</u>	<u>\$35,815</u>	<u>\$25,000</u>	<u>\$25,000</u>
Funds Available	<u>\$1,279,953</u>	<u>\$1,305,638</u>	<u>\$1,341,453</u>	<u>\$1,355,638</u>	<u>\$1,366,453</u> (2)
Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$300,000</u>
<b>Ending Balance</b>	<b><u>\$1,279,953</u></b>	<b><u>\$1,305,638</u></b>	<b><u>\$1,341,453</u></b>	<b><u>\$1,355,638</u></b>	<b><u>\$1,066,453</u></b> (3)
<b>Combined Ending Balance</b>	<b><u>\$1,843,555</u></b>	<b><u>\$2,126,676</u></b>	<b><u>\$2,239,998</u></b>	<b><u>\$2,085,380</u></b>	<b><u>\$1,813,292</u></b> (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	\$1,298,546
Dissolution of Enterprise Funds	1,366,453
	<u>\$2,664,999</u>

(3) Budgeted Ending Balances by Site

		Grossmont	Cuyamaca	Total
Bookstore Commissions	Subfund 38	\$339,110	\$407,729	<b>\$746,839</b>
Dissolution of Enterprise Funds	Subfund 36	783,407	283,046	<b>1,066,453</b>
Combined Subfunds		<u>\$1,122,517</u>	<u>\$690,775</u>	<b><u>\$1,813,292</u></b>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>BEGINNING BALANCE</b>	\$25,825	\$31	\$25,589	\$0	\$4,357
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$25,825</u>	<u>\$31</u>	<u>\$25,589</u>	<u>\$0</u>	<u>\$4,357</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$26,869	\$28,365	\$21,762	\$37,407	\$30,600
Other Sources	30	36	34	0	0
<b>Total Revenues</b>	<u>\$26,899</u>	<u>\$28,401</u>	<u>\$21,796</u>	<u>\$37,407</u>	<u>\$30,600</u>
 <b>Total Funds Available</b>	<u>\$52,724</u>	<u>\$28,432</u>	<u>\$47,385</u>	<u>\$37,407</u>	<u>\$34,957</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$50,506	\$127	\$36,917	\$36,807	\$34,357
Supplies & Materials	1,587	1,398	6,111	0	0
Memberships, Dues, and Fees	600	1,144	0	600	600
Utilities	0	0	0	0	0
Other Operating	0	174	0	0	0
Travel and Conferences	0	0	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Site Improvements	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$52,693</u>	<u>\$2,843</u>	<u>\$43,028</u>	<u>\$37,407</u>	<u>\$34,957</u>
 <b>Total Ending Balance</b>	<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	Tentative Budget 06/07	Adoption Budget 06/07
<b>BEGINNING BALANCE</b>	\$852	\$0	\$19,508	\$0	\$80,313
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$852</u>	<u>\$0</u>	<u>\$19,508</u>	<u>\$0</u>	<u>\$80,313</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$144,084	\$189,961	\$227,558	\$195,000	\$195,000
Other Sources	156	27	88	0	0
<b>Total Revenues</b>	<u>\$144,240</u>	<u>\$189,988</u>	<u>\$227,646</u>	<u>\$195,000</u>	<u>\$195,000</u>
 <b>Total Funds Available</b>	<u>\$145,092</u>	<u>\$189,988</u>	<u>\$247,154</u>	<u>\$195,000</u>	<u>\$275,313</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$143,903	\$170,480	\$153,000	\$195,000	\$260,313
Supplies & Materials	252	0	13,841	0	9,000
Memberships, Dues, and Fees	250	0	0	0	6,000
Utilities	0	0	0	0	0
Other Operating	687	0	0	0	0
Travel and Conferences	0	0	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$145,092</u>	<u>\$170,480</u>	<u>\$166,841</u>	<u>\$195,000</u>	<u>\$275,313</u>
 <b>Total Ending Balance</b>	<u><u>\$0</u></u>	<u><u>\$19,508</u></u>	<u><u>\$80,313</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>BEGINNING BALANCE</b>	\$49,674	\$62,586	\$55,489	\$53,216	\$72,405
