



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2006-07

TENTATIVE BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, June 2, 2006. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 6, 2006, at 5:30 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

THE WAY FORWARD

❖ *Academic Excellence*

Teaching, learning and supportive services

❖ *Unity*

Cooperation throughout the organization

❖ *Standardization*

Avoiding confusion and saving resources

❖ *Alignment*

Assist students in reaching their goals

❖ *Resources*

Human, physical, and fiscal resources



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

To: Governing Board
Date: June 6, 2006
Re: 2006 – 2007 Tentative Budget

This Tentative Budget is presented with even more uncertainty than usual. Although it is normal not to have a signed state budget when the Tentative Budget is prepared, it is extremely abnormal not to know the formula that will be used to distribute at least the General Fund allocations. At this point, we know neither the amount of state funds to be distributed to community college districts nor the formula that will be used. Nevertheless, by law, we must prepare this budget so that we are able to spend funds July 1.

The Tentative Budget is based on revenue projections that are based on the Governor's January budget proposal and college enrollment and ending balance projections from March. Therefore, the Tentative Budget does not reflect information from the May Revise concerning the economy and other state revenue issues. It also does not reflect the Governor's revised budget proposal and its significantly increased funding for community colleges. Should the increased funds be included in the budget that is finally signed, then they will be included in the GCCCD Adoption Budget.

The 2006 – 2007 Tentative Budget is almost 19% less than last year's Tentative Budget due to the expenditure of over \$70 million of capital construction funds, \$52 million of which were from the proceeds of *Proposition R*. The General Fund portion of the budget has increased by 5.74% compared to the 2005 -2006 Tentative Budget. That 5.74% increase reflects a projected 5.8% COLA, but neither enrollment Growth funding nor a reduction to Base funding to reflect the possibility that the district will not be able to restore its enrollment back to the Base level.

The challenge of restoring the district's enrollment so that the Base funding is not reduced is the major challenge facing the district in the coming year. If the district is able to return to its customary over-base status, the May Revise suggests the potential to significantly enhance on-going and one-time funding in the Adoption Budget. If, however, the district's enrollments stay stagnant or continue to decline, the district faces reductions to the on-going funds budgeted in this Tentative Budget.

This Tentative Budget will allow the District to operate until there is a signed state budget and the Adoption Budget can be prepared to reflect the terms of that signed budget. I recommend that the Board accept this Tentative Budget.

Sincerely,

Omero Suarez, Ph.D.
Chancellor

Office of the Chancellor

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

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

Funds Available

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

General Fund:

	<i>Tentative</i>
Unrestricted	\$91,747,880
Restricted	19,430,816
	\$111,178,696
Total General Fund	\$111,178,696

Other Funds:

Bookstore Special Revenue Fund	\$2,633,754
Grossmont Child Development Center	37,407
Cuyamaca Child Development Center	195,000
Cuyamaca Ornamental Horticulture	90,816
Associated Students of Cuyamaca College	269,792
Grossmont College Student Center Fund	518,112
Cuyamaca College Student Center Fund	457,515
Capital Outlay Projects Sub Fund 41	30,539,361
Proposition "R" Construction Sub Fund 42	124,610,612
Self Insurance Fund	5,214,573
Grossmont College Student Representation Fee	89,000
	\$164,655,942
Total Other Funds	\$164,655,942

<i>Total Funds Available</i>	\$275,834,638
-------------------------------------	----------------------

Grossmont-Cuyamaca Community College District
Tentative Budget
Table of Contents

Executive Summary I
Summary of Funds Available II
Table of Contents III
Summary of FTES IV

General Fund:

Summary of Operations and Ending Balances
 Combined 1
 Unrestricted 2
 Restricted 3
Income Graphs 4
Income Statement
 Combined 5
 Unrestricted 6
 Restricted 7
 Detail of Restricted Income 8
Expenditure Statement
 Total All Sites
 Combined 9
 Unrestricted 10
 Restricted 11
 Graphs 12
 Grossmont College
 Combined 13
 Unrestricted 14
 Restricted 15
 Graphs 16
 Cuyamaca College
 Combined 17
 Unrestricted 18
 Restricted 19
 Graphs 20
 District Services
 Combined 21
 Unrestricted 22
 Restricted 23
 Graphs 24
 Districtwide Budget
 Combined 25
 Unrestricted 26
 Restricted 27
 Graphs 28

Supplemental Funds:

College Bookstores
 Trend of Funds Provided by College Bookstore Operations 30
 College Bookstores Special Revenue Fund 31
Grossmont College Child Development Center 32
Cuyamaca College Child Development Center 33
Cuyamaca Ornamental Horticulture 34
Associated Students of Cuyamaca College 35
Grossmont College Student Center Fund 36
Cuyamaca College Student Center Fund 37
Capital Outlay Projects Fund Summary 38
 Capital Outlay Projects Sub Fund 41 Summary and Detail of Expenditures 39 - 41
 Proposition "R" Construction Sub Fund 42 Summary and Detail of Expenditures 43 - 45
Self-Insurance Internal Service Fund 46
Grossmont College Student Representation Fee 47

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
RESIDENT FTES:					
Grossmont College					
Credit	12,365	12,249	12,112	11,480	12,088
Non Credit	344	246	432	410	428
Total	12,709	12,495	12,544	11,890	12,516
Cuyamaca College					
Credit	4,673	4,584	4,553	4,460	4,664
Non Credit	670	771	869	655	869
Total	5,343	5,355	5,422	5,115	5,533
Total Resident FTES	18,052	17,850	17,966	17,005	18,049

State FTES Data					
	<i>P2 6/13/03</i>				
Funded Resident FTES	17,146	17,308	17,889	18,049	18,049
State CAP	17,146	17,308	18,013	18,318	18,049
State CAP over Funded FTES	<i>funded = CAP</i>	<i>funded = CAP</i>	<i>funded < CAP</i>		
Unfunded FTES over/(under) CAP	906	542	77	1,044 Below Base	Goals Restore To Base
	<i>actual over CAP</i>	<i>actual over CAP</i>	<i>actual under CAP</i>		

NON RESIDENT FTES:

Grossmont College	924	892	815	755	783
Cuyamaca College	132	132	103	100	98
Total Non Resident FTES	1,056	1,024	918	855	881

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,633	13,387	13,359	12,645	13,299
Cuyamaca College	5,475	5,487	5,525	5,215	5,631
Total FTES	19,108	18,874	18,884	17,860	18,930

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,514,453	\$10,677,451	\$10,365,366	\$14,711,936	\$10,418,323
Accrual Adjustments	1,044	327	3,229	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Adjusted Beginning Balance	<u>\$12,515,497</u>	<u>\$10,677,778</u>	<u>\$10,368,595</u>	<u>\$14,711,936</u>	<u>\$10,418,323</u>
Income	<u>\$86,800,898</u>	<u>\$87,445,011</u>	<u>\$94,821,977</u>	<u>\$105,213,087</u>	<u>\$102,760,373</u>
Total Funds Available for Distribution	<u>\$99,316,395</u>	<u>\$98,122,789</u>	<u>\$105,190,572</u>	<u>\$119,925,023</u>	<u>\$113,178,696</u>
Less Expenditures	<u>\$88,638,944</u>	<u>\$87,757,423</u>	<u>\$90,478,636</u>	<u>\$109,506,700</u>	<u>\$108,387,761</u>
Total Ending Balance	<u><u>\$10,677,451</u></u>	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$10,418,323</u></u>	<u><u>\$4,790,935</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$4,254,281	\$3,285,528	\$7,478,563	\$6,347,680	\$0
Health Services	300,692	333,438	346,864	340,785	232,332
Parking Fund	208,306	259,007	54,951	0	0
Uncommitted Ending Balance	2,456,978	4,280,780	3,927,201	676,170	N/A
Contingency Reserve	<u>3,457,194</u>	<u>2,206,613</u>	<u>2,904,357</u>	<u>3,053,688</u>	<u>4,558,603</u>
Total Ending Balance	<u><u>\$10,677,451</u></u>	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$10,418,323</u></u>	<u><u>\$4,790,935</u></u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
SUMMARY OF OPERATIONS:					
Beginning Balance	\$11,028,181	\$8,235,902	\$8,052,810	\$13,177,806	\$5,431,369
Accrual Adjustments	1,044	327	3,229	0	0
Transfers Between Restricted & Unrestricted	(191,951)	60,828	330,654	0	0
Adjusted Beginning Balance	<u>\$10,837,274</u>	<u>\$8,297,057</u>	<u>\$8,386,693</u>	<u>\$13,177,806</u>	<u>\$5,431,369</u>
Income	<u>\$71,735,584</u>	<u>\$72,739,676</u>	<u>\$79,363,585</u>	<u>\$83,425,615</u>	<u>\$86,316,511</u>
Total Funds Available for Distribution	<u>\$82,572,858</u>	<u>\$81,036,733</u>	<u>\$87,750,278</u>	<u>\$96,603,421</u>	<u>\$91,747,880</u>
Less Expenditures	<u>\$74,336,956</u>	<u>\$72,983,923</u>	<u>\$74,572,472</u>	<u>\$91,172,052</u>	<u>\$87,189,277</u>
Total Ending Balance	<u><u>\$8,235,902</u></u>	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$5,431,369</u></u>	<u><u>\$4,558,603</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$2,321,730	\$1,565,417	\$6,346,248	\$1,701,511	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	2,456,978	4,280,780	3,927,201	676,170	0
Contingency Reserve	<u>3,457,194</u>	<u>2,206,613</u>	<u>2,904,357</u>	<u>3,053,688</u>	<u>4,558,603</u>
Total Ending Balance	<u><u>\$8,235,902</u></u>	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$5,431,369</u></u>	<u><u>\$4,558,603</u></u>

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

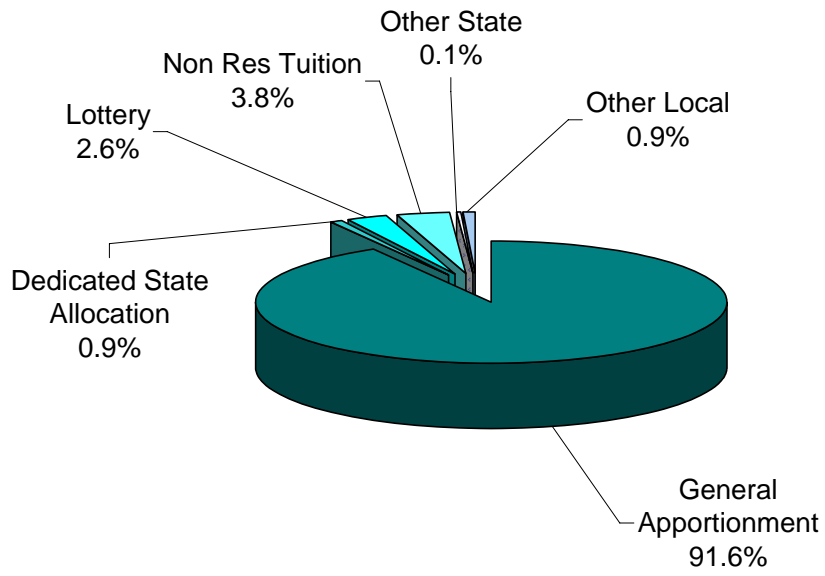
	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,486,272	\$2,441,549	\$2,312,556	\$1,534,130	\$4,986,954
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	191,951	(60,828)	(330,654)	0	0
Adjusted Beginning Balance	<u>\$1,678,223</u>	<u>\$2,380,721</u>	<u>\$1,981,902</u>	<u>\$1,534,130</u>	<u>\$4,986,954</u>
Income	<u>\$15,065,314</u>	<u>\$14,705,335</u>	<u>\$15,458,392</u>	<u>\$21,787,472</u>	<u>\$16,443,862</u>
Total Funds Available for Distribution	<u>\$16,743,537</u>	<u>\$17,086,056</u>	<u>\$17,440,294</u>	<u>\$23,321,602</u>	<u>\$21,430,816</u>
Less Expenditures	<u>\$14,301,988</u>	<u>\$14,773,500</u>	<u>\$15,906,164</u>	<u>\$18,334,648</u>	<u>\$21,198,484</u>
Total Ending Balance	<u><u>\$2,441,549</u></u>	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$4,986,954</u></u>	<u><u>\$232,332</u></u>

ANALYSIS OF ENDING BALANCE:

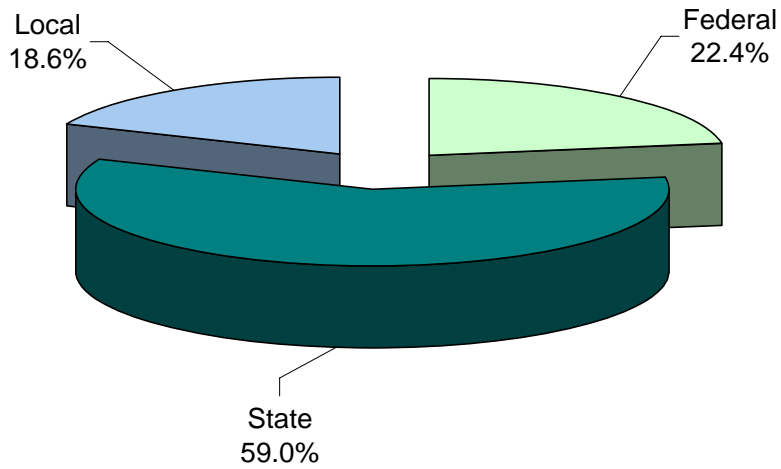
Committed Reserves:

