



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2008-09

TENTATIVE BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, June 13, 2008. The budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 17, 2008, 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 17, 2008
Re: 2008 – 2009 Tentative Budget

This Tentative Budget is presented for your consideration. This budget includes revenue projections that are based on the Governor's January budget proposal and college enrollment and ending balance projections from March. The Tentative Budget also reflects updated information from the May Revise concerning the economy. As usual, this budget is presented prior to having a signed state budget. By law, we are required to prepare this budget so that we are able to spend funds in the new fiscal year beginning July 1.

This 2008-2009 Tentative Budget presents \$270.7 million in total funds available. The General Fund portion of the budget has decreased by \$1.2 million which is 1.02% less compared to the 2007-2008 Tentative Budget. Additionally, as the Governor's proposal reflects a zero COLA for 2008-2009, this budget is balanced by operational reductions districtwide.

The main challenge faced in this upcoming budget year is the State deficit and how that will impact community colleges. More specifically, the likelihood that the final state budget will result in inadequate funding for our district.

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. There is a possibility of a delayed state budget, which would require the district to propose estimates for the Adoption Budget, then update that budget once the state budget is final. I recommend that the Board accept this Tentative Budget.

Sincerely,

Omero Suarez, Ph.D.
Chancellor

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2008/2009

Funds Available

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

General Fund:

Unrestricted	<i>Tentative</i> \$101,692,056
Restricted	21,464,507
	\$123,156,563
Total General Fund	\$123,156,563

Other Funds:

Bookstore Special Revenue Fund	\$2,500,539
Grossmont Child Development Center	72,000
Cuyamaca Child Development Center	231,000
Cuyamaca Ornamental Horticulture	114,349
Associated Students of Cuyamaca College	219,540
Grossmont College Student Center Fund	606,112
Cuyamaca College Student Center Fund	160,000
Capital Outlay Projects Sub Fund 41	43,692,927
Proposition "R" Construction Sub Fund 42	90,180,008
Self Insurance Internal Service Fund	6,188,421
Other Post Employment Benefits Internal Service Fund	3,399,676
Grossmont College Student Representation Fee	155,174
Cuyamaca College Student Representation Fee	16,200
	\$147,535,946
Total Other Funds	\$147,535,946

Total Funds Available \$270,692,509

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

	Actual Plus Summer- Pullback 04/05	Actual 05/06	Actual Plus Summer- Pullback 06/07	Projected Actual 07/08	Tentative Budget 08/09
RESIDENT FTES:					
Grossmont College					
Credit	12,020	11,471	11,897	12,418	12,621
Non Credit	432	353	318	339	339
Summer Pullback	92	0	244	0	0
Total	<u>12,544</u>	<u>11,824</u>	<u>12,459</u>	<u>12,757</u>	<u>12,960</u>
Cuyamaca College					
Credit	4,514	4,464	4,639	4,915	4,967
Non Credit	869	724	626	764	764
Summer Pullback	39	0	234	0	0
Total	<u>5,422</u>	<u>5,188</u>	<u>5,499</u>	<u>5,679</u>	<u>5,731</u>
Total Resident FTES	<u>17,966</u>	<u>17,012</u>	<u>17,957</u>	<u>18,436</u>	<u>18,691</u>
	18,049 after state factoring	17,096 after state factoring	18,049 after state factoring	18,549 after state factoring	

State FTES Data					
Funded Resident FTES	18,049	18,049	18,049	18,549	18,691
State CAP VS. Funded FTES	<i>funded = CAP</i>	<i>953 Below Base Stability Funding</i>	<i>Summer Pullback Report Base</i>	<i>Projected Actual Above Base</i>	<i>Goals Include 1% Growth</i>
Unfunded FTES over CAP	<i>actual was under potential CAP</i>	<i>actual was under potential CAP</i>	<i>actual of 17,479 was under Base</i>		

NON RESIDENT FTES:

Grossmont College	815	760	809	870	790
Cuyamaca College	<u>103</u>	<u>101</u>	<u>78</u>	<u>90</u>	<u>90</u>
Total Non Resident FTES	<u>918</u>	<u>861</u>	<u>887</u>	<u>960</u>	<u>880</u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,359	12,584	13,268	13,627	13,750
Cuyamaca College	<u>5,525</u>	<u>5,289</u>	<u>5,577</u>	<u>5,769</u>	<u>5,821</u>
Total FTES	<u>18,884</u>	<u>17,873</u>	<u>18,845</u>	<u>19,396</u>	<u>19,571</u>

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
SUMMARY OF OPERATIONS:					
Beginning Balance	\$10,365,366	\$14,711,936	\$14,407,788	\$13,126,073	\$7,562,834
Accrual Adjustments	3,229	0	2,187	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Adjusted Beginning Balance	<u>\$10,368,595</u>	<u>\$14,711,936</u>	<u>\$14,409,975</u>	<u>\$13,126,073</u>	<u>\$7,562,834</u>
Income	<u>\$94,821,977</u>	<u>\$102,724,071</u>	<u>\$117,122,483</u>	<u>\$118,244,982</u>	<u>\$115,593,729</u>
Total Funds Available for Distribution	<u>\$105,190,572</u>	<u>\$117,436,007</u>	<u>\$131,532,458</u>	<u>\$131,371,055</u>	<u>\$123,156,563</u>
Less Expenditures	<u>\$90,478,636</u>	<u>\$103,028,219</u>	<u>\$118,406,385</u>	<u>\$123,808,221</u>	<u>\$118,087,951</u>
Total Ending Balance	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$7,562,834</u></u>	<u><u>\$5,068,612</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$7,478,563	\$6,781,969	\$8,543,321	\$507,789	\$0
Health Services	346,864	328,317	56,781	0	71,305
Parking Fund	54,951	(192,871)	1,942	57,311	0
Uncommitted Ending Balance	3,927,201	4,436,685	868,412	N/A	N/A
Contingency Reserve	<u>2,904,357</u>	<u>3,053,688</u>	<u>3,655,617</u>	<u>4,780,317</u>	<u>4,997,307</u>
Total Ending Balance	<u><u>\$14,711,936</u></u>	<u><u>\$14,407,788</u></u>	<u><u>\$13,126,073</u></u>	<u><u>\$5,345,417</u></u>	<u><u>\$5,068,612</u></u>

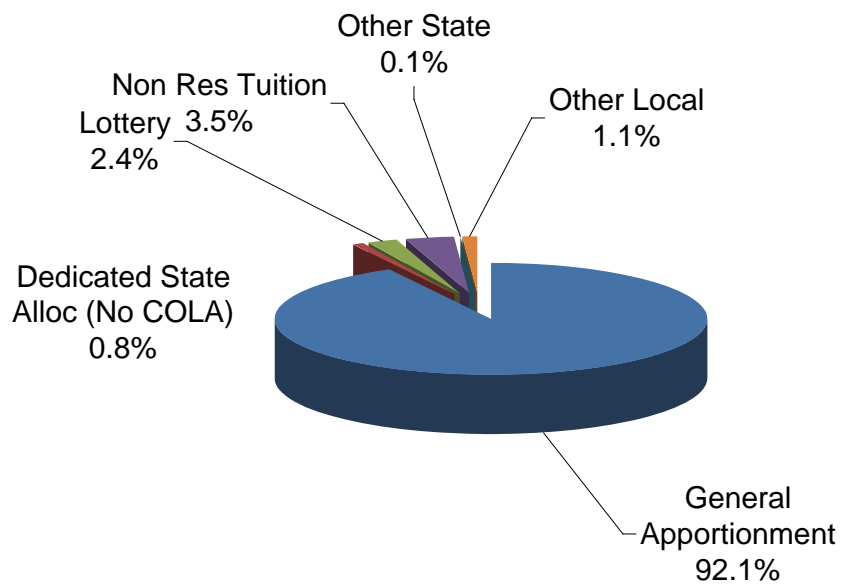
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
SUMMARY OF OPERATIONS:					
Beginning Balance	\$8,052,810	\$13,177,806	\$13,343,904	\$12,667,742	\$6,997,734
Accrual Adjustments	3,229	0	2,187	0	0
Transfers Between Restricted & Unrestricted	330,654	0	18,518	0	0
Adjusted Beginning Balance	<u>\$8,386,693</u>	<u>\$13,177,806</u>	<u>\$13,364,609</u>	<u>\$12,667,742</u>	<u>\$6,997,734</u>
Income	<u>\$79,363,585</u>	<u>\$85,278,433</u>	<u>\$94,909,479</u>	<u>\$94,276,133</u>	<u>\$94,694,322</u>
Total Funds Available for Distribution	<u>\$87,750,278</u>	<u>\$98,456,239</u>	<u>\$108,274,088</u>	<u>\$106,943,875</u>	<u>\$101,692,056</u>
Less Expenditures	<u>\$74,572,472</u>	<u>\$85,112,335</u>	<u>\$95,606,346</u>	<u>\$99,946,141</u>	<u>\$96,694,749</u>
Total Ending Balance	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$6,997,734</u></u>	<u><u>\$4,997,307</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$6,346,248	\$5,853,531	\$8,143,713	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
Uncommitted Ending Balance	3,927,201	4,436,685	868,412	2,217,417	0
Contingency Reserve	<u>2,904,357</u>	<u>3,053,688</u>	<u>3,655,617</u>	<u>4,780,317</u>	<u>4,997,307</u>
Total Ending Balance	<u><u>\$13,177,806</u></u>	<u><u>\$13,343,904</u></u>	<u><u>\$12,667,742</u></u>	<u><u>\$6,997,734</u></u>	<u><u>\$4,997,307</u></u>

