



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2007-2008

ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 14, 2007. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 18, 2007, 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 18, 2007
TO: Governing Board
SUBJECT: 2007/2008 Adoption Budget

The proposed Adoption Budget for the 2007/2008 fiscal year totals almost \$300 million, fifty percent of which is for capital construction, repairs and renovations.

The Unrestricted General Fund, which is the basic operating fund of the District, totals \$108,312,715 compared to the \$102,681,816 in the 2006/2007 Adoption Budget. This is a 5.48% year-to-year increase. Major contributors to that 5.48% increase are the 4.53% COLA on State funds, beginning balances, and increased equalization funding that is now reflected in the State SB 361 allocation model.

The Unrestricted General Fund budget assumes that the District will restore its funded FTES (Full Time Equivalent Students) level back to the funded 2004/2005 Base level of 18,049. In 2005/2006, the District fell below Base and received State stability funding. To capture Base funding in 2006/2007, the District moved 477 FTES from 2007/2008 back into 2006/2007. This begins the new year with a challenge for all programs districtwide to concentrate efforts on restoring FTES. If the District does not return to Base, the potential financial exposure is a reduction in our State funding of \$2.2 million. Restoring the District's enrollment to avoid that reduction is the single major fiscal challenge in the 2007/2008 budget year. Both colleges have increased enrollments for this year's summer and fall and, with continued concentrated efforts, plan to reach their overall FTES goals by the end of the fiscal year.

Along with the challenges, the budget includes good news. During mid-year 2006/07, the Governing Board committed funds to strengthen staffing, including increasing full-time classroom faculty. This budget includes new faculty positions identified by the colleges that will positively impact the full-time/part-time faculty ratio at each college.

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 \$153.2 million and includes funds for completion of the Grossmont Exercise Science/Wellness Renovation and Cuyamaca Student Center and Communications Arts projects. This year will also see the start of the Grossmont Parking Structure project.

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 2007/2008

Funds Available

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

General Fund:	<i>Tentative</i>	<i>Adoption</i>
Unrestricted	\$100,896,782	\$108,312,715
Restricted	23,330,655	24,808,868
Total General Fund	\$124,227,437	\$133,121,583
Other Funds:		
Bookstore Special Revenue Fund	\$2,213,912	\$2,410,329
Grossmont Child Development Center	44,000	79,505
Cuyamaca Child Development Center	240,000	251,212
Cuyamaca Ornamental Horticulture	115,609	128,498
Associated Students of Cuyamaca College	227,591	228,485
Grossmont College Student Center Fund	571,862	586,112
Cuyamaca College Student Center Fund	526,000	549,549
Capital Outlay Projects Sub Fund 41	38,869,485	46,375,586
Proposition "R" Construction Sub Fund 42	109,877,653	106,848,794
Self Insurance Internal Service Fund	6,147,218	6,000,503
Grossmont College Student Representation Fee	125,842	124,774
Other Post Employment Benefits Internal Service Fund	1,466,000	1,464,549
Total Other Funds	\$160,425,172	\$165,047,896
Total Funds Available	\$284,652,609	\$298,169,479

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 Plus Summer- Pullback 04/05	Actual 05/06	Actual Plus Summer- Pullback 06/07	Tentative Budget 07/08	Adoption Budget 07/08
RESIDENT FTES:					
Grossmont College					
Credit	12,020	11,471	11,897	12,200	12,198
Non Credit	432	353	318	316	318
Summer Pullback	92	0	244	0	0
Total	<u>12,544</u>	<u>11,824</u>	<u>12,459</u>	<u>12,516</u>	<u>12,516</u>
Cuyamaca College					
Credit	4,514	4,464	4,639	4,821	4,907
Non Credit	869	724	626	712	626
Summer Pullback	39	0	234	0	0
Total	<u>5,422</u>	<u>5,188</u>	<u>5,499</u>	<u>5,533</u>	<u>5,533</u>
Total Resident FTES	<u>17,966</u>	<u>17,012</u>	<u>17,957</u>	<u>18,049</u>	<u>18,049</u>
	18,049 after state factoring	17,096 after state factoring	18,049 after state factoring		

State FTES Data					
Funded Resident FTES	18,049	18,049	18,049	18,049	18,049
State CAP VS. Funded FTES	<i>funded = CAP</i>	<i>953 Below Base Stability Funding</i>	<i>Summer Pullback Report Base</i>	<i>Goals Restore To Base</i>	<i>Goals Restore To Base</i>
Unfunded FTES over CAP	<i>actual was under potential CAP</i>	<i>actual was under potential CAP</i>	<i>actual of 17,479 was under Base</i>		

NON RESIDENT FTES:

Grossmont College	815	760	809	786	786
Cuyamaca College	103	101	78	90	90
Total Non Resident FTES	<u>918</u>	<u>861</u>	<u>887</u>	<u>876</u>	<u>876</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,359	12,584	13,268	13,302	13,302
Cuyamaca College	5,525	5,289	5,577	5,623	5,623
Total FTES	<u>18,884</u>	<u>17,873</u>	<u>18,845</u>	<u>18,925</u>	<u>18,925</u>

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

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
SUMMARY OF OPERATIONS:					
Beginning Balance	\$10,365,366	\$14,711,936	\$14,407,788	\$8,427,525	\$13,126,073
Accrual Adjustments	3,229	0	2187	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Adjusted Beginning Balance	<u>\$10,368,595</u>	<u>\$14,711,936</u>	<u>\$14,409,975</u>	<u>\$8,427,525</u>	<u>\$13,126,073</u>
Income	\$94,821,977	\$102,724,071	\$117,122,483	\$115,799,912	\$119,995,510
Total Funds Available for Distribution	<u>\$105,190,572</u>	<u>\$117,436,007</u>	<u>\$131,532,458</u>	<u>\$124,227,437</u>	<u>\$133,121,583</u>
Less Expenditures	\$90,478,636	\$103,028,219	\$118,406,385	\$119,305,432	\$128,090,852
Total Ending Balance	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$4,922,005</u></u>	<u><u>\$5,030,731</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$7,478,563	\$6,781,969	\$8,543,321	\$0	\$0
Health Services	346,864	328,317	56,781	272,259	248,472
Parking Fund	54,951	(192,871)	1,942	(192,871)	1,942
Uncommitted Ending Balance	3,927,201	4,436,685	868,412	N/A	N/A
Contingency Reserve	2,904,357	3,053,688	3,655,617	4,842,617	4,780,317
Total Ending Balance	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$4,922,005</u></u>	<u><u>\$5,030,731</u></u>

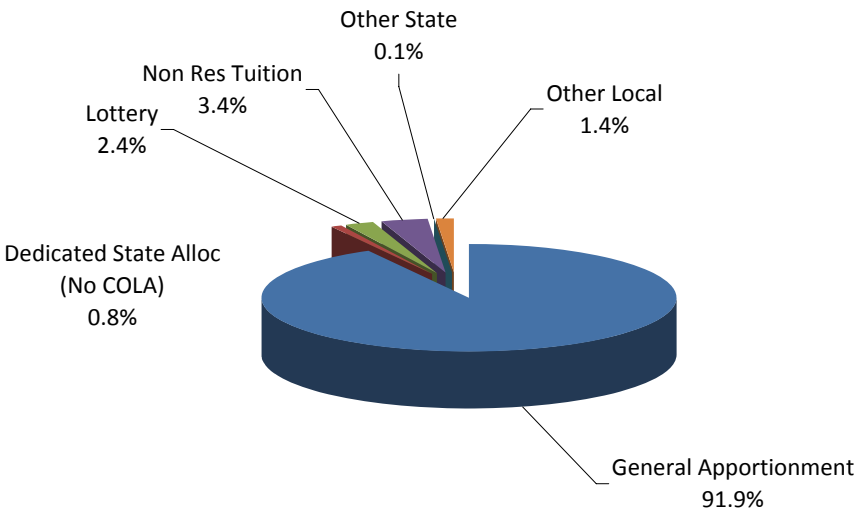
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
SUMMARY OF OPERATIONS:					
Beginning Balance	\$8,052,810	\$13,177,806	\$13,343,904	\$5,829,476	\$12,667,742
Accrual Adjustments	3,229	0	2,187	0	0
Transfers Between Restricted & Unrestricted	330,654	0	18,518	0	0
Adjusted Beginning Balance	<u>\$8,386,693</u>	<u>\$13,177,806</u>	<u>\$13,364,609</u>	<u>\$5,829,476</u>	<u>\$12,667,742</u>
Income	<u>\$79,363,585</u>	<u>\$85,278,433</u>	<u>\$94,909,479</u>	<u>\$95,067,306</u>	<u>\$95,644,973</u>
Total Funds Available for Distribution	<u>\$87,750,278</u>	<u>\$98,456,239</u>	<u>\$108,274,088</u>	<u>\$100,896,782</u>	<u>\$108,312,715</u>
Less Expenditures	<u>\$74,572,472</u>	<u>\$85,112,335</u>	<u>\$95,606,346</u>	<u>\$96,054,165</u>	<u>\$103,532,398</u>
Total Ending Balance	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$4,842,617</u></u>	<u><u>\$4,780,317</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$6,346,248	\$5,853,531	\$8,143,713	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Uncommitted Ending Balance	3,927,201	4,436,685	868,412	0	0
Contingency Reserve	<u>2,904,357</u>	<u>3,053,688</u>	<u>3,655,617</u>	<u>4,842,617</u>	<u>4,780,317</u>
Total Ending Balance	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$4,842,617</u></u>	<u><u>\$4,780,317</u></u>

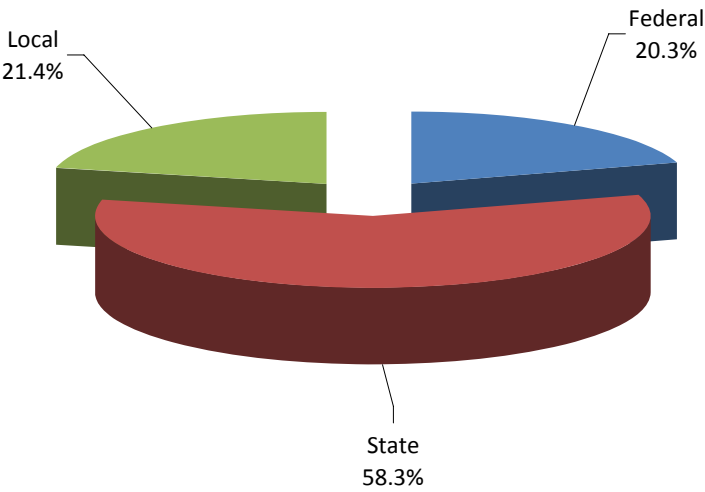
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
SUMMARY OF OPERATIONS:					
Beginning Balance	\$2,312,556	\$1,534,130	\$1,063,884	\$2,598,049	\$458,331
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(330,654)	0	(18,518)	0	0
Adjusted Beginning Balance	<u>\$1,981,902</u>	<u>\$1,534,130</u>	<u>\$1,045,366</u>	<u>\$2,598,049</u>	<u>\$458,331</u>
Income	<u>\$15,458,392</u>	<u>\$17,445,638</u>	<u>\$22,213,004</u>	<u>\$20,732,606</u>	<u>\$24,350,537</u>
Total Funds Available for Distribution	<u>\$17,440,294</u>	<u>\$18,979,768</u>	<u>\$23,258,370</u>	<u>\$23,330,655</u>	<u>\$24,808,868</u>
Less Expenditures	<u>\$15,906,164</u>	<u>\$17,915,884</u>	<u>\$22,800,039</u>	<u>\$23,251,267</u>	<u>\$24,558,454</u>
Total Ending Balance	<u><u>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$79,388</u></u>	<u><u>\$250,414</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$1,132,315	\$928,438	\$399,608	\$0	\$0
Health Services	346,864	328,317	56,781	272,259	248,472
Parking Fund	54,951	(192,871)	1,942	(192,871)	1,942
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$79,388</u></u>	<u><u>\$250,414</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
Federal:					
Categorical Funds	\$3,744,876	\$4,419,689	\$4,407,257	\$4,283,377	\$4,954,168
Other Federal	14,150	0	0	0	0
Total Federal	<u>\$3,759,026</u>	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,283,377</u>	<u>\$4,954,168</u>
State Apportionment:					
Base	\$61,796,996	\$71,136,053	\$78,401,382	\$84,291,417	\$84,062,876
C.O.L.A.	1,519,159	3,020,070	4,452,782	3,371,657	3,808,048
Growth	2,244,568	44,690	1,208,712	0	0
Equalization	2,086,506	793,783	0	0	0
State Deficit Factor	(175,344)	0	0	0	0
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	3,075,702	516,113	0	0	0
Prior Year Adjustment	1,201,554	0	0	0	0
P2 to Actual Adjustment	(42,144)	2,118,897	0	0	0
Total State General Revenue	<u>\$72,487,844</u>	<u>\$78,410,453</u>	<u>\$84,843,723</u>	<u>\$88,443,921</u>	<u>\$88,651,771</u>
State Other:					
Categorical Funds	\$6,513,393	\$8,142,815	\$11,465,535	\$10,624,037	\$11,579,852
Basic Skills	0	0	141,139	0	0
Lottery	2,677,200	2,911,879	2,485,251	2,594,680	2,647,078
Mandated Cost	654	125,883	2,488,057	0	0
State Block Grants	962,475	384,893	3,256,665	476,424	1,484,693
Student Financial Aid Admin	820,896	791,033	802,716	810,214	819,673
Other State	16,425	49,053	0	0	0
Total State Other	<u>\$10,991,043</u>	<u>\$12,405,556</u>	<u>\$20,639,363</u>	<u>\$14,505,355</u>	<u>\$16,531,296</u>
Local:					
Community Service Fees	\$210,513	\$214,024	\$176,047	\$191,000	\$217,398
Contract Education	809,918	998,167	506,029	1,252,698	1,896,772
Enrollment Fees (2%)	135,387	156,591	124,478	137,846	124,478
Health Fees	462,023	418,315	141,061	444,839	770,994
Interest	503,126	278,991	802,445	375,000	700,000
Parking Fees & Fines	1,220,903	1,138,890	1,153,635	1,226,000	1,226,000
Tuition - Out of State	915,172	915,860	879,950	903,160	883,878
Tuition - Foreign Student	2,448,574	2,296,853	2,458,650	2,366,554	2,413,058
Other Student Fees	167,626	149,747	145,613	123,832	123,500
Other Local	697,841	908,254	1,899,022	1,546,330	1,502,197
Total Local	<u>\$7,571,083</u>	<u>\$7,475,692</u>	<u>\$8,286,930</u>	<u>\$8,567,259</u>	<u>\$9,858,275</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,981	12,681	10,783	0	0
Total Other Sources	<u>\$12,981</u>	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$94,821,977</u></u>	<u><u>\$102,724,071</u></u>	<u><u>\$118,188,056</u></u>	<u><u>\$115,799,912</u></u>	<u><u>\$119,995,510</u></u>