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$49,674</u>	<u>\$62,586</u>	<u>\$55,489</u>	<u>\$53,216</u>	<u>\$72,405</u>
 <b>Plus Current Year Income</b>					
Sales	\$45,868	\$45,777	\$50,805	\$37,500	\$37,500
Interest	37	804	1,010	100	100
Other	7	263	0	0	0
<b>Total Revenue</b>	<u>\$45,912</u>	<u>\$46,844</u>	<u>\$51,815</u>	<u>\$37,600</u>	<u>\$37,600</u>
 <b>Total Funds Available</b>	<u>\$95,586</u>	<u>\$109,430</u>	<u>\$107,304</u>	<u>\$90,816</u>	<u>\$110,005</u>
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$16,383	\$28,327	\$14,446	\$28,100	\$31,596
Other Operating Expenses	16,617	24,990	20,452	24,500	39,500
Depreciation	0	624	0	0	0
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$33,000</u>	<u>\$53,941</u>	<u>\$34,898</u>	<u>\$52,600</u>	<u>\$71,096</u>
 <b>Total Ending Balance</b>	<u><u>\$62,586</u></u>	<u><u>\$55,489</u></u>	<u><u>\$72,405</u></u>	<u><u>\$38,216</u></u>	<u><u>\$38,909</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	Tentative Budget 06/07	Adoption Budget 06/07
<b>BEGINNING BALANCE</b>					
ASCC	\$73,478	\$90,727	\$88,716	\$65,000	\$38,717
Clubs & Organizations (1)	22,392	39,777	55,062	54,792	56,785
Prior Year Adjustments	0	0	(625)	0	0
<b>Adjusted Beginning Balance</b>	<u>\$95,870</u>	<u>\$130,504</u>	<u>\$143,153</u>	<u>\$119,792</u>	<u>\$95,502</u>
 <b>Plus Current year Income</b>					
Sales	\$1,358	\$2,860	\$454	\$0	\$0
Student Activities Card Sales	27,825	26,388	14,299	24,500	24,500
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	4,500	4,500
Club Deposits	124,946	99,921	80,789	100,000	73,348
<b>Total Revenues (2)</b>	<u>\$180,863</u>	<u>\$151,621</u>	<u>\$121,568</u>	<u>\$150,000</u>	<u>\$123,348</u>
 <b>Total Funds Available</b>	<u>\$276,733</u>	<u>\$282,125</u>	<u>\$264,721</u>	<u>\$269,792</u>	<u>\$218,850</u>
 <b>Less Current Year Expenditures</b>					
Hourly	\$3,475	\$11,855	\$11,696	\$3,000	\$3,000
Benefits	157	727	538	0	0
Activities	5,977	4,302	32,202	20,000	20,000
Commencement	10,767	14,408	15,235	15,000	15,000
Hospitality	1,383	431	395	0	0
Supplies	8,918	7,246	8,013	5,000	5,000
Other	7,991	14,742	22,074	7,000	7,000
Club Expenses	107,561	84,636	79,066	100,000	130,133
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$146,229</u>	<u>\$138,347</u>	<u>\$169,219</u>	<u>\$150,000</u>	<u>\$180,133</u>
 <b>Total Ending Balance</b>	<u><u>\$130,504</u></u>	<u><u>\$143,778</u></u>	<u><u>\$95,502</u></u>	<u><u>\$119,792</u></u>	<u><u>\$38,717</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	Tentative Budget 06/07	Adoption Budget 06/07
<b>BEGINNING BALANCE</b>	\$156,574	\$314,665	\$427,513	\$512,472	\$545,862
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$427,513</u>	<u>\$512,472</u>	<u>\$545,862</u>
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$152,537	\$147,717	\$131,607	\$0	\$0
Interest	5,554	10,697	13,695	5,640	5,640
<b>Total Revenues</b>	<u>\$158,091</u>	<u>\$158,414</u>	<u>\$145,302</u>	<u>\$5,640</u>	<u>\$5,640</u>
 <b>Total Funds Available</b>	<u>\$314,665</u>	<u>\$473,079</u>	<u>\$572,815</u>	<u>\$518,112</u>	<u>\$551,502</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$27,887	\$20,970	\$49,400	\$0