Budget & Categorical Commitments	\$1,932,551	\$1,720,111	\$1,132,315	\$4,646,169	\$0
Health Services	300,692	333,438	346,864	340,785	232,332
Parking Fund	208,306	259,007	54,951	0	0
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$2,441,549</u></u>	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$4,986,954</u></u>	<u><u>\$232,332</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
INCOME:					
Federal:					
Categorical Funds	\$3,333,277	\$3,653,321	\$3,744,876	\$6,342,322	\$3,682,238
Other Federal	13,137	38,275	14,150	0	0
Total Federal	<u>\$3,346,414</u>	<u>\$3,691,596</u>	<u>\$3,759,026</u>	<u>\$6,342,322</u>	<u>\$3,682,238</u>
State Apportionment:					
Base	\$58,838,991	\$60,977,064	\$61,796,996	\$71,136,053	\$72,189,211
C.O.L.A.	1,199,667	0	1,519,159	3,019,780	4,186,974
Growth	1,196,370	797,074	2,244,568	66,876	0
Equalization	0	0	2,086,506	793,783	2,728,743
State Deficit Factor	(930,729)	(1,100,944)	(175,344)	0	0
Parity Allocation	875,664	780,847	780,847	780,847	780,847
Partnership For Excellence	4,198,576	3,591,815	3,075,702	516,113	0
Prior Year Adjustment	(258,097)	934,579	1,201,554	631,522	0
P2 to Actual Adjustment	(395,608)	(746,451)	(42,144)	0	0
Total State General Revenue	<u>\$64,724,834</u>	<u>\$65,233,984</u>	<u>\$72,487,844</u>	<u>\$76,944,974</u>	<u>\$79,885,775</u>
State Other:					
Categorical Funds	\$7,105,094	\$5,670,522	\$6,513,393	\$9,129,689	\$8,580,538
Basic Skills	247,727	373,483	0	0	0
Lottery	2,327,559	2,697,438	2,677,200	2,592,000	2,592,000
State Block Grants	543,011	557,002	962,475	498,640	40,204
Student Financial Aid Admin	180,106	699,765	820,896	791,033	813,177
Other State	798	14,500	16,425	49,053	0
Total State Other	<u>\$10,404,295</u>	<u>\$10,012,710</u>	<u>\$10,990,389</u>	<u>\$13,060,415</u>	<u>\$12,025,919</u>
Local:					
Community Service Fees	\$227,990	\$241,407	\$210,513	\$192,193	\$191,000
Contract Education	1,266,747	1,066,329	809,918	1,586,892	940,126
Enrollment Fees (2%)	70,402	107,409	135,387	156,274	137,846
Health Fees	478,211	469,308	462,023	447,160	447,160
Interest	420,092	355,596	503,126	155,161	200,000
Parking Fees & Fines	1,179,116	1,251,087	1,220,903	1,226,000	1,226,000
Tuition - Out of State	774,424	882,074	915,172	920,578	967,469
Tuition - Foreign Student	2,873,683	2,859,367	2,448,574	2,221,451	2,317,998
Other Student Fees	135,105	141,811	167,626	121,118	110,350
Other Local	891,067	1,123,502	698,495	1,832,718	628,492
Total Local	<u>\$8,316,837</u>	<u>\$8,497,890</u>	<u>\$7,571,737</u>	<u>\$8,859,545</u>	<u>\$7,166,441</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,518	8,831	12,981	5,831	0
Total Other Sources	<u>\$8,518</u>	<u>\$8,831</u>	<u>\$12,981</u>	<u>\$5,831</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$86,800,898</u></u>	<u><u>\$87,445,011</u></u>	<u><u>\$94,821,977</u></u>	<u><u>\$105,213,087</u></u>	<u><u>\$102,760,373</u></u>

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

INCOME:	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	13,137	38,275	14,150	0	0
Total Federal	<u>\$13,137</u>	<u>\$38,275</u>	<u>\$14,150</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$58,838,991	\$60,977,064	\$61,796,996	\$71,136,053	\$72,189,211
C.O.L.A.	1,199,667	0	1,519,159	3,019,780	4,186,974
Growth	1,196,370	\$797,074	2,244,568	66,876	0
Equalization	0	0	2,086,506	793,783	2,728,743
State Deficit Factor	(930,729)	(1,100,944)	(175,344)	0	0
Parity Allocation	875,664	780,847	780,847	780,847	780,847
Partnership For Excellence	4,198,576	3,591,815	3,075,702	516,113	0
Prior Year Adjustment	(258,097)	934,579	1,201,554	631,522	0
P2 to Actual Adjustment	(395,608)	(746,451)	(42,144)	0	0
Total State General Revenue	<u>\$64,724,834</u>	<u>\$65,233,984</u>	<u>\$72,487,844</u>	<u>\$76,944,974</u>	<u>\$79,885,775</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Basic Skills	247,727	373,483	0	0	0
Lottery	2,089,225	2,351,106	2,240,943	2,250,000	2,250,000
State Block Grants	0	0	0	0	0
Student Financial Aid Admin	26,996	50,790	85,292	81,073	81,073
Other State	798	0	0	49,053	0
Total State Other	<u>\$2,364,746</u>	<u>\$2,775,379</u>	<u>\$2,326,235</u>	<u>\$2,380,126</u>	<u>\$2,331,073</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	70,402	107,409	135,387	156,274	137,846
Health Fees	0	0	0	0	0
Interest	420,092	355,596	503,126	155,161	200,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	774,424	882,074	915,172	920,578	967,469
Tuition - Foreign Student	2,873,683	2,859,367	2,448,574	2,221,451	2,317,998
Other Student Fees	135,105	141,811	167,626	121,118	110,350
Other Local	350,643	336,950	352,490	520,102	366,000
Total Local	<u>\$4,624,349</u>	<u>\$4,683,207</u>	<u>\$4,522,375</u>	<u>\$4,094,684</u>	<u>\$4,099,663</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,518	8,831	12,981	5,831	0
Total Other Sources	<u>\$8,518</u>	<u>\$8,831</u>	<u>\$12,981</u>	<u>\$5,831</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$71,735,584</u></u>	<u><u>\$72,739,676</u></u>	<u><u>\$79,363,585</u></u>	<u><u>\$83,425,615</u></u>	<u><u>\$86,316,511</u></u>

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

INCOME:	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
Federal:					
Categorical Funds	\$3,333,277	\$3,653,321	\$3,744,876	\$6,342,322	\$3,682,238
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,333,277</u>	<u>\$3,653,321</u>	<u>\$3,744,876</u>	<u>\$6,342,322</u>	<u>\$3,682,238</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	\$7,105,094	\$5,670,522	\$6,513,393	\$9,129,689	\$8,580,538
Basic Skills	0	0	0	0	0
Lottery	238,334	346,332	436,257	342,000	342,000
State Block Grants	543,011	557,002	962,475	498,640	40,204
Student Financial Aid Admin	153,110	648,975	735,604	709,960	732,104
Other State	0	14,500	16,425	0	0
Total State Other	<u>\$8,039,549</u>	<u>\$7,237,331</u>	<u>\$8,664,154</u>	<u>\$10,680,289</u>	<u>\$9,694,846</u>
Local:					
Community Service Fees	\$227,990	\$241,407	\$210,513	\$192,193	\$191,000
Contract Education	1,266,747	1,066,329	809,918	1,586,892	940,126
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	478,211	469,308	462,023	447,160	447,160
Interest	0	0	0	0	0
Parking Fees & Fines	1,179,116	1,251,087	1,220,903	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	540,424	786,552	346,005	1,312,616	262,492
Total Local	<u>\$3,692,488</u>	<u>\$3,814,683</u>	<u>\$3,049,362</u>	<u>\$4,764,861</u>	<u>\$3,066,778</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>\$15,065,314</u></u>	<u><u>\$14,705,335</u></u>	<u><u>\$15,458,392</u></u>	<u><u>\$21,787,472</u></u>	<u><u>\$16,443,862</u></u>

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

	Tentative Budget 06/07
Federal	
Categoricals	
Child Development Center-(Childcare Food Program)	\$45,000
Department of Health and Human Services - HRSA International Health Worker Program	295,935
Financial Aid Administrative Allowance	64,694
GEARUP Grant	910,000
HHS/SDSU Bridge Proj Inst	4,000
ROP - VTEA 232 Funds	69,099
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	49,286
Title III	350,000
Veterans Education	8,995
Vocational-Technical Education Act (VTEA Title IB, IC, & Special Projects)	1,519,394
Workstudy	365,835
	<hr/>
	\$3,682,238
State	
Categoricals	
California Partnership for the Achievement of Student Success (Cal-PASS)	\$2,000,000
California Work Opportunities and Responsibility to Kids (CalWORKs)	445,471
Cooperative Agencies Resources for Education (CARE)	276,089
Disabled Students Programs & Services (DSPS)	1,360,185
Economic Development	405,000
Extended Opportunities, Programs & Services (EOPS)	1,421,175
Funds for Student Success-Middle College High School	136,769
Foster & Kinship Care Education	884,265
General Childcare, Early Childhood Mentor, Infant Toddler Model Sites	557,595
Matriculation	942,693
Temporary Assistance for Needy Families (TANF - 50% State portion)	49,286
Temporary Assistance for Needy Families/Child Development Careers	102,010
	<hr/>
	\$8,580,538
Proposition 20-Restricted Lottery Funds	342,000
State Block Grants	40,204
Student Financial Aid Administration	732,104
	<hr/>
	\$9,694,846
Local	
Community Services	\$191,000
Contract Education	940,126
Health Fees	447,160
Parking Fees & Fines	1,226,000
Other Local Income:	
Child Development Training Consortium	25,000
County Foster Care Training	139,000
Food Service Agreement	60,000
Miscellaneous Grants	38,492
	<hr/>
	\$3,066,778
	<hr/>
	\$16,443,862

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,503,729	\$16,226,853	\$15,830,702	\$20,599,124	\$18,851,708
12 Contract Adm, Counselors, Librarians	7,274,374	7,077,635	7,063,580	7,901,403	8,298,580
13 Hourly Teachers	12,367,401	12,779,688	12,888,991	13,595,926	13,498,722
14 Hourly Adm, Counselors, Librarians	1,182,471	1,080,001	953,317	1,138,424	942,928
Object Group 1000 Total	<u>\$38,327,975</u>	<u>\$37,164,177</u>	<u>\$36,736,590</u>	<u>\$43,234,877</u>	<u>\$41,591,938</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,933,184	\$16,474,118	\$17,154,206	\$18,483,157	\$19,917,665
22 Contract Instructional Aides	1,466,501	1,357,618	1,459,761	1,527,800	1,610,088
23 Hourly Non-Instructional	3,472,462	3,122,141	3,337,433	3,619,488	3,260,926
24 Hourly Instructional Aides	799,855	759,718	844,221	899,940	866,807
Object Group 2000 Total	<u>\$22,672,002</u>	<u>\$21,713,595</u>	<u>\$22,795,621</u>	<u>\$24,530,385</u>	<u>\$25,655,486</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,506,752	\$13,767,878	\$14,897,997	\$17,194,302	\$17,744,407
3x Early Retirement & Retiree Benefits	1,672,171	2,013,693	1,487,492	2,273,678	1,962,342
Object Group 3000 Total	<u>\$14,178,923</u>	<u>\$15,781,571</u>	<u>\$16,385,489</u>	<u>\$19,467,980</u>	<u>\$19,706,749</u>
SUPPLIES:					
43 Supplies	\$2,208,447	\$2,530,704	\$2,953,357	\$4,009,923	\$3,836,926
Object Group 4000 Total	<u>\$2,208,447</u>	<u>\$2,530,704</u>	<u>\$2,953,357</u>	<u>\$4,009,923</u>	<u>\$3,836,926</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,042,203	\$2,600,825	\$2,437,180	\$5,733,166	\$7,437,464
52 Travel and Mileage	398,954	302,886	430,310	797,626	671,025
53 Fees, Software, Memberships, Dues	619,642	719,106	816,747	796,086	728,207
54 Insurance	461,854	514,953	614,860	695,786	737,922
55 Utilities and Operations	1,461,206	1,994,391	2,035,987	3,048,806	2,861,764
56 Rents, Repairs & Maintenance	1,634,064	1,608,422	1,677,074	3,030,411	2,292,890
57 Audits, Interest, and Legals	774,786	407,623	425,253	534,865	402,195
58 Advertising, Postage & Other Operating	605,735	515,416	635,343	858,554	765,371
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$7,998,444</u>	<u>\$8,663,622</u>	<u>\$9,072,754</u>	<u>\$15,495,300</u>	<u>\$15,896,838</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$70,447	\$28,535	\$0	\$47,732	\$16,000
62 Building Alterations	6,818	0	15,656	54,020	31,000
63 Books	48,563	21,389	53,545	52,032	40,617
64 Equipment	1,255,089	742,629	1,041,207	1,191,449	593,709
Object Group 6000 Total	<u>\$1,380,917</u>	<u>\$792,553</u>	<u>\$1,110,408</u>	<u>\$1,345,233</u>	<u>\$681,326</u>
OTHER OUTGO:					
71 Debt Service	\$424,757	\$58,724	\$75,000	\$85,000	\$85,000
73 Interfund Transfers	602,978	0	230,700	368,378	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	844,501	1,052,477	1,118,717	940,175	933,498
79 Dedicated Reserves	0	0	0	29,449	0
Object Group 7000 Total	<u>\$1,872,236</u>	<u>\$1,111,201</u>	<u>\$1,424,417</u>	<u>\$1,423,002</u>	<u>\$1,018,498</u>
Total Expenditures	<u><u>\$88,638,944</u></u>	<u><u>\$87,757,423</u></u>	<u><u>\$90,478,636</u></u>	<u><u>\$109,506,700</u></u>	<u><u>\$108,387,761</u></u>