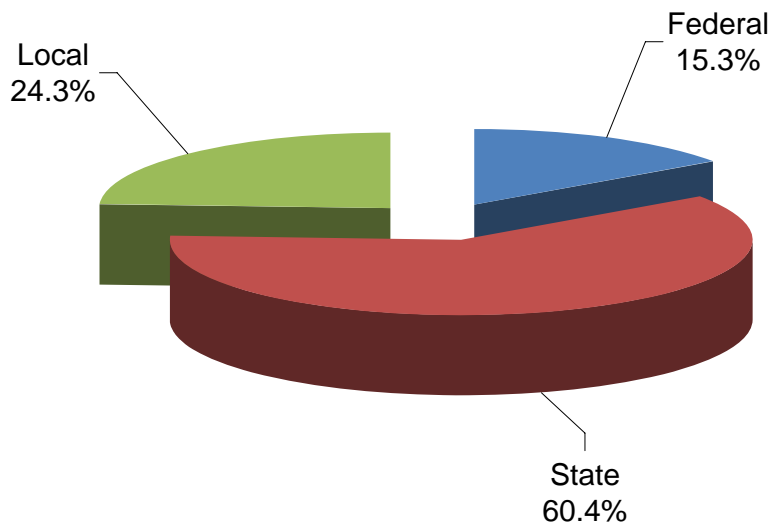
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
SUMMARY OF OPERATIONS:					
Beginning Balance	\$2,312,556	\$1,534,130	\$1,063,884	\$458,331	\$565,100
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	(330,654)	0	(18,518)	0	0
Adjusted Beginning Balance	<u>\$1,981,902</u>	<u>\$1,534,130</u>	<u>\$1,045,366</u>	<u>\$458,331</u>	<u>\$565,100</u>
Income	<u>\$15,458,392</u>	<u>\$17,445,638</u>	<u>\$22,213,004</u>	<u>\$23,968,849</u>	<u>\$20,899,407</u>
Total Funds Available for Distribution	<u>\$17,440,294</u>	<u>\$18,979,768</u>	<u>\$23,258,370</u>	<u>\$24,427,180</u>	<u>\$21,464,507</u>
Less Expenditures	<u>\$15,906,164</u>	<u>\$17,915,884</u>	<u>\$22,800,039</u>	<u>\$23,862,080</u>	<u>\$21,393,202</u>
Total Ending Balance	<u><u>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$565,100</u></u>	<u><u>\$71,305</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$1,132,315	\$928,438	\$399,608	\$507,789	\$0
Health Services	346,864	328,317	56,781	0	71,305
Parking Fund	54,951	(192,871)	1,942	57,311	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>\$1,534,130</u></u>	<u><u>\$1,063,884</u></u>	<u><u>\$458,331</u></u>	<u><u>\$565,100</u></u>	<u><u>\$71,305</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

INCOME:	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
Federal:					
Categorical Funds	\$3,744,876	\$4,419,689	\$4,407,257	\$4,197,228	\$3,191,363
Other Federal	14,150	0	0	0	0
Total Federal	<u>\$3,759,026</u>	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,197,228</u>	<u>\$3,191,363</u>
State Apportionment:					
Base	\$61,796,996	\$71,136,053	\$78,401,382	\$84,062,876	\$89,105,963
C.O.L.A.	1,519,159	3,020,070	4,452,782	3,808,048	0
Growth	2,244,568	44,690	1,208,712	0	794,520
Equalization	2,086,506	793,783	0	0	0
State Deficit Factor (mid-year)	(175,344)	0	0	(1,368,840)	(2,673,179)
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	3,075,702	516,113	0	0	0
Prior Year Adjustment	1,201,554	0	(1,065,573)	0	0
P2 to Actual Adjustment	(42,144)	2,118,897	0	0	0
Total State General Revenue	<u>\$72,487,844</u>	<u>\$78,410,453</u>	<u>\$83,778,150</u>	<u>\$87,282,931</u>	<u>\$88,008,151</u>
State Other:					
Categorical Funds	\$6,513,393	\$8,142,815	\$11,465,535	\$13,179,354	\$10,146,388
Basic Skills	0	0	141,139	143,895	0
Lottery	2,677,200	2,911,879	2,485,251	2,666,517	2,645,352
Mandated Cost	654	125,883	2,488,057	0	0
State Block Grants	962,475	384,893	3,256,665	776,790	1,408,237
Student Financial Aid Admin	820,896	791,033	802,716	799,413	767,060
Other State	16,425	49,053	0	0	0
Total State Other	<u>\$10,991,043</u>	<u>\$12,405,556</u>	<u>\$20,639,363</u>	<u>\$17,565,969</u>	<u>\$14,967,037</u>
Local:					
Community Service Fees	\$210,513	\$214,024	\$176,047	\$191,000	\$195,625
Contract Education	809,918	998,167	506,029	760,594	1,867,815
Enrollment Fees (2%)	135,387	156,591	124,478	124,478	124,478
Health Fees	462,023	418,315	141,061	276,869	727,000
Interest	503,126	278,991	802,445	700,000	350,000
Parking Fees & Fines	1,220,903	1,138,890	1,153,635	1,226,000	1,186,000
Tuition - Out of State	915,172	915,860	879,950	883,878	898,500
Tuition - Foreign Student	2,448,574	2,296,853	2,458,650	2,413,058	2,437,000
Other Student Fees	167,626	149,747	145,613	132,500	134,050
Other Local	697,841	908,254	1,899,022	2,490,477	1,506,710
Total Local	<u>\$7,571,083</u>	<u>\$7,475,692</u>	<u>\$8,286,930</u>	<u>\$9,198,854</u>	<u>\$9,427,178</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,981	12,681	10,783	0	0
Total Other Sources	<u>\$12,981</u>	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$94,821,977</u></u>	<u><u>\$102,724,071</u></u>	<u><u>\$117,122,483</u></u>	<u><u>\$118,244,982</u></u>	<u><u>\$115,593,729</u></u>

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

INCOME:	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	14,150	0	0	0	0
Total Federal	<u>\$14,150</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$61,796,996	\$71,136,053	\$78,401,382	\$84,062,876	\$89,105,963
C.O.L.A.	1,519,159	3,020,070	4,452,782	3,808,048	0
Growth	2,244,568	44,690	1,208,712	0	\$794,520
Equalization	2,086,506	793,783	0	0	0
State Deficit Factor (mid-year)	(175,344)	0	0	(1,368,840)	(2,673,179)
Parity Allocation	780,847	780,847	780,847	780,847	780,847
Partnership For Excellence	3,075,702	516,113	0	0	0
Prior Year Adjustment	1,201,554	0	(1,065,573)	0	0
P2 to Actual Adjustment	(42,144)	2,118,897	0	0	0
Total State General Revenue	<u>\$72,487,844</u>	<u>\$78,410,453</u>	<u>\$83,778,150</u>	<u>\$87,282,931</u>	<u>\$88,008,151</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Basic Skills	0	0	0	0	0
Lottery	2,240,943	2,379,322	2,089,966	2,250,000	2,250,000
Mandated Cost	654	125,883	2,488,057	0	0
State Block Grants	0	0	1,549,384	0	0
Student Financial Aid Admin	85,292	81,073	84,435	84,435	84,435
Other State	0	49,053	0	0	0
Total State Other	<u>\$2,326,889</u>	<u>\$2,635,331</u>	<u>\$6,211,842</u>	<u>\$2,334,435</u>	<u>\$2,334,435</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	135,387	156,591	124,478	124,478	124,478
Health Fees	0	0	0	0	0
Interest	503,126	278,991	802,445	700,000	350,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	915,172	915,860	879,950	883,878	898,500
Tuition - Foreign Student	2,448,574	2,296,853	2,458,650	2,413,058	2,437,000
Other Student Fees	167,626	149,747	145,613	132,500	134,050
Other Local	351,836	421,926	497,568	404,853	407,708
Total Local	<u>\$4,521,721</u>	<u>\$4,219,968</u>	<u>\$4,908,704</u>	<u>\$4,658,767</u>	<u>\$4,351,736</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	12,981	12,681	10,783	0	0
Total Other Sources	<u>\$12,981</u>	<u>\$12,681</u>	<u>\$10,783</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$79,363,585</u></u>	<u><u>\$85,278,433</u></u>	<u><u>\$94,909,479</u></u>	<u><u>\$94,276,133</u></u>	<u><u>\$94,694,322</u></u>

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

INCOME:	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
Federal:					
Categorical Funds	\$3,744,876	\$4,419,689	\$4,407,257	\$4,197,228	\$3,191,363
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,744,876</u>	<u>\$4,419,689</u>	<u>\$4,407,257</u>	<u>\$4,197,228</u>	<u>\$3,191,363</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 (mid-year)	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$6,513,393	\$8,142,815	\$11,465,535	\$13,179,354	\$10,146,388
Basic Skills	0	0	141,139	143,895	0
Lottery	436,257	532,557	395,285	416,517	395,352
Mandated Cost	0	0	0	0	0
State Block Grants	962,475	384,893	1,707,281	776,790	1,408,237
Student Financial Aid Admin	735,604	709,960	718,281	714,978	682,625
Other State	16,425	0	0	0	0
Total State Other	<u>\$8,664,154</u>	<u>\$9,770,225</u>	<u>\$14,427,521</u>	<u>\$15,231,534</u>	<u>\$12,632,602</u>
Local:					
Community Service Fees	\$210,513	\$214,024	\$176,047	\$191,000	\$195,625
Contract Education	809,918	998,167	506,029	760,594	1,867,815
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	462,023	418,315	141,061	276,869	727,000
Interest	0	0	0	0	0
Parking Fees & Fines	1,220,903	1,138,890	1,153,635	1,226,000	1,186,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	346,005	486,328	1,401,454	2,085,624	1,099,002
Total Local	<u>\$3,049,362</u>	<u>\$3,255,724</u>	<u>\$3,378,226</u>	<u>\$4,540,087</u>	<u>\$5,075,442</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$15,458,392</u></u>	<u><u>\$17,445,638</u></u>	<u><u>\$22,213,004</u></u>	<u><u>\$23,968,849</u></u>	<u><u>\$20,899,407</u></u>