Supplies & Materials	0	17,143	0	92,623	0
Contract & Miscellaneous Services	0	536	5,983	5,000	5,000
Equipment	0	0	0	0	0
Site Improvements	0	0	0	83,400	83,400
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$45,566</u>	<u>\$26,953</u>	<u>\$230,423</u>	<u>\$88,400</u>
 <b>Total Ending Balance</b>	<u><u>\$314,665</u></u>	<u><u>\$427,513</u></u>	<u><u>\$545,862</u></u>	<u><u>\$287,689</u></u>	<u><u>\$463,102</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	Tentative Budget 06/07	Adoption Budget 06/07
<b>BEGINNING BALANCE</b>	\$239,535	\$285,657	\$341,937	\$400,695	\$400,695
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$239,535</u>	<u>\$285,657</u>	<u>\$341,937</u>	<u>\$400,695</u>	<u>\$400,695</u>
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$57,668	\$58,236	\$57,701	\$50,000	\$50,000
Interest	1,487	7,830	10,052	8,553	1,000
<b>Total Revenues</b>	<u>\$59,155</u>	<u>\$66,066</u>	<u>\$67,753</u>	<u>\$58,553</u>	<u>\$51,000</u>
 <b>Total Funds Available</b>	<u>\$298,690</u>	<u>\$351,723</u>	<u>\$409,690</u>	<u>\$459,248</u>	<u>\$451,695</u>
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$0	\$0	\$0	\$7,500	\$5,459
Contract Services	0	1,032	1,615	0	0
Outgoing Transfers	0	0	0	0	0
Rental & Leases	13,033	8,754	7,380	15,000	15,000
Reserves for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$13,033</u>	<u>\$9,786</u>	<u>\$8,995</u>	<u>\$22,500</u>	<u>\$20,459</u>
 <b>Total Ending Balance</b>	<u><u>\$285,657</u></u>	<u><u>\$341,937</u></u>	<u><u>\$400,695</u></u>	<u><u>\$436,748</u></u>	<u><u>\$431,236</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	Tentative Budget 06/07 (Multiyear)	Adoption Budget 06/07 (Multiyear)
<b>Beginning Balance</b>	(1)	\$47,971,022	\$41,016,363	\$123,226,533	\$71,952,791	\$102,167,507
Prior Year Adjustments	(2)	10	0	(804,037)	0	0
<b>Adjusted Beg Balance</b>		<u>\$47,971,032</u>	<u>\$41,016,363</u>	<u>\$122,422,496</u>	<u>\$71,952,791</u>	<u>\$102,167,507</u>
<b>Plus Current Year Revenues</b>						
Federal		\$0	\$0	\$0	\$0	\$0
State		5,941,814	4,648,974	30,863,870	28,416,805	45,170,901
Local		1,172,485	771,542	4,522,046	2,780,000	3,328,750
Incoming TR from Gen. Fund		0	2,070,700	1,216,528	0	1,815,828
Incoming TR from COP Bond Fund		2,857,030	823,993	2,388,243	0	0
Proposition "R" Bond Net Proceeds		0	99,999,623	0	52,000,377	52,000,377
<b>Total Revenues</b>		<u>\$9,971,329</u>	<u>\$108,314,832</u>	<u>\$38,990,687</u>	<u>\$83,197,182</u>	<u>\$102,315,856</u>
<b>Total Funds Available</b>		<u>\$57,942,361</u>	<u>\$149,331,195</u>	<u>\$161,413,183</u>	<u>\$155,149,973</u>	<u>\$204,483,363</u>
<b>Less Current Year Expenditures</b>						
Salaries and Benefits		\$55	\$0	\$0	\$0	\$0
Supplies		1,489,645	458,996	126,208	345,688	4,028,115
Other Operating Expenses		6,030,357	11,596,957	13,746,634	9,051,943	23,742,127
Capital Outlay		9,405,941	12,048,709	42,984,591	145,100,803	176,713,121
Other Expenses		0	2,000,000	2,388,243	651,539	0
<b>Total Expenditures</b>		<u>\$16,925,998</u>	<u>\$26,104,662</u>	<u>\$59,245,676</u>	<u>\$155,149,973</u>	<u>\$204,483,363</u>
<b>Total Ending Balance</b>		<u>\$41,016,363</u>	<u>\$123,226,533</u>	<u>\$102,167,507</u>	<u>\$0</u>	<u>\$0</u>