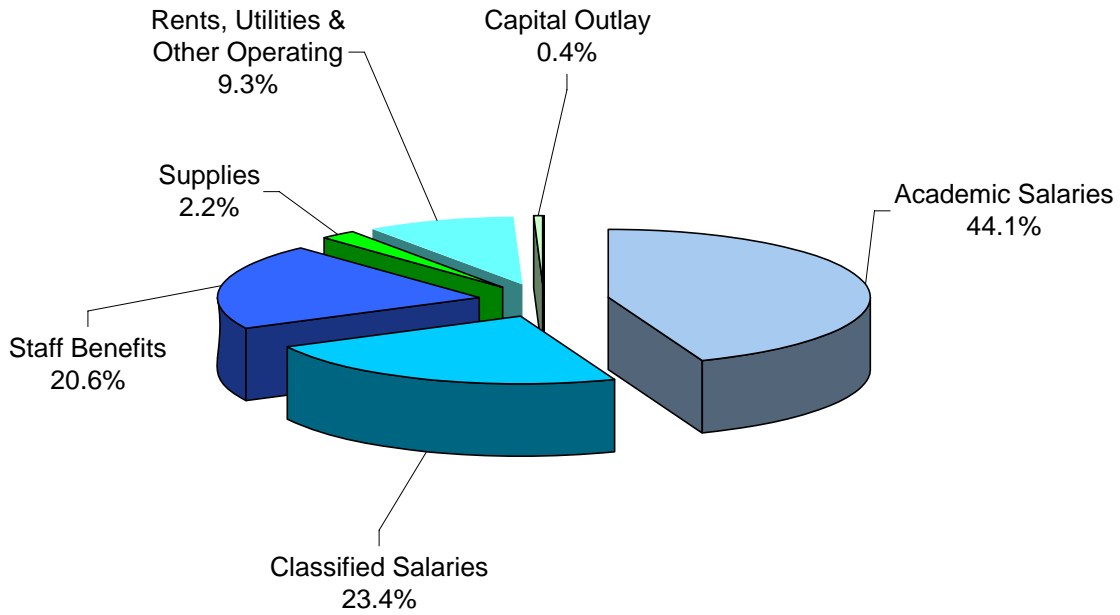
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,180,785	\$15,658,145	\$15,379,800	\$20,176,178	\$18,276,486
12 Contract Adm, Counselors, Librarians	5,821,060	5,762,054	5,565,020	5,860,089	6,589,488
13 Hourly Teachers	11,931,107	12,142,136	12,422,041	13,133,335	13,037,880
14 Hourly Adm, Counselors, Librarians	570,488	387,332	366,934	792,637	542,227
Object Group 1000 Total	<u>\$35,503,440</u>	<u>\$33,949,667</u>	<u>\$33,733,795</u>	<u>\$39,962,239</u>	<u>\$38,446,081</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$14,434,730	\$14,325,406	\$14,769,482	\$16,150,147	\$17,074,808
22 Contract Instructional Aides	1,254,121	1,197,983	1,292,100	1,346,377	1,428,490
23 Hourly Non-Instructional	1,307,664	1,091,650	1,182,305	1,775,817	1,215,895
24 Hourly Instructional Aides	613,398	597,367	632,660	756,293	650,111
Object Group 2000 Total	<u>\$17,609,913</u>	<u>\$17,212,406</u>	<u>\$17,876,547</u>	<u>\$20,028,634</u>	<u>\$20,369,304</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,370,987	\$12,488,945	\$13,337,477	\$15,769,949	\$15,988,749
3x Early Retirement & Retiree Benefits	1,672,171	2,013,693	1,487,492	2,273,678	1,962,342
Object Group 3000 Total	<u>\$13,043,158</u>	<u>\$14,502,638</u>	<u>\$14,824,969</u>	<u>\$18,043,627</u>	<u>\$17,951,091</u>
SUPPLIES:					
43 Supplies	\$997,125	\$1,019,918	\$1,101,529	\$2,373,078	\$1,924,394
Object Group 4000 Total	<u>\$997,125</u>	<u>\$1,019,918</u>	<u>\$1,101,529</u>	<u>\$2,373,078</u>	<u>\$1,924,394</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,025,742	\$897,789	\$655,149	\$1,265,041	\$1,188,020
52 Travel and Mileage	237,472	201,833	259,812	539,229	439,710
53 Fees, Software, Memberships, Dues	487,843	569,503	683,354	696,243	639,579
54 Insurance	420,370	501,747	574,894	655,565	696,922
55 Utilities and Operations	1,156,530	1,695,752	1,968,690	2,798,337	2,290,439
56 Rents, Repairs & Maintenance	1,239,128	1,349,186	1,402,486	2,730,295	1,974,500
57 Audits, Interest, and Legals	674,319	302,993	327,419	438,324	309,336
58 Advertising, Postage & Other Operating	382,966	428,081	501,158	724,698	566,437
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,624,370</u>	<u>\$5,946,884</u>	<u>\$6,372,962</u>	<u>\$9,847,732</u>	<u>\$8,104,943</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,232	\$9,865	\$0	\$47,732	\$16,000
62 Building Alterations	2,758	0	9,050	34,687	31,000
63 Books	20,669	21,389	18,077	50,963	40,617
64 Equipment	495,542	286,982	361,753	657,602	282,347
Object Group 6000 Total	<u>\$531,201</u>	<u>\$318,236</u>	<u>\$388,880</u>	<u>\$790,984</u>	<u>\$369,964</u>
OTHER OUTGO:					
71 Debt Service	\$369,757	\$0	\$0	\$0	\$0
73 Interfund Transfers	602,978	0	230,700	68,360	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	55,014	34,174	43,090	27,949	23,500
79 Dedicated Reserves	0	0	0	29,449	0
Object Group 7000 Total	<u>\$1,027,749</u>	<u>\$34,174</u>	<u>\$273,790</u>	<u>\$125,758</u>	<u>\$23,500</u>
Total Expenditures	<u><u>\$74,336,956</u></u>	<u><u>\$72,983,923</u></u>	<u><u>\$74,572,472</u></u>	<u><u>\$91,172,052</u></u>	<u><u>\$87,189,277</u></u>

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

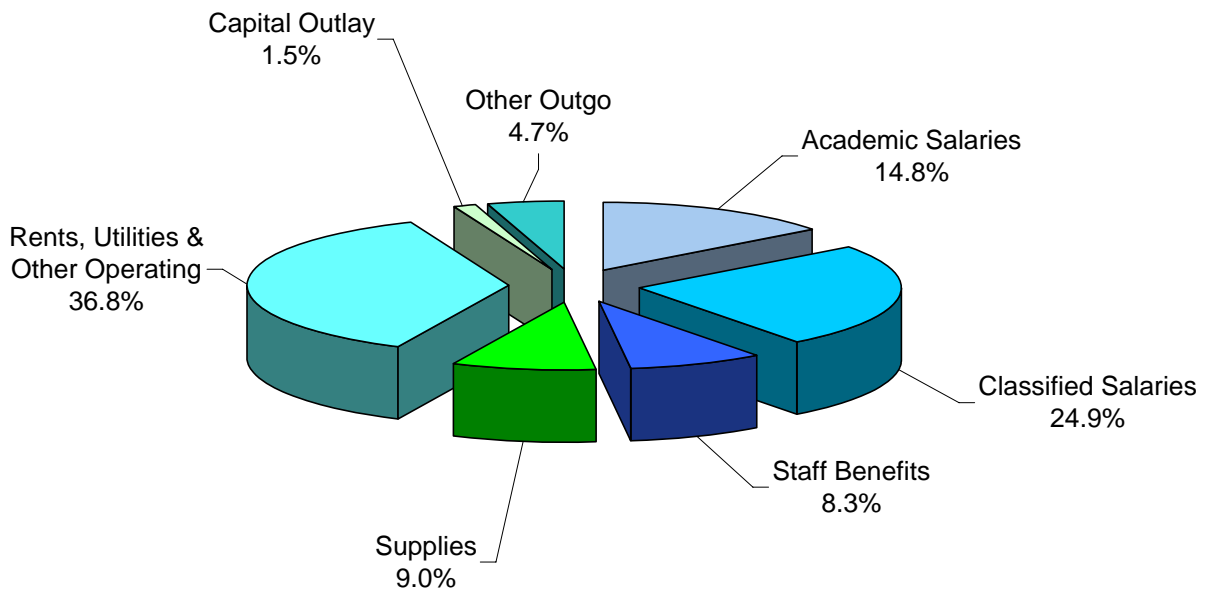
	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$322,944	\$568,708	\$450,902	\$422,946	\$575,222
12 Contract Adm, Counselors, Librarians	1,453,314	1,315,581	1,498,560	2,041,314	1,709,092
13 Hourly Teachers	436,294	637,552	466,950	462,591	460,842
14 Hourly Adm, Counselors, Librarians	611,983	692,669	586,383	345,787	400,701
Object Group 1000 Total	<u>\$2,824,535</u>	<u>\$3,214,510</u>	<u>\$3,002,795</u>	<u>\$3,272,638</u>	<u>\$3,145,857</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,498,454	\$2,148,712	\$2,384,724	\$2,333,010	\$2,842,857
22 Contract Instructional Aides	212,380	159,635	167,661	181,423	181,598
23 Hourly Non-Instructional	2,164,798	2,030,491	2,155,128	1,843,671	2,045,031
24 Hourly Instructional Aides	186,457	162,351	211,561	143,647	216,696
Object Group 2000 Total	<u>\$5,062,089</u>	<u>\$4,501,189</u>	<u>\$4,919,074</u>	<u>\$4,501,751</u>	<u>\$5,286,182</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,135,765	\$1,278,933	\$1,560,520	\$1,424,353	\$1,755,658
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,135,765</u>	<u>\$1,278,933</u>	<u>\$1,560,520</u>	<u>\$1,424,353</u>	<u>\$1,755,658</u>
SUPPLIES:					
43 Supplies	\$1,211,322	\$1,510,786	\$1,851,828	\$1,636,845	\$1,912,532
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,016,461	\$1,703,036	\$1,782,031	\$4,468,125	\$6,249,444
52 Travel and Mileage	161,482	101,053	170,498	258,397	231,315
53 Fees, Software, Memberships, Dues	131,799	149,603	133,393	99,843	88,628
54 Insurance	41,484	13,206	39,966	40,221	41,000
55 Utilities and Operations	304,676	298,639	67,297	250,469	571,325
56 Rents, Repairs & Maintenance	394,936	259,236	274,588	300,116	318,390
57 Audits, Interest, and Legals	100,467	104,630	97,834	96,541	92,859
58 Advertising, Postage & Other Operating	222,769	87,335	134,185	133,856	198,934
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,374,074</u>	<u>\$2,716,738</u>	<u>\$2,699,792</u>	<u>\$5,647,568</u>	<u>\$7,791,895</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$58,215	\$18,670	\$0	\$0	\$0
62 Building Alterations	4,060	0	6,606	19,333	0
63 Books	27,894	0	35,468	1,069	0
64 Equipment	759,547	455,647	679,454	533,847	311,362
Object Group 6000 Total	<u>\$849,716</u>	<u>\$474,317</u>	<u>\$721,528</u>	<u>\$554,249</u>	<u>\$311,362</u>
OTHER OUTGO:					
71 Debt Service	\$55,000	\$58,724	\$75,000	\$85,000	\$85,000
73 Interfund Transfers	0	0	0	300,018	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	789,487	1,018,303	1,075,627	912,226	909,998
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$844,487</u>	<u>\$1,077,027</u>	<u>\$1,150,627</u>	<u>\$1,297,244</u>	<u>\$994,998</u>
Total Expenditures	<u><u>\$14,301,988</u></u>	<u><u>\$14,773,500</u></u>	<u><u>\$15,906,164</u></u>	<u><u>\$18,334,648</u></u>	<u><u>\$21,198,484</u></u>

Total All Sites - Unrestricted General Fund



Total Compensation: 88.1%

Total All Sites - Restricted General Fund



Total Compensation: 48.0%

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,896,642	\$11,942,281	\$11,602,579	\$15,182,641	\$13,812,269
12 Contract Adm, Counselors, Librarians	4,028,099	3,938,427	3,911,423	3,991,205	4,455,779
13 Hourly Teachers	8,875,917	8,975,647	8,933,102	9,556,738	9,496,005
14 Hourly Adm, Counselors, Librarians	875,049	775,034	650,819	885,801	745,119
Object Group 1000 Total	<u>\$26,675,707</u>	<u>\$25,631,389</u>	<u>\$25,097,923</u>	<u>\$29,616,385</u>	<u>\$28,509,172</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,542,905	\$7,284,190	\$7,576,489	\$8,304,403	\$9,172,766
22 Contract Instructional Aides	1,121,048	1,042,996	1,101,963	1,141,885	1,221,254
23 Hourly Non-Instructional	1,961,720	1,639,906	1,783,299	1,984,716	1,851,109
24 Hourly Instructional Aides	724,137	671,537	727,153	773,448	706,911
Object Group 2000 Total	<u>\$11,349,810</u>	<u>\$10,638,629</u>	<u>\$11,188,904</u>	<u>\$12,204,452</u>	<u>\$12,952,040</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,500,198	\$8,240,363	\$8,824,025	\$10,630,439	\$10,837,333
3x Early Retirement & Retiree Benefits	655,893	1,102,201	556,196	1,131,722	879,605
Object Group 3000 Total	<u>\$7,156,091</u>	<u>\$9,342,564</u>	<u>\$9,380,221</u>	<u>\$11,762,161</u>	<u>\$11,716,938</u>
SUPPLIES:					
43 Supplies	\$1,397,258	\$1,436,070	\$1,754,204	\$2,284,581	\$2,597,281
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$765,049	\$1,498,738	\$1,283,828	\$3,743,915	\$4,143,366
52 Travel and Mileage	206,544	141,924	200,251	320,591	288,430
53 Fees, Software, Memberships, Dues	198,194	181,236	187,426	181,671	174,649
54 Insurance	66,370	64,108	68,576	99,204	101,000
55 Utilities and Operations	1,049,817	1,233,565	1,413,582	1,912,137	1,819,613
56 Rents, Repairs & Maintenance	820,172	784,148	728,554	1,663,688	1,149,781
57 Audits, Interest, and Legals	175	0	0	706	1,000
58 Advertising, Postage & Other Operating	337,258	280,041	322,490	404,129	470,872
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,443,579</u>	<u>\$4,183,760</u>	<u>\$4,204,707</u>	<u>\$8,326,041</u>	<u>\$8,148,711</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$67,597	\$24,785	\$0	\$47,732	\$16,000
62 Building Alterations	4,060	0	15,656	54,020	6,000
63 Books	34,618	11,622	41,132	21,103	10,117
64 Equipment	761,891	429,926	567,342	676,447	342,829
Object Group 6000 Total	<u>\$868,166</u>	<u>\$466,333</u>	<u>\$624,130</u>	<u>\$799,302</u>	<u>\$374,946</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	68,360	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	677,724	862,465	922,705	775,397	787,212
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$677,724</u>	<u>\$862,465</u>	<u>\$922,705</u>	<u>\$843,757</u>	<u>\$787,212</u>
Total Expenditures	<u><u>\$51,568,335</u></u>	<u><u>\$52,561,210</u></u>	<u><u>\$53,172,794</u></u>	<u><u>\$65,836,679</u></u>	<u><u>\$65,086,300</u></u>