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

	Adoption Budget 07/08	Tentative Budget 08/09
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	\$67,374	\$50,000
Financial Aid Administrative Allowance	83,893	85,983
GEARUP Grant	1,444,991	600,000
ROP - VTEA 232 Funds	35,492	50,825
Tech Prep Regional Coordination	426,340	52,000
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	47,332	46,252
Title III	539,876	137,730
Veterans Education	11,478	11,478
Vocational-Technical Education Act (VTEA Title IB, IC, & Special Projects)	1,342,829	1,453,711
Workstudy	341,942	340,178
Other Federal Revenue	612,621	363,206
	TOTAL FEDERAL	\$3,191,363
State		
Categoricals		
Cal-PASS Project	\$2,289,156	\$421,344
California Work Opportunities and Responsibility to Kids (CalWORKs)	492,064	541,512
Cooperative Agencies Resources for Education (CARE)	320,749	274,971
Disabled Students Programs & Services (DSPS)	1,805,323	1,656,627
Economic Development	1,031,786	1,415,828
Extended Opportunities, Programs & Services (EOPS)	1,551,733	1,656,433
Funds for Student Success-Middle College High School	150,163	121,846
Foster & Kinship Care Education	884,265	896,039
General Childcare, Early Childhood Mentor, Infant Toddler Model Sites	584,925	670,206
Matriculation	1,331,822	1,398,328
Temporary Assistance for Needy Families (TANF - 50% State portion)	59,056	46,252
Temporary Assistance for Needy Families/Child Development Careers	85,523	99,160
Other State Revenue	993,287	947,842
	Total State Categoricals	\$10,146,388
Proposition 20-Restricted Lottery Funds	397,078	395,352
State Block Grants	1,484,693	1,408,237
Student Financial Aid Administration	735,238	682,625
	TOTAL STATE	\$12,632,602
Local		
Community Services	\$217,398	\$195,625
Contract Education	1,896,772	1,867,815
Health Fees	770,994	727,000
Parking Fees & Fines	1,226,000	1,186,000
Other Local Income:		
Child Development Training Consortium	31,722	25,000
County Foster Care Training	200,000	200,000
Emp Training Panel - Office of Professional Training (ETP-OPT)	0	100,000
Food Service Agreement	115,000	115,000
Nursing Grants	529,363	287,632
Miscellaneous Grants	212,259	371,370
	\$5,199,508	\$5,075,442
	TOTAL RESTRICTED INCOME	\$20,899,407

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,830,702	\$17,735,879	\$18,717,622	\$19,631,280	\$22,560,873
12 Contract Adm, Counselors, Librarians	7,063,580	7,494,982	8,077,835	8,128,919	8,846,307
13 Hourly Teachers	12,888,991	13,515,729	16,892,317	14,885,810	13,998,367
14 Hourly Adm, Counselors, Librarians	953,317	1,255,183	1,514,131	1,397,096	1,799,696
Object Group 1000 Total	<u>\$36,736,590</u>	<u>\$40,001,773</u>	<u>\$45,201,905</u>	<u>\$44,043,105</u>	<u>\$47,205,243</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$17,154,206	\$17,709,436	\$18,525,642	\$19,590,410	\$22,019,178
22 Contract Instructional Aides	1,459,761	1,492,033	1,620,486	1,851,314	1,954,761
23 Hourly Non-Instructional	3,337,433	3,751,807	3,921,270	4,368,309	3,398,087
24 Hourly Instructional Aides	844,221	804,321	822,647	939,670	852,209
Object Group 2000 Total	<u>\$22,795,621</u>	<u>\$23,757,597</u>	<u>\$24,890,045</u>	<u>\$26,749,703</u>	<u>\$28,224,235</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,897,997	\$17,154,275	\$16,867,781	\$18,859,010	\$20,628,584
3x Early Retirement & Retiree Benefits	1,487,492	2,211,502	3,773,976	1,650,959	1,824,834
Object Group 3000 Total	<u>\$16,385,489</u>	<u>\$19,365,777</u>	<u>\$20,641,757</u>	<u>\$20,509,969</u>	<u>\$22,453,418</u>
SUPPLIES:					
43 Supplies	\$2,953,357	\$3,433,929	\$3,342,967	\$4,542,091	\$4,047,490
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,437,180	\$4,767,106	\$7,479,076	\$9,887,692	\$6,332,401
52 Travel and Mileage	430,310	552,664	591,190	741,328	746,926
53 Fees, Software, Memberships, Dues	816,747	796,057	742,556	902,539	844,358
54 Insurance	614,860	679,540	503,357	628,464	725,179
55 Utilities and Operations	2,035,987	2,559,236	3,008,668	3,946,995	3,773,050
56 Rents, Repairs & Maintenance	1,677,074	2,386,738	2,172,407	3,025,662	2,586,437
57 Audits, Interest, and Legals	425,253	626,477	539,341	388,858	527,033
58 Advertising, Postage & Other Operating	635,343	814,585	703,911	1,052,356	748,866
59 Other Holding	0	0	0	0	(2,905,556)
Object Group 5000 Total	<u>\$9,072,754</u>	<u>\$13,182,403</u>	<u>\$15,740,506</u>	<u>\$20,573,894</u>	<u>\$13,378,694</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$75,516	\$83,958	\$126,000
62 Building Alterations	15,656	71,036	42,313	194,612	697,546
63 Books	53,545	47,980	79,685	107,589	38,216
64 Equipment	1,041,207	838,769	797,520	1,382,889	944,534
Object Group 6000 Total	<u>\$1,110,408</u>	<u>\$989,454</u>	<u>\$995,034</u>	<u>\$1,769,048</u>	<u>\$1,806,296</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$101,325	\$100,000
73 Interfund Transfers	230,700	1,217,938	6,536,171	4,569,570	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,118,717	994,348	969,170	949,516	872,575
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,424,417</u>	<u>\$2,297,286</u>	<u>\$7,594,171</u>	<u>\$5,620,411</u>	<u>\$972,575</u>
Total Expenditures	<u><u>\$90,478,636</u></u>	<u><u>\$103,028,219</u></u>	<u><u>\$118,406,385</u></u>	<u><u>\$123,808,221</u></u>	<u><u>\$118,087,951</u></u>

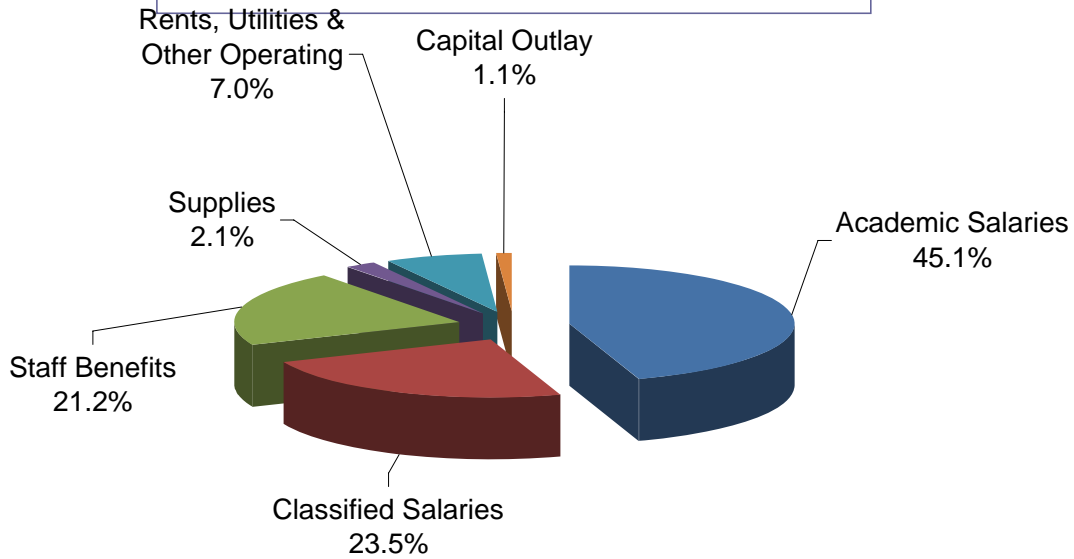
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,379,800	\$17,293,616	\$18,246,583	\$19,152,470	\$22,054,745
12 Contract Adm, Counselors, Librarians	5,565,020	5,902,129	6,292,179	6,559,029	7,087,396
13 Hourly Teachers	12,422,041	13,055,660	16,165,745	14,035,816	13,428,507
14 Hourly Adm, Counselors, Librarians	366,934	731,791	599,874	507,111	1,023,572
Object Group 1000 Total	<u>\$33,733,795</u>	<u>\$36,983,196</u>	<u>\$41,304,381</u>	<u>\$40,254,426</u>	<u>\$43,594,220</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$14,769,482	\$15,282,793	\$16,402,862	\$17,333,936	\$19,175,446
22 Contract Instructional Aides	1,292,100	1,329,451	1,433,666	1,629,660	1,762,563
23 Hourly Non-Instructional	1,182,305	1,504,573	1,435,284	1,692,146	1,123,304
24 Hourly Instructional Aides	632,660	615,567	613,194	738,123	662,902
Object Group 2000 Total	<u>\$17,876,547</u>	<u>\$18,732,384</u>	<u>\$19,885,006</u>	<u>\$21,393,865</u>	<u>\$22,724,215</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$13,337,477	\$15,683,470	\$15,103,188	\$16,937,501	\$18,661,084
3x Early Retirement & Retiree Benefits	1,487,492	2,211,502	3,773,976	1,650,959	1,824,834
Object Group 3000 Total	<u>\$14,824,969</u>	<u>\$17,894,972</u>	<u>\$18,877,164</u>	<u>\$18,588,460</u>	<u>\$20,485,918</u>
SUPPLIES:					
43 Supplies	\$1,101,529	\$1,529,931	\$1,303,470	\$2,838,693	\$2,031,759
Object Group 4000 Total	<u>\$1,101,529</u>	<u>\$1,529,931</u>	<u>\$1,303,470</u>	<u>\$2,838,693</u>	<u>\$2,031,759</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$655,149	\$1,102,894	\$1,138,367	\$1,964,842	\$1,382,146
52 Travel and Mileage	259,812	365,465	407,811	539,384	413,320
53 Fees, Software, Memberships, Dues	683,354	645,075	609,345	711,500	722,803
54 Insurance	574,894	638,540	462,357	590,464	688,179
55 Utilities and Operations	1,968,690	2,420,861	2,722,538	3,508,630	3,379,701
56 Rents, Repairs & Maintenance	1,402,486	2,091,094	1,943,060	2,783,111	2,348,536
57 Audits, Interest, and Legals	327,419	530,618	443,795	291,614	427,033
58 Advertising, Postage & Other Operating	501,158	683,207	566,283	966,966	607,380
59 Other Holding	0	0	0	0	(3,201,978)
Object Group 5000 Total	<u>\$6,372,962</u>	<u>\$8,477,754</u>	<u>\$8,293,556</u>	<u>\$11,356,511</u>	<u>\$6,767,120</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$68,285	\$83,958	\$126,000
62 Building Alterations	9,050	21,050	19,321	150,068	494,500
63 Books	18,077	46,911	38,606	87,696	38,216
64 Equipment	361,753	455,398	174,793	903,753	405,301
Object Group 6000 Total	<u>\$388,880</u>	<u>\$555,028</u>	<u>\$301,005</u>	<u>\$1,225,475</u>	<u>\$1,064,017</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$1,325	\$0
73 Interfund Transfers	230,700	917,920	5,615,087	4,259,886	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	43,090	21,150	26,677	27,500	27,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$273,790</u>	<u>\$939,070</u>	<u>\$5,641,764</u>	<u>\$4,288,711</u>	<u>\$27,500</u>
Total Expenditures	<u><u>\$74,572,472</u></u>	<u><u>\$85,112,335</u></u>	<u><u>\$95,606,346</u></u>	<u><u>\$99,946,141</u></u>	<u><u>\$96,694,749</u></u>