**Notes:**

- (1) The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital projects and scheduled maintenance. This fund must be established and maintained in the County Treasury and used for capital outlay purposes only, including scheduled maintenance.
- (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	Tentative Budget 06/07 (Multiyear)	Adoption Budget 06/07 (Multiyear)
<b>Beginning Balance</b>	(1)	\$2,704,632	\$2,135,552	\$3,551,651	\$2,092,556	\$3,052,960
Prior Year Adjustments	(2)	10	0	(804,037)	0	0
<b>Adjusted Beg Balance</b>		<u>\$2,704,642</u>	<u>\$2,135,552</u>	<u>\$2,747,614</u>	<u>\$2,092,556</u>	<u>\$3,052,960</u>
<b>Plus Current Year Revenues</b>						
Federal		\$0	\$0	\$0	\$0	\$0
State		5,941,814	4,648,974	30,863,870	28,416,805	45,170,901
Local		483,957	25,764	60,796	30,000	90,000
Incoming TR from Gen. Fund		0	2,070,700	1,216,528	0	1,815,828
Incoming TR from Bond Fund		2,857,030	823,993	2,388,243	0	0
<b>Total Revenues</b>		<u>\$9,282,801</u>	<u>\$7,569,431</u>	<u>\$34,529,437</u>	<u>\$28,446,805</u>	<u>\$47,076,729</u>
<b>Total Funds Available</b>		<u>\$11,987,443</u>	<u>\$9,704,983</u>	<u>\$37,277,051</u>	<u>\$30,539,361</u>	<u>\$50,129,689</u>
<b>Less Current Year Expenditures</b>						
Salaries and Benefits		\$55	\$0	\$0	\$0	\$0
Supplies		690,058	157,413	40,143	333,108	3,602,585
Other Operating Expenses		1,623,075	1,319,032	1,516,579	887,519	2,565,027
Capital Outlay		7,538,703	4,676,887	32,667,369	29,318,734	43,962,077
<b>Total Expenditures</b>		<u>\$9,851,891</u>	<u>\$6,153,332</u>	<u>\$34,224,091</u>	<u>\$30,539,361</u>	<u>\$50,129,689</u>
<b>Total Ending Balance</b>		<u><u>\$2,135,552</u></u>	<u><u>\$3,551,651</u></u>	<u><u>\$3,052,960</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Notes:**