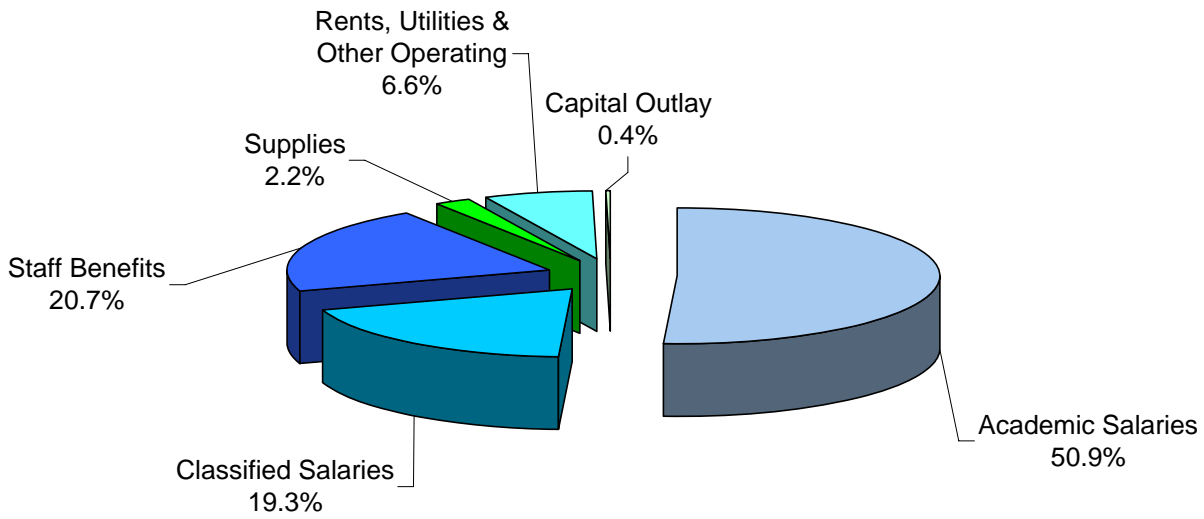
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,584,085	\$11,493,371	\$11,294,111	\$14,861,806	\$13,297,063
12 Contract Adm, Counselors, Librarians	3,043,162	3,115,232	2,899,498	3,097,933	3,499,309
13 Hourly Teachers	8,486,903	8,357,426	8,496,063	9,174,290	9,064,595
14 Hourly Adm, Counselors, Librarians	385,755	255,270	228,486	611,419	413,874
Object Group 1000 Total	<u>\$24,499,905</u>	<u>\$23,221,299</u>	<u>\$22,918,158</u>	<u>\$27,745,448</u>	<u>\$26,274,841</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,155,966	\$6,058,595	\$6,306,407	\$7,072,991	\$7,679,705
22 Contract Instructional Aides	909,116	892,115	946,016	971,954	1,050,740
23 Hourly Non-Instructional	784,301	640,448	689,901	973,420	666,806
24 Hourly Instructional Aides	551,444	529,290	573,689	674,153	561,634
Object Group 2000 Total	<u>\$8,400,827</u>	<u>\$8,120,448</u>	<u>\$8,516,013</u>	<u>\$9,692,518</u>	<u>\$9,958,885</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,767,410	\$7,420,444	\$7,871,511	\$9,785,124	\$9,803,063
3x Early Retirement & Retiree Benefits	655,893	1,102,201	556,196	1,131,722	879,605
Object Group 3000 Total	<u>\$6,423,303</u>	<u>\$8,522,645</u>	<u>\$8,427,707</u>	<u>\$10,916,846</u>	<u>\$10,682,668</u>
SUPPLIES:					
43 Supplies	\$406,960	\$543,413	\$637,769	\$1,377,464	\$1,146,620
Object Group 4000 Total	<u>\$406,960</u>	<u>\$543,413</u>	<u>\$637,769</u>	<u>\$1,377,464</u>	<u>\$1,146,620</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$135,882	\$151,345	\$148,193	\$389,873	\$368,467
52 Travel and Mileage	120,005	85,975	119,216	260,191	167,090
53 Fees, Software, Memberships, Dues	108,809	99,783	116,090	141,480	125,706
54 Insurance	37,801	60,902	38,610	68,204	70,000
55 Utilities and Operations	690,077	1,058,353	1,244,274	1,787,884	1,395,513
56 Rents, Repairs & Maintenance	629,306	692,212	625,712	1,519,289	956,725
57 Audits, Interest, and Legals	0	0	0	706	1,000
58 Advertising, Postage & Other Operating	205,242	246,806	226,194	357,072	312,709
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,927,122</u>	<u>\$2,395,376</u>	<u>\$2,518,289</u>	<u>\$4,524,699</u>	<u>\$3,397,210</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$11,646	\$9,865	\$0	\$47,732	\$16,000
62 Building Alterations	0	0	9,050	34,687	6,000
63 Books	16,990	11,622	5,664	20,034	10,117
64 Equipment	159,533	183,476	228,570	339,348	168,174
Object Group 6000 Total	<u>\$188,169</u>	<u>\$204,963</u>	<u>\$243,284</u>	<u>\$441,801</u>	<u>\$200,291</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	68,360	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	44,963	26,087	36,595	15,481	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$44,963</u>	<u>\$26,087</u>	<u>\$36,595</u>	<u>\$83,841</u>	<u>\$15,000</u>
Total Expenditures	<u><u>\$41,891,249</u></u>	<u><u>\$43,034,231</u></u>	<u><u>\$43,297,815</u></u>	<u><u>\$54,782,617</u></u>	<u><u>\$51,675,515</u></u>

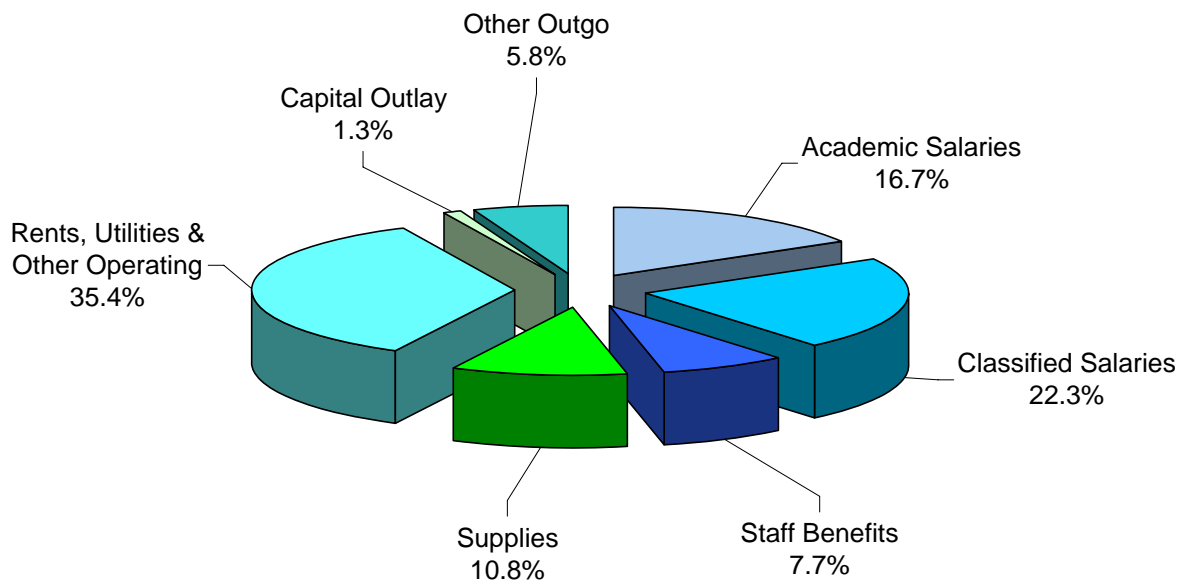
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$312,557	\$448,910	\$308,468	\$320,835	\$515,206
12 Contract Adm, Counselors, Librarians	984,937	823,195	1,011,925	893,272	956,470
13 Hourly Teachers	389,014	618,221	437,039	382,448	431,410
14 Hourly Adm, Counselors, Librarians	489,294	519,764	422,333	274,382	331,245
Object Group 1000 Total	<u>\$2,175,802</u>	<u>\$2,410,090</u>	<u>\$2,179,765</u>	<u>\$1,870,937</u>	<u>\$2,234,331</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,386,939	\$1,225,595	\$1,270,082	\$1,231,412	\$1,493,061
22 Contract Instructional Aides	211,932	150,881	155,947	169,931	170,514
23 Hourly Non-Instructional	1,177,419	999,458	1,093,398	1,011,296	1,184,303
24 Hourly Instructional Aides	172,693	142,247	153,464	99,295	145,277
Object Group 2000 Total	<u>\$2,948,983</u>	<u>\$2,518,181</u>	<u>\$2,672,891</u>	<u>\$2,511,934</u>	<u>\$2,993,155</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$732,788	\$819,919	\$952,514	\$845,315	\$1,034,270
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$732,788</u>	<u>\$819,919</u>	<u>\$952,514</u>	<u>\$845,315</u>	<u>\$1,034,270</u>
SUPPLIES:					
43 Supplies	\$990,298	\$892,657	\$1,116,435	\$907,117	\$1,450,661
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$629,167	\$1,347,393	\$1,135,635	\$3,354,042	\$3,774,899
52 Travel and Mileage	86,539	55,949	81,035	60,400	121,340
53 Fees, Software, Memberships, Dues	89,385	81,453	71,336	40,191	48,943
54 Insurance	28,569	3,206	29,966	31,000	31,000
55 Utilities and Operations	359,740	175,212	169,308	124,253	424,100
56 Rents, Repairs & Maintenance	190,866	91,936	102,842	144,399	193,056
57 Audits, Interest, and Legals	175	0	0	0	0
58 Advertising, Postage & Other Operating	132,016	33,235	96,296	47,057	158,163
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,516,457</u>	<u>\$1,788,384</u>	<u>\$1,686,418</u>	<u>\$3,801,342</u>	<u>\$4,751,501</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$55,951	\$14,920	\$0	\$0	\$0
62 Building Alterations	4,060	0	6,606	19,333	0
63 Books	17,628	0	35,468	1,069	0
64 Equipment	602,358	246,450	338,772	337,099	174,655
Object Group 6000 Total	<u>\$679,997</u>	<u>\$261,370</u>	<u>\$380,846</u>	<u>\$357,501</u>	<u>\$174,655</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	632,761	836,378	886,110	759,916	772,212
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$632,761</u>	<u>\$836,378</u>	<u>\$886,110</u>	<u>\$759,916</u>	<u>\$772,212</u>
Total Expenditures	<u><u>\$9,677,086</u></u>	<u><u>\$9,526,979</u></u>	<u><u>\$9,874,979</u></u>	<u><u>\$11,054,062</u></u>	<u><u>\$13,410,785</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,607,087	\$4,284,572	\$4,225,946	\$5,416,483	\$5,039,439
12 Contract Adm, Counselors, Librarians	2,683,273	2,641,880	2,537,601	2,626,048	2,866,143
13 Hourly Teachers	3,490,284	3,804,041	3,955,889	4,038,272	4,002,217
14 Hourly Adm, Counselors, Librarians	297,104	298,747	300,283	247,012	191,581
Object Group 1000 Total	<u>\$11,077,748</u>	<u>\$11,029,240</u>	<u>\$11,019,719</u>	<u>\$12,327,815</u>	<u>\$12,099,380</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,256,618	\$4,042,687	\$4,218,462	\$4,825,797	\$4,981,339
22 Contract Instructional Aides	345,453	314,622	357,798	385,915	388,834
23 Hourly Non-Instructional	1,133,702	1,097,785	1,106,245	1,103,473	929,048
24 Hourly Instructional Aides	68,928	85,742	113,082	119,620	152,896
Object Group 2000 Total	<u>\$5,804,701</u>	<u>\$5,540,836</u>	<u>\$5,795,587</u>	<u>\$6,434,805</u>	<u>\$6,452,117</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,993,834	\$3,834,220	\$4,189,678	\$4,806,337	\$4,993,661
3x Early Retirement & Retiree Benefits	161,618	174,666	101,841	206,844	142,788
Object Group 3000 Total	<u>\$3,155,452</u>	<u>\$4,008,886</u>	<u>\$4,291,519</u>	<u>\$5,013,181</u>	<u>\$5,136,449</u>
SUPPLIES:					
43 Supplies	\$468,295	\$742,836	\$760,886	\$1,052,307	\$652,592
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$297,048	\$370,573	\$635,144	\$1,147,554	\$677,492
52 Travel and Mileage	120,815	85,678	125,266	227,929	158,939
53 Fees, Software, Memberships, Dues	78,667	132,819	118,954	119,404	106,534
54 Insurance	30,749	29,476	33,645	35,236	36,489
55 Utilities and Operations	425,784	528,553	647,939	819,953	696,142
56 Rents, Repairs & Maintenance	400,084	403,210	406,719	555,175	387,968
57 Audits, Interest, and Legals	0	77	0	0	0
58 Advertising, Postage & Other Operating	259,356	206,528	204,480	301,063	179,655
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,612,503</u>	<u>\$1,756,914</u>	<u>\$2,172,147</u>	<u>\$3,206,314</u>	<u>\$2,243,219</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$586	\$3,750	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	13,945	9,767	12,413	30,929	30,500
64 Equipment	167,485	158,875	286,963	247,097	159,456
Object Group 6000 Total	<u>\$182,016</u>	<u>\$172,392</u>	<u>\$299,376</u>	<u>\$278,026</u>	<u>\$189,956</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	160,307	186,504	192,490	156,238	137,786
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$160,307</u>	<u>\$186,504</u>	<u>\$192,490</u>	<u>\$156,238</u>	<u>\$137,786</u>
Total Expenditures	<u><u>\$22,461,022</u></u>	<u><u>\$23,437,608</u></u>	<u><u>\$24,531,724</u></u>	<u><u>\$28,468,686</u></u>	<u><u>\$26,911,499</u></u>