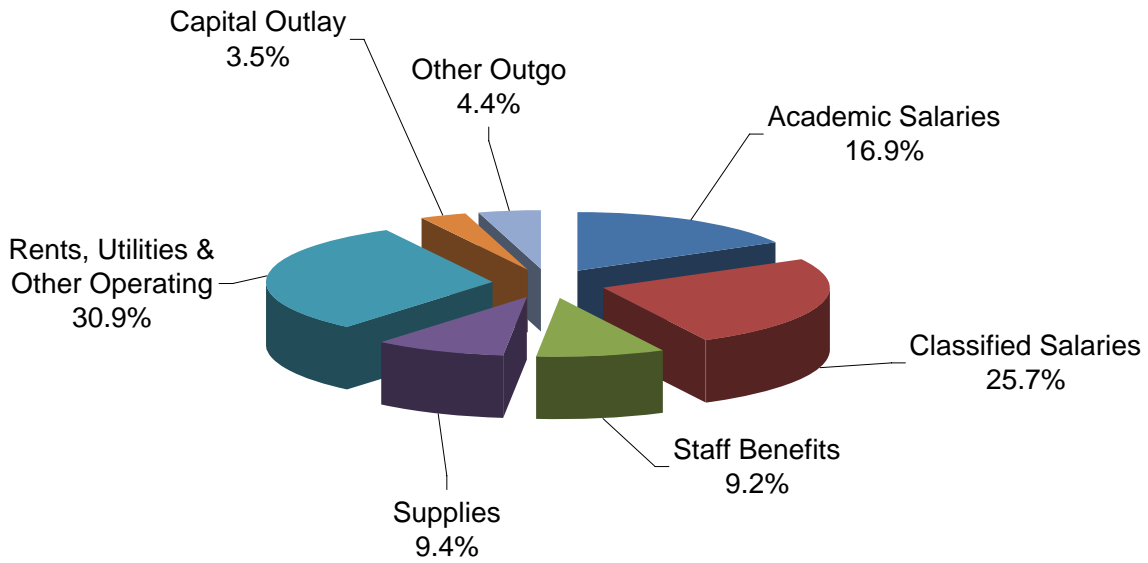
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$450,902	\$442,263	\$471,039	\$478,810	\$506,128
12 Contract Adm, Counselors, Librarians	1,498,560	1,592,853	1,785,656	1,569,890	1,758,911
13 Hourly Teachers	466,950	460,069	726,572	849,994	569,860
14 Hourly Adm, Counselors, Librarians	586,383	523,392	914,257	889,985	776,124
Object Group 1000 Total	<u>\$3,002,795</u>	<u>\$3,018,577</u>	<u>\$3,897,524</u>	<u>\$3,788,679</u>	<u>\$3,611,023</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,384,724	\$2,426,643	\$2,122,780	\$2,256,474	\$2,843,732
22 Contract Instructional Aides	167,661	162,582	186,820	221,654	192,198
23 Hourly Non-Instructional	2,155,128	2,247,234	2,485,986	2,676,163	2,274,783
24 Hourly Instructional Aides	211,561	188,754	209,453	201,547	189,307
Object Group 2000 Total	<u>\$4,919,074</u>	<u>\$5,025,213</u>	<u>\$5,005,039</u>	<u>\$5,355,838</u>	<u>\$5,500,020</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,560,520	\$1,470,805	\$1,764,593	\$1,921,509	\$1,967,500
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,560,520</u>	<u>\$1,470,805</u>	<u>\$1,764,593</u>	<u>\$1,921,509</u>	<u>\$1,967,500</u>
SUPPLIES:					
43 Supplies	\$1,851,828	\$1,903,998	\$2,039,497	\$1,703,398	\$2,015,731
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,782,031	\$3,664,212	\$6,340,709	\$7,922,850	\$4,950,255
52 Travel and Mileage	170,498	187,199	183,379	201,944	333,606
53 Fees, Software, Memberships, Dues	133,393	150,982	133,211	191,039	121,555
54 Insurance	39,966	41,000	41,000	38,000	37,000
55 Utilities and Operations	67,297	138,375	286,130	438,365	393,349
56 Rents, Repairs & Maintenance	274,588	295,644	229,347	242,551	237,901
57 Audits, Interest, and Legals	97,834	95,859	95,546	97,244	100,000
58 Advertising, Postage & Other Operating	134,185	131,378	137,628	85,390	141,486
59 Other Holding	0	0	0	0	296,422
Object Group 5000 Total	<u>\$2,699,792</u>	<u>\$4,704,649</u>	<u>\$7,446,950</u>	<u>\$9,217,383</u>	<u>\$6,611,574</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$7,231	\$0	\$0
62 Building Alterations	6,606	49,986	22,992	44,544	203,046
63 Books	35,468	1,069	41,079	19,893	0
64 Equipment	679,454	383,371	622,727	479,136	539,233
Object Group 6000 Total	<u>\$721,528</u>	<u>\$434,426</u>	<u>\$694,029</u>	<u>\$543,573</u>	<u>\$742,279</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$100,000	\$100,000
73 Interfund Transfers	0	300,018	921,084	309,684	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,075,627	973,198	942,493	922,016	845,075
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,150,627</u>	<u>\$1,358,216</u>	<u>\$1,952,407</u>	<u>\$1,331,700</u>	<u>\$945,075</u>
Total Expenditures	<u>\$15,906,164</u>	<u>\$17,915,884</u>	<u>\$22,800,039</u>	<u>\$23,862,080</u>	<u>\$21,393,202</u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$11,602,579	\$12,787,454	\$13,569,391	\$13,807,794	\$16,115,136
12 Contract Adm, Counselors, Librarians	3,911,423	4,152,572	4,400,522	4,497,327	4,652,526
13 Hourly Teachers	8,933,102	9,410,205	11,792,092	10,404,792	9,926,806
14 Hourly Adm, Counselors, Librarians	650,819	867,909	1,011,613	894,164	1,483,365
Object Group 1000 Total	<u>\$25,097,923</u>	<u>\$27,218,140</u>	<u>\$30,773,618</u>	<u>\$29,604,077</u>	<u>\$32,177,833</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,576,489	\$8,043,368	\$8,574,969	\$8,731,164	\$10,101,519
22 Contract Instructional Aides	1,101,963	1,113,734	1,217,666	1,237,962	1,288,989
23 Hourly Non-Instructional	1,783,299	1,841,974	2,080,964	2,525,240	2,174,650
24 Hourly Instructional Aides	727,153	695,525	684,457	844,322	693,556
Object Group 2000 Total	<u>\$11,188,904</u>	<u>\$11,694,601</u>	<u>\$12,558,056</u>	<u>\$13,338,688</u>	<u>\$14,258,714</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,824,025	\$10,309,981	\$10,185,474	\$11,346,596	\$12,540,902
3x Early Retirement & Retiree Benefits	556,196	1,071,925	1,025,417	470,665	431,332
Object Group 3000 Total	<u>\$9,380,221</u>	<u>\$11,381,906</u>	<u>\$11,210,891</u>	<u>\$11,817,261</u>	<u>\$12,972,234</u>
SUPPLIES:					
43 Supplies	\$1,754,204	\$2,071,068	\$2,109,195	\$2,902,277	\$2,315,304
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,283,828	\$2,578,674	\$4,234,349	\$4,680,404	\$3,712,857
52 Travel and Mileage	200,251	264,918	320,247	403,741	325,081
53 Fees, Software, Memberships, Dues	187,426	136,688	228,681	280,497	189,986
54 Insurance	68,576	83,967	79,012	101,000	97,000
55 Utilities and Operations	1,413,582	1,748,540	2,147,968	2,180,878	2,217,484
56 Rents, Repairs & Maintenance	728,554	1,181,343	968,464	1,661,224	1,184,024
57 Audits, Interest, and Legals	0	838	0	500	500
58 Advertising, Postage & Other Operating	322,490	528,001	357,573	611,693	361,677
59 Other Holding	0	0	0	0	(1,692,346)
Object Group 5000 Total	<u>\$4,204,707</u>	<u>\$6,522,969</u>	<u>\$8,336,294</u>	<u>\$9,919,937</u>	<u>\$6,396,263</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$75,516	\$83,958	\$126,000
62 Building Alterations	15,656	71,036	42,293	126,172	672,546
63 Books	41,132	19,765	50,603	79,489	7,716
64 Equipment	567,342	599,098	545,149	928,841	829,057
Object Group 6000 Total	<u>\$624,130</u>	<u>\$721,568</u>	<u>\$713,561</u>	<u>\$1,218,460</u>	<u>\$1,635,319</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	872,500	435,016	4,230,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	922,705	808,364	769,668	781,728	695,942
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$922,705</u>	<u>\$1,680,864</u>	<u>\$1,204,684</u>	<u>\$5,011,728</u>	<u>\$695,942</u>
Total Expenditures	<u><u>\$53,172,794</u></u>	<u><u>\$61,291,116</u></u>	<u><u>\$66,906,299</u></u>	<u><u>\$73,812,428</u></u>	<u><u>\$70,451,609</u></u>