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

INCOME:	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	14,150	0	0	0	0
Total Federal	<u>\$14,150</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$61,796,996	\$71,136,053	\$78,401,382	\$84,291,417	\$84,062,876
C.O.L.A.	1,519,159	3,020,070	4,452,782	3,371,657	3,808,048
Growth	2,244,568	44,690	1,208,712	0	0
Equalization	2,086,506	793,783	0	0	0
State Deficit Factor	(175,344)	0	0	0	0
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	3,075,702	516,113	0	0	0
Prior Year Adjustment	1,201,554	0	(1,065,573)	0	0
P2 to Actual Adjustment	(42,144)	2,118,897	0	0	0
Total State General Revenue	<u>\$72,487,844</u>	<u>\$78,410,453</u>	<u>\$83,778,150</u>	<u>\$88,443,921</u>	<u>\$88,651,771</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Basic Skills	0	0	0	0	0
Lottery	2,240,943	2,379,322	2,089,966	2,250,000	2,250,000
Mandated Cost	654	125,883	2,488,057	0	0
State Block Grants	0	0	1,549,384	0	0
Student Financial Aid Admin	85,292	81,073	84,435	84,435	84,435
Other State	0	49,053	0	0	0
Total State Other	<u>\$2,326,889</u>	<u>\$2,635,331</u>	<u>\$6,211,842</u>	<u>\$2,334,435</u>	<u>\$2,334,435</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	135,387	156,591	124,478	137,846	124,478
Health Fees	0	0	0	0	0
Interest	503,126	278,991	802,445	375,000	700,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	915,172	915,860	879,950	903,160	883,878
Tuition - Foreign Student	2,448,574	2,296,853	2,458,650	2,366,554	2,413,058
Other Student Fees	167,626	149,747	145,613	123,832	123,500
Other Local	351,836	421,926	497,568	382,558	413,853
Total Local	<u>\$4,521,721</u>	<u>\$4,219,968</u>	<u>\$4,908,704</u>	<u>\$4,288,950</u>	<u>\$4,658,767</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,981	12,681	10,783	0	0
Total Other Sources	<u>\$12,981</u>	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$79,363,585</u></u>	<u><u>\$85,278,433</u></u>	<u><u>\$94,909,479</u></u>	<u><u>\$95,067,306</u></u>	<u><u>\$95,644,973</u></u>

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

INCOME:	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
Federal:					
Categorical Funds	\$3,744,876	\$4,419,689	\$4,407,257	\$4,283,377	\$4,954,168
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,744,876</u>	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,283,377</u>	<u>\$4,954,168</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth	0	0	0	0	0
Equalization	0	0	0	0	0
State Deficit Factor	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$6,513,393	\$8,142,815	\$11,465,535	\$10,624,037	\$11,579,852
Basic Skills	0	0	141,139	0	0
Lottery	436,257	532,557	395,285	344,680	397,078
Mandated Cost	0	0	0	0	0
State Block Grants	962,475	384,893	1,707,281	476,424	1,484,693
Student Financial Aid Admin	735,604	709,960	718,281	725,779	735,238
Other State	16,425	0	0	0	0
Total State Other	<u>\$8,664,154</u>	<u>\$9,770,225</u>	<u>\$14,427,521</u>	<u>\$12,170,920</u>	<u>\$14,196,861</u>
Local:					
Community Service Fees	\$210,513	\$214,024	\$176,047	\$191,000	\$217,398
Contract Education	809,918	998,167	506,029	1,252,698	1,896,772
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	462,023	418,315	141,061	444,839	770,994
Interest	0	0	0	0	0
Parking Fees & Fines	1,220,903	1,138,890	1,153,635	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	346,005	486,328	1,401,454	1,163,772	1,088,344
Total Local	<u>\$3,049,362</u>	<u>\$3,255,724</u>	<u>\$3,378,226</u>	<u>\$4,278,309</u>	<u>\$5,199,508</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$15,458,392</u></u>	<u><u>\$17,445,638</u></u>	<u><u>\$22,213,004</u></u>	<u><u>\$20,732,606</u></u>	<u><u>\$24,350,537</u></u>

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

	Tentative Budget 07/08	Adoption Budget 07/08
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$45,000	\$67,374
Financial Aid Administrative Allowance	56,722	83,893
GEARUP Grant	1,400,933	1,444,991
ROP - VTEA 232 Funds	35,492	35,492
Tech Prep Regional Coordination	461,000	426,340
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	47,332	47,332
Title III	350,000	539,876
Veterans Education	8,995	11,478
Vocational-Technical Education Act (VTEA Title IB, IC, & Special Projects)	1,333,728	1,342,829
Workstudy	341,942	341,942
Other Federal Revenue	202,233	612,621
TOTAL FEDERAL	\$4,283,377	\$4,954,168
State		
Categoricals		
Cal-PASS Project	\$2,400,000	\$2,289,156
California Work Opportunities and Responsibility to Kids (CalWORKs)	456,396	492,064
Cooperative Agencies Resources for Education (CARE)	300,503	320,749
Disabled Students Programs & Services (DSPS)	1,696,627	1,805,323
Economic Development	205,000	1,031,786
Extended Opportunities, Programs & Services (EOPS)	1,551,733	1,551,733
Funds for Student Success-Middle College High School	136,769	150,163
Foster & Kinship Care Education	884,265	884,265
General Childcare, Early Childhood Mentor, Infant Toddler Model Sites	575,624	584,925
Matriculation	1,314,024	1,331,822
Temporary Assistance for Needy Families (TANF - 50% State portion)	47,332	59,056
Temporary Assistance for Needy Families/Child Development Careers	80,540	85,523
Other State Revenue	975,224	993,287
Total State Categoricals	\$10,624,037	\$11,579,852
Proposition 20-Restricted Lottery Funds	344,680	397,078
State Block Grants	476,424	1,484,693
Student Financial Aid Administration	725,779	735,238
TOTAL STATE	\$12,170,920	\$14,196,861
Local		
Community Services	\$191,000	\$217,398
Contract Education	1,252,698	1,896,772
Health Fees	444,839	770,994
Parking Fees & Fines	1,226,000	1,226,000
Other Local Income:		
Child Development Training Consortium	25,400	31,722
County Foster Care Training	179,000	200,000
Emp Training Panel - Office of Professional Training (ETP-OPT)	163,710	0
Food Service Agreement	60,000	115,000
Nursing Grants	677,662	529,363
Miscellaneous Grants	58,000	212,259
	\$4,278,309	\$5,199,508
TOTAL RESTRICTED INCOME	\$20,732,606	\$24,350,537

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

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,830,702	\$17,735,879	\$18,717,622	\$19,934,428	\$21,756,414
12 Contract Adm, Counselors, Librarians	7,063,580	7,494,982	8,077,835	8,314,005	9,002,637
13 Hourly Teachers	12,888,991	13,515,729	16,892,317	14,119,329	14,301,409
14 Hourly Adm, Counselors, Librarians	953,317	1,255,183	1,514,131	1,187,832	1,404,366
Object Group 1000 Total	<u>\$36,736,590</u>	<u>\$40,001,773</u>	<u>\$45,201,905</u>	<u>\$43,555,594</u>	<u>\$46,464,826</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$17,154,206	\$17,709,436	\$18,525,642	\$23,022,960	\$21,595,614
22 Contract Instructional Aides	1,459,761	1,492,033	1,620,486	1,808,814	1,992,342
23 Hourly Non-Instructional	3,337,433	3,751,807	3,921,270	3,630,947	3,988,526
24 Hourly Instructional Aides	844,221	804,321	822,647	930,278	927,521
Object Group 2000 Total	<u>\$22,795,621</u>	<u>\$23,757,597</u>	<u>\$24,890,045</u>	<u>\$29,392,999</u>	<u>\$28,504,003</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,897,997	\$17,154,275	\$16,867,781	\$18,867,168	\$18,866,661
3x Early Retirement & Retiree Benefits	1,487,492	2,211,502	3,773,976	2,133,377	1,709,528
Object Group 3000 Total	<u>\$16,385,489</u>	<u>\$19,365,777</u>	<u>\$20,641,757</u>	<u>\$21,000,545</u>	<u>\$20,576,189</u>
SUPPLIES:					
43 Supplies	\$2,953,357	\$3,433,929	\$3,342,967	\$4,124,695	\$5,022,394
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,437,180	\$4,767,106	\$7,479,076	\$8,267,714	\$9,154,971
52 Travel and Mileage	430,310	552,664	591,190	718,256	867,659
53 Fees, Software, Memberships, Dues	816,747	796,057	742,556	813,946	913,313
54 Insurance	614,860	679,540	503,357	737,922	631,564
55 Utilities and Operations	2,035,987	2,559,236	3,008,668	3,545,740	3,871,160
56 Rents, Repairs & Maintenance	1,677,074	2,386,738	2,172,407	2,587,787	3,441,562
57 Audits, Interest, and Legals	425,253	626,477	539,341	318,777	396,998
58 Advertising, Postage & Other Operating	635,343	814,585	703,911	955,041	1,101,131
59 Other Holding	0	0	0	290,608	1,934,853
Object Group 5000 Total	<u>\$9,072,754</u>	<u>\$13,182,403</u>	<u>\$15,740,506</u>	<u>\$18,235,791</u>	<u>\$22,313,211</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$75,516	\$1,231,240	\$136,458
62 Building Alterations	15,656	71,036	42,313	198,000	767,609
63 Books	53,545	47,980	79,685	65,617	60,989
64 Equipment	1,041,207	838,769	797,520	574,902	1,264,656
Object Group 6000 Total	<u>\$1,110,408</u>	<u>\$989,454</u>	<u>\$995,034</u>	<u>\$2,069,759</u>	<u>\$2,229,712</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$95,000	\$95,000
73 Interfund Transfers	230,700	1,217,938	6,536,171	0	2,030,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,118,717	994,348	969,170	831,049	855,517
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,424,417</u>	<u>\$2,297,286</u>	<u>\$7,594,171</u>	<u>\$926,049</u>	<u>\$2,980,517</u>
Total Expenditures	<u><u>\$90,478,636</u></u>	<u><u>\$103,028,219</u></u>	<u><u>\$118,406,385</u></u>	<u><u>\$119,305,432</u></u>	<u><u>\$128,090,852</u></u>

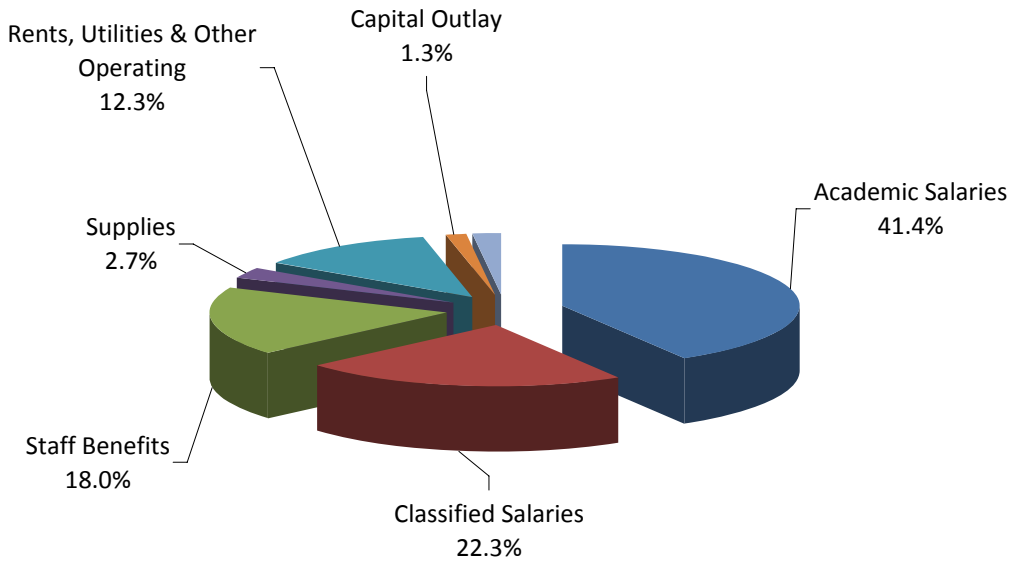
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,379,800	\$17,293,616	\$18,246,583	\$19,286,161	\$21,184,765
12 Contract Adm, Counselors, Librarians	5,565,020	5,902,129	6,292,179	6,504,342	7,190,909
13 Hourly Teachers	12,422,041	13,055,660	16,165,745	13,396,142	13,777,615
14 Hourly Adm, Counselors, Librarians	366,934	731,791	599,874	539,096	726,841
Object Group 1000 Total	<u>\$33,733,795</u>	<u>\$36,983,196</u>	<u>\$41,304,381</u>	<u>\$39,725,741</u>	<u>\$42,880,130</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$14,769,482	\$15,282,793	\$16,402,862	\$20,113,117	\$18,974,567
22 Contract Instructional Aides	1,292,100	1,329,451	1,433,666	1,632,716	1,832,267
23 Hourly Non-Instructional	1,182,305	1,504,573	1,435,284	1,368,672	1,528,672
24 Hourly Instructional Aides	632,660	615,567	613,194	743,544	743,544
Object Group 2000 Total	<u>\$17,876,547</u>	<u>\$18,732,384</u>	<u>\$19,885,006</u>	<u>\$23,858,049</u>	<u>\$23,079,050</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$13,337,477	\$15,683,470	\$15,103,188	\$16,838,252	\$16,935,410
3x Early Retirement & Retiree Benefits	1,487,492	2,211,502	3,773,976	2,133,377	1,709,528
Object Group 3000 Total	<u>\$14,824,969</u>	<u>\$17,894,972</u>	<u>\$18,877,164</u>	<u>\$18,971,629</u>	<u>\$18,644,938</u>
SUPPLIES:					
43 Supplies	\$1,101,529	\$1,529,931	\$1,303,470	\$2,245,925	\$2,800,378
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$655,149	\$1,102,894	\$1,138,367	\$1,222,996	\$1,611,416
52 Travel and Mileage	259,812	365,465	407,811	442,227	544,352
53 Fees, Software, Memberships, Dues	683,354	645,075	609,345	705,752	728,939
54 Insurance	574,894	638,540	462,357	696,922	590,564
55 Utilities and Operations	1,968,690	2,420,861	2,722,538	3,003,631	3,249,329
56 Rents, Repairs & Maintenance	1,402,486	2,091,094	1,943,060	2,262,388	3,082,477
57 Audits, Interest, and Legals	327,419	530,618	443,795	216,533	294,754
58 Advertising, Postage & Other Operating	501,158	683,207	566,283	777,962	947,716
59 Other Holding	0	0	0	284,661	1,703,577
Object Group 5000 Total	<u>\$6,372,962</u>	<u>\$8,477,754</u>	<u>\$8,293,556</u>	<u>\$9,613,072</u>	<u>\$12,753,124</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$68,285	\$1,231,240	\$136,458
62 Building Alterations	9,050	21,050	19,321	71,000	615,922
63 Books	18,077	46,911	38,606	40,617	41,096
64 Equipment	361,753	455,398	174,793	269,392	523,802
Object Group 6000 Total	<u>\$388,880</u>	<u>\$555,028</u>	<u>\$301,005</u>	<u>\$1,612,249</u>	<u>\$1,317,278</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	230,700	917,920	5,615,087	0	2,030,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	43,090	21,150	26,677	27,500	27,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$273,790</u>	<u>\$939,070</u>	<u>\$5,641,764</u>	<u>\$27,500</u>	<u>\$2,057,500</u>
Total Expenditures	<u><u>\$74,572,472</u></u>	<u><u>\$85,112,335</u></u>	<u><u>\$95,606,346</u></u>	<u><u>\$96,054,165</u></u>	<u><u>\$103,532,398</u></u>