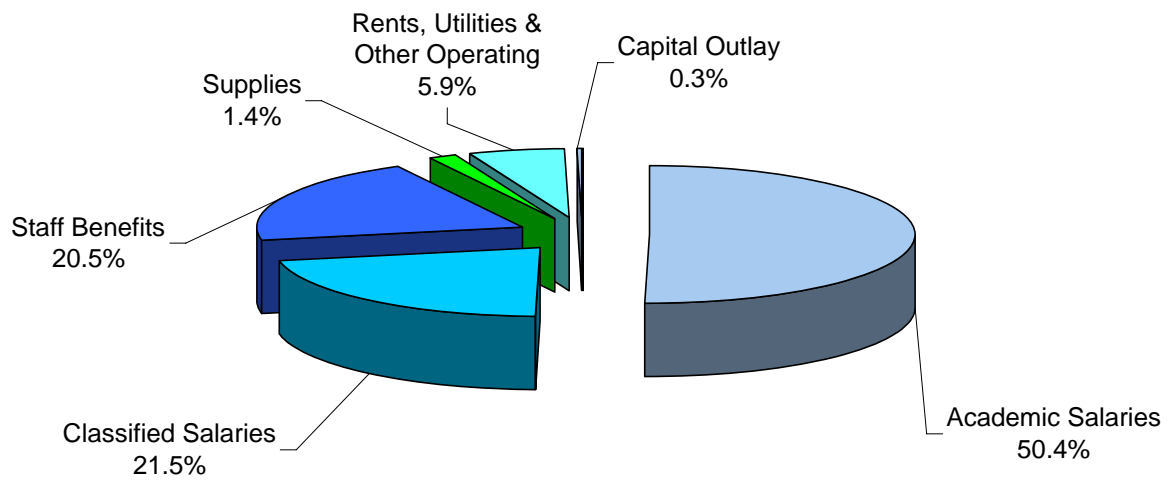
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,596,700	\$4,164,774	\$4,083,512	\$5,314,372	\$4,979,423
12 Contract Adm, Counselors, Librarians	2,224,829	2,149,494	2,050,966	2,116,110	2,375,417
13 Hourly Teachers	3,444,204	3,784,710	3,925,978	3,959,045	3,973,285
14 Hourly Adm, Counselors, Librarians	176,997	125,842	136,233	179,270	126,353
Object Group 1000 Total	<u>\$10,442,730</u>	<u>\$10,224,820</u>	<u>\$10,196,689</u>	<u>\$11,568,797</u>	<u>\$11,454,478</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,581,729	\$3,482,244	\$3,484,434	\$4,024,891	\$4,012,772
22 Contract Instructional Aides	345,005	305,868	346,084	374,423	377,750
23 Hourly Non-Instructional	506,978	413,843	449,834	627,548	417,534
24 Hourly Instructional Aides	55,164	65,638	54,985	75,268	81,477
Object Group 2000 Total	<u>\$4,488,876</u>	<u>\$4,267,593</u>	<u>\$4,335,337</u>	<u>\$5,102,130</u>	<u>\$4,889,533</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,703,649	\$3,481,445	\$3,708,225	\$4,336,393	\$4,511,276
3x Early Retirement & Retiree Benefits	161,618	174,666	101,841	206,844	142,788
Object Group 3000 Total	<u>\$2,865,267</u>	<u>\$3,656,111</u>	<u>\$3,810,066</u>	<u>\$4,543,237</u>	<u>\$4,654,064</u>
SUPPLIES:					
43 Supplies	\$302,468	\$191,936	\$177,626	\$462,004	\$322,562
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$63,830	\$65,184	\$77,451	\$127,701	\$102,966
52 Travel and Mileage	52,689	42,125	43,913	67,884	51,394
53 Fees, Software, Memberships, Dues	51,879	70,452	56,897	60,031	66,849
54 Insurance	17,834	19,476	23,645	26,015	26,489
55 Utilities and Operations	283,066	465,319	531,218	703,807	638,917
56 Rents, Repairs & Maintenance	261,071	319,384	319,094	468,866	322,834
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	170,475	156,542	175,774	230,626	141,734
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$900,844</u>	<u>\$1,138,482</u>	<u>\$1,227,992</u>	<u>\$1,684,930</u>	<u>\$1,351,183</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$586	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	3,679	9,767	12,413	30,929	30,500
64 Equipment	23,968	2,885	40,614	50,585	39,056
Object Group 6000 Total	<u>\$28,233</u>	<u>\$12,652</u>	<u>\$53,027</u>	<u>\$81,514</u>	<u>\$69,556</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	3,581	4,579	2,973	3,928	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,581</u>	<u>\$4,579</u>	<u>\$2,973</u>	<u>\$3,928</u>	<u>\$0</u>
Total Expenditures	<u><u>\$19,031,999</u></u>	<u><u>\$19,496,173</u></u>	<u><u>\$19,803,710</u></u>	<u><u>\$23,446,540</u></u>	<u><u>\$22,741,376</u></u>

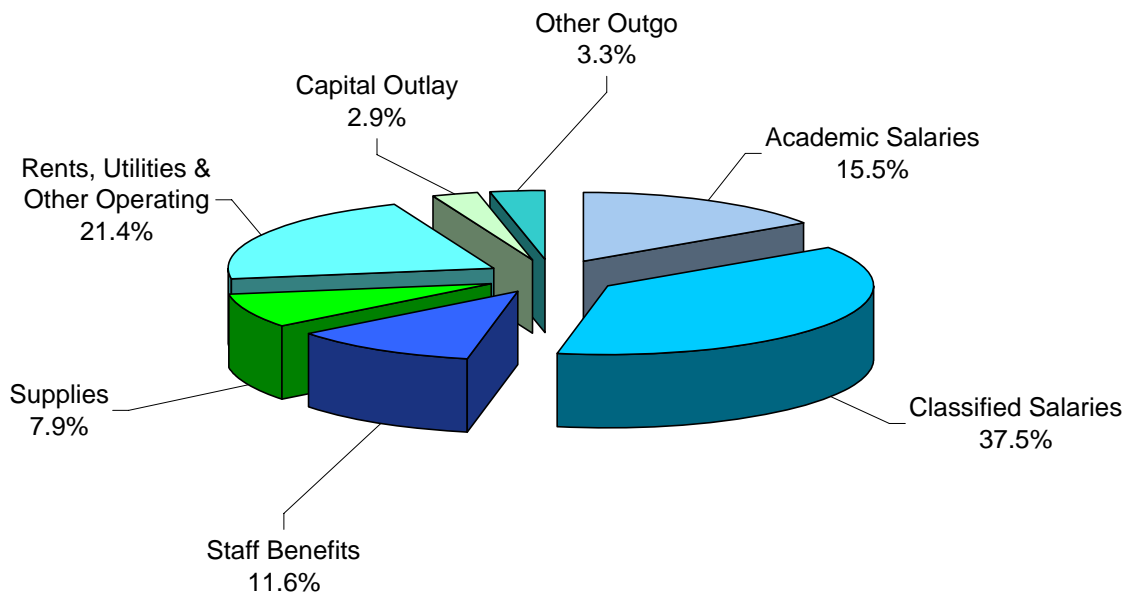
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$10,387	\$119,798	\$142,434	\$102,111	\$60,016
12 Contract Adm, Counselors, Librarians	458,444	492,386	486,635	509,938	490,726
13 Hourly Teachers	46,080	19,331	29,911	79,227	28,932
14 Hourly Adm, Counselors, Librarians	120,107	172,905	164,050	67,742	65,228
Object Group 1000 Total	<u>\$635,018</u>	<u>\$804,420</u>	<u>\$823,030</u>	<u>\$759,018</u>	<u>\$644,902</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$674,889	\$560,443	\$734,028	\$800,906	\$968,567
22 Contract Instructional Aides	448	8,754	11,714	11,492	11,084
23 Hourly Non-Instructional	626,724	683,942	656,411	475,925	511,514
24 Hourly Instructional Aides	13,764	20,104	58,097	44,352	71,419
Object Group 2000 Total	<u>\$1,315,825</u>	<u>\$1,273,243</u>	<u>\$1,460,250</u>	<u>\$1,332,675</u>	<u>\$1,562,584</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$290,185	\$352,775	\$481,453	\$469,944	\$482,385
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$290,185</u>	<u>\$352,775</u>	<u>\$481,453</u>	<u>\$469,944</u>	<u>\$482,385</u>
SUPPLIES:					
43 Supplies	\$165,827	\$550,900	\$583,260	\$590,303	\$330,030
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$233,218	\$305,389	\$557,693	\$1,019,853	\$574,526
52 Travel and Mileage	68,126	43,553	81,353	160,045	107,545
53 Fees, Software, Memberships, Dues	26,788	62,367	62,057	59,373	39,685
54 Insurance	12,915	10,000	10,000	9,221	10,000
55 Utilities and Operations	142,718	63,234	116,721	116,146	57,225
56 Rents, Repairs & Maintenance	139,013	83,826	87,625	86,309	65,134
57 Audits, Interest, and Legals	0	77	0	0	0
58 Advertising, Postage & Other Operating	88,881	49,986	28,706	70,437	37,921
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$711,659</u>	<u>\$618,432</u>	<u>\$944,155</u>	<u>\$1,521,384</u>	<u>\$892,036</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$3,750	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	10,266	0	0	0	0
64 Equipment	143,517	155,990	246,349	196,512	120,400
Object Group 6000 Total	<u>\$153,783</u>	<u>\$159,740</u>	<u>\$246,349</u>	<u>\$196,512</u>	<u>\$120,400</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	156,726	181,925	189,517	152,310	137,786
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$156,726</u>	<u>\$181,925</u>	<u>\$189,517</u>	<u>\$152,310</u>	<u>\$137,786</u>
Total Expenditures	<u><u>\$3,429,023</u></u>	<u><u>\$3,941,435</u></u>	<u><u>\$4,728,014</u></u>	<u><u>\$5,022,146</u></u>	<u><u>\$4,170,123</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	561,252	497,328	614,556	1,284,150	976,658
13 Hourly Teachers	1,200	0	0	916	500
14 Hourly Adm, Counselors, Librarians	10,318	6,220	2,215	5,611	6,228
Object Group 1000 Total	<u>\$572,770</u>	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$1,290,677</u>	<u>\$983,386</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,123,717	\$5,139,481	\$5,268,168	\$5,220,117	\$5,763,560
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	377,040	384,450	447,889	530,514	479,869
24 Hourly Instructional Aides	16	0	0	0	0
Object Group 2000 Total	<u>\$5,500,773</u>	<u>\$5,523,931</u>	<u>\$5,716,057</u>	<u>\$5,750,631</u>	<u>\$6,243,429</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,298,372	\$1,684,174	\$1,869,462	\$1,680,467	\$1,869,645
3x Early Retirement & Retiree Benefits	22,185	0	0	0	0
Object Group 3000 Total	<u>\$1,320,557</u>	<u>\$1,684,174</u>	<u>\$1,869,462</u>	<u>\$1,680,467</u>	<u>\$1,869,645</u>
SUPPLIES:					
43 Supplies	\$277,451	\$302,744	\$427,782	\$577,799	\$525,391
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$856,474	\$618,084	\$415,295	\$724,966	\$2,509,840
52 Travel and Mileage	64,276	69,291	101,217	218,391	194,339
53 Fees, Software, Memberships, Dues	175,268	215,171	15,716	45,000	37,264
54 Insurance	364,735	421,369	0	0	0
55 Utilities and Operations	28,009	27,206	33,365	75,624	152,800
56 Rents, Repairs & Maintenance	103,536	115,167	130,437	207,335	164,462
57 Audits, Interest, and Legals	246,809	267,546	197,608	352,554	308,195
58 Advertising, Postage & Other Operating	(15,359)	2,352	84,096	152,817	114,389
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,823,748</u>	<u>\$1,736,186</u>	<u>\$977,734</u>	<u>\$1,776,687</u>	<u>\$3,481,289</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,264	\$0	\$0	\$0	\$0
62 Building Alterations	2,758	0	0	0	25,000
63 Books	0	0	0	0	0
64 Equipment	75,906	64,753	183,343	79,719	70,561
Object Group 6000 Total	<u>\$80,928</u>	<u>\$64,753</u>	<u>\$183,343</u>	<u>\$79,719</u>	<u>\$95,561</u>
OTHER OUTGO:					
71 Debt Service	\$55,000	\$58,724	\$75,000	\$85,000	\$85,000
73 Interfund Transfers	0	0	230,700	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>\$55,000</u>	<u>\$58,724</u>	<u>\$305,700</u>	<u>\$85,000</u>	<u>\$85,000</u>
Total Expenditures	<u><u>\$9,631,227</u></u>	<u><u>\$9,874,060</u></u>	<u><u>\$10,096,849</u></u>	<u><u>\$11,240,980</u></u>	<u><u>\$13,283,701</u></u>

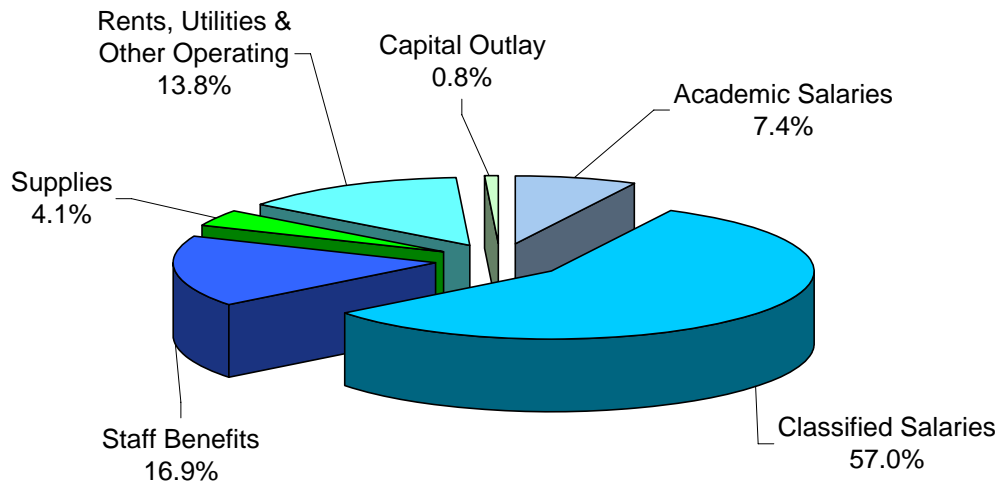
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	551,319	497,328	614,556	646,046	714,762
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	7,736	6,220	2,215	1,948	2,000
Object Group 1000 Total	<u>\$559,055</u>	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$647,994</u>	<u>\$716,762</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,687,091	\$4,776,807	\$4,887,554	\$4,919,425	\$5,382,331
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	16,385	37,359	42,570	174,064	130,655
24 Hourly Instructional Aides	16	0	0	0	0
Object Group 2000 Total	<u>\$4,703,492</u>	<u>\$4,814,166</u>	<u>\$4,930,124</u>	<u>\$5,093,489</u>	<u>\$5,512,986</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,185,580	\$1,577,935	\$1,742,909	\$1,571,373	\$1,630,642
3x Early Retirement & Retiree Benefits	22,185	0	0	0	0
Object Group 3000 Total	<u>\$1,207,765</u>	<u>\$1,577,935</u>	<u>\$1,742,909</u>	<u>\$1,571,373</u>	<u>\$1,630,642</u>
SUPPLIES:					
43 Supplies	\$222,254	\$235,515	\$275,649	\$438,374	\$393,550
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$702,398	\$567,830	\$326,592	\$630,736	\$609,821
52 Travel and Mileage	57,459	67,740	93,107	180,439	191,909
53 Fees, Software, Memberships, Dues	159,642	209,388	15,716	44,721	37,264
54 Insurance	364,735	421,369	0	0	0
55 Utilities and Operations	14,835	17,597	20,933	65,554	62,800
56 Rents, Repairs & Maintenance	38,479	31,693	46,316	137,927	104,262
57 Audits, Interest, and Legals	146,517	162,993	99,774	256,013	215,336
58 Advertising, Postage & Other Operating	(17,231)	(1,762)	74,913	136,455	111,539
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,466,834</u>	<u>\$1,476,848</u>	<u>\$677,351</u>	<u>\$1,451,845</u>	<u>\$1,332,931</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	2,758	0	0	0	25,000
63 Books	0	0	0	0	0
64 Equipment	62,234	11,546	89,010	79,483	54,254
Object Group 6000 Total	<u>\$64,992</u>	<u>\$11,546</u>	<u>\$89,010</u>	<u>\$79,483</u>	<u>\$79,254</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	230,700	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$230,700</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$8,224,392</u></u>	<u><u>\$8,619,558</u></u>	<u><u>\$8,562,514</u></u>	<u><u>\$9,282,558</u></u>	<u><u>\$9,666,125</u></u>