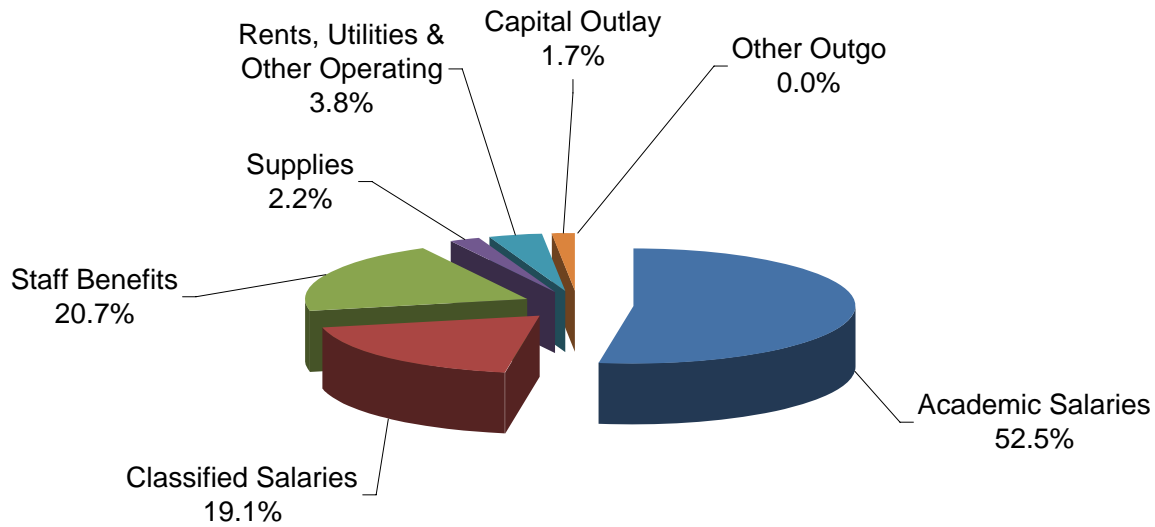
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$11,294,111	\$12,466,872	\$13,164,128	\$13,378,996	\$15,720,018
12 Contract Adm, Counselors, Librarians	2,899,498	3,262,233	3,375,829	3,551,804	3,688,137
13 Hourly Teachers	8,496,063	8,981,084	11,079,707	9,573,948	9,452,876
14 Hourly Adm, Counselors, Librarians	228,486	483,955	350,330	296,412	955,577
Object Group 1000 Total	<u>\$22,918,158</u>	<u>\$25,194,144</u>	<u>\$27,969,994</u>	<u>\$26,801,160</u>	<u>\$29,816,608</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,306,407	\$6,840,112	\$7,415,533	\$7,482,381	\$8,457,091
22 Contract Instructional Aides	946,016	959,758	1,030,846	1,054,185	1,096,791
23 Hourly Non-Instructional	689,901	710,730	659,133	889,533	735,096
24 Hourly Instructional Aides	573,689	542,101	539,338	661,104	561,417
Object Group 2000 Total	<u>\$8,516,013</u>	<u>\$9,052,701</u>	<u>\$9,644,850</u>	<u>\$10,087,203</u>	<u>\$10,850,395</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$7,871,511	\$9,425,823	\$9,075,289	\$10,118,881	\$11,342,038
3x Early Retirement & Retiree Benefits	556,196	1,071,925	1,025,417	470,665	431,332
Object Group 3000 Total	<u>\$8,427,707</u>	<u>\$10,497,748</u>	<u>\$10,100,706</u>	<u>\$10,589,546</u>	<u>\$11,773,370</u>
SUPPLIES:					
43 Supplies	\$637,769	\$869,264	\$762,343	\$1,937,055	\$1,266,684
Object Group 4000 Total	<u>\$637,769</u>	<u>\$869,264</u>	<u>\$762,343</u>	<u>\$1,937,055</u>	<u>\$1,266,684</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$148,193	\$401,674	\$389,842	\$848,013	\$471,225
52 Travel and Mileage	119,216	173,350	218,828	278,391	178,766
53 Fees, Software, Memberships, Dues	116,090	101,340	133,011	164,656	142,324
54 Insurance	38,610	52,967	48,012	70,000	70,000
55 Utilities and Operations	1,244,274	1,513,858	1,761,087	1,928,849	1,897,615
56 Rents, Repairs & Maintenance	625,712	1,068,248	879,883	1,565,136	1,053,993
57 Audits, Interest, and Legals	0	838	0	500	500
58 Advertising, Postage & Other Operating	226,194	474,636	305,071	568,139	305,405
59 Other Holding	0	0	0	0	(1,988,768)
Object Group 5000 Total	<u>\$2,518,289</u>	<u>\$3,786,911</u>	<u>\$3,735,734</u>	<u>\$5,423,684</u>	<u>\$2,131,060</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$31,669	\$68,285	\$83,958	\$126,000
62 Building Alterations	9,050	21,050	19,321	117,068	469,500
63 Books	5,664	18,696	9,524	59,596	7,716
64 Equipment	228,570	351,764	59,323	521,590	352,644
Object Group 6000 Total	<u>\$243,284</u>	<u>\$423,179</u>	<u>\$156,453</u>	<u>\$782,212</u>	<u>\$955,860</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	872,500	435,016	4,230,000	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	36,595	15,765	16,020	15,000	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$36,595</u>	<u>\$888,265</u>	<u>\$451,036</u>	<u>\$4,245,000</u>	<u>\$15,000</u>
Total Expenditures	<u><u>\$43,297,815</u></u>	<u><u>\$50,712,212</u></u>	<u><u>\$52,821,116</u></u>	<u><u>\$59,865,860</u></u>	<u><u>\$56,808,977</u></u>