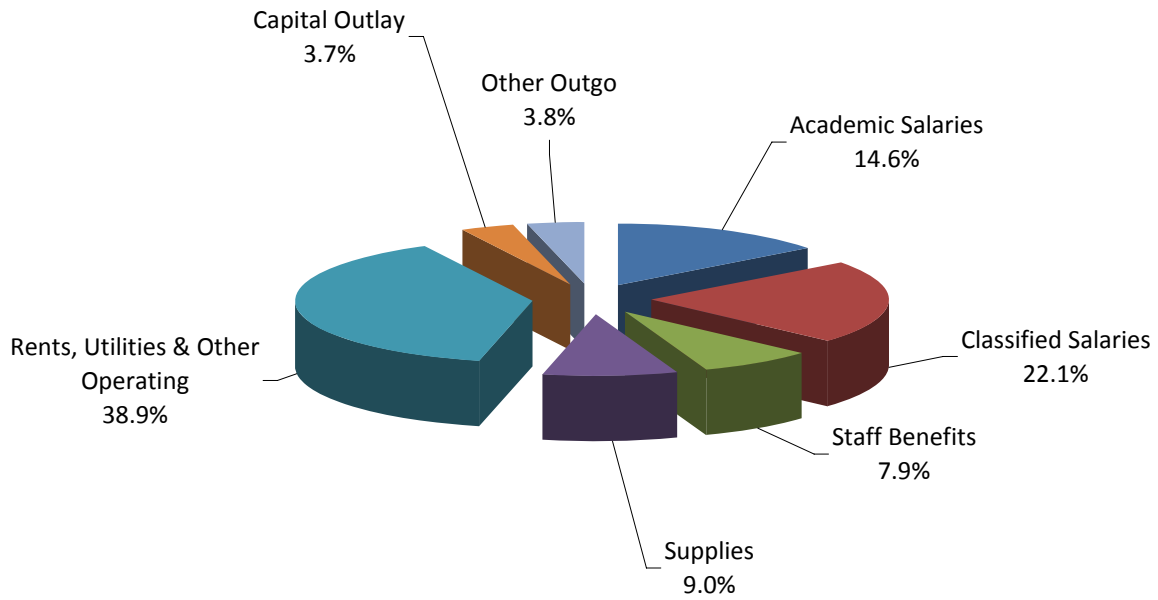
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$450,902	\$442,263	\$471,039	\$648,267	\$571,649
12 Contract Adm, Counselors, Librarians	1,498,560	1,592,853	1,785,656	1,809,663	1,811,728
13 Hourly Teachers	466,950	460,069	726,572	723,187	523,794
14 Hourly Adm, Counselors, Librarians	586,383	523,392	914,257	648,736	677,525
Object Group 1000 Total	<u>\$3,002,795</u>	<u>\$3,018,577</u>	<u>\$3,897,524</u>	<u>\$3,829,853</u>	<u>\$3,584,696</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,384,724	\$2,426,643	\$2,122,780	\$2,909,843	\$2,621,047
22 Contract Instructional Aides	167,661	162,582	186,820	176,098	160,075
23 Hourly Non-Instructional	2,155,128	2,247,234	2,485,986	2,262,275	2,459,854
24 Hourly Instructional Aides	211,561	188,754	209,453	186,734	183,977
Object Group 2000 Total	<u>\$4,919,074</u>	<u>\$5,025,213</u>	<u>\$5,005,039</u>	<u>\$5,534,950</u>	<u>\$5,424,953</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,560,520	\$1,470,805	\$1,764,593	\$2,028,916	\$1,931,251
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,560,520</u>	<u>\$1,470,805</u>	<u>\$1,764,593</u>	<u>\$2,028,916</u>	<u>\$1,931,251</u>
SUPPLIES:					
43 Supplies	\$1,851,828	\$1,903,998	\$2,039,497	\$1,878,770	\$2,222,016
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,782,031	\$3,664,212	\$6,340,709	\$7,044,718	\$7,543,555
52 Travel and Mileage	170,498	187,199	183,379	276,029	323,307
53 Fees, Software, Memberships, Dues	133,393	150,982	133,211	108,194	184,374
54 Insurance	39,966	41,000	41,000	41,000	41,000
55 Utilities and Operations	67,297	138,375	286,130	542,109	621,831
56 Rents, Repairs & Maintenance	274,588	295,644	229,347	325,399	359,085
57 Audits, Interest, and Legals	97,834	95,859	95,546	102,244	102,244
58 Advertising, Postage & Other Operating	134,185	131,378	137,628	177,079	153,415
59 Other Holding	0	0	0	5,947	231,276
Object Group 5000 Total	<u>\$2,699,792</u>	<u>\$4,704,649</u>	<u>\$7,446,950</u>	<u>\$8,622,719</u>	<u>\$9,560,087</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$7,231	\$0	\$0
62 Building Alterations	6,606	49,986	22,992	127,000	151,687
63 Books	35,468	1,069	41,079	25,000	19,893
64 Equipment	679,454	383,371	622,727	305,510	740,854
Object Group 6000 Total	<u>\$721,528</u>	<u>\$434,426</u>	<u>\$694,029</u>	<u>\$457,510</u>	<u>\$912,434</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$95,000	\$95,000
73 Interfund Transfers	0	300,018	921,084	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,075,627	973,198	942,493	803,549	828,017
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,150,627</u>	<u>\$1,358,216</u>	<u>\$1,952,407</u>	<u>\$898,549</u>	<u>\$923,017</u>
Total Expenditures	<u>\$15,906,164</u>	<u>\$17,915,884</u>	<u>\$22,800,039</u>	<u>\$23,251,267</u>	<u>\$24,558,454</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 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$11,602,579	\$12,787,454	\$13,569,391	\$14,291,389	\$15,217,122
12 Contract Adm, Counselors, Librarians	3,911,423	4,152,572	4,400,522	4,343,447	4,740,852
13 Hourly Teachers	8,933,102	9,410,205	11,792,092	10,136,591	10,086,506
14 Hourly Adm, Counselors, Librarians	650,819	867,909	1,011,613	847,275	1,048,351
Object Group 1000 Total	<u>\$25,097,923</u>	<u>\$27,218,140</u>	<u>\$30,773,618</u>	<u>\$29,618,702</u>	<u>\$31,092,831</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,576,489	\$8,043,368	\$8,574,969	\$9,545,349	\$9,916,342
22 Contract Instructional Aides	1,101,963	1,113,734	1,217,666	1,208,120	1,276,688
23 Hourly Non-Instructional	1,783,299	1,841,974	2,080,964	2,150,123	2,413,119
24 Hourly Instructional Aides	727,153	695,525	684,457	852,151	835,174
Object Group 2000 Total	<u>\$11,188,904</u>	<u>\$11,694,601</u>	<u>\$12,558,056</u>	<u>\$13,755,743</u>	<u>\$14,441,323</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,824,025	\$10,309,981	\$10,185,474	\$11,449,174	\$11,565,075
3x Early Retirement & Retiree Benefits	556,196	1,071,925	1,025,417	470,665	470,665
Object Group 3000 Total	<u>\$9,380,221</u>	<u>\$11,381,906</u>	<u>\$11,210,891</u>	<u>\$11,919,839</u>	<u>\$12,035,740</u>
SUPPLIES:					
43 Supplies	\$1,754,204	\$2,071,068	\$2,109,195	\$2,799,694	\$2,884,162
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,283,828	\$2,578,674	\$4,234,349	\$3,923,720	\$5,018,938
52 Travel and Mileage	200,251	264,918	320,247	360,665	399,850
53 Fees, Software, Memberships, Dues	187,426	136,688	228,681	227,397	271,538
54 Insurance	68,576	83,967	79,012	101,000	101,000
55 Utilities and Operations	1,413,582	1,748,540	2,147,968	2,147,579	2,367,753
56 Rents, Repairs & Maintenance	728,554	1,181,343	968,464	1,200,991	1,958,417
57 Audits, Interest, and Legals	0	838	0	500	500
58 Advertising, Postage & Other Operating	322,490	528,001	357,573	546,817	472,814
59 Other Holding	0	0	0	5,947	1,620,304
Object Group 5000 Total	<u>\$4,204,707</u>	<u>\$6,522,969</u>	<u>\$8,336,294</u>	<u>\$8,514,616</u>	<u>\$12,211,114</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$75,516	\$1,231,240	\$136,458
62 Building Alterations	15,656	71,036	42,293	173,000	728,590
63 Books	41,132	19,765	50,603	35,117	30,489
64 Equipment	567,342	599,098	545,149	421,653	996,581
Object Group 6000 Total	<u>\$624,130</u>	<u>\$721,568</u>	<u>\$713,561</u>	<u>\$1,861,010</u>	<u>\$1,892,118</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	872,500	435,016	0	2,030,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	922,705	808,364	769,668	672,163	698,629
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$922,705</u>	<u>\$1,680,864</u>	<u>\$1,204,684</u>	<u>\$672,163</u>	<u>\$2,728,629</u>
Total Expenditures	<u><u>\$53,172,794</u></u>	<u><u>\$61,291,116</u></u>	<u><u>\$66,906,299</u></u>	<u><u>\$69,141,767</u></u>	<u><u>\$77,285,917</u></u>