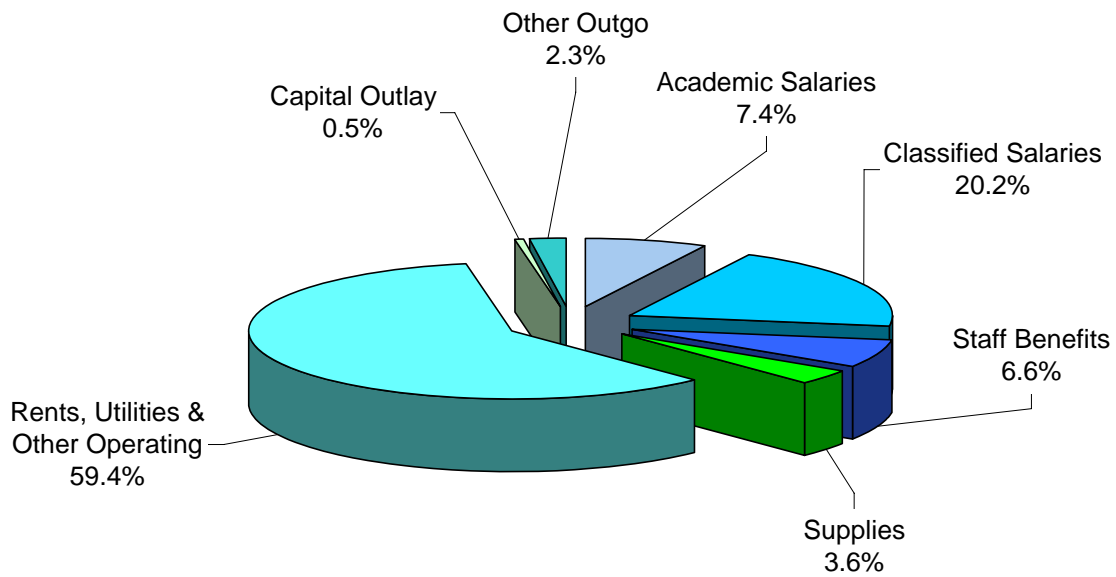
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	9,933	0	0	638,104	261,896
13 Hourly Teachers	1,200	0	0	916	500
14 Hourly Adm, Counselors, Librarians	2,582	0	0	3,663	4,228
Object Group 1000 Total	<u>\$13,715</u>	<u>\$0</u>	<u>\$0</u>	<u>\$642,683</u>	<u>\$266,624</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$436,626	\$362,674	\$380,614	\$300,692	\$381,229
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	360,655	347,091	405,319	356,450	349,214
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$797,281</u>	<u>\$709,765</u>	<u>\$785,933</u>	<u>\$657,142</u>	<u>\$730,443</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$112,792	\$106,239	\$126,553	\$109,094	\$239,003
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$112,792</u>	<u>\$106,239</u>	<u>\$126,553</u>	<u>\$109,094</u>	<u>\$239,003</u>
SUPPLIES:					
43 Supplies	\$55,197	\$67,229	\$152,133	\$139,425	\$131,841
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$154,076	\$50,254	\$88,703	\$94,230	\$1,900,019
52 Travel and Mileage	6,817	1,551	8,110	37,952	2,430
53 Fees, Software, Memberships, Dues	15,626	5,783	0	279	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	13,174	9,609	12,432	10,070	90,000
56 Rents, Repairs & Maintenance	65,057	83,474	84,121	69,408	60,200
57 Audits, Interest, and Legals	100,292	104,553	97,834	96,541	92,859
58 Advertising, Postage & Other Operating	1,872	4,114	9,183	16,362	2,850
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$356,914</u>	<u>\$259,338</u>	<u>\$300,383</u>	<u>\$324,842</u>	<u>\$2,148,358</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,264	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	13,672	53,207	94,333	236	16,307
Object Group 6000 Total	<u>\$15,936</u>	<u>\$53,207</u>	<u>\$94,333</u>	<u>\$236</u>	<u>\$16,307</u>
OTHER OUTGO:					
71 Debt Service	\$55,000	\$58,724	\$75,000	\$85,000	\$85,000
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>\$55,000</u>	<u>\$58,724</u>	<u>\$75,000</u>	<u>\$85,000</u>	<u>\$85,000</u>
Total Expenditures	<u><u>\$1,406,835</u></u>	<u><u>\$1,254,502</u></u>	<u><u>\$1,534,335</u></u>	<u><u>\$1,958,422</u></u>	<u><u>\$3,617,576</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 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$2,177	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,750	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>\$1,750</u>	<u>\$0</u>	<u>\$2,177</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,944	\$7,760	\$91,087	\$132,840	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	785	900
24 Hourly Instructional Aides	6,774	2,439	3,986	6,872	7,000
Object Group 2000 Total	<u>\$16,718</u>	<u>\$10,199</u>	<u>\$95,073</u>	<u>\$140,497</u>	<u>\$7,900</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,714,348	\$9,121	\$14,832	\$77,059	\$43,768
3x Early Retirement & Retiree Benefits	832,475	736,826	829,455	935,112	939,949
Object Group 3000 Total	<u>\$2,546,823</u>	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,012,171</u>	<u>\$983,717</u>
SUPPLIES:					
43 Supplies	\$65,443	\$49,054	\$10,485	\$95,236	\$61,662
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$123,632	\$113,430	\$102,913	\$116,731	\$106,766
52 Travel and Mileage	7,319	5,993	3,576	30,715	29,317
53 Fees, Software, Memberships, Dues	167,513	189,880	494,651	450,011	409,760
54 Insurance	0	0	512,639	561,346	600,433
55 Utilities and Operations	(42,404)	205,067	(58,899)	241,092	193,209
56 Rents, Repairs & Maintenance	310,272	305,897	411,364	604,213	590,679
57 Audits, Interest, and Legals	527,802	140,000	227,645	181,605	93,000
58 Advertising, Postage & Other Operating	24,480	26,495	24,277	545	455
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,118,614</u>	<u>\$986,762</u>	<u>\$1,718,166</u>	<u>\$2,186,258</u>	<u>\$2,023,619</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	249,807	89,075	3,559	188,186	20,863
Object Group 6000 Total	<u>\$249,807</u>	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$188,186</u>	<u>\$20,863</u>
OTHER OUTGO:					
71 Debt Service	\$369,757	\$0	\$0	\$0	\$0
73 Interfund Transfers	602,978	0	0	300,018	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	6,470	3,508	3,522	8,540	8,500
79 Dedicated Reserves	0	0	0	29,449	0
Object Group 7000 Total	<u>\$979,205</u>	<u>\$3,508</u>	<u>\$3,522</u>	<u>\$338,007</u>	<u>\$8,500</u>
Total Expenditures	<u><u>\$4,978,360</u></u>	<u><u>\$1,884,545</u></u>	<u><u>\$2,677,269</u></u>	<u><u>\$3,960,355</u></u>	<u><u>\$3,106,261</u></u>

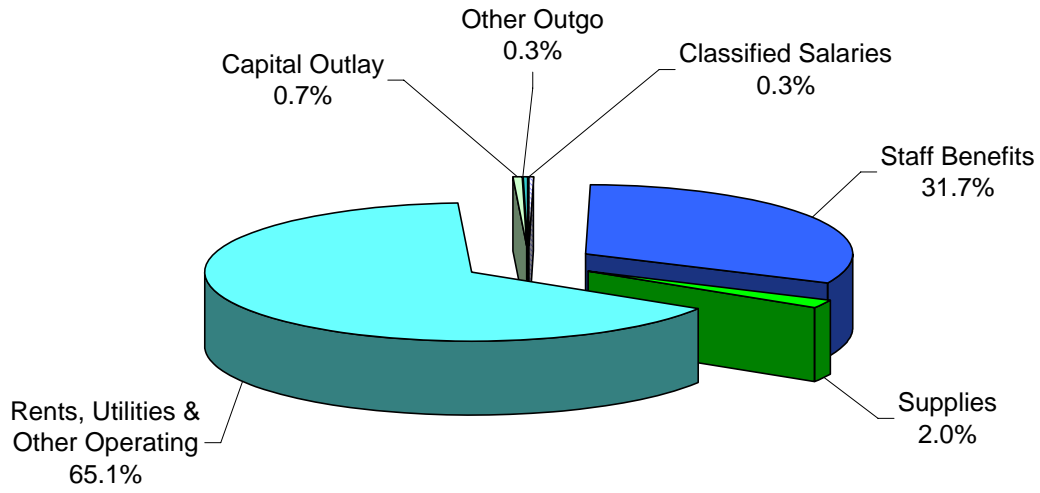
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Budget - - UNRESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$2,177	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,750	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>\$1,750</u>	<u>\$0</u>	<u>\$2,177</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,944	\$7,760	\$91,087	\$132,840	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	785	900
24 Hourly Instructional Aides	6,774	2,439	3,986	6,872	7,000
Object Group 2000 Total	<u>\$16,718</u>	<u>\$10,199</u>	<u>\$95,073</u>	<u>\$140,497</u>	<u>\$7,900</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,714,348	\$9,121	\$14,832	\$77,059	\$43,768
3x Early Retirement & Retiree Benefits	\$832,475	736,826	829,455	935,112	939,949
Object Group 3000 Total	<u>\$2,546,823</u>	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,012,171</u>	<u>\$983,717</u>
SUPPLIES:					
43 Supplies	\$65,443	\$49,054	\$10,485	\$95,236	\$61,662
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$123,632	\$113,430	\$102,913	\$116,731	\$106,766
52 Travel and Mileage	7,319	5,993	3,576	30,715	29,317
53 Fees, Software, Memberships, Dues	167,513	189,880	494,651	450,011	409,760
54 Insurance	0	0	512,639	561,346	600,433
55 Utilities and Operations	168,552	154,483	172,265	241,092	193,209
56 Rents, Repairs & Maintenance	310,272	305,897	411,364	604,213	590,679
57 Audits, Interest, and Legals	527,802	140,000	227,645	181,605	93,000
58 Advertising, Postage & Other Operating	24,480	26,495	24,277	545	455
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,329,570</u>	<u>\$936,178</u>	<u>\$1,949,330</u>	<u>\$2,186,258</u>	<u>\$2,023,619</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	249,807	89,075	3,559	188,186	20,863
Object Group 6000 Total	<u>\$249,807</u>	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$188,186</u>	<u>\$20,863</u>
OTHER OUTGO:					
71 Debt Service	\$369,757	\$0	\$0	\$0	\$0
73 Interfund Transfers	602,978	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	6,470	3,508	3,522	8,540	8,500
79 Dedicated Reserves	0	0	0	29,449	0
Object Group 7000 Total	<u>\$979,205</u>	<u>\$3,508</u>	<u>\$3,522</u>	<u>\$37,989</u>	<u>\$8,500</u>
Total Expenditures	<u><u>\$5,189,316</u></u>	<u><u>\$1,833,961</u></u>	<u><u>\$2,908,433</u></u>	<u><u>\$3,660,337</u></u>	<u><u>\$3,106,261</u></u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$0	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$0	\$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	\$0	\$0
Object Group 4000 Total	\$0	\$0	\$0	\$0	\$0
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	0	0	0	0
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(210,956)	50,584	(231,164)	0	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	0	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	(\$210,956)	\$50,584	(\$231,164)	\$0	\$0
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	0	0	300,018	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	\$0	\$0	\$300,018	\$0
Total Expenditures	(\$210,956)	\$50,584	(\$231,164)	\$300,018	\$0

Districtwide - Unrestricted General Fund



Tentative Budget Supplemental Funds

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

	<u>Actual 00/01</u>	<u>Actual 01/02</u>	<u>Actual 02/03</u>	<u>Actual 03/04</u>	<u>Actual 04/05</u>	<u>Projected Actual 05/06</u>	<u>Tentative Budget 06/07</u>
Grossmont College							
Commission Distributions	\$195,155	\$232,114	\$269,491	\$271,702	\$265,428	\$252,000	\$252,000
Dissolution of Enterprise Fund	746	362	367	351	85	1,800	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	33,689	22,259	15,583	10,221	14,548	15,000	15,000
Distributions to ASGC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
Total	<u>\$229,590</u>	<u>\$254,735</u>	<u>\$285,441</u>	<u>\$282,274</u>	<u>\$280,061</u>	<u>\$268,800</u>	<u>\$267,000</u>
Cuyamaca College							
Commission Distributions	\$83,743	\$97,313	\$117,375	\$115,558	\$114,572	\$116,000	\$100,000
Dissolution of Enterprise Fund	636	585	126	167	77	200	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	27,099	17,482	10,550	8,421	10,975	10,000	10,000
Distributions to ASCC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
Total	<u>\$111,478</u>	<u>\$115,380</u>	<u>\$128,051</u>	<u>\$124,146</u>	<u>\$125,624</u>	<u>\$126,200</u>	<u>\$110,000</u>
Other Commission Distributions							
General Fund Expenditure Abatements	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0
District Services Allocation	24,252	28,646	33,641	33,675	33,043	32,000	32,000
Total	<u>\$54,252</u>	<u>\$58,646</u>	<u>\$33,641</u>	<u>\$33,675</u>	<u>\$33,043</u>	<u>\$32,000</u>	<u>\$32,000</u>
Total Sources	<u><u>\$395,320</u></u>	<u><u>\$428,761</u></u>	<u><u>\$447,133</u></u>	<u><u>\$440,095</u></u>	<u><u>\$438,728</u></u>	<u><u>\$427,000</u></u>	<u><u>\$409,000</u></u>

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
COLLEGE BOOKSTORES ⁽¹⁾
SPECIAL REVENUE FUND**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
Bookstore Commissions					
Beginning Balance	\$353,799	\$310,265	\$563,602	\$821,038	\$894,116
Commissions Revenue	\$420,507	\$420,935	\$413,043	\$400,000	\$384,000
Transfer from Dissolution Subfund	0	0	0	0	0
Funds Available	\$774,306	\$731,200	\$976,645	\$1,221,038	\$1,278,116 ⁽²⁾
Expenditures					
Transfers to General Fund	\$0	\$0	\$0	\$0	\$0
Grossmont College	370,818	73,236	67,490	252,000	448,874
Cuyamaca College	59,582	60,813	54,948	42,922	67,500
District Services	33,641	33,549	33,169	32,000	32,000
Total	\$464,041	\$167,598	\$155,607	\$326,922	\$548,374
Ending Balance	\$310,265	\$563,602	\$821,038	\$894,116	\$729,742 ⁽³⁾
 Dissolution of Enterprise Funds					
Beginning Balance	\$1,234,167	\$1,260,793	\$1,279,953	\$1,305,638	\$1,330,638
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$493	\$518	\$162	\$0	\$0
Transfers Out to Commission Subfund	0	0	0	0	0
Interest	26,133	18,642	25,523	25,000	25,000
Total Revenue & Transfers	\$26,626	\$19,160	\$25,685	\$25,000	\$25,000
Funds Available	\$1,260,793	\$1,279,953	\$1,305,638	\$1,330,638	\$1,355,638 ⁽²⁾
Expenditures	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$1,260,793	\$1,279,953	\$1,305,638	\$1,330,638	\$1,355,638 ⁽³⁾
Combined Ending Balance	\$1,571,058	\$1,843,555	\$2,126,676	\$2,224,754	\$2,085,380 ⁽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	\$1,278,116
Dissolution of Enterprise Funds	1,355,638
	\$2,633,754