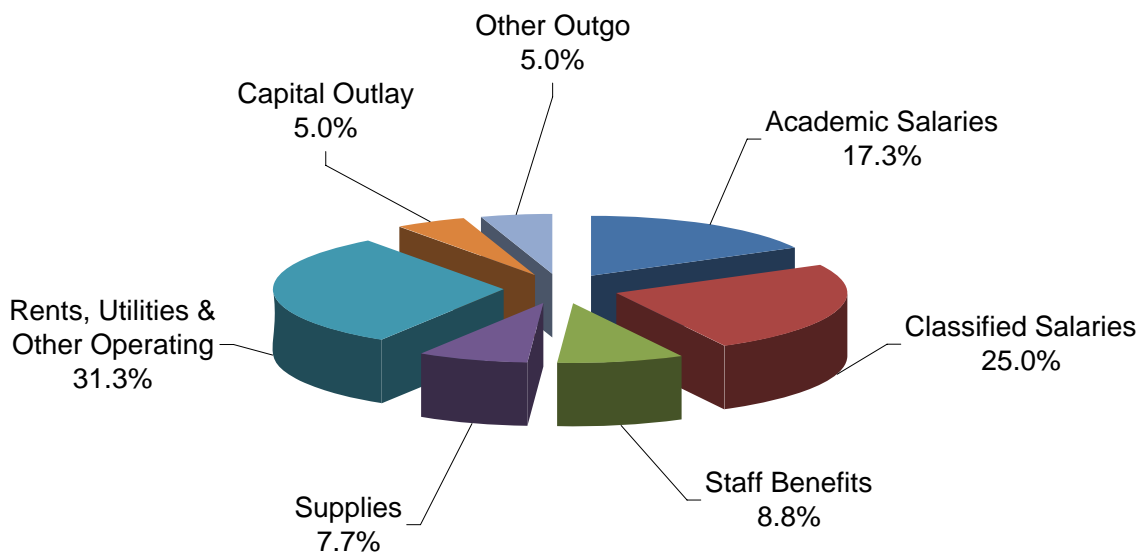
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$308,468	\$320,582	\$405,263	\$428,798	\$395,118
12 Contract Adm, Counselors, Librarians	1,011,925	890,339	1,024,693	945,523	964,389
13 Hourly Teachers	437,039	429,121	712,385	830,844	473,930
14 Hourly Adm, Counselors, Librarians	422,333	383,954	661,283	597,752	527,788
Object Group 1000 Total	<u>\$2,179,765</u>	<u>\$2,023,996</u>	<u>\$2,803,624</u>	<u>\$2,802,917</u>	<u>\$2,361,225</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,270,082	\$1,203,256	\$1,159,436	\$1,248,783	\$1,644,428
22 Contract Instructional Aides	155,947	153,976	186,820	183,777	192,198
23 Hourly Non-Instructional	1,093,398	1,131,244	1,421,831	1,635,707	1,439,554
24 Hourly Instructional Aides	153,464	153,424	145,119	183,218	132,139
Object Group 2000 Total	<u>\$2,672,891</u>	<u>\$2,641,900</u>	<u>\$2,913,206</u>	<u>\$3,251,485</u>	<u>\$3,408,319</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$952,514	\$884,158	\$1,110,185	\$1,227,715	\$1,198,864
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$952,514</u>	<u>\$884,158</u>	<u>\$1,110,185</u>	<u>\$1,227,715</u>	<u>\$1,198,864</u>
SUPPLIES:					
43 Supplies	\$1,116,435	\$1,201,804	\$1,346,852	\$965,222	\$1,048,620
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,135,635	\$2,177,000	\$3,844,507	\$3,832,391	\$3,241,632
52 Travel and Mileage	81,035	91,568	101,419	125,350	146,315
53 Fees, Software, Memberships, Dues	71,336	35,348	\$95,670	115,841	47,662
54 Insurance	29,966	31,000	31,000	31,000	27,000
55 Utilities and Operations	169,308	234,682	386,881	252,029	319,869
56 Rents, Repairs & Maintenance	102,842	113,095	88,581	96,088	130,031
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	96,296	53,365	52,502	43,554	56,272
59 Other Holding	0	0	0	0	296,422
Object Group 5000 Total	<u>\$1,686,418</u>	<u>\$2,736,058</u>	<u>\$4,600,560</u>	<u>\$4,496,253</u>	<u>\$4,265,203</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$7,231	\$0	\$0
62 Building Alterations	6,606	49,986	22,972	9,104	203,046
63 Books	35,468	1,069	41,079	19,893	0
64 Equipment	338,772	247,334	485,826	407,251	476,413
Object Group 6000 Total	<u>\$380,846</u>	<u>\$298,389</u>	<u>\$557,108</u>	<u>\$436,248</u>	<u>\$679,459</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	886,110	792,599	753,648	766,728	680,942
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$886,110</u>	<u>\$792,599</u>	<u>\$753,648</u>	<u>\$766,728</u>	<u>\$680,942</u>
Total Expenditures	<u><u>\$9,874,979</u></u>	<u><u>\$10,578,904</u></u>	<u><u>\$14,085,183</u></u>	<u><u>\$13,946,568</u></u>	<u><u>\$13,642,632</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,225,946	\$4,948,425	\$5,148,231	\$5,653,697	\$6,445,737
12 Contract Adm, Counselors, Librarians	2,537,601	2,409,506	2,712,469	2,840,444	3,103,505
13 Hourly Teachers	3,955,889	4,105,524	5,100,225	4,481,018	4,071,561
14 Hourly Adm, Counselors, Librarians	300,283	385,002	500,188	499,859	314,331
Object Group 1000 Total	<u>\$11,019,719</u>	<u>\$11,848,457</u>	<u>\$13,461,113</u>	<u>\$13,475,018</u>	<u>\$13,935,134</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,218,462	\$4,425,912	\$4,567,153	\$5,174,969	\$5,834,204
22 Contract Instructional Aides	357,798	378,299	402,820	613,352	665,772
23 Hourly Non-Instructional	1,106,245	1,315,889	1,335,808	1,406,795	862,334
24 Hourly Instructional Aides	113,082	107,808	137,262	88,348	137,653
Object Group 2000 Total	<u>\$5,795,587</u>	<u>\$6,227,908</u>	<u>\$6,443,043</u>	<u>\$7,283,464</u>	<u>\$7,499,963</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,189,678	\$4,784,341	\$4,676,352	\$5,342,704	\$5,984,490
3x Early Retirement & Retiree Benefits	101,841	137,805	180,153	67,147	64,583
Object Group 3000 Total	<u>\$4,291,519</u>	<u>\$4,922,146</u>	<u>\$4,856,505</u>	<u>\$5,409,851</u>	<u>\$6,049,073</u>
SUPPLIES:					
43 Supplies	\$760,886	\$856,694	\$827,664	\$972,572	\$1,022,102
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$635,144	\$934,087	\$985,198	\$1,553,542	\$1,656,335
52 Travel and Mileage	125,266	144,546	156,232	165,794	192,903
53 Fees, Software, Memberships, Dues	118,954	116,968	94,120	148,819	135,822
54 Insurance	33,645	35,609	41,569	39,389	42,489
55 Utilities and Operations	647,939	823,218	863,784	1,418,626	1,330,116
56 Rents, Repairs & Maintenance	406,719	441,735	474,264	514,829	499,538
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	204,480	219,311	222,855	275,911	261,625
59 Other Holding	0	0	0	0	(1,071,672)
Object Group 5000 Total	<u>\$2,172,147</u>	<u>\$2,715,474</u>	<u>\$2,838,022</u>	<u>\$4,116,910</u>	<u>\$3,047,156</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	20	43,440	0
63 Books	12,413	28,215	29,082	28,100	30,500
64 Equipment	286,963	150,366	173,046	265,337	65,717
Object Group 6000 Total	<u>\$299,376</u>	<u>\$178,581</u>	<u>\$202,148</u>	<u>\$336,877</u>	<u>\$96,217</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	29,886	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	192,490	183,792	192,287	159,288	168,133
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$192,490</u>	<u>\$183,792</u>	<u>\$192,287</u>	<u>\$189,174</u>	<u>\$168,133</u>
Total Expenditures	<u><u>\$24,531,724</u></u>	<u><u>\$26,933,052</u></u>	<u><u>\$28,820,782</u></u>	<u><u>\$31,783,866</u></u>	<u><u>\$31,817,778</u></u>

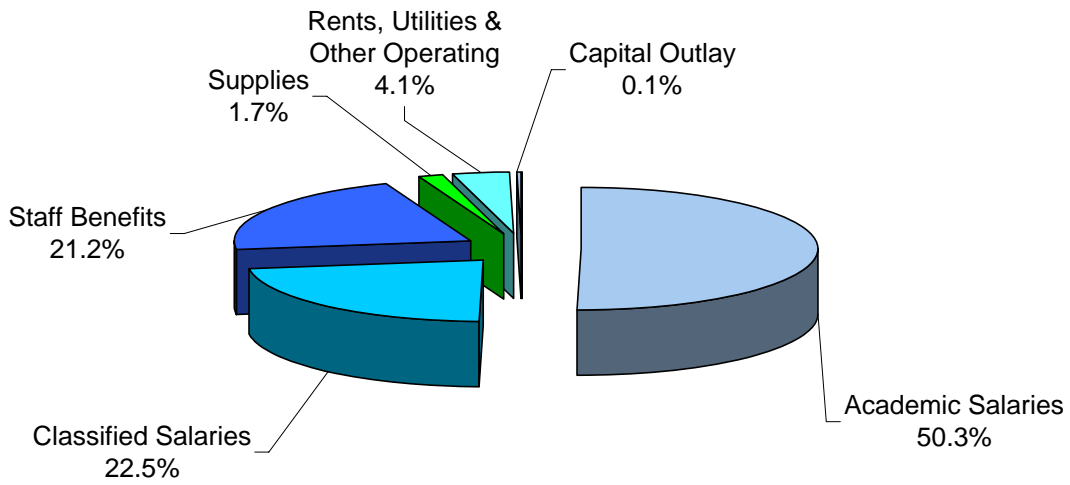
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,083,512	\$4,826,744	\$5,082,455	\$5,603,685	\$6,334,727
12 Contract Adm, Counselors, Librarians	2,050,966	1,955,196	2,238,335	2,348,805	2,595,812
13 Hourly Teachers	3,925,978	4,074,576	5,086,038	4,461,868	3,975,631
14 Hourly Adm, Counselors, Librarians	136,233	245,836	247,521	207,823	65,995
Object Group 1000 Total	<u>\$10,196,689</u>	<u>\$11,102,352</u>	<u>\$12,654,349</u>	<u>\$12,622,181</u>	<u>\$12,972,165</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,484,434	\$3,618,639	\$3,699,661	\$4,262,842	\$4,750,379
22 Contract Instructional Aides	346,084	369,693	402,820	575,475	665,772
23 Hourly Non-Instructional	449,834	675,868	649,105	693,982	317,066
24 Hourly Instructional Aides	54,985	72,478	72,928	70,019	80,485
Object Group 2000 Total	<u>\$4,335,337</u>	<u>\$4,736,678</u>	<u>\$4,824,514</u>	<u>\$5,602,318</u>	<u>\$5,813,702</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,708,225	\$4,349,096	\$4,181,891	\$4,775,593	\$5,400,405
3x Early Retirement & Retiree Benefits	101,841	137,805	180,153	67,147	64,583
Object Group 3000 Total	<u>\$3,810,066</u>	<u>\$4,486,901</u>	<u>\$4,362,044</u>	<u>\$4,842,740</u>	<u>\$5,464,988</u>
SUPPLIES:					
43 Supplies	\$177,626	\$286,796	\$264,624	\$485,223	\$437,991
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$77,451	\$102,984	\$78,298	\$128,195	\$104,159
52 Travel and Mileage	43,913	66,689	80,724	91,135	35,631
53 Fees, Software, Memberships, Dues	56,897	53,429	61,052	73,621	66,929
54 Insurance	23,645	25,609	31,569	32,389	32,489
55 Utilities and Operations	531,218	732,090	799,139	1,375,443	1,262,136
56 Rents, Repairs & Maintenance	319,094	357,579	402,680	448,716	445,018
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	175,774	158,582	200,782	258,115	178,411
59 Other Holding	0	0	0	0	(1,071,672)
Object Group 5000 Total	<u>\$1,227,992</u>	<u>\$1,496,962</u>	<u>\$1,654,244</u>	<u>\$2,407,614</u>	<u>\$1,053,101</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	8,000	0
63 Books	12,413	28,215	29,082	28,100	30,500
64 Equipment	40,614	30,894	45,179	196,916	6,397
Object Group 6000 Total	<u>\$53,027</u>	<u>\$59,109</u>	<u>\$74,261</u>	<u>\$233,016</u>	<u>\$36,897</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	29,886	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,973	3,193	3,442	4,000	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$2,973</u>	<u>\$3,193</u>	<u>\$3,442</u>	<u>\$33,886</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$19,803,710</u></u>	<u><u>\$22,171,991</u></u>	<u><u>\$23,837,478</u></u>	<u><u>\$26,226,978</u></u>	<u><u>\$25,782,844</u></u>