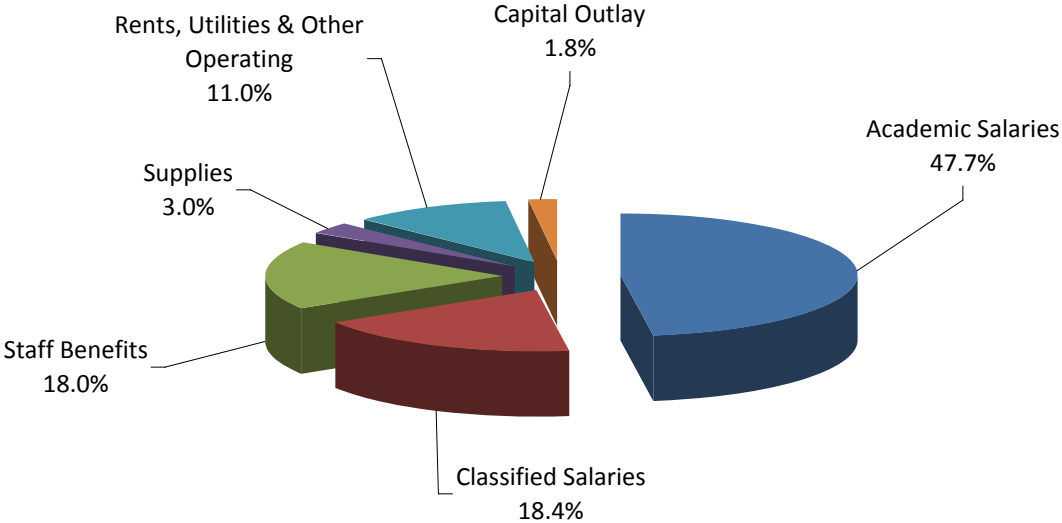
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$11,294,111	\$12,466,872	\$13,164,128	\$13,698,418	\$14,694,213
12 Contract Adm, Counselors, Librarians	2,899,498	3,262,233	3,375,829	3,405,513	3,774,078
13 Hourly Teachers	8,496,063	8,981,084	11,079,707	9,451,905	9,578,378
14 Hourly Adm, Counselors, Librarians	228,486	483,955	350,330	418,243	603,988
Object Group 1000 Total	<u>\$22,918,158</u>	<u>\$25,194,144</u>	<u>\$27,969,994</u>	<u>\$26,974,079</u>	<u>\$28,650,657</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,306,407	\$6,840,112	\$7,415,533	\$7,924,481	\$8,408,546
22 Contract Instructional Aides	946,016	959,758	1,030,846	1,041,258	1,116,613
23 Hourly Non-Instructional	689,901	710,730	659,133	731,096	891,096
24 Hourly Instructional Aides	573,689	542,101	539,338	665,417	665,417
Object Group 2000 Total	<u>\$8,516,013</u>	<u>\$9,052,701</u>	<u>\$9,644,850</u>	<u>\$10,362,252</u>	<u>\$11,081,672</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$7,871,511	\$9,425,823	\$9,075,289	\$10,185,748	\$10,362,289
3x Early Retirement & Retiree Benefits	556,196	1,071,925	1,025,417	470,665	470,665
Object Group 3000 Total	<u>\$8,427,707</u>	<u>\$10,497,748</u>	<u>\$10,100,706</u>	<u>\$10,656,413</u>	<u>\$10,832,954</u>
SUPPLIES:					
43 Supplies	\$637,769	\$869,264	\$762,343	\$1,473,207	\$1,778,244
Object Group 4000 Total	<u>\$637,769</u>	<u>\$869,264</u>	<u>\$762,343</u>	<u>\$1,473,207</u>	<u>\$1,778,244</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$148,193	\$401,674	\$389,842	\$385,475	\$620,620
52 Travel and Mileage	119,216	173,350	218,828	198,223	238,438
53 Fees, Software, Memberships, Dues	116,090	101,340	133,011	151,128	167,766
54 Insurance	38,610	52,967	48,012	70,000	70,000
55 Utilities and Operations	1,244,274	1,513,858	1,761,087	1,737,813	1,933,699
56 Rents, Repairs & Maintenance	625,712	1,068,248	879,883	1,034,012	1,773,540
57 Audits, Interest, and Legals	0	838	0	500	500
58 Advertising, Postage & Other Operating	226,194	474,636	305,071	419,879	427,126
59 Other Holding	0	0	0	0	1,389,028
Object Group 5000 Total	<u>\$2,518,289</u>	<u>\$3,786,911</u>	<u>\$3,735,734</u>	<u>\$3,997,030</u>	<u>\$6,620,717</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$68,285	\$1,231,240	\$136,458
62 Building Alterations	9,050	21,050	19,321	46,000	590,922
63 Books	5,664	18,696	9,524	10,117	10,596
64 Equipment	228,570	351,764	59,323	167,918	370,752
Object Group 6000 Total	<u>\$243,284</u>	<u>\$423,179</u>	<u>\$156,453</u>	<u>\$1,455,275</u>	<u>\$1,108,728</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	872,500	435,016	0	2,030,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	36,595	15,765	16,020	15,000	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$36,595</u>	<u>\$888,265</u>	<u>\$451,036</u>	<u>\$15,000</u>	<u>\$2,045,000</u>
Total Expenditures	<u><u>\$43,297,815</u></u>	<u><u>\$50,712,212</u></u>	<u><u>\$52,821,116</u></u>	<u><u>\$54,933,256</u></u>	<u><u>\$62,117,972</u></u>

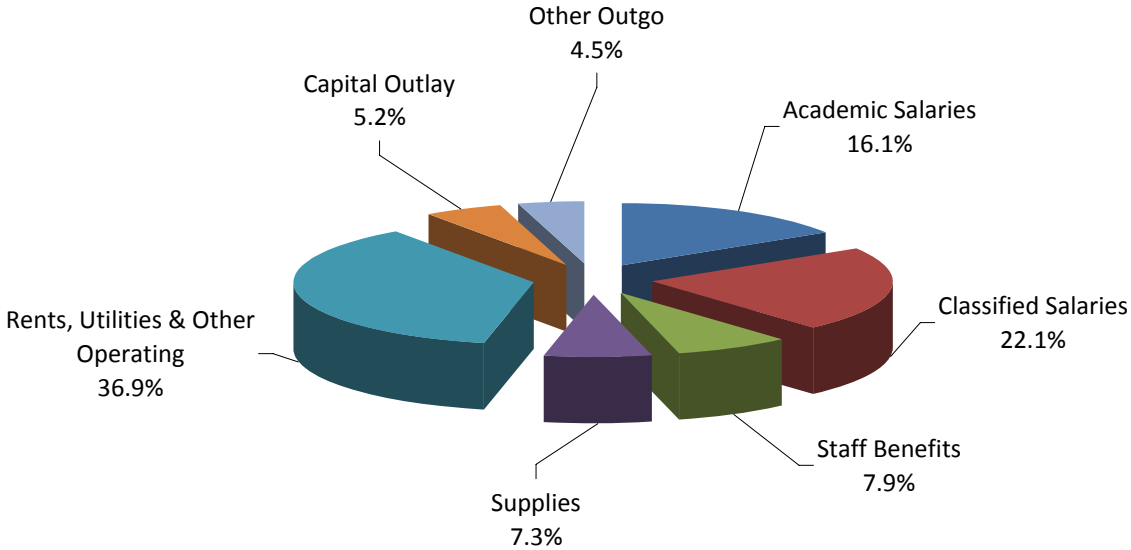
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$308,468	\$320,582	\$405,263	\$592,971	\$522,909
12 Contract Adm, Counselors, Librarians	1,011,925	890,339	1,024,693	937,934	966,774
13 Hourly Teachers	437,039	429,121	712,385	684,686	508,128
14 Hourly Adm, Counselors, Librarians	422,333	383,954	661,283	429,032	444,363
Object Group 1000 Total	<u>\$2,179,765</u>	<u>\$2,023,996</u>	<u>\$2,803,624</u>	<u>\$2,644,623</u>	<u>\$2,442,174</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,270,082	\$1,203,256	\$1,159,436	\$1,620,868	\$1,507,796
22 Contract Instructional Aides	155,947	153,976	186,820	166,862	160,075
23 Hourly Non-Instructional	1,093,398	1,131,244	1,421,831	1,419,027	1,522,023
24 Hourly Instructional Aides	153,464	153,424	145,119	186,734	169,757
Object Group 2000 Total	<u>\$2,672,891</u>	<u>\$2,641,900</u>	<u>\$2,913,206</u>	<u>\$3,393,491</u>	<u>\$3,359,651</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$952,514	\$884,158	\$1,110,185	\$1,263,426	\$1,202,786
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$952,514</u>	<u>\$884,158</u>	<u>\$1,110,185</u>	<u>\$1,263,426</u>	<u>\$1,202,786</u>
SUPPLIES:					
43 Supplies	\$1,116,435	\$1,201,804	\$1,346,852	\$1,326,487	\$1,105,918
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,135,635	\$2,177,000	\$3,844,507	\$3,538,245	\$4,398,318
52 Travel and Mileage	81,035	91,568	101,419	162,442	161,412
53 Fees, Software, Memberships, Dues	71,336	35,348	\$95,670	76,269	103,772
54 Insurance	29,966	31,000	31,000	31,000	31,000
55 Utilities and Operations	169,308	234,682	386,881	409,766	434,054
56 Rents, Repairs & Maintenance	102,842	113,095	88,581	166,979	184,877
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	96,296	53,365	52,502	126,938	45,688
59 Other Holding	0	0	0	5,947	231,276
Object Group 5000 Total	<u>\$1,686,418</u>	<u>\$2,736,058</u>	<u>\$4,600,560</u>	<u>\$4,517,586</u>	<u>\$5,590,397</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$7,231	\$0	\$0
62 Building Alterations	6,606	49,986	22,972	127,000	137,668
63 Books	35,468	1,069	41,079	25,000	19,893
64 Equipment	338,772	247,334	485,826	253,735	625,829
Object Group 6000 Total	<u>\$380,846</u>	<u>\$298,389</u>	<u>\$557,108</u>	<u>\$405,735</u>	<u>\$783,390</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	886,110	792,599	753,648	657,163	683,629
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$886,110</u>	<u>\$792,599</u>	<u>\$753,648</u>	<u>\$657,163</u>	<u>\$683,629</u>
Total Expenditures	<u><u>\$9,874,979</u></u>	<u><u>\$10,578,904</u></u>	<u><u>\$14,085,183</u></u>	<u><u>\$14,208,511</u></u>	<u><u>\$15,167,945</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,225,946	\$4,948,425	\$5,148,231	\$5,643,039	\$6,301,095
12 Contract Adm, Counselors, Librarians	2,537,601	2,409,506	2,712,469	2,916,504	3,224,120
13 Hourly Teachers	3,955,889	4,105,524	5,100,225	3,982,738	4,214,903
14 Hourly Adm, Counselors, Librarians	300,283	385,002	500,188	338,557	354,015
Object Group 1000 Total	<u>\$11,019,719</u>	<u>\$11,848,457</u>	<u>\$13,461,113</u>	<u>\$12,880,838</u>	<u>\$14,094,133</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,218,462	\$4,425,912	\$4,567,153	\$5,108,031	\$5,635,067
22 Contract Instructional Aides	357,798	378,299	402,820	600,694	715,654
23 Hourly Non-Instructional	1,106,245	1,315,889	1,335,808	1,049,682	1,144,265
24 Hourly Instructional Aides	113,082	107,808	137,262	71,127	85,347
Object Group 2000 Total	<u>\$5,795,587</u>	<u>\$6,227,908</u>	<u>\$6,443,043</u>	<u>\$6,829,534</u>	<u>\$7,580,333</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,189,678	\$4,784,341	\$4,676,352	\$5,149,977	\$5,335,769
3x Early Retirement & Retiree Benefits	101,841	137,805	180,153	63,147	63,147
Object Group 3000 Total	<u>\$4,291,519</u>	<u>\$4,922,146</u>	<u>\$4,856,505</u>	<u>\$5,213,124</u>	<u>\$5,398,916</u>
SUPPLIES:					
43 Supplies	\$760,886	\$856,694	\$827,664	\$791,494	\$1,320,485
Object Group 4000 Total	<u>\$760,886</u>	<u>\$856,694</u>	<u>\$827,664</u>	<u>\$791,494</u>	<u>\$1,320,485</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$635,144	\$934,087	\$985,198	\$1,202,528	\$1,349,481
52 Travel and Mileage	125,266	144,546	156,232	161,340	230,378
53 Fees, Software, Memberships, Dues	118,954	116,968	94,120	96,139	142,633
54 Insurance	33,645	35,609	41,569	36,489	42,489
55 Utilities and Operations	647,939	823,218	863,784	1,028,528	1,075,498
56 Rents, Repairs & Maintenance	406,719	441,735	474,264	601,960	720,479
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	204,480	219,311	222,855	271,885	484,824
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,172,147</u>	<u>\$2,715,474</u>	<u>\$2,838,022</u>	<u>\$3,398,869</u>	<u>\$4,045,782</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	20	0	14,019
63 Books	12,413	28,215	29,082	30,500	30,500
64 Equipment	286,963	150,366	173,046	90,847	173,502
Object Group 6000 Total	<u>\$299,376</u>	<u>\$178,581</u>	<u>\$202,148</u>	<u>\$121,347</u>	<u>\$218,021</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	192,490	183,792	192,287	150,386	148,388
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$192,490</u>	<u>\$183,792</u>	<u>\$192,287</u>	<u>\$150,386</u>	<u>\$148,388</u>
Total Expenditures	<u><u>\$24,531,724</u></u>	<u><u>\$26,933,052</u></u>	<u><u>\$28,820,782</u></u>	<u><u>\$29,385,592</u></u>	<u><u>\$32,806,058</u></u>

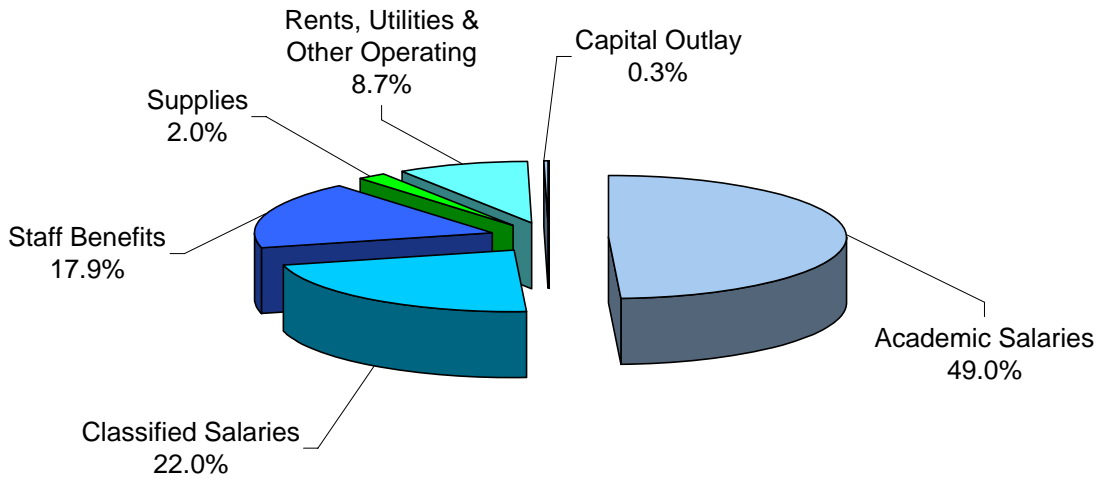
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,083,512	\$4,826,744	\$5,082,455	\$5,587,743	\$6,252,355
12 Contract Adm, Counselors, Librarians	2,050,966	1,955,196	2,238,335	2,370,440	2,665,995
13 Hourly Teachers	3,925,978	4,074,576	5,086,038	3,944,237	4,199,237
14 Hourly Adm, Counselors, Librarians	136,233	245,836	247,521	118,853	120,853
Object Group 1000 Total	<u>\$10,196,689</u>	<u>\$11,102,352</u>	<u>\$12,654,349</u>	<u>\$12,021,273</u>	<u>\$13,238,440</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,484,434	\$3,618,639	\$3,699,661	\$4,136,397	\$4,613,543
22 Contract Instructional Aides	346,084	369,693	402,820	591,458	715,654
23 Hourly Non-Instructional	449,834	675,868	649,105	536,434	536,434
24 Hourly Instructional Aides	54,985	72,478	72,928	71,127	71,127
Object Group 2000 Total	<u>\$4,335,337</u>	<u>\$4,736,678</u>	<u>\$4,824,514</u>	<u>\$5,335,416</u>	<u>\$5,936,758</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,708,225	\$4,349,096	\$4,181,891	\$4,611,543	\$4,772,167
3x Early Retirement & Retiree Benefits	101,841	137,805	180,153	63,147	63,147
Object Group 3000 Total	<u>\$3,810,066</u>	<u>\$4,486,901</u>	<u>\$4,362,044</u>	<u>\$4,674,690</u>	<u>\$4,835,314</u>
SUPPLIES:					
43 Supplies	\$177,626	\$286,796	\$264,624	\$369,177	\$536,840
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$77,451	\$102,984	\$78,298	\$109,530	\$121,742
52 Travel and Mileage	43,913	66,689	80,724	74,357	95,087
53 Fees, Software, Memberships, Dues	56,897	53,429	61,052	64,214	65,630
54 Insurance	23,645	25,609	31,569	26,489	32,489
55 Utilities and Operations	531,218	732,090	799,139	978,109	1,019,472
56 Rents, Repairs & Maintenance	319,094	357,579	402,680	512,540	615,271
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	175,774	158,582	200,782	246,394	401,747
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,227,992</u>	<u>\$1,496,962</u>	<u>\$1,654,244</u>	<u>\$2,011,633</u>	<u>\$2,351,438</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	12,413	28,215	29,082	30,500	30,500
64 Equipment	40,614	30,894	45,179	39,072	58,477
Object Group 6000 Total	<u>\$53,027</u>	<u>\$59,109</u>	<u>\$74,261</u>	<u>\$69,572</u>	<u>\$88,977</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,973	3,193	3,442	4,000	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,973</u>	<u>\$3,193</u>	<u>\$3,442</u>	<u>\$4,000</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$19,803,710</u></u>	<u><u>\$22,171,991</u></u>	<u><u>\$23,837,478</u></u>	<u><u>\$24,485,761</u></u>	<u><u>\$26,991,767</u></u>