- (1) The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital projects and scheduled maintenance. This fund must be established and maintained in the County Treasury and used for capital outlay purposes only, including scheduled maintenance. The Governing Board may by resolution add to this fund over a period 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	Tentative Budget 06/07 (Multiyear)	Adoption Budget 06/07 (Multiyear)
<b><u>Capital Projects</u></b>			
DW Capital Program	\$34,536	\$360,193	\$340,510
DW Central Plants Clearing	4,025,590	0	971
DW Prop "R" Oversight Committee	25,766	7,548	9,216
CC Science & Technology Center	10,341,079	0	4,113,276
CC Science & Technology Center Equipment	0	0	3,850,000
CC Business CIS Building	0	11,674,000	11,674,000
CC Communication Arts Building	6,223,904	0	6,324,096
CC Communication Arts Equipment	0	2,171,000	2,171,000
GC LRC - Addition/Equipment	23,843	0	0
GC Science Building	8,970,410	0	828,643
GC Science Building Equipment	0	0	816,000
GC Health Science; West 300 Building	0	14,025,000	14,025,000
GC Digital Arts Building	3,553,550	0	866,201
GC Digital Arts Equipment	0	431,000	481,000
GC Life Safety Road (St Infr Corr)	1,333,552	139,999	0
<b>Capital Building Projects Total</b>	<b>\$34,532,230</b>	<b>\$28,808,740</b>	<b>\$45,499,913</b>
<b><u>Scheduled Maintenance &amp; Hazardous Substance Projects</u></b>			
<b>District Services/Districtwide</b>			
05/06 SM Pending Allocation	\$0	\$0	\$100,000
06/07 SM Pending Allocation	0	0	915,828
Subtotal	\$0	\$0	\$1,015,828
<b>Grossmont</b>			
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	111,009	111,009
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/FireProffing	0	0	31,115
03/04 HS Asb Rmvl F/C Physical Science	0	0	40,570
Subtotal	\$211,020	\$111,009	\$182,694
<b>Cuyamaca</b>			
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	100,006	150,006
04/05 SM Signage	0	100,003	100,003
Subtotal	\$10,666	\$200,009	\$250,009
<b>Sched. Maint. and Haz. Subst. Projects Total</b>	<b>\$221,686</b>	<b>\$311,018</b>	<b>\$1,448,531</b>