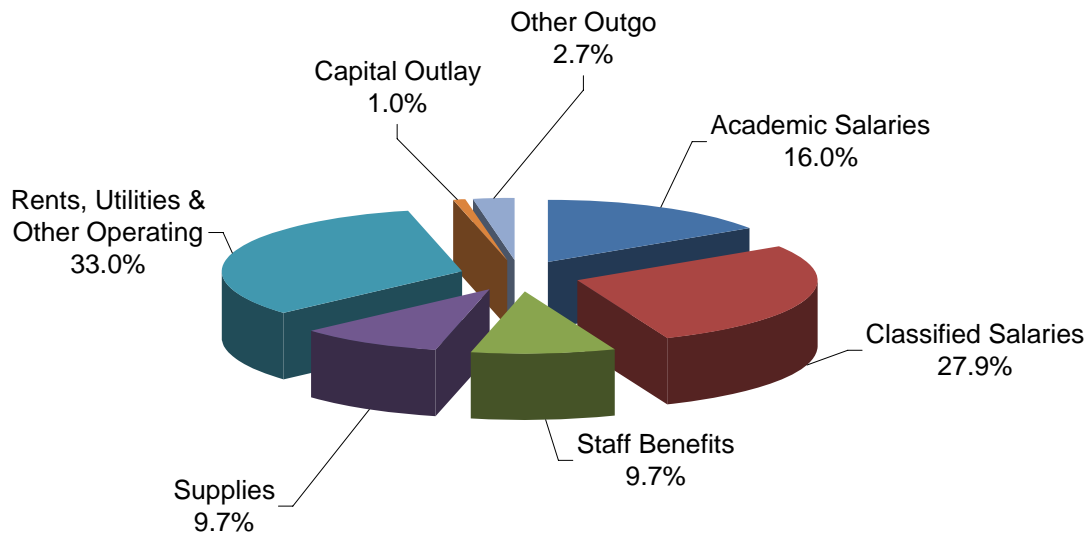
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$142,434	\$121,681	\$65,776	\$50,012	\$111,010
12 Contract Adm, Counselors, Librarians	486,635	454,310	474,134	491,639	507,693
13 Hourly Teachers	29,911	30,948	14,187	19,150	95,930
14 Hourly Adm, Counselors, Librarians	164,050	139,166	252,667	292,036	248,336
Object Group 1000 Total	<u>\$823,030</u>	<u>\$746,105</u>	<u>\$806,764</u>	<u>\$852,837</u>	<u>\$962,969</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$734,028	\$807,273	\$867,492	\$912,127	\$1,083,825
22 Contract Instructional Aides	11,714	8,606	0	37,877	0
23 Hourly Non-Instructional	656,411	640,021	686,703	712,813	545,268
24 Hourly Instructional Aides	58,097	35,330	64,334	18,329	57,168
Object Group 2000 Total	<u>\$1,460,250</u>	<u>\$1,491,230</u>	<u>\$1,618,529</u>	<u>\$1,681,146</u>	<u>\$1,686,261</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$481,453	\$435,245	\$494,461	\$567,111	\$584,085
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$481,453</u>	<u>\$435,245</u>	<u>\$494,461</u>	<u>\$567,111</u>	<u>\$584,085</u>
SUPPLIES:					
43 Supplies	\$583,260	\$569,898	\$563,040	\$487,349	\$584,111
Object Group 4000 Total	<u>\$583,260</u>	<u>\$569,898</u>	<u>\$563,040</u>	<u>\$487,349</u>	<u>\$584,111</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$557,693	\$831,103	\$906,900	\$1,425,347	\$1,552,176
52 Travel and Mileage	81,353	77,857	75,508	74,659	157,272
53 Fees, Software, Memberships, Dues	62,057	63,539	33,068	75,198	68,893
54 Insurance	10,000	10,000	10,000	7,000	10,000
55 Utilities and Operations	116,721	91,128	64,645	43,183	67,980
56 Rents, Repairs & Maintenance	87,625	84,156	71,584	66,113	54,520
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	28,706	60,729	22,073	17,796	83,214
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$944,155</u>	<u>\$1,218,512</u>	<u>\$1,183,778</u>	<u>\$1,709,296</u>	<u>\$1,994,055</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	20	35,440	0
63 Books	0	0	0	0	0
64 Equipment	246,349	119,472	127,867	68,421	59,320
Object Group 6000 Total	<u>\$246,349</u>	<u>\$119,472</u>	<u>\$127,867</u>	<u>\$103,861</u>	<u>\$59,320</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	189,517	180,599	188,845	155,288	164,133
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$189,517</u>	<u>\$180,599</u>	<u>\$188,845</u>	<u>\$155,288</u>	<u>\$164,133</u>
Total Expenditures	<u><u>\$4,728,014</u></u>	<u><u>\$4,761,061</u></u>	<u><u>\$4,983,304</u></u>	<u><u>\$5,556,888</u></u>	<u><u>\$6,034,934</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	614,556	885,369	964,844	791,148	1,090,276
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,215	2,272	2,330	2,873	0
Object Group 1000 Total	<u>\$616,771</u>	<u>\$887,641</u>	<u>\$967,174</u>	<u>\$794,021</u>	<u>\$1,090,276</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,268,168	\$5,027,085	\$5,379,396	\$5,552,984	\$6,083,455
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	447,889	593,944	504,498	436,274	361,103
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$5,716,057</u>	<u>\$5,621,029</u>	<u>\$5,883,894</u>	<u>\$5,989,258</u>	<u>\$6,444,558</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,869,462	\$2,042,801	\$2,005,955	\$2,118,101	\$2,099,972
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,869,462</u>	<u>\$2,042,801</u>	<u>\$2,005,955</u>	<u>\$2,118,101</u>	<u>\$2,099,972</u>
SUPPLIES:					
43 Supplies	\$427,782	\$463,402	\$367,969	\$618,327	\$609,664
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$415,295	\$1,148,077	\$2,056,042	\$3,444,620	\$702,009
52 Travel and Mileage	101,217	134,532	104,643	157,729	161,252
53 Fees, Software, Memberships, Dues	15,716	68,222	28,481	59,144	39,850
54 Insurance	0	0	0	0	0
55 Utilities and Operations	33,365	30,132	59,069	173,553	74,450
56 Rents, Repairs & Maintenance	130,437	166,519	120,899	191,390	148,854
57 Audits, Interest, and Legals	197,608	437,639	379,827	388,358	216,533
58 Advertising, Postage & Other Operating	84,096	67,212	122,984	163,982	123,939
59 Other Holding	0	0	0	0	(141,538)
Object Group 5000 Total	<u>\$977,734</u>	<u>\$2,052,333</u>	<u>\$2,871,945</u>	<u>\$4,578,776</u>	<u>\$1,325,349</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	183,343	72,841	67,972	128,679	42,204
Object Group 6000 Total	<u>\$183,343</u>	<u>\$72,841</u>	<u>\$67,972</u>	<u>\$153,679</u>	<u>\$67,204</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$100,000	\$100,000
73 Interfund Transfers	230,700	44,010	592,630	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$305,700</u>	<u>\$129,010</u>	<u>\$681,460</u>	<u>\$100,000</u>	<u>\$100,000</u>
Total Expenditures	<u><u>\$10,096,849</u></u>	<u><u>\$11,269,057</u></u>	<u><u>\$12,846,369</u></u>	<u><u>\$14,352,162</u></u>	<u><u>\$11,737,023</u></u>