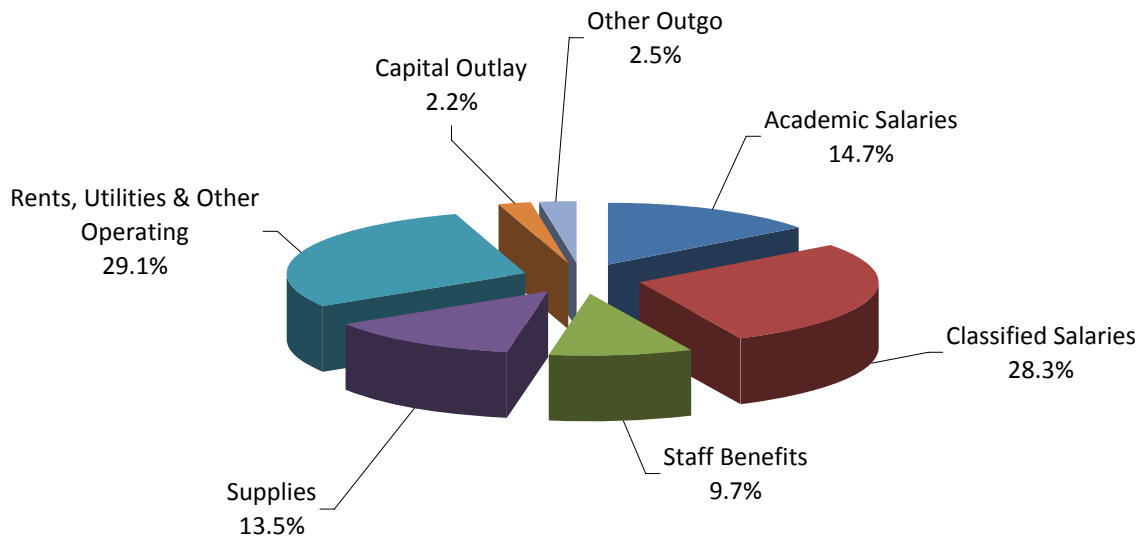
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$142,434	\$121,681	\$65,776	\$55,296	\$48,740
12 Contract Adm, Counselors, Librarians	486,635	454,310	474,134	546,064	558,125
13 Hourly Teachers	29,911	30,948	14,187	38,501	15,666
14 Hourly Adm, Counselors, Librarians	164,050	139,166	252,667	219,704	233,162
Object Group 1000 Total	<u>\$823,030</u>	<u>\$746,105</u>	<u>\$806,764</u>	<u>\$859,565</u>	<u>\$855,693</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$734,028	\$807,273	\$867,492	\$971,634	\$1,021,524
22 Contract Instructional Aides	11,714	8,606	0	9,236	0
23 Hourly Non-Instructional	656,411	640,021	686,703	513,248	607,831
24 Hourly Instructional Aides	58,097	35,330	64,334	0	14,220
Object Group 2000 Total	<u>\$1,460,250</u>	<u>\$1,491,230</u>	<u>\$1,618,529</u>	<u>\$1,494,118</u>	<u>\$1,643,575</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$481,453	\$435,245	\$494,461	\$538,434	\$563,602
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$481,453</u>	<u>\$435,245</u>	<u>\$494,461</u>	<u>\$538,434</u>	<u>\$563,602</u>
SUPPLIES:					
43 Supplies	\$583,260	\$569,898	\$563,040	\$422,317	\$783,645
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$557,693	\$831,103	\$906,900	\$1,092,998	\$1,227,739
52 Travel and Mileage	81,353	77,857	75,508	86,983	135,291
53 Fees, Software, Memberships, Dues	62,057	63,539	33,068	31,925	77,003
54 Insurance	10,000	10,000	10,000	10,000	10,000
55 Utilities and Operations	116,721	91,128	64,645	50,419	56,026
56 Rents, Repairs & Maintenance	87,625	84,156	71,584	89,420	105,208
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	28,706	60,729	22,073	25,491	83,077
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$944,155</u>	<u>\$1,218,512</u>	<u>\$1,183,778</u>	<u>\$1,387,236</u>	<u>\$1,694,344</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	20	0	14,019
63 Books	0	0	0	0	0
64 Equipment	246,349	119,472	127,867	51,775	115,025
Object Group 6000 Total	<u>\$246,349</u>	<u>\$119,472</u>	<u>\$127,887</u>	<u>\$51,775</u>	<u>\$129,044</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	189,517	180,599	188,845	146,386	144,388
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$189,517</u>	<u>\$180,599</u>	<u>\$188,845</u>	<u>\$146,386</u>	<u>\$144,388</u>
Total Expenditures	<u><u>\$4,728,014</u></u>	<u><u>\$4,761,061</u></u>	<u><u>\$4,983,304</u></u>	<u><u>\$4,899,831</u></u>	<u><u>\$5,814,291</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	614,556	885,369	964,844	1,054,054	1,037,665
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,215	2,272	2,330	2,000	2,000
Object Group 1000 Total	<u>\$616,771</u>	<u>\$887,641</u>	<u>\$967,174</u>	<u>\$1,056,054</u>	<u>\$1,039,665</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,268,168	\$5,027,085	\$5,379,396	\$5,650,506	\$5,921,498
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	447,889	593,944	504,498	431,142	431,142
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,716,057</u>	<u>\$5,621,029</u>	<u>\$5,883,894</u>	<u>\$6,081,648</u>	<u>\$6,352,640</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,869,462	\$2,042,801	\$2,005,955	\$1,897,934	\$1,904,463
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,869,462</u>	<u>\$2,042,801</u>	<u>\$2,005,955</u>	<u>\$1,897,934</u>	<u>\$1,904,463</u>
SUPPLIES:					
43 Supplies	\$427,782	\$463,402	\$367,969	\$463,143	\$707,287
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$415,295	\$1,148,077	\$2,056,042	\$3,024,928	\$2,641,513
52 Travel and Mileage	101,217	134,532	104,643	151,437	169,367
53 Fees, Software, Memberships, Dues	15,716	68,222	28,481	34,850	43,582
54 Insurance	0	0	0	0	0
55 Utilities and Operations	33,365	30,132	59,069	150,374	162,151
56 Rents, Repairs & Maintenance	130,437	166,519	120,899	163,726	169,394
57 Audits, Interest, and Legals	197,608	437,639	379,827	318,277	396,498
58 Advertising, Postage & Other Operating	84,096	67,212	122,984	135,689	142,843
59 Other Holding	0	0	0	284,661	314,549
Object Group 5000 Total	<u>\$977,734</u>	<u>\$2,052,333</u>	<u>\$2,871,945</u>	<u>\$4,263,942</u>	<u>\$4,039,897</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	183,343	72,841	67,972	38,704	69,767
Object Group 6000 Total	<u>\$183,343</u>	<u>\$72,841</u>	<u>\$67,972</u>	<u>\$63,704</u>	<u>\$94,767</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$95,000	\$95,000
73 Interfund Transfers	230,700	44,010	592,630	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>\$305,700</u>	<u>\$129,010</u>	<u>\$681,460</u>	<u>\$95,000</u>	<u>\$95,000</u>
Total Expenditures	<u><u>\$10,096,849</u></u>	<u><u>\$11,269,057</u></u>	<u><u>\$12,846,369</u></u>	<u><u>\$13,921,425</u></u>	<u><u>\$14,233,719</u></u>

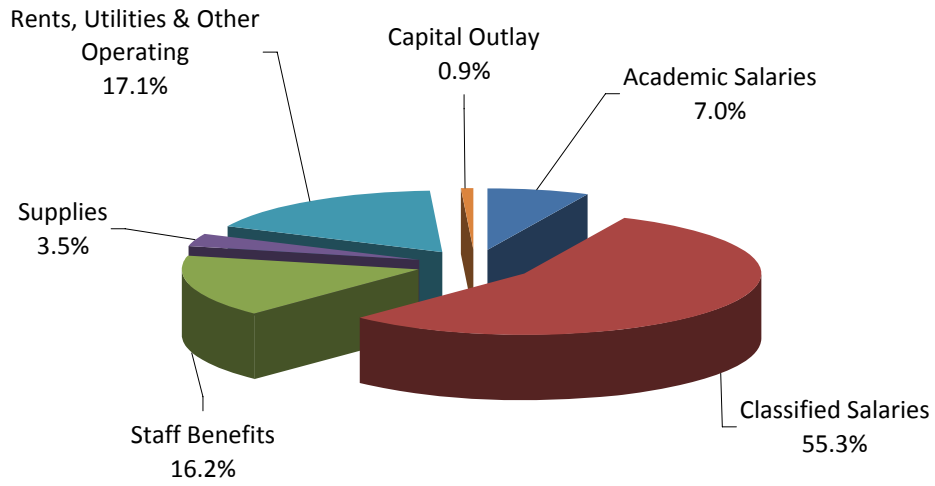
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	614,556	684,700	678,015	728,389	750,836
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,215	2,000	2,023	2,000	2,000
Object Group 1000 Total	<u>\$616,771</u>	<u>\$686,700</u>	<u>\$680,038</u>	<u>\$730,389</u>	<u>\$752,836</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,887,554	\$4,709,412	\$5,283,544	\$5,333,165	\$5,829,771
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	42,570	117,975	127,046	101,142	101,142
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,930,124</u>	<u>\$4,827,387</u>	<u>\$5,410,590</u>	<u>\$5,434,307</u>	<u>\$5,930,913</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,742,909	\$1,891,399	\$1,846,008	\$1,670,878	\$1,739,600
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,742,909</u>	<u>\$1,891,399</u>	<u>\$1,846,008</u>	<u>\$1,670,878</u>	<u>\$1,739,600</u>
SUPPLIES:					
43 Supplies	\$275,649	\$331,106	\$238,364	\$335,177	\$376,834
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$326,592	\$491,968	\$466,740	\$621,453	\$734,015
52 Travel and Mileage	93,107	116,758	102,879	138,833	156,763
53 Fees, Software, Memberships, Dues	15,716	67,434	24,008	34,850	39,983
54 Insurance	0	0	0	0	0
55 Utilities and Operations	20,933	17,284	17,605	68,450	71,229
56 Rents, Repairs & Maintenance	46,316	68,126	51,717	94,726	100,394
57 Audits, Interest, and Legals	99,774	344,780	284,281	216,033	294,254
58 Advertising, Postage & Other Operating	74,913	49,928	60,137	111,039	118,193
59 Other Holding	0	0	0	284,661	314,549
Object Group 5000 Total	<u>\$677,351</u>	<u>\$1,156,278</u>	<u>\$1,007,367</u>	<u>\$1,570,045</u>	<u>\$1,829,380</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	89,010	56,276	58,938	38,704	69,767
Object Group 6000 Total	<u>\$89,010</u>	<u>\$56,276</u>	<u>\$58,938</u>	<u>\$63,704</u>	<u>\$94,767</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	230,700	44,010	592,630	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>\$230,700</u>	<u>\$44,010</u>	<u>\$592,630</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$8,562,514</u></u>	<u><u>\$8,993,156</u></u>	<u><u>\$9,833,935</u></u>	<u><u>\$9,804,500</u></u>	<u><u>\$10,724,330</u></u>