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

	Actual 05/06	Tentative Budget 06/07 (Multiyear)	Adoption Budget 06/07 (Multiyear)
<b><u>Local and Lease Revenue Bond Projects</u></b>			
<b>District Services/Districtwide</b>			
DW Parking Lot Projects Funded From General Fund	\$8,325	\$10,094	\$10,254
DW Facilities Plan Relocation	68,929	0	0
DS Instl Research-Facility Improvement	1,990	26,329	24,404
DS Electronic Maint Reloc	0	0	44,010
DW Fire Barriers	0	0	600,000
DW Unallocated Balance - Budget Clearing	0	30,000	40,000
Subtotal	<u>\$79,244</u>	<u>\$66,423</u>	<u>\$718,668</u>
<b>Grossmont</b>			
LRC - Technology Mall Bond Funds	\$10,624	\$0	\$0
LRC - Technical Center	0	46,283	46,283
Football/Soccer Field	0	145,790	745,790
Student Center/1-Stop Remodel	0	505,172	505,172
Room 220 Remodel	0	233,662	233,662
Room 100 Remodel	0	23,487	23,487
Entrance Construction Easement	0	5,514	5,514
Gym Bleachers	0	25,848	25,848
Bookstore Roof	0	35,000	35,000
Replace Control Panel 200 Chiller	0	2,062	2,062
Secondary Effects	597	65,605	65,691
Architectural Barrier Removal	0	0	316
Track Repair	183,748	0	3,752
Bldg 600 Reno & Repair	0	0	200,000
Subtotal	<u>\$194,968</u>	<u>\$1,088,423</u>	<u>\$1,892,577</u>
<b>Cuyamaca</b>			
Otay Water Easement Funds	\$0	\$140,308	\$140,308
1-Stop (combined over budget)	0	(230,783)	(228,210)
Student Center Design/Plans	0	355,227	357,902
Bookstore-Tfr from Bkstr Funds	0	0	300,000
Subtotal	<u>\$0</u>	<u>\$264,752</u>	<u>\$570,000</u>
<b>Local and Lease Revenue Bond Projects Total</b>	<u><u>\$274,212</u></u>	<u><u>\$1,419,598</u></u>	<u><u>\$3,181,245</u></u>
<b>Less: Prior Year Adjustment</b>	(\$804,037)		
<b>Total Projects</b>	<u><u>\$34,224,091</u></u>	<u><u>\$30,539,356</u></u>	<u><u>\$50,129,689</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	Tentative Budget 06/07 (Multiyear)	Adoption Budget 06/07 (Multiyear)
<b>Beginning Balance</b>	\$45,266,390	\$38,880,811	\$119,674,882	\$69,860,235	\$99,114,547
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	<u>\$45,266,390</u>	<u>\$38,880,811</u>	<u>\$119,674,882</u>	<u>\$69,860,235</u>	<u>\$99,114,547</u>
 <b>Funding Sources</b>					
Proceeds from Sale of Bonds	\$0	\$0	\$0	\$0	\$0
Proceeds from Sale of Future Bond Sres B-D	0	99,999,623	0	52,000,377	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>\$52,000,377</u>	<u>\$52,000,377</u>
Interest	\$688,528	\$745,778	\$4,461,250	\$2,750,000	\$3,238,750
<b>Total Funding Sources</b>	<u>\$688,528</u>	<u>\$100,745,401</u>	<u>\$4,461,250</u>	<u>\$54,750,377</u>	<u>\$55,239,127</u>
 <b>Total Funds Available</b>	<u>\$45,954,918</u>	<u>\$139,626,212</u>	<u>\$124,136,132</u>	<u>\$124,610,612</u>	<u>\$154,353,674</u>
 <b>Less Current Year Expenditures</b>					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies	799,587	301,583	86,065	12,580	425,530
Other Operating Expenses	4,407,282	10,277,925	12,230,055	8,164,424	21,177,100
Capital Outlay	1,867,238	7,371,822	10,317,222	115,782,069	132,751,044
Other Expenses	0	2,000,000	2,388,243	651,539	0
<b>Total Expenditures</b>	<u>\$7,074,107</u>	<u>\$19,951,330</u>	<u>\$25,021,585</u>	<u>\$124,610,612</u>	<u>\$154,353,674</u>
 <b>Total Ending Balance</b>	<u>\$38,880,811</u>	<u>\$119,674,882</u>	<u>\$99,114,547</u>	<u>\$0</u>	<u>\$0</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 05/06	Actual Expenditures 05/06	Adoption Budget 06/07 (Multiyear)
<b>Districtwide</b>				
Program Management				
Master Plans, IPPs	\$100,000	\$25,378	\$4,500	\$70,122
Program Management	8,400,000	4,142,385	1,221,930	3,035,685
Project Management	1,000,000	311,996	164,754	523,250
Legal Services	985,000	80,874	1,906	902,220
Pending Allocation	566,891	0	0	566,891
Total Program Management	<u>\$11,051,891</u>	<u>\$4,560,633</u>	<u>\$1,393,090</u>	<u>\$5,098,168</u>
EIR Preparation	\$525,000	\$377,628	\$28,684	\$118,688
Technology Infrastructure	6,050,000	1,551,942	513,387	3,984,671
<b>Total Districtwide</b>	<u>\$17,626,891</u>	<u>\$6,490,203</u>	<u>\$1,935,161</u>	<u>\$9,201,527</u>
<b>Grossmont</b>				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$78,859	\$12,141	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	183,350	7,686	0
SM0203 Replace Sewer 590 Bldg	32,000	400	31,600	0
SM0102 Air Handlers	40,580	0	40,580	0
SM0405 R/R Boilers 300/500	100,000	0	100,000	0
Non-State Funded Scheduled Maint	259,755	198,335	50,348	11,072
Scheduled Maintenance	539,663	185,708	301,796	52,159
Total GC Scheduled Maintenance	<u>\$1,254,034</u>	<u>\$646,652</u>	<u>\$544,151</u>	<u>\$63,231</u>
College Unallocated	\$2,257,080	\$0	\$0	\$2,257,080
Interior Design Guidelines	74,500	0	73,750	750
Renovation and Repair	4,953,535	3,234,965	469,662	1,248,908
Renovation and Repair 400 Bldg	7,852,794	0	233,761	7,619,033
Infrastructure	932,000	471,225	192,875	267,900
Secondary Effects & Swing	250,100	117,197	118,095	14,808
Energy Reduction Projects	400,000	367,863	32,137	0
Tech Mall/LRC	2,360,573	2,276,376	36,003	48,195
Secondary Effects - Tech Mall	332,329	250,060	3,000	79,269
Student Services Complex	20,120,090	345,986	23,409	19,750,695
Student Services - New Student Center	5,000,000	0	0	5,000,000
Student Center 2nd Eff-100 Complex	2,500,000	0	0	2,500,000
Science Building	6,748,006	674,715	3,178,251	2,895,040
Digital Arts/Sculpture	12,119,349	1,171,627	3,977,509	6,970,213
Digital Arts/FF&E	531,888	0	0	531,888
Health Science - West 300	14,000,000	44,287	0	13,955,713
Applied Sciences - 300 S & N	9,267,500	0	14,061	9,253,440
Parking Structure	10,800,000	966,431	187,040	9,646,529
Life Safety Rd (St Infr Correction)	2,625,299	352,397	1,274,006	998,896
RR 200 Communications/Fine Arts	6,979,136	50,227	29,920	6,898,989
Bid Contingency	41,843	0	0	41,843
<b>Total Grossmont</b>	<u>\$111,400,056</u>	<u>\$10,970,008</u>	<u>\$10,387,628</u>	<u>\$90,042,420</u>