(3) Budgeted Ending Balances by Site

		Grossmont	Cuyamaca	Total
Bookstore Commissions	Subfund 38	\$339,109	\$390,633	\$729,742
Dissolution of Enterprise Funds	Subfund 36	777,060	578,578	1,355,638
Combined Subfunds		\$1,116,169	\$969,211	\$2,085,380

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE	\$22,201	\$25,825	\$31	\$25,589	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$22,201</u>	<u>\$25,825</u>	<u>\$31</u>	<u>\$25,589</u>	<u>\$0</u>
 Plus Current Year Income					
Tuition Fees	\$24,938	\$26,869	\$28,365	\$26,400	\$37,407
Other Sources	18	30	36	0	0
Total Revenues	<u>\$24,956</u>	<u>\$26,899</u>	<u>\$28,401</u>	<u>\$26,400</u>	<u>\$37,407</u>
 Total Funds Available	<u>\$47,157</u>	<u>\$52,724</u>	<u>\$28,432</u>	<u>\$51,989</u>	<u>\$37,407</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$8,004	\$50,506	\$127	\$47,473	\$36,807
Supplies & Materials	11,123	1,587	1,398	4,516	0
Memberships, Dues, and Fees	0	600	1,144	0	600
Utilities	0	0	0	0	0
Other Operating	1,978	0	174	0	0
Travel and Conferences	227	0	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Site Improvements	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$21,332</u>	<u>\$52,693</u>	<u>\$2,843</u>	<u>\$51,989</u>	<u>\$37,407</u>
 Total Ending Balance	<u><u>\$25,825</u></u>	<u><u>\$31</u></u>	<u><u>\$25,589</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 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE	\$291	\$852	\$0	\$19,508	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$291</u>	<u>\$852</u>	<u>\$0</u>	<u>\$19,508</u>	<u>\$0</u>
 Plus Current Year Income					
Tuition Fees	\$145,949	\$144,084	\$189,961	\$185,000	\$195,000
Other Sources	194	156	27	0	0
Total Revenues	<u>\$146,143</u>	<u>\$144,240</u>	<u>\$189,988</u>	<u>\$185,000</u>	<u>\$195,000</u>
 Total Funds Available	<u>\$146,434</u>	<u>\$145,092</u>	<u>\$189,988</u>	<u>\$204,508</u>	<u>\$195,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$140,220	\$143,903	\$170,480	\$185,000	\$195,000
Supplies & Materials	4,318	252	0	19,364	0
Memberships, Dues, and Fees	0	250	0	0	0
Utilities	0	0	0	0	0
Other Operating	927	687	0	144	0
Travel and Conferences	117	0	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$145,582</u>	<u>\$145,092</u>	<u>\$170,480</u>	<u>\$204,508</u>	<u>\$195,000</u>
 Total Ending Balance	<u><u>\$852</u></u>	<u><u>\$0</u></u>	<u><u>\$19,508</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 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE	\$50,988	\$49,674	\$62,586	\$55,489	\$53,216
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$50,988</u>	<u>\$49,674</u>	<u>\$62,586</u>	<u>\$55,489</u>	<u>\$53,216</u>
 Plus Current Year Income					
Sales	\$39,612	\$45,868	\$45,777	\$37,500	\$37,500
Interest	621	37	804	100	100
Other	300	7	263	0	0
Total Revenue	<u>\$40,533</u>	<u>\$45,912</u>	<u>\$46,844</u>	<u>\$37,600</u>	<u>\$37,600</u>
 Total Funds Available	<u>\$91,521</u>	<u>\$95,586</u>	<u>\$109,430</u>	<u>\$93,089</u>	<u>\$90,816</u>
 Less Current Year Expenditures					
Supplies & Materials	\$25,929	\$16,383	\$28,327	\$25,698	\$28,100
Other Operating Expenses	13,129	16,617	24,990	14,175	24,500
Depreciation	2,789	0	624	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$41,847</u>	<u>\$33,000</u>	<u>\$53,941</u>	<u>\$39,873</u>	<u>\$52,600</u>
 Total Ending Balance	<u><u>\$49,674</u></u>	<u><u>\$62,586</u></u>	<u><u>\$55,489</u></u>	<u><u>\$53,216</u></u>	<u><u>\$38,216</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 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE					
ASCC	(\$34,390)	\$73,478	\$90,727	\$88,716	\$65,000
Clubs & Organizations (1)	139,882	22,392	39,777	55,062	54,792
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$105,492</u>	<u>\$95,870</u>	<u>\$130,504</u>	<u>\$143,778</u>	<u>\$119,792</u>
Plus Current year Income					
Sales	\$2,243	\$1,358	\$2,860	\$0	\$0
Student Activities Card Sales	12,104	27,825	26,388	18,000	24,500
Operating Allocation	20,000	20,000	20,358	20,000	20,000
Interest	1,041	1,075	862	1,000	1,000
Other	6,043	5,659	1,232	4,500	4,500
Club Deposits	77,287	124,946	99,921	100,000	100,000
Total Revenues (2)	<u>\$118,718</u>	<u>\$180,863</u>	<u>\$151,621</u>	<u>\$143,500</u>	<u>\$150,000</u>
Total Funds Available	<u>\$224,210</u>	<u>\$276,733</u>	<u>\$282,125</u>	<u>\$287,278</u>	<u>\$269,792</u>
Less Current Year Expenditures					
Hourly	\$3,914	\$3,475	\$11,855	\$12,000	\$3,000
Benefits	41	157	727	2,000	0
Activities	3,366	5,977	4,302	6,000	20,000
Commencement	15,366	10,767	14,408	15,000	15,000
Hospitality	1,735	1,383	431	1,000	0
Supplies	2,133	8,918	7,246	5,800	5,000
Other	11,104	7,991	14,742	25,416	7,000
Club Expenses	90,681	107,561	84,636	100,270	100,000
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$128,340</u>	<u>\$146,229</u>	<u>\$138,347</u>	<u>\$167,486</u>	<u>\$150,000</u>
Total Ending Balance	<u><u>\$95,870</u></u>	<u><u>\$130,504</u></u>	<u><u>\$143,778</u></u>	<u><u>\$119,792</u></u>	<u><u>\$119,792</u></u>

Notes:

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

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE	\$0	\$156,574	\$314,665	\$427,513	\$512,472
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$427,513</u>	<u>\$512,472</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$153,825	\$152,537	\$147,717	\$108,510	\$0
Interest	2,749	5,554	10,697	10,250	5,640
Total Revenues	<u>\$156,574</u>	<u>\$158,091</u>	<u>\$158,414</u>	<u>\$118,760</u>	<u>\$5,640</u>
 Total Funds Available	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$473,079</u>	<u>\$546,273</u>	<u>\$518,112</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$27,887	\$20,970	\$49,400
Supplies & Materials	0	0	17,143	12,831	92,623
Contract & Miscellaneous Services	0	0	536	0	5,000
Equipment	0	0	0	0	0
Site Improvements	0	0	0	0	83,400
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$45,566</u>	<u>\$33,801</u>	<u>\$230,423</u>
 Total Ending Balance	<u><u>\$156,574</u></u>	<u><u>\$314,665</u></u>	<u><u>\$427,513</u></u>	<u><u>\$512,472</u></u>	<u><u>\$287,689</u></u>

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

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE	\$199,653	\$239,535	\$285,657	\$341,937	\$398,962
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$199,653</u>	<u>\$239,535</u>	<u>\$285,657</u>	<u>\$341,937</u>	<u>\$398,962</u>
Plus Current Year Income					
Mandatory Construction Fee	\$57,869	\$57,668	\$58,236	\$63,800	\$50,000
Interest	1,035	1,487	7,830	7,979	8,553
Total Revenues	<u>\$58,904</u>	<u>\$59,155</u>	<u>\$66,066</u>	<u>\$71,779</u>	<u>\$58,553</u>
Total Funds Available	<u>\$258,557</u>	<u>\$298,690</u>	<u>\$351,723</u>	<u>\$413,716</u>	<u>\$457,515</u>
Less Current Year Expenditures					
Supplies & Materials	\$1,054	\$0	\$0	\$0	\$7,500
Contract Services	17,968	0	1,032	1,614	0
Outgoing Transfers	0	0	0	0	0
Rental & Leases	0	13,033	8,754	13,140	15,000
Reserves for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$19,022</u>	<u>\$13,033</u>	<u>\$9,786</u>	<u>\$14,754</u>	<u>\$22,500</u>
Total Ending Balance	<u><u>\$239,535</u></u>	<u><u>\$285,657</u></u>	<u><u>\$341,937</u></u>	<u><u>\$398,962</u></u>	<u><u>\$435,015</u></u>

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND 40 ⁽¹⁾
SUMMARY OF FUND BALANCE**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07 (Multiyear)
Beginning Balance	\$1,930,494	\$47,971,022	\$41,016,363	\$123,226,533	\$71,952,791
Prior Year Adjustments (2)	0	10	0	(804,038)	0
Adjusted Beg Balance	<u>\$1,930,494</u>	<u>\$47,971,032</u>	<u>\$41,016,363</u>	<u>\$122,422,495</u>	<u>\$71,952,791</u>
Plus Current Year Revenues					
Federal	\$0	\$0	\$0	\$0	\$0
State	11,271,560	5,941,814	4,648,974	42,854,088	28,416,805
Local	99,424	1,172,485	771,542	945,000	2,780,000
Incoming TR from Gen. Fund	602,978	0	2,070,700	272,518	0
Incoming TR from COP Bond Fund	1,071,649	2,857,030	823,993	2,388,243	0
Proposition "R" Bond Net Proceeds	46,084,733	0	99,999,623	0	52,000,377
Total Revenues	<u>\$59,130,344</u>	<u>\$9,971,329</u>	<u>\$108,314,832</u>	<u>\$46,459,849</u>	<u>\$83,197,182</u>
Total Funds Available	<u>\$61,060,838</u>	<u>\$57,942,361</u>	<u>\$149,331,195</u>	<u>\$168,882,344</u>	<u>\$155,149,973</u>
Less Current Year Expenditures					
Salaries and Benefits	\$13,096	\$55	\$0	\$0	\$0
Supplies	166,553	1,489,645	458,996	182,790	345,688
Other Operating Expenses	2,872,958	6,030,357	11,596,957	20,573,067	9,051,943
Capital Outlay	10,037,209	9,405,941	12,048,709	73,785,453	145,100,803
Other Expenses	0	0	2,000,000	2,388,243	651,539
Total Expenditures	<u>\$13,089,816</u>	<u>\$16,925,998</u>	<u>\$26,104,662</u>	<u>\$96,929,553</u>	<u>\$155,149,973</u>
Total Ending Balance	<u><u>\$47,971,022</u></u>	<u><u>\$41,016,363</u></u>	<u><u>\$123,226,533</u></u>	<u><u>\$71,952,791</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 ⁽¹⁾
SUMMARY OF SUBFUND BALANCE**

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07 (Multiyear)
Beginning Balance	\$1,930,494	\$2,704,632	\$2,135,552	\$3,551,651	\$2,092,556
Prior Year Adjustments ⁽²⁾	0	10	0	(804,038)	0
Adjusted Beg Balance	<u>\$1,930,494</u>	<u>\$2,704,642</u>	<u>\$2,135,552</u>	<u>\$2,747,613</u>	<u>\$2,092,556</u>
Plus Current Year Revenues					
Federal	\$0	\$0	\$0	\$0	\$0
State	11,271,560	5,941,814	4,648,974	42,854,088	28,416,805
Local	26,755	483,957	25,764	195,000	30,000
Incoming TR from Gen. Fund	602,978	0	2,070,700	272,518	0
Incoming TR from Bond Fund	1,071,649	2,857,030	823,993	2,388,243	0
Total Revenues	<u>\$12,972,942</u>	<u>\$9,282,801</u>	<u>\$7,569,431</u>	<u>\$45,709,849</u>	<u>\$28,446,805</u>
Total Funds Available	<u>\$14,903,436</u>	<u>\$11,987,443</u>	<u>\$9,704,983</u>	<u>\$48,457,462</u>	<u>\$30,539,361</u>
Less Current Year Expenditures					
Salaries and Benefits	\$13,096	\$55	\$0	\$0	\$0
Supplies	152,360	690,058	157,413	92,653	333,108
Other Operating Expenses	2,002,108	1,623,075	1,319,032	1,963,338	887,519
Capital Outlay	10,031,240	7,538,703	4,676,887	44,308,915	29,318,734
Total Expenditures	<u>\$12,198,804</u>	<u>\$9,851,891</u>	<u>\$6,153,332</u>	<u>\$46,364,906</u>	<u>\$30,539,361</u>
Total Ending Balance	<u><u>\$2,704,632</u></u>	<u><u>\$2,135,552</u></u>	<u><u>\$3,551,651</u></u>	<u><u>\$2,092,556</u></u>	<u><u>\$0</u></u>

Notes:

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

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

	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$5,786	\$14,852	\$360,193
DW Central Plants Clearing	161,681	4,026,562	0
DW Prop "R" Oversight Committee	14,622	27,434	7,548
CC Child Care Facility	8,713	0	0
CC Science & Technology Center	464,185	14,454,355	0
CC Business CIS Building	0	0	11,674,000
CC Communication Arts Building	0	12,548,000	0
CC Communication Arts Equipment	0	0	2,171,000
GC LRC - Addition	1,498,723	0	0
GC LRC - Equipment	133,616	48,709	0
GC Science Building	1,788,191	9,799,053	0
GC Health Science; West 300 Building	0	0	14,025,000
GC Digital Arts Building	18,248	4,419,751	0
GC Digital Arts Equipment	0	0	431,000
GC Life Safety Road (St Infr Corr)	95,445	1,333,555	139,999
Capital Building Projects Total	\$4,189,210	\$46,672,271	\$28,808,740
<u>Scheduled Maintenance & Hazardous Substance Projects</u>			
District Services/Districtwide			
SM Pending Allocation	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0
Grossmont			
00/01 SM Seismic Retro LRC	\$0	\$0	\$0
00/01 SM Upgrade Fire Alarm System, Ph II	100,040	0	0
00/01 SM Replace Cooling Towers #2, 3, & 4	0	0	0
00/01 SM Upgrade Smoke Detector System, Ph II	76,675	6,154	0
00/01 SM Install Cafeteria HVAC, Ph I	0	0	0
01/02 SM LRC Seismic Upgrade PH II	0	0	0
01/02 SM Replace Air Handler	40,580	0	0
02/03 SM Replace Roof 200 Photo & Art Buildings	78,467	12,533	0
02/03 SM Replace Air Handlers 200 & 300 Buildings	187,650	0	0
02/03 SM Replace Sewer Line Building 590	0	32,000	0
04/05 SM R/R Boilers 300/500	0	89,000	111,009
99/00 HS Exhaust Vent for Kiln Area	0	0	0
00/01 HS Chemistry Prep Room Exhaust	13,206	0	0
00/01 HS Sculpture/Ceramics Lab Particle Collector	13,951	0	0
01/02 HS Asbestos Removal - LRC	8,926	0	0
02/03 HS Asbestos Lagging Removal	0	10,705	0
02/03 HS Silica Dust Control	0	28,090	0
02/03 HS Asbestos Tile Removal	0	29,152	0
Subtotal	\$519,495	\$207,634	\$111,009

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

	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07 (Multiyear)
Cuyamaca			
00/01 SM Upgrade Fire Alarm System, Ph II	\$7,800	\$0	\$0
01/02 SM Repair Boiler Plant Underground Water Lines	160,911	0	0
01/02 SM Replace Gym Hot Water Tanks	14,162	0	0
01/02 SM Replace Building Water Valves (12 Bldgs)	22,466	7,666	0
02/03 SM Install A/C in Building O & P Classrooms	141,217	3,000	0
04/05 SM R/R Running Track	0	0	100,006
04/05 SM Signage	0	0	100,003
Subtotal	<u>\$346,556</u>	<u>\$10,666</u>	<u>\$200,009</u>
Sched. Maint. and Haz. Subst. Projects Total	<u>\$866,051</u>	<u>\$218,300</u>	<u>\$311,018</u>
Local and Lease Revenue Bond Projects			
District Services/Districtwide			
DW Parking Lot Projects Funded From General Fund	\$0	\$8,485	\$10,094
DW Facilities Plan Relocation	0	70,700	0
DS Instl Research-Facility Improvement	26,983	65	26,329
DS Information Systems HVAC Upgrade	19,578	0	0
DW Unallocated Balance - Budget Clearing	0	0	30,000
Subtotal	<u>\$46,561</u>	<u>\$79,250</u>	<u>\$66,423</u>
Grossmont			
LRC - Technology Mall Bond Funds	\$723,268	\$10,624	\$0
LRC - Technical Center	0	0	46,283
Football/Soccer Field	0	0	145,790
Student Center/1-Stop Remodel	0	0	505,172
Room 220 Remodel	0	0	233,662
Room 100 Remodel	0	0	23,487
Entrance Construction Easement	0	0	5,514
Gym Bleachers	0	0	25,848
Bookstore Roof	0	0	35,000
Replace Control Panel 200 Chiller	5,938	0	2,062
Secondary Effects	23,229	683	65,605
Resurface Parking, Ph II (LRB)	47,972	0	0
Architectural Barrier Removal	0	316	0
Track Repair	0	187,500	0
Subtotal	<u>\$800,407</u>	<u>\$199,123</u>	<u>\$1,088,423</u>
Cuyamaca			
Otay Water Easement Funds	\$0	\$0	\$140,308
1-Stop (combined over budget)	0	0	(230,783)
Student Center Design/Plans	0	0	355,227
Resurface Parking, Ph II (LRB)	251,103	0	0
Subtotal	<u>\$251,103</u>	<u>\$0</u>	<u>\$264,752</u>
Local and Lease Revenue Bond Projects Total	<u>\$1,098,071</u>	<u>\$278,373</u>	<u>\$1,419,598</u>
Less: Prior Year Adjustment		(\$804,038)	
Total Projects	<u><u>\$6,153,332</u></u>	<u><u>\$46,364,906</u></u>	<u><u>\$30,539,356</u></u>

**This Page
Intentionally
Left Blank**

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07 (Multiyear)
Beginning Balance	\$0	\$45,266,390	\$38,880,811	\$119,674,882	\$69,860,235
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$0</u>	<u>\$45,266,390</u>	<u>\$38,880,811</u>	<u>\$119,674,882</u>	<u>\$69,860,235</u>
Funding Sources					
Proceeds from Sale of Bonds	\$54,684,733	\$0	\$0	\$0	\$0
Proceeds from Sale of Future Bond Series B-D	0	0	99,999,623	0	52,000,377
Less Payment of Lease Revenue Bond	(8,600,000)	0	0	0	0
Net Proceeds from Sale of Bonds	<u>\$46,084,733</u>	<u>\$0</u>	<u>\$99,999,623</u>	<u>\$0</u>	<u>\$52,000,377</u>
Interest	\$72,669	\$688,528	\$745,778	\$750,000	\$2,750,000
Total Funding Sources	<u>\$46,157,402</u>	<u>\$688,528</u>	<u>\$100,745,401</u>	<u>\$750,000</u>	<u>\$54,750,377</u>
Total Funds Available	<u>\$46,157,402</u>	<u>\$45,954,918</u>	<u>\$139,626,212</u>	<u>\$120,424,882</u>	<u>\$124,610,612</u>
Less Current Year Expenditures					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies	14,193	799,587	301,583	90,137	12,580
Other Operating Expenses	870,850	4,407,282	10,277,925	18,609,729	8,164,424
Capital Outlay	5,969	1,867,238	7,371,822	29,476,538	115,782,069
Other Expenses	0	0	2,000,000	2,388,243	651,539
Total Expenditures	<u>\$891,012</u>	<u>\$7,074,107</u>	<u>\$19,951,330</u>	<u>\$50,564,647</u>	<u>\$124,610,612</u>
Total Ending Balance	<u><u>\$45,266,390</u></u>	<u><u>\$38,880,811</u></u>	<u><u>\$119,674,882</u></u>	<u><u>\$69,860,235</u></u>	<u><u>\$0</u></u>

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

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

	Funding Plan	Expenditures Prior to 05/06	Projected Expenditures 05/06	Tentative Budget 06/07 (Multiyear)
Districtwide				
Program Management				
Master Plans, IPPs	\$100,000	\$25,378	\$6,022	\$68,600
Program Management	8,400,000	4,142,385	1,182,916	3,074,699
Project Management	1,000,000	311,996	162,849	525,155
Legal Services	990,000	80,874	18,331	890,795
Pending Allocation	309,891	0	0	309,891
Total Program Management	<u>\$10,799,891</u>	<u>\$4,560,633</u>	<u>\$1,370,118</u>	<u>\$4,869,140</u>
EIR Preparation	\$420,000	\$377,628	\$42,372	\$0
Technology Infrastructure	6,050,000	1,551,942	537,484	3,960,574
Total Districtwide	<u>\$17,269,891</u>	<u>\$6,490,203</u>	<u>\$1,949,974</u>	<u>\$8,829,714</u>
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$78,859	\$12,141	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	183,350	7,686	0
SM0203 Replace Sewer 590 Bldg	32,000	400	31,600	0
SM0102 Air Handlers	40,580	0	40,580	0
SM0405 R/R Boilers 300/500	100,000	0	100,000	0
Non-State Funded Scheduled Maint	259,755	198,335	61,420	0
Scheduled Maintenance	539,663	185,708	17,113	336,842
Total GC Scheduled Maintenance	<u>\$1,254,034</u>	<u>\$646,652</u>	<u>\$270,540</u>	<u>\$336,842</u>
Interior Design Guidelines	\$74,500	\$0	\$74,500	\$0
Renovation and Repair	4,953,535	3,234,965	884,343	834,227
Renovation and Repair 400 Bldg	7,852,794	0	452,127	7,400,667
Infrastructure	900,000	471,225	201,530	227,245
Secondary Effects & Swing	250,100	117,197	129,319	3,584
Indoor/Outdoor P.E.	200,000	0	0	200,000
Energy Reduction Projects	400,000	367,863	32,137	0
Tech Mall/LRC	2,360,573	2,276,376	84,197	0
Secondary Effects - Tech Mall	332,329	250,060	9,412	72,857
Student Services Complex Equip	1,910,000	0	0	1,910,000
Student Services Complex	38,396,764	345,986	343,595	37,707,183
Student Center 2nd Eff-100 Complex	1,670,000	0	0	1,670,000
Science Building	6,748,006	674,715	5,160,673	912,618
Digital Arts/Sculpture	12,651,237	1,171,627	10,305,835	1,173,775
Health Science - West 300	9,048,838	44,287	37,100	8,967,451
Applied Sciences - 300 S & N	9,267,500	0	48,000	9,219,500
Parking Structure	2,850,001	966,431	586,220	1,297,350
Life Safety Rd (St Infr Correction)	2,625,299	352,397	1,365,871	907,031
RR 200 Communications/Fine Arts	5,127,964	50,227	48,296	5,029,441
Bid Contingency	269,502	0	0	269,502
Total Grossmont	<u>\$109,142,976</u>	<u>\$10,970,008</u>	<u>\$20,033,695</u>	<u>\$78,139,273</u>

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

	Funding Plan	Expenditures Prior to 05/06	Projected Expenditures 05/06	Tentative Budget 06/07 (Multiyear)
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$126,270	\$17,946	\$0
Non-State Funded Scheduled Maint	452,130	420,893	0	31,237
SM0405 R/R Running Track	50,000	0	50,000	0
SM0405 R/R Signage	50,000	0	50,000	0
Scheduled Maintenance	202,500	62,308	1,200	138,992
Total CC Scheduled Maintenance	<u>\$898,846</u>	<u>\$609,471</u>	<u>\$119,146</u>	<u>\$170,229</u>
College Unallocated	\$0	\$0	\$0	\$0
Interior Design GI & Stds	74,500	0	74,500	0
Renovation and Repair	4,397,075	2,288,125	1,071,034	1,037,916
Secondary Effects & Swing	750,100	207,093	442,901	100,106
Infrastructure	2,000,000	481,655	811,499	706,846
Energy Reduction Projects	2,540,000	1,421,353	1,118,647	0
AutoTech Complex	2,501,000	2,457,657	43,343	0
Student Center Equip	1,100,000	0	0	1,100,000
Student Center	17,895,000	754,354	3,659,902	13,480,744
Science & Tech Mall	5,637,882	385,797	4,036,818	1,215,267
Communication Arts	29,903,025	1,546,536	16,779,930	11,576,559
Business/CIS Building	5,569,228	25,614	32,101	5,511,513
Remodel B, D, E, F, G Buildings	134,297	0	0	134,297
LRC Expansion/Remodel	1,934,542	11,401	54,897	1,868,244
LRC Expansion/Remodel Ph II	0	0	0	0
Parking Expansion Ph 2a	941,200	267,182	267,360	406,658
Parking Expansion Ph 2b	330,000	0	68,900	261,100
Bid Contingency	72,146	0	0	72,146
Total Cuyamaca	<u>\$76,678,841</u>	<u>\$10,456,238</u>	<u>\$28,580,978</u>	<u>\$37,641,625</u>
Total Proposition "R" Budget	<u><u>\$203,091,708</u></u>	<u><u>\$27,916,449</u></u>	<u><u>\$50,564,647</u></u>	<u><u>\$124,610,612</u></u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE	\$176,779	\$53,335	\$155,017	\$364,087	\$377,087
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$176,779</u>	<u>\$53,335</u>	<u>\$155,017</u>	<u>\$364,087</u>	<u>\$377,087</u>
Plus Current Year Income					
Interest Income	\$8,342	\$2,642	\$13,638	\$26,680	\$25,000
Transfer From General Fund	4,049,888	3,489,445	4,144,532	4,583,320	4,812,486
Total Revenues	<u>\$4,058,230</u>	<u>\$3,492,087</u>	<u>\$4,158,170</u>	<u>\$4,610,000</u>	<u>\$4,837,486</u>
Total Funds Available	<u>\$4,235,009</u>	<u>\$3,545,422</u>	<u>\$4,313,187</u>	<u>\$4,974,087</u>	<u>\$5,214,573</u>
Less Current Year Expenditures					
Self-Insured Benefits	\$4,181,674	\$3,390,405	\$3,949,100	\$4,597,000	\$4,812,486
Total Expenditures	<u>\$4,181,674</u>	<u>\$3,390,405</u>	<u>\$3,949,100</u>	<u>\$4,597,000</u>	<u>\$4,812,486</u>
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$217,087
Total Ending Balance	<u><u>\$53,335</u></u>	<u><u>\$155,017</u></u>	<u><u>\$364,087</u></u>	<u><u>\$377,087</u></u>	<u><u>\$185,000</u></u>

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

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

	Actual 04/05	Projected Actual 05/06	Tentative Budget 06/07
BEGINNING BALANCE	\$0	\$29,406	\$50,000
Prior Year Adjustments	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$29,406</u>	<u>\$50,000</u>
Plus Current Year Income			
Student Representation Fees	\$40,612	\$39,000	\$39,000
Interest	0	0	0
Total Revenues	<u>\$40,612</u>	<u>\$39,000</u>	<u>\$39,000</u>
Total Funds Available	<u>\$40,612</u>	<u>\$68,406</u>	<u>\$89,000</u>
Less Current Year Expenditures			
Contract & Miscellaneous Services	\$1,085	\$0	\$0
Travel & Conferences	10,121	18,406	39,000
Transfer to ASGC Student Representation Fee Trust Fund	0	0	0
Reserve for Contingencies	0	0	0
Total Expenditures	<u>\$11,206</u>	<u>\$18,406</u>	<u>\$39,000</u>
Total Ending Balance	<u><u>\$29,406</u></u>	<u><u>\$50,000</u></u>	<u><u>\$50,000</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.

**This Page
Intentionally
Left Blank**

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

GOVERNING BOARD

Deanna Weeks, President

Richard D. Alexander, Vice President

Bill Garrett, Clerk

Timothy L. Caruthers, D.C.

Wendell R. Cutting

Cathy Keyes – Grossmont College Student Trustee

Patrick Ardilla – Cuyamaca College Student Trustee

ADMINISTRATION

Omero Suarez - Chancellor

James E. Austin, Vice Chancellor-Business Services

Ben Lastimado, Vice Chancellor-Human Resources & Labor Relations

GROSSMONT COLLEGE

**Dean Colli
Interim President**

CUYAMACA COLLEGE

**Geraldine Perri
President**