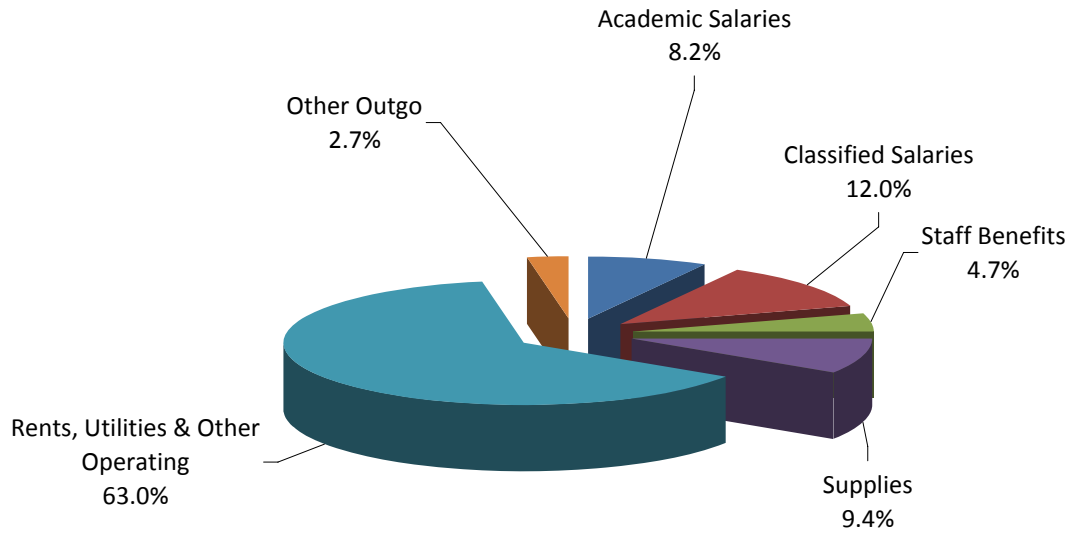
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	200,669	286,829	325,665	286,829
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	272	307	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$200,941</u>	<u>\$287,136</u>	<u>\$325,665</u>	<u>\$286,829</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$380,614	\$317,673	\$95,852	\$317,341	\$91,727
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	405,319	475,969	377,452	330,000	330,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$785,933</u>	<u>\$793,642</u>	<u>\$473,304</u>	<u>\$647,341</u>	<u>\$421,727</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$126,553	\$151,402	\$159,947	\$227,056	\$164,863
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$126,553</u>	<u>\$151,402</u>	<u>\$159,947</u>	<u>\$227,056</u>	<u>\$164,863</u>
SUPPLIES:					
43 Supplies	\$152,133	\$132,296	\$129,605	\$127,966	\$330,453
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$88,703	\$656,109	\$1,589,302	\$2,403,475	\$1,907,498
52 Travel and Mileage	8,110	17,774	1,764	12,604	12,604
53 Fees, Software, Memberships, Dues	0	788	4,473	0	3,599
54 Insurance	0	0	0	0	0
55 Utilities and Operations	12,432	12,848	41,464	81,924	90,922
56 Rents, Repairs & Maintenance	84,121	98,393	69,182	69,000	69,000
57 Audits, Interest, and Legals	97,834	92,859	95,546	102,244	102,244
58 Advertising, Postage & Other Operating	9,183	17,284	62,847	24,650	24,650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$300,383</u>	<u>\$896,055</u>	<u>\$1,864,578</u>	<u>\$2,693,897</u>	<u>\$2,210,517</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	94,333	16,565	9,034	0	0
Object Group 6000 Total	<u>\$94,333</u>	<u>\$16,565</u>	<u>\$9,034</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$95,000	\$95,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$75,000</u>	<u>\$85,000</u>	<u>\$88,830</u>	<u>\$95,000</u>	<u>\$95,000</u>
Total Expenditures	<u><u>\$1,534,335</u></u>	<u><u>\$2,275,901</u></u>	<u><u>\$3,012,434</u></u>	<u><u>\$4,116,925</u></u>	<u><u>\$3,509,389</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 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$2,177	\$0	\$0	\$0	\$238,197
12 Contract Adm, Counselors, Librarians	0	47,535	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>\$2,177</u>	<u>\$47,535</u>	<u>\$0</u>	<u>\$0</u>	<u>\$238,197</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$91,087	\$213,071	\$4,124	\$2,719,074	\$122,707
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	3,986	988	928	7,000	7,000
Object Group 2000 Total	<u>\$95,073</u>	<u>\$214,059</u>	<u>\$5,052</u>	<u>\$2,726,074</u>	<u>\$129,707</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,832	\$17,152	\$0	\$370,083	\$61,354
3x Early Retirement & Retiree Benefits	829,455	1,001,772	2,568,406	1,599,565	1,175,716
Object Group 3000 Total	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,969,648</u>	<u>\$1,237,070</u>
SUPPLIES:					
43 Supplies	\$10,485	\$42,765	\$38,139	\$70,364	\$110,460
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$102,913	\$106,268	\$203,487	\$116,538	\$145,039
52 Travel and Mileage	3,576	8,668	10,068	44,814	68,064
53 Fees, Software, Memberships, Dues	494,651	474,179	391,274	455,560	455,560
54 Insurance	512,639	559,964	382,776	600,433	488,075
55 Utilities and Operations	(58,899)	(42,654)	(62,153)	219,259	265,758
56 Rents, Repairs & Maintenance	411,364	597,141	608,780	621,110	593,272
57 Audits, Interest, and Legals	227,645	188,000	159,514	0	0
58 Advertising, Postage & Other Operating	24,277	61	499	650	650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,718,166</u>	<u>\$1,891,627</u>	<u>\$1,694,245</u>	<u>\$2,058,364</u>	<u>\$2,016,418</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	3,559	16,464	11,353	23,698	24,806
Object Group 6000 Total	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$23,698</u>	<u>\$24,806</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	301,428	5,508,525	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,522	2,192	7,215	8,500	8,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,522</u>	<u>\$303,620</u>	<u>\$5,515,740</u>	<u>\$8,500</u>	<u>\$8,500</u>
Total Expenditures	<u><u>\$2,677,269</u></u>	<u><u>\$3,534,994</u></u>	<u><u>\$9,832,935</u></u>	<u><u>\$6,856,648</u></u>	<u><u>\$3,765,158</u></u>

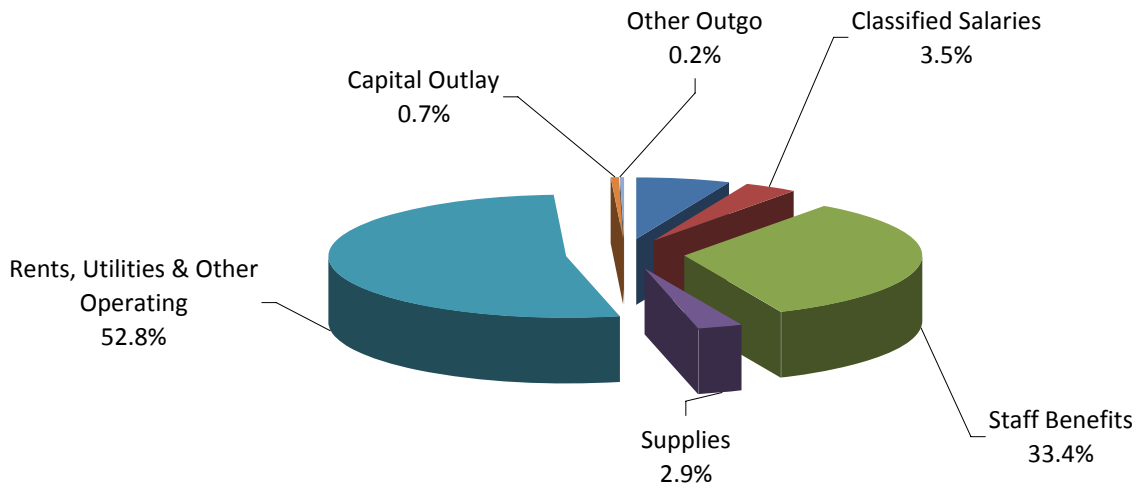
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Budget - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$2,177	\$0	\$0	\$0	\$238,197
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>\$2,177</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$238,197</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$91,087	\$114,630	\$4,124	\$2,719,074	\$122,707
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	3,986	988	928	7,000	7,000
Object Group 2000 Total	<u>\$95,073</u>	<u>\$115,618</u>	<u>\$5,052</u>	<u>\$2,726,074</u>	<u>\$129,707</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,832	\$17,152	\$0	\$370,083	\$61,354
3x Early Retirement & Retiree Benefits	829,455	1,001,772	2,568,406	1,599,565	1,175,716
Object Group 3000 Total	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,969,648</u>	<u>\$1,237,070</u>
SUPPLIES:					
43 Supplies	\$10,485	\$42,765	\$38,139	\$68,364	\$108,460
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$102,913	\$106,268	\$203,487	\$106,538	\$135,039
52 Travel and Mileage	3,576	8,668	5,380	30,814	54,064
53 Fees, Software, Memberships, Dues	494,651	422,872	391,274	455,560	455,560
54 Insurance	512,639	559,964	382,776	600,433	488,075
55 Utilities and Operations	172,265	157,629	144,707	219,259	224,929
56 Rents, Repairs & Maintenance	411,364	597,141	608,780	621,110	593,272
57 Audits, Interest, and Legals	227,645	185,000	159,514	0	0
58 Advertising, Postage & Other Operating	24,277	61	293	650	650
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,949,330</u>	<u>\$2,037,603</u>	<u>\$1,896,211</u>	<u>\$2,034,364</u>	<u>\$1,951,589</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	3,559	16,464	11,353	23,698	24,806
Object Group 6000 Total	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$23,698</u>	<u>\$24,806</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	1,410	4,587,441	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,522	2,192	7,215	8,500	8,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,522</u>	<u>\$3,602</u>	<u>\$4,594,656</u>	<u>\$8,500</u>	<u>\$8,500</u>
Total Expenditures	<u><u>\$2,908,433</u></u>	<u><u>\$3,234,976</u></u>	<u><u>\$9,113,817</u></u>	<u><u>\$6,830,648</u></u>	<u><u>\$3,698,329</u></u>

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

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	47,535	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$47,535	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$98,441	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$98,441	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$0	\$0	\$0	\$0
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$2,000	\$2,000
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$10,000	\$10,000
52 Travel and Mileage	0	0	4,688	14,000	14,000
53 Fees, Software, Memberships, Dues	0	51,307	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(231,164)	(200,283)	(206,860)	0	40,829
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	3,000	0	0	0
58 Advertising, Postage & Other Operating	0	0	206	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	(\$231,164)	(\$145,976)	(\$201,966)	\$24,000	\$64,829
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	300,018	921,084	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	\$0	\$300,018	\$921,084	\$0	\$0
Total Expenditures	(\$231,164)	\$300,018	\$719,118	\$26,000	\$66,829

Districtwide - Unrestricted General Fund



Adoption Budget Supplemental Funds

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

COLLEGE BOOKSTORES ⁽¹⁾

SPECIAL REVENUE FUND

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
Bookstore Commissions					
Beginning Balance	\$563,602	\$821,038	\$898,546	\$803,930	\$959,448
Commissions Revenue	\$413,043	\$403,962	\$426,481	\$404,000	\$404,000
Funds Available	<u>\$976,645</u>	<u>\$1,225,000</u>	<u>\$1,325,027</u>	<u>\$1,207,930</u>	<u>\$1,363,448</u> (2)
Expenditures					
Grossmont College	67,490	249,978	114,938	451,890	451,890
Cuyamaca College	54,948	44,476	250,641	67,500	67,500
District Services	33,169	32,000	0	32,000	66,436
Total	<u>\$155,607</u>	<u>\$326,454</u>	<u>\$365,579</u>	<u>\$551,390</u>	<u>\$585,826</u>
Ending Balance	<u>\$821,038</u>	<u>\$898,546</u>	<u>\$959,448</u>	<u>\$656,540</u>	<u>\$777,622</u> (3)
Dissolution of Enterprise Funds					
Beginning Balance	\$1,279,953	\$1,305,638	\$1,341,453	\$973,982	\$992,881
Revenue & Transfers:					
Tfr In from Bookstore Enterprise Fd	\$162	\$3,390	\$529	\$0	\$0
Interest	25,523	32,424	50,900	32,000	54,000
Total Revenue & Transfers	<u>\$25,685</u>	<u>\$35,815</u>	<u>\$51,429</u>	<u>\$32,000</u>	<u>\$54,000</u>
Funds Available	<u>\$1,305,638</u>	<u>\$1,341,453</u>	<u>\$1,392,881</u>	<u>\$1,005,982</u>	<u>\$1,046,881</u> (2)
Expenditures					
Grossmont College	0	0	0	80,000	80,000
Cuyamaca College	0	0	400,000	0	0
Total	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>	<u>\$80,000</u>	<u>\$80,000</u>
Ending Balance	<u>\$1,305,638</u>	<u>\$1,341,453</u>	<u>\$992,881</u>	<u>\$925,982</u>	<u>\$966,881</u> (3)
Combined Ending Balance	<u>\$2,126,676</u>	<u>\$2,239,998</u>	<u>\$1,952,329</u>	<u>\$1,582,522</u>	<u>\$1,744,503</u> (3)

Notes:

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

(2) Total Funds Available by Fund

Bookstore Commissions	\$1,363,448
Dissolution of Enterprise Funds	1,046,881
Combined Total	<u>\$2,410,329</u>

(3) Budgeted Ending Balances by Site

	Grossmont	Cuyamaca	Total
Bookstore Commissions Subfund 38	\$493,882	\$283,740	\$777,622
Dissolution of Enterprise Funds Subfund 36	770,485	196,396	966,881
Combined Total	<u>\$1,264,367</u>	<u>\$480,136</u>	<u>\$1,744,503</u>