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

	Funding Plan	Expenditures Prior to 05/06	Actual Expenditures 05/06	Adoption Budget 06/07 (Multiyear)
<b>Cuyamaca</b>				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$126,270	\$17,946	\$0
Non-State Funded Scheduled Maint	452,130	420,893	0	31,237
SM0405 R/R Running Track	50,000	0	50,000	0
SM0405 R/R Signage	50,000	0	50,000	0
Scheduled Maintenance	202,500	62,308	0	140,192
Total CC Scheduled Maintenance	<u>\$898,846</u>	<u>\$609,471</u>	<u>\$117,946</u>	<u>\$171,429</u>
College Unallocated	\$1,585,920	\$0	\$0	\$1,585,920
Interior Design GI & Stds	74,500	0	69,520	4,980
Renovation and Repair	3,478,075	2,288,125	1,039,789	150,161
Secondary Effects & Swing	650,100	207,093	402,776	40,231
Infrastructure	1,739,350	481,655	893,169	364,526
Energy Reduction Projects	2,540,000	1,421,353	1,109,845	8,802
AutoTech Complex	2,501,000	2,457,657	41,048	2,295
Student Center Equip	1,100,000	0	0	1,100,000
Student Center	17,895,000	754,354	2,380,016	14,760,630
Science & Tech Mall	5,637,882	385,797	1,986,151	3,265,934
Communication Arts	29,903,025	1,546,536	3,912,545	24,443,944
Business/CIS Building	5,569,228	25,614	86	5,543,528
Remodel B, D, E, F, G Buildings	611,801	0	0	611,801
LRC Expansion/Remodel	1,934,542	11,401	3,227	1,919,914
Parking Expansion Ph 2a	1,136,849	267,182	77,848	791,819
Parking Expansion Ph 2b	506,550	0	234,883	271,667
Parking Expansion-Grading & Prep	429,947	0	429,947	0
Bid Contingency	72,146	0	0	72,146
<b>Total Cuyamaca</b>	<u>\$78,264,761</u>	<u>\$10,456,238</u>	<u>\$12,698,796</u>	<u>\$55,109,727</u>
<b>Total Proposition "R" Budget</b>	<u><u>\$207,291,708</u></u>	<u><u>\$27,916,449</u></u>	<u><u>\$25,021,585</u></u>	<u><u>\$154,353,674</u></u>

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

	Actual 03/04	Actual 04/05	Actual 05/06	Tentative Budget 06/07	Adoption Budget 06/07
<b>BEGINNING BALANCE</b>	\$53,335	\$155,017	\$364,087	\$377,087	\$904,451
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$53,335</u>	<u>\$155,017</u>	<u>\$364,087</u>	<u>\$377,087</u>	<u>\$904,451</u>
 <b>Plus Current Year Income</b>					
Interest Income	\$2,642	\$13,638	\$42,676	\$25,000	\$25,000
Transfer From General Fund	3,489,445	4,144,532	5,583,320	4,812,486	5,183,205
<b>Total Revenues</b>	<u>\$3,492,087</u>	<u>\$4,158,170</u>	<u>\$5,625,996</u>	<u>\$4,837,486</u>	<u>\$5,208,205</u>
 <b>Total Funds Available</b>	<u>\$3,545,422</u>	<u>\$4,313,187</u>	<u>\$5,990,083</u>	<u>\$5,214,573</u>	<u>\$6,112,656</u>
 <b>Less Current Year Expenditures</b>					
Self-Insured Benefits	\$3,390,405	\$3,949,100	\$5,085,632	\$4,812,486	\$5,612,656
<b>Total Expenditures</b>	<u>\$3,390,405</u>	<u>\$3,949,100</u>	<u>\$5,085,632</u>	<u>\$4,812,486</u>	<u>\$5,612,656</u>
 Reserve For Contingencies	\$0	\$0	\$0	\$217,087	\$200,000
 <b>Total Ending Balance</b>	<u><u>\$155,017</u></u>	<u><u>\$364,087</u></u>	<u><u>\$904,451</u></u>	<u><u>\$185,000</u></u>	<u><u>\$300,000</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	Tentative Budget 06/07	Adoption Budget 06/07
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>BEGINNING BALANCE</b>	\$0	\$29,406	\$50,000	\$59,830
Prior Year Adjustments	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$29,406</u>	<u>\$50,000</u>	<u>\$59,830</u>
<b>Plus Current Year Income</b>				
Student Representation Fees	\$40,612	\$37,080	\$39,000	\$39,000
Interest	0	0	0	0
<b>Total Revenues</b>	<u>\$40,612</u>	<u>\$37,080</u>	<u>\$39,000</u>	<u>\$39,000</u>
<b>Total Funds Available</b>	<u>\$40,612</u>	<u>\$66,486</u>	<u>\$89,000</u>	<u>\$98,830</u>
<b>Less Current Year Expenditures</b>				
Contract & Miscellaneous Services	\$1,085	\$0	\$0	\$0
Travel & Conferences	10,121	6,656	39,000	39,000
Transfer to ASGC Student Rep Fee Trust Fund	0	0	0	0
Reserve for Contingencies	0	0	0	0
<b>Total Expenditures</b>	<u>\$11,206</u>	<u>\$6,656</u>	<u>\$39,000</u>	<u>\$39,000</u>
<b>Total Ending Balance</b>	<u><u>\$29,406</u></u>	<u><u>\$59,830</u></u>	<u><u>\$50,000</u></u>	<u><u>\$59,830</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.

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**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**

**GOVERNING BOARD**

**Deanna Weeks, President**

**Richard D. Alexander, Vice President**

**Bill Garrett, Clerk**

**Timothy L. Caruthers, D.C.**

**Cathy Keyes – Grossmont College Student Trustee**

**Pat Ardilla – Cuyamaca College Student Trustee**

**ADMINISTRATION**

**Omero Suarez - Chancellor**

**James E. Austin, Vice Chancellor-Business Services**

**Ben Lastimado, Vice Chancellor-Human Resources & Labor Relations**

**GROSSMONT COLLEGE**

**Dean Colli  
Interim President**

**CUYAMACA COLLEGE**

**Geraldine Perri  
President**