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

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$31	\$25,589	\$4,357	\$0	\$27,505
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$31</u>	<u>\$25,589</u>	<u>\$4,357</u>	<u>\$0</u>	<u>\$27,505</u>
Plus Current Year Income					
Tuition Fees	\$28,365	\$21,762	\$52,222	\$44,000	\$52,000
Other Sources	36	34	48	0	0
Total Revenues	<u>\$28,401</u>	<u>\$21,796</u>	<u>\$52,269</u>	<u>\$44,000</u>	<u>\$52,000</u>
Total Funds Available	<u>\$28,432</u>	<u>\$47,385</u>	<u>\$56,626</u>	<u>\$44,000</u>	<u>\$79,505</u>
Less Current Year Expenditures					
Salaries & Benefits	\$127	\$36,917	\$22,118	\$35,325	\$70,784
Supplies & Materials	1,398	6,111	6,328	8,000	8,046
Memberships, Dues, and Fees	1,144	0	0	0	0
Other Operating	174	0	0	0	0
Fees	0	0	675	675	675
Total Expenditures	<u>\$2,843</u>	<u>\$43,028</u>	<u>\$29,121</u>	<u>\$44,000</u>	<u>\$79,505</u>
Total Ending Balance	<u><u>\$25,589</u></u>	<u><u>\$4,357</u></u>	<u><u>\$27,505</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 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$0	\$19,508	\$80,313	\$35,000	\$46,211
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$19,508</u>	<u>\$80,313</u>	<u>\$35,000</u>	<u>\$46,211</u>
 Plus Current Year Income					
Tuition Fees	\$189,961	\$227,558	\$205,212	\$205,000	\$205,000
Other Sources	27	88	1,126	0	0
Total Revenues	<u>\$189,988</u>	<u>\$227,646</u>	<u>\$206,338</u>	<u>\$205,000</u>	<u>\$205,000</u>
 Total Funds Available	<u>\$189,988</u>	<u>\$247,154</u>	<u>\$286,651</u>	<u>\$240,000</u>	<u>\$251,211</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$170,480	\$153,000	\$183,000	\$232,750	\$244,522
Supplies & Materials	0	13,841	4,776	7,250	6,689
Other Operating	0	0	2,665	0	0
Transfer To Capital Project Fund	0	0	50,000	0	0
Total Expenditures	<u>\$170,480</u>	<u>\$166,841</u>	<u>\$240,441</u>	<u>\$240,000</u>	<u>\$251,211</u>
 Total Ending Balance	<u><u>\$19,508</u></u>	<u><u>\$80,313</u></u>	<u><u>\$46,211</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 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$62,586	\$55,489	\$72,405	\$74,609	\$86,398
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$62,586</u>	<u>\$55,489</u>	<u>\$72,405</u>	<u>\$74,609</u>	<u>\$86,398</u>
 Plus Current Year Income					
Sales	\$45,777	\$50,805	\$65,312	\$40,000	\$40,000
Interest	804	1,010	1,913	1,000	2,100
Other	263	0	1,406	0	0
Total Revenue	<u>\$46,844</u>	<u>\$51,815</u>	<u>\$68,631</u>	<u>\$41,000</u>	<u>\$42,100</u>
 Total Funds Available	<u>\$109,430</u>	<u>\$107,304</u>	<u>\$141,036</u>	<u>\$115,609</u>	<u>\$128,498</u>
 Less Current Year Expenditures					
Supplies & Materials	\$28,327	\$14,446	\$33,999	\$41,300	\$51,949
Other Operating Expenses	24,990	20,452	20,640	34,000	34,000
Depreciation	624	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$53,941</u>	<u>\$34,898</u>	<u>\$54,638</u>	<u>\$75,300</u>	<u>\$85,949</u>
 Total Ending Balance	<u><u>\$55,489</u></u>	<u><u>\$72,405</u></u>	<u><u>\$86,398</u></u>	<u><u>\$40,309</u></u>	<u><u>\$42,549</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 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE					
ASCC	\$90,727	\$88,716	\$38,987	\$15,000	\$17,970
Clubs & Organizations (1)	39,777	55,062	56,515	60,515	60,515
Prior Year Adjustments	0	(625)	0	0	0
Adjusted Beginning Balance	<u>\$130,504</u>	<u>\$143,153</u>	<u>\$95,502</u>	<u>\$75,515</u>	<u>\$78,485</u>
 Plus Current year Income					
Sales	\$2,860	\$454	\$7,750	\$7,000	\$7,000
Student Activities Card Sales	26,388	14,299	13,505	20,500	20,500
Operating Allocation	20,358	20,000	20,000	20,000	20,000
Interest	862	1,011	1,713	1,000	1,000
Other	1,232	5,015	1,450	1,500	1,500
Club Deposits	99,921	80,789	111,977	100,000	100,000
Total Revenues (2)	<u>\$151,621</u>	<u>\$121,568</u>	<u>\$156,395</u>	<u>\$150,000</u>	<u>\$150,000</u>
 Total Funds Available	<u>\$282,125</u>	<u>\$264,721</u>	<u>\$251,897</u>	<u>\$225,515</u>	<u>\$228,485</u>
 Less Current Year Expenditures					
Hourly	\$11,855	\$11,696	\$13,110	\$6,000	\$6,000
Benefits	727	538	818	120	120
Activities	4,302	32,202	15,878	20,000	20,000
Commencement	14,408	15,235	17,215	16,500	16,500
Hospitality	431	395	0	0	0
Supplies	7,246	8,013	10,992	5,380	5,380
Other	14,742	22,074	7,422	2,000	2,000
Club Expenses	84,636	79,066	107,977	100,000	100,000
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$138,347</u>	<u>\$169,219</u>	<u>\$173,412</u>	<u>\$150,000</u>	<u>\$150,000</u>
 Total Ending Balance	<u><u>\$143,778</u></u>	<u><u>\$95,502</u></u>	<u><u>\$78,485</u></u>	<u><u>\$75,515</u></u>	<u><u>\$78,485</u></u>

Notes:

- (1) Beginning with the 2000/2001 Adoption Budget, the accounting for Cuyamaca Student Clubs and Campus Organizations are included in the 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 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$314,665	\$427,513	\$545,862	\$558,862	\$566,112
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$314,665</u>	<u>\$427,513</u>	<u>\$545,862</u>	<u>\$558,862</u>	<u>\$566,112</u>
Plus Current Year Income					
Mandatory Construction Fee	\$147,717	131,607	\$0	\$0	\$0
Interest	10,697	13,695	19,952	13,000	20,000
Total Revenues	<u>\$158,414</u>	<u>\$145,302</u>	<u>\$19,952</u>	<u>\$13,000</u>	<u>\$20,000</u>
Total Funds Available	<u>\$473,079</u>	<u>\$572,815</u>	<u>\$565,814</u>	<u>\$571,862</u>	<u>\$586,112</u>
Less Current Year Expenditures					
Salaries & Benefits	\$27,887	\$20,970	\$0	\$0	\$0
Supplies & Materials	17,143	0	(298)	0	0
Contract & Miscellaneous Services	536	5,983	0	5,000	5,000
Site Improvements	0	0	0	83,400	83,400
Tfr to Capital Outlay Projects Fund	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$45,566</u>	<u>\$26,953</u>	<u>(\$298)</u>	<u>\$88,400</u>	<u>\$88,400</u>
Total Ending Balance	<u><u>\$427,513</u></u>	<u><u>\$545,862</u></u>	<u><u>\$566,112</u></u>	<u><u>\$483,462</u></u>	<u><u>\$497,712</u></u>

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

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

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$285,657	\$341,937	\$400,695	\$456,000	\$479,549
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$285,657</u>	<u>\$341,937</u>	<u>\$400,695</u>	<u>\$456,000</u>	<u>\$479,549</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$58,236	\$57,701	\$59,045	\$60,000	\$60,000
Interest	7,830	10,052	29,630	10,000	10,000
Total Revenues	<u>\$66,066</u>	<u>\$67,753</u>	<u>\$88,675</u>	<u>\$70,000</u>	<u>\$70,000</u>
 Total Funds Available	<u>\$351,723</u>	<u>\$409,690</u>	<u>\$489,370</u>	<u>\$526,000</u>	<u>\$549,549</u>
 Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$0	\$0
Contract Services	1,032	1,615	0	0	0
Rental & Leases	8,754	7,380	9,821	15,000	15,000
Tfr to Capital Outlay Projects Fund	0	0	0	0	475,000
Reserves for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$9,786</u>	<u>\$8,995</u>	<u>\$9,821</u>	<u>\$15,000</u>	<u>\$490,000</u>
 Total Ending Balance	<u>\$341,937</u>	<u>\$400,695</u>	<u>\$479,549</u>	<u>\$511,000</u>	<u>\$59,549</u>

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

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

		Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08 (Multiyear)	Adoption Budget 07/08 (Multiyear)
Beginning Balance	(1)	\$41,016,363	\$123,226,533	\$102,167,507	\$60,746,887	\$62,777,446
Prior Year Adjustments	(2)	0	(804,037)	(1,334,246)	0	0
Adjusted Beg Balance		<u>\$41,016,363</u>	<u>\$122,422,496</u>	<u>\$100,833,261</u>	<u>\$60,746,887</u>	<u>\$62,777,446</u>
Plus Current Year Revenues						
Federal		\$0	\$0	\$0	\$0	\$0
State		4,648,974	30,863,870	14,866,937	33,199,874	33,203,968
Local		771,542	4,522,046	3,728,805	2,800,000	2,737,589
Incoming TR from Other Funds		2,070,700	1,216,528	7,212,837	0	2,505,000
Incoming TR from COP Bond Fund		823,993	2,388,243	302,031	0	0
Proposition "R" Bond Net Proceeds		99,999,623	0	0	52,000,377	52,000,377
Total Revenues		<u>\$108,314,832</u>	<u>\$38,990,687</u>	<u>\$26,110,610</u>	<u>\$88,000,251</u>	<u>\$90,446,934</u>
Total Funds Available		<u>\$149,331,195</u>	<u>\$161,413,183</u>	<u>\$126,943,871</u>	<u>\$148,747,138</u>	<u>\$153,224,380</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		458,996	126,208	2,656,021	3,600,893	3,804,198
Other Operating Expenses		11,596,957	13,746,634	12,321,359	11,474,199	19,861,617
Capital Outlay		12,048,709	42,984,591	48,895,364	133,672,046	129,558,565
Inter Fund Transfer Out		2,000,000	2,388,243	293,682	0	0
Total Expenditures		<u>\$26,104,662</u>	<u>\$59,245,676</u>	<u>\$64,166,426</u>	<u>\$148,747,138</u>	<u>\$153,224,380</u>
Total Ending Balance		<u><u>\$123,226,533</u></u>	<u><u>\$102,167,507</u></u>	<u><u>\$62,777,446</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.
- (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 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08 (Multiyear)	Adoption Budget 07/08 (Multiyear)
Beginning Balance	(1)	\$2,135,552	\$3,551,651	\$3,052,960	\$5,569,611	\$10,466,618
Prior Year Adjustments	(2)	0	(804,037)	(950,550)	0	0
Adjusted Beg Balance		<u>\$2,135,552</u>	<u>\$2,747,614</u>	<u>\$2,102,410</u>	<u>\$5,569,611</u>	<u>\$10,466,618</u>
Plus Current Year Revenues						
Federal		\$0	\$0	\$0	\$0	\$0
State		4,648,974	30,863,870	14,866,937	33,199,874	33,203,968
Local		25,764	60,796	327,643	100,000	200,000
Incoming TR from Other Funds		2,070,700	1,216,528	7,212,837	0	2,505,000
Incoming TR from Bond Fund		823,993	2,388,243	293,682	0	0
Total Revenues		<u>\$7,569,431</u>	<u>\$34,529,437</u>	<u>\$22,701,099</u>	<u>\$33,299,874</u>	<u>\$35,908,968</u>
Total Funds Available		<u>\$9,704,983</u>	<u>\$37,277,051</u>	<u>\$24,803,509</u>	<u>\$38,869,485</u>	<u>\$46,375,586</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		157,413	40,143	2,352,792	2,390,324	2,558,032
Other Operating Expenses		1,319,032	1,516,579	847,604	2,785,033	10,246,747
Capital Outlay		4,676,887	32,667,369	11,136,495	33,694,128	33,570,807
Total Expenditures		<u>\$6,153,332</u>	<u>\$34,224,091</u>	<u>\$14,336,891</u>	<u>\$38,869,485</u>	<u>\$46,375,586</u>
Total Ending Balance		<u><u>\$3,551,651</u></u>	<u><u>\$3,052,960</u></u>	<u><u>\$10,466,618</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.
- (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 06/07	Tentative Budget 07/08 (Multiyear)	Adoption Budget 07/08 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$136,871	\$187,269	\$203,639
DW Prop "R" Oversight Committee	15,946	14,200	19,770
CC Science & Technology Center	4,105,945	0	7,331
CC Science & Technology Center Equipment	2,042,817	1,693,394	1,807,185
CC Business CIS Building	172,000	12,731,000	10,273,000
CC Business CIS Equipment	0	0	2,458,000
CC Communication Arts Building	5,525,512	955,149	798,584
CC Communication Arts Equipment	9,364	2,161,636	2,161,636
GC Science Building	809,127	0	19,516
GC Science Building Equipment	763,005	25,210	52,995
GC Health Science; West 300 Building	103,000	15,593,000	14,576,000
GC Health Science; West 300 Equipment	0	0	1,017,000
GC Digital Arts Building	866,201	0	0
GC Digital Arts Equipment	448,279	40,485	32,721
Capital Building Projects Total	\$14,998,067	\$33,401,343	\$33,427,377
<u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$0	\$111,009	\$111,009
05/06 SM Air Hndlr 200 W/Scp	0	100,000	100,000
06/07 Repl Roof, 400 PE	0	200,000	200,000
06/07 Resurface Pool Deck	0	200,000	200,000
06/07 Restroom Upgrade	0	103,707	103,707
06/07 Sewer & U Elec	0	269,944	269,944
03/04 HS Asb Rmvl Floor/Fireproofing	31,115	0	0
03/04 HS Asb Rmvl F/C Physical Science	40,570	0	0
Subtotal	\$71,685	\$984,660	\$984,660
Cuyamaca			
04/05 SM R/R Running Track	\$140,343	\$9,663	\$9,663
04/05 SM Signage	0	100,003	100,003
05/06 SM Elec Pnl/Tsfrm	0	100,000	100,000
06/07 SM HVAC 1-Stop	0	200,000	200,000
06/07 SM Rpl Restroom FP Blg F, H, LRC	0	22,724	22,724
06/07 SM Water Shut Off & V	0	119,362	119,362
Subtotal	\$140,343	\$551,752	\$551,752
Sched. Maint. and Haz. Subst. Projects Total	\$212,028	\$1,536,412	\$1,536,412

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

	Actual 06/07	Tentative Budget 07/08 (Multiyear)	Adoption Budget 07/08 (Multiyear)
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DW Parking Lot Projects Funded From General Fund	\$0	\$10,094	\$10,254
DS Instl Research-Facility Improvement	4,719	19,685	19,685
DS Electronic Maint Reloc	0	44,010	44,010
DS Payroll Dept-Facility Improvement	0	0	15,000
DS Facility Improvement/ABR/Ergonomic	0	0	41,397
DW CC Governing Board Room	0	0	70,000
DW GC Governing Board Room	0	0	70,000
DW HR Technology Upgrade	0	0	187,441
DW Facilities Issues	0	0	212,500
DW Parking & Circ Issues	0	0	110,500
DW Fire Barriers	20,561	566,870	579,439
DW Unallocated Balance - Budget Clearing	0	100,000	222,933
Subtotal	<u>\$25,280</u>	<u>\$740,659</u>	<u>\$1,583,159</u>
Grossmont			
LRC - Technology Center	\$0	\$46,283	\$46,283
Football/Soccer Field	0	745,790	745,790
Student Center	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	0	65,691	65,691
State Energy Project	0	0	70,031
Architectural Barrier Removal	0	316	316
Parking & Circ R&R	0	0	698,620
Gym Floor Replacement	0	0	200,000
Facilities Issues	0	0	3,373,500
Track Repair	3,752	0	0
Bldg 600 Reno & Repair	38,236	354,036	361,766
Subtotal	<u>\$41,988</u>	<u>\$2,042,861</u>	<u>\$6,392,742</u>
Cuyamaca			
CC Capital Program	\$0	\$440,308	\$828,192
Parking & Circulation Issues	0	0	490,880
Facilities Issues	0	0	944,000
Student Center Design/Plans	10,078	357,902	822,824
Bookstore-Tfr from Bkstr Funds	0	300,000	300,000
Child Development Center	0	50,000	50,000
Subtotal	<u>\$10,078</u>	<u>\$1,148,210</u>	<u>\$3,435,896</u>
Local and Lease Revenue Bond Projects Total	<u>\$77,346</u>	<u>\$3,931,730</u>	<u>\$11,411,797</u>
Less: Prior Year Adjustment	(\$950,550)		
Total Projects	<u>\$14,336,891</u>	<u>\$38,869,485</u>	<u>\$46,375,586</u>

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

		Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08 (Multiyear)	Adoption Budget 07/08 (Multiyear)
Beginning Balance	(1)	\$38,880,811	\$119,674,882	\$99,114,547	\$55,177,276	\$52,310,828
Prior Year Adjustments	(2)	0	0	(383,696)	0	0
Adjusted Beg Balance		<u>\$38,880,811</u>	<u>\$119,674,882</u>	<u>\$98,730,851</u>	<u>\$55,177,276</u>	<u>\$52,310,828</u>
 Funding Sources						
Proceeds from Sale of Bonds		\$0	\$0	\$0	\$0	\$0
Proceeds from Sale of Future Bond Sres B-D		99,999,623	0	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>\$99,999,623</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,000,377</u>	<u>\$52,000,377</u>
Interest		\$745,778	\$4,461,250	\$3,400,501	\$2,700,000	\$2,537,589
Miscellaneous Income		0	0	661	0	0
Inter-fund Transfers In		0	0	8,349	0	0
Total Funding Sources		<u>\$100,745,401</u>	<u>\$4,461,250</u>	<u>\$3,409,511</u>	<u>\$54,700,377</u>	<u>\$54,537,966</u>
 Total Funds Available		<u>\$139,626,212</u>	<u>\$124,136,132</u>	<u>\$102,140,362</u>	<u>\$109,877,653</u>	<u>\$106,848,794</u>
 Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		301,583	86,065	303,229	1,210,569	1,246,166
Other Operating Expenses		10,277,925	12,230,055	11,473,755	8,689,166	9,614,870
Capital Outlay		7,371,822	10,317,222	37,758,869	99,977,918	95,987,758
Inter Fund Transfer Out		2,000,000	2,388,243	293,682	0	0
Total Expenditures		<u>\$19,951,330</u>	<u>\$25,021,585</u>	<u>\$49,829,535</u>	<u>\$109,877,653</u>	<u>\$106,848,794</u>
 Total Ending Balance		<u><u>\$119,674,882</u></u>	<u><u>\$99,114,547</u></u>	<u><u>\$52,310,828</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Notes:

- (1) Within the Capital Outlay Projects Fund is Subfund 42, which is used to account for the proceeds from the sale of Proposition "R" Bonds approved by the voters in November, 2002. Expenditures within this Subfund may only be for purposes stated in the bond measure.
- (2) Prior year adjustments represent a timing differences for expenses incurred in one year and paid in another.

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

	Funding Plan	Expenditures Prior to 06/07	Actual Expenditures 06/07	Adoption Budget 07/08 (Multiyear)
Districtwide				
Program Management				
Master Plans, IPPs	\$100,000	\$29,878	\$0	\$70,122
Program Management	8,400,000	5,364,315	1,245,783	1,789,902
Project Management	1,000,000	476,750	161,522	361,728
Legal Services	985,000	82,780	29,010	873,210
DW Unallocated	796,391	0	0	796,391
Total Program Management	<u>\$11,281,391</u>	<u>\$5,953,723</u>	<u>\$1,436,315</u>	<u>\$3,891,353</u>
EIR Preparation	\$525,000	\$406,312	\$40,714	\$77,974
Technology Infrastructure	6,050,000	2,065,329	816,852	3,167,819
Total Districtwide	<u>\$17,856,391</u>	<u>\$8,425,364</u>	<u>\$2,293,882</u>	<u>\$7,137,146</u>
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	259,755	248,683	0	11,072
Scheduled Maintenance	1,539,663	487,504	67,483	984,676
Total GC Scheduled Maintenance	<u>\$2,254,034</u>	<u>\$1,190,803</u>	<u>\$67,483</u>	<u>\$995,748</u>
College Unallocated	\$1,450,980	\$0	\$0	\$1,450,980
Interior Design Guidelines	74,500	73,750	2,949	1,976
Renovation and Repair	3,828,200	3,704,627	84,497	39,076
Exercise Sci & Wellness Complex Reno	8,978,129	233,761	961,623	7,782,746
Infrastructure	1,189,000	664,100	469,913	54,987
Secondary Effects & Swing	250,100	235,292	9,739	5,069
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,360,573	2,312,379	13,335	34,860
Secondary Effects - Tech Mall	332,329	253,060	0	79,269
Student Services/Student Center Complex	21,607,169	369,395	11,636	21,226,138
Student Services Complex-Renov Bldg 100	1,700,000	0	0	1,700,000
Science Lab Building	6,573,006	3,852,966	2,614,277	105,763
Digital Arts/Sculpture	13,484,349	5,149,136	7,754,983	580,229
Digital Arts/Sculpture - FF&E	531,888	0	445,200	86,687
Health/Physical Science Complex	20,500,000	44,287	328,095	20,127,618
200 & 300 Complex Renov	1,065,298	14,061	1,043,465	7,773
Parking Expansion	24,550,002	1,153,471	5,132	23,391,400
Life Safety Rd (St Infr Correction)	1,621,479	1,626,403	(4,924)	0
Communications/Fine Arts Theater	100,000	80,147	0	19,853
Total Grossmont	<u>\$112,851,036</u>	<u>\$21,357,636</u>	<u>\$13,807,403</u>	<u>\$77,690,172</u>

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

	Funding Plan	Expenditures Prior to 06/07	Actual Expenditures 06/07	Adoption Budget 07/08 (Multiyear)
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	420,893	8,242	1,025
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,362	62,308	115,054	0
Total CC Scheduled Maintenance	<u>\$851,738</u>	<u>\$727,417</u>	<u>\$123,296</u>	<u>\$1,025</u>
College Unallocated	\$1,019,520	\$0	\$0	\$1,019,520
Interior Design Guidelines	74,500	69,520	(11)	9,165
Renovation and Repair	3,534,744	3,327,914	19,413	187,417
Secondary Effects & Swing	1,195,416	609,869	171,770	413,777
Infrastructure	2,098,929	1,374,824	226,195	497,910
Energy Reduction Projects	2,534,447	2,531,198	3,249	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,120,000	3,134,370	12,452,031	2,533,599
Student Center - FF&E	875,000	0	65,176	809,824
Science & Technology Center	5,637,882	2,371,948	3,128,411	137,524
Communication Arts	27,731,607	5,459,081	16,835,282	5,437,243
Communication Arts - FF&E	2,171,418	0	82,675	2,088,743
Business/CIS Building	7,439,640	25,700	211,164	7,202,776
Remodel B, D, E, F, G Buildings	286,980	0	82,051	204,929
LRC Expansion/Remodel	1,486,352	14,628	301	1,471,423
Parking Expansion Ph 2a	838,954	345,030	489,414	4,510
Parking Expansion Ph 2b	435,305	234,883	198,646	1,776
Parking Expansion-Grading & Prep	453,145	429,947	22,883	315
Total Cuyamaca	<u>\$79,284,282</u>	<u>\$23,155,034</u>	<u>\$34,111,946</u>	<u>\$22,021,476</u>
Less: Prior Year Adjustment			(\$383,696)	
Total Proposition "R" Budget	<u>\$209,991,709</u>	<u>\$52,938,034</u>	<u>\$49,829,535</u>	<u>\$106,848,794</u>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
DIRECT HEALTH SELF-INSURANCE
INTERNAL SERVICE FUND**

	Actual 04/05	Actual 05/06	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$155,017	\$364,087	\$904,451	\$531,248	\$519,377
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$155,017</u>	<u>\$364,087</u>	<u>\$904,451</u>	<u>\$531,248</u>	<u>\$519,377</u>
 Plus Current Year Income					
Interest Income	\$13,638	\$42,676	\$28,945	\$27,000	\$30,000
Transfer From General Fund	4,144,532	5,583,320	5,183,205	5,588,970	5,451,126
Total Revenues	<u>\$4,158,170</u>	<u>\$5,625,996</u>	<u>\$5,212,150</u>	<u>\$5,615,970</u>	<u>\$5,481,126</u>
 Total Funds Available	<u>\$4,313,187</u>	<u>\$5,990,083</u>	<u>\$6,116,601</u>	<u>\$6,147,218</u>	<u>\$6,000,503</u>
 Less Current Year Expenditures					
Self-Insured Benefits	\$3,949,100	\$5,085,632	\$5,597,224	\$5,947,218	\$5,451,126
Total Expenditures	<u>\$3,949,100</u>	<u>\$5,085,632</u>	<u>\$5,597,224</u>	<u>\$5,947,218</u>	<u>\$5,451,126</u>
 Reserve For Contingencies	\$0	\$0	\$0	\$200,000	\$200,000
 Total Ending Balance	<u><u>\$364,087</u></u>	<u><u>\$904,451</u></u>	<u><u>\$519,377</u></u>	<u><u>\$0</u></u>	<u><u>\$349,377</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	Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$0	\$29,406	\$59,830	\$84,042	\$82,974
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$29,406</u>	<u>\$59,830</u>	<u>\$84,042</u>	<u>\$82,974</u>
 Plus Current Year Income					
Student Representation Fees	\$40,612	\$37,080	\$37,988	\$39,000	\$39,000
Interest	0	0	0	2,800	2,800
Total Revenues	<u>\$40,612</u>	<u>\$37,080</u>	<u>\$37,988</u>	<u>\$41,800</u>	<u>\$41,800</u>
 Total Funds Available	<u>\$40,612</u>	<u>\$66,486</u>	<u>\$97,818</u>	<u>\$125,842</u>	<u>\$124,774</u>
 Less Current Year Expenditures					
Contract & Miscellaneous Services	\$1,085	\$0	\$0	\$0	\$0
Travel & Conferences	10,121	6,656	14,728	41,800	41,800
Rentals & Leases	0	0	116	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$11,206</u>	<u>\$6,656</u>	<u>\$14,844</u>	<u>\$41,800</u>	<u>\$41,800</u>
 Total Ending Balance	<u><u>\$29,406</u></u>	<u><u>\$59,830</u></u>	<u><u>\$82,974</u></u>	<u><u>\$84,042</u></u>	<u><u>\$82,974</u></u>

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
GASB 45 - POST RETIREMENT BENEFITS
INTERNAL SERVICE FUND**

	Initial Year Actual 06/07	Tentative Budget 07/08	Adoption Budget 07/08
BEGINNING BALANCE	\$0	\$1,301,000	\$1,299,549
Prior Year Adjustments	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$1,301,000</u>	<u>\$1,299,549</u>
Plus Current Year Income			
Interest Income	\$3,049	\$65,000	\$65,000
Increase to Funds	1,296,500	100,000	100,000
Total Revenues	<u>\$1,299,549</u>	<u>\$165,000</u>	<u>\$165,000</u>
Total Funds Available	<u>\$1,299,549</u>	<u>\$1,466,000</u>	<u>\$1,464,549</u>
Less Current Year Expenditures			
Other Post Employment Benefits	\$0	\$0	\$0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserve For Contingencies	\$0	\$0	\$0
Total Ending Balance	<u><u>\$1,299,549</u></u>	<u><u>\$1,466,000</u></u>	<u><u>\$1,464,549</u></u>

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

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

GOVERNING BOARD

Richard D. Alexander, President

Bill Garrett, Vice President

Deanna Weeks, Clerk

Timothy L. Caruthers, D.C.

Greg Barr

Crystal Bernier-Sudano – Grossmont College Student Trustee

Audrey Causton – Cuyamaca College Student Trustee

ADMINISTRATION

Omero Suarez - Chancellor

Sue Rearic, Interim Vice Chancellor-Business Services

Ben Lastimado, Vice Chancellor-Human Resources & Labor Relations

GROSSMONT COLLEGE

**Sunita Cooke
President**

CUYAMACA COLLEGE

**Geraldine Perri
President**