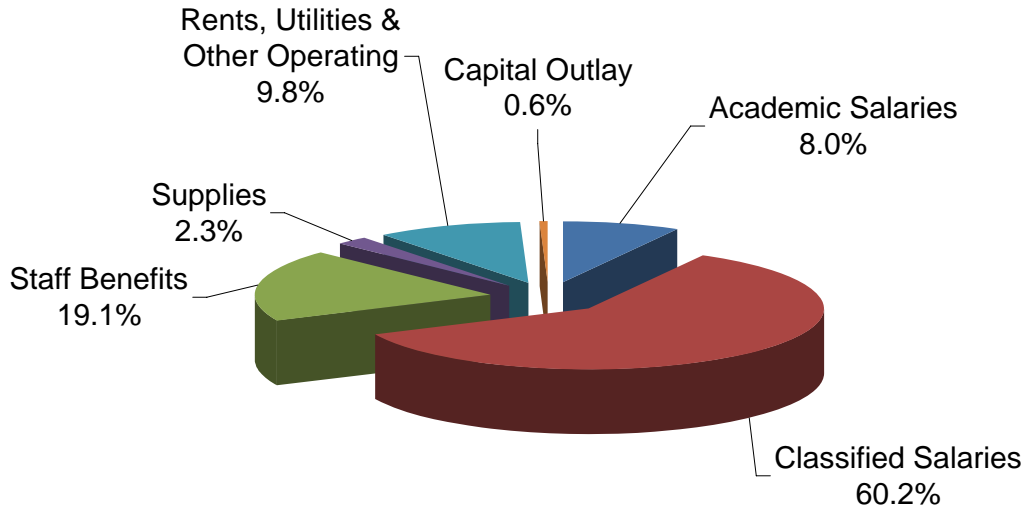
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	614,556	684,700	678,015	658,420	803,447
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	2,215	2,000	2,023	2,676	0
Object Group 1000 Total	<u>\$616,771</u>	<u>\$686,700</u>	<u>\$680,038</u>	<u>\$661,096</u>	<u>\$803,447</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,887,554	\$4,709,412	\$5,283,544	\$5,457,420	\$5,967,976
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	42,570	117,975	127,046	108,631	71,142
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$4,930,124</u>	<u>\$4,827,387</u>	<u>\$5,410,590</u>	<u>\$5,566,051</u>	<u>\$6,039,118</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,742,909	\$1,891,399	\$1,846,008	\$1,991,418	\$1,915,421
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,742,909</u>	<u>\$1,891,399</u>	<u>\$1,846,008</u>	<u>\$1,991,418</u>	<u>\$1,915,421</u>
SUPPLIES:					
43 Supplies	\$275,649	\$331,106	\$238,364	\$367,500	\$226,664
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$326,592	\$491,968	\$466,740	\$779,508	\$545,562
52 Travel and Mileage	93,107	116,758	102,879	155,794	145,233
53 Fees, Software, Memberships, Dues	15,716	67,434	24,008	59,144	34,850
54 Insurance	0	0	0	0	0
55 Utilities and Operations	20,933	17,284	17,605	71,229	68,950
56 Rents, Repairs & Maintenance	46,316	68,126	51,717	111,040	95,504
57 Audits, Interest, and Legals	99,774	344,780	284,281	291,114	116,533
58 Advertising, Postage & Other Operating	74,913	49,928	60,137	139,942	121,939
59 Other Holding	0	0	0	0	(141,538)
Object Group 5000 Total	<u>\$677,351</u>	<u>\$1,156,278</u>	<u>\$1,007,367</u>	<u>\$1,607,771</u>	<u>\$987,033</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	89,010	56,276	58,938	125,215	38,704
Object Group 6000 Total	<u>\$89,010</u>	<u>\$56,276</u>	<u>\$58,938</u>	<u>\$150,215</u>	<u>\$63,704</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	230,700	44,010	592,630	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$230,700</u>	<u>\$44,010</u>	<u>\$592,630</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$8,562,514</u></u>	<u><u>\$8,993,156</u></u>	<u><u>\$9,833,935</u></u>	<u><u>\$10,344,051</u></u>	<u><u>\$10,035,387</u></u>

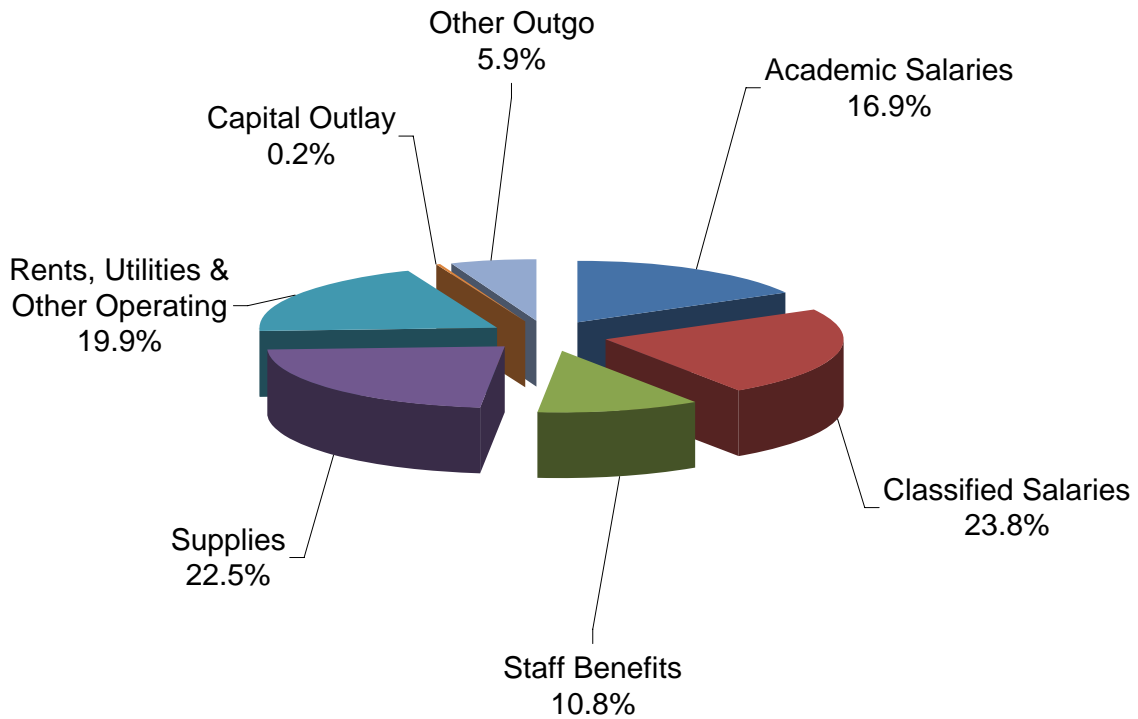
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	200,669	286,829	132,728	286,829
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	272	307	197	0
Object Group 1000 Total	<u>\$0</u>	<u>\$200,941</u>	<u>\$287,136</u>	<u>\$132,925</u>	<u>\$286,829</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$380,614	\$317,673	\$95,852	\$95,564	\$115,479
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	405,319	475,969	377,452	327,643	289,961
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$785,933</u>	<u>\$793,642</u>	<u>\$473,304</u>	<u>\$423,207</u>	<u>\$405,440</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$126,553	\$151,402	\$159,947	\$126,683	\$184,551
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$126,553</u>	<u>\$151,402</u>	<u>\$159,947</u>	<u>\$126,683</u>	<u>\$184,551</u>
SUPPLIES:					
43 Supplies	\$152,133	\$132,296	\$129,605	\$250,827	\$383,000
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$88,703	\$656,109	\$1,589,302	\$2,665,112	\$156,447
52 Travel and Mileage	8,110	17,774	1,764	1,935	16,019
53 Fees, Software, Memberships, Dues	0	788	4,473	0	5,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	12,432	12,848	41,464	102,324	5,500
56 Rents, Repairs & Maintenance	84,121	98,393	69,182	80,350	53,350
57 Audits, Interest, and Legals	97,834	92,859	95,546	97,244	100,000
58 Advertising, Postage & Other Operating	9,183	17,284	62,847	24,040	2,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$300,383</u>	<u>\$896,055</u>	<u>\$1,864,578</u>	<u>\$2,971,005</u>	<u>\$338,316</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	94,333	16,565	9,034	3,464	3,500
Object Group 6000 Total	<u>\$94,333</u>	<u>\$16,565</u>	<u>\$9,034</u>	<u>\$3,464</u>	<u>\$3,500</u>
OTHER OUTGO:					
71 Debt Service	\$75,000	\$85,000	\$88,830	\$100,000	\$100,000
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$75,000</u>	<u>\$85,000</u>	<u>\$88,830</u>	<u>\$100,000</u>	<u>\$100,000</u>
Total Expenditures	<u><u>\$1,534,335</u></u>	<u><u>\$2,275,901</u></u>	<u><u>\$3,012,434</u></u>	<u><u>\$4,008,111</u></u>	<u><u>\$1,701,636</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$2,177	\$0	\$0	\$169,789	\$0
12 Contract Adm, Counselors, Librarians	0	47,535	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	200	2,000
Object Group 1000 Total	<u>\$2,177</u>	<u>\$47,535</u>	<u>\$0</u>	<u>\$169,989</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$91,087	\$213,071	\$4,124	\$131,293	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	3,986	988	928	7,000	21,000
Object Group 2000 Total	<u>\$95,073</u>	<u>\$214,059</u>	<u>\$5,052</u>	<u>\$138,293</u>	<u>\$21,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,832	\$17,152	\$0	\$51,609	\$3,220
3x Early Retirement & Retiree Benefits	829,455	1,001,772	2,568,406	1,113,147	1,328,919
Object Group 3000 Total	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,164,756</u>	<u>\$1,332,139</u>
SUPPLIES:					
43 Supplies	\$10,485	\$42,765	\$38,139	\$48,915	\$100,420
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$102,913	\$106,268	\$203,487	\$209,126	\$261,200
52 Travel and Mileage	3,576	8,668	10,068	14,064	67,690
53 Fees, Software, Memberships, Dues	494,651	474,179	391,274	414,079	478,700
54 Insurance	512,639	559,964	382,776	488,075	585,690
55 Utilities and Operations	(58,899)	(42,654)	(62,153)	173,938	151,000
56 Rents, Repairs & Maintenance	411,364	597,141	608,780	658,219	754,021
57 Audits, Interest, and Legals	227,645	188,000	159,514	0	310,000
58 Advertising, Postage & Other Operating	24,277	61	499	770	1,625
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,718,166</u>	<u>\$1,891,627</u>	<u>\$1,694,245</u>	<u>\$1,958,271</u>	<u>\$2,609,926</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	3,559	16,464	11,353	60,032	7,556
Object Group 6000 Total	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$60,032</u>	<u>\$7,556</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$1,325	\$0
73 Interfund Transfers	0	301,428	5,508,525	309,684	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,522	2,192	7,215	8,500	8,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,522</u>	<u>\$303,620</u>	<u>\$5,515,740</u>	<u>\$319,509</u>	<u>\$8,500</u>
Total Expenditures	<u><u>\$2,677,269</u></u>	<u><u>\$3,534,994</u></u>	<u><u>\$9,832,935</u></u>	<u><u>\$3,859,765</u></u>	<u><u>\$4,081,541</u></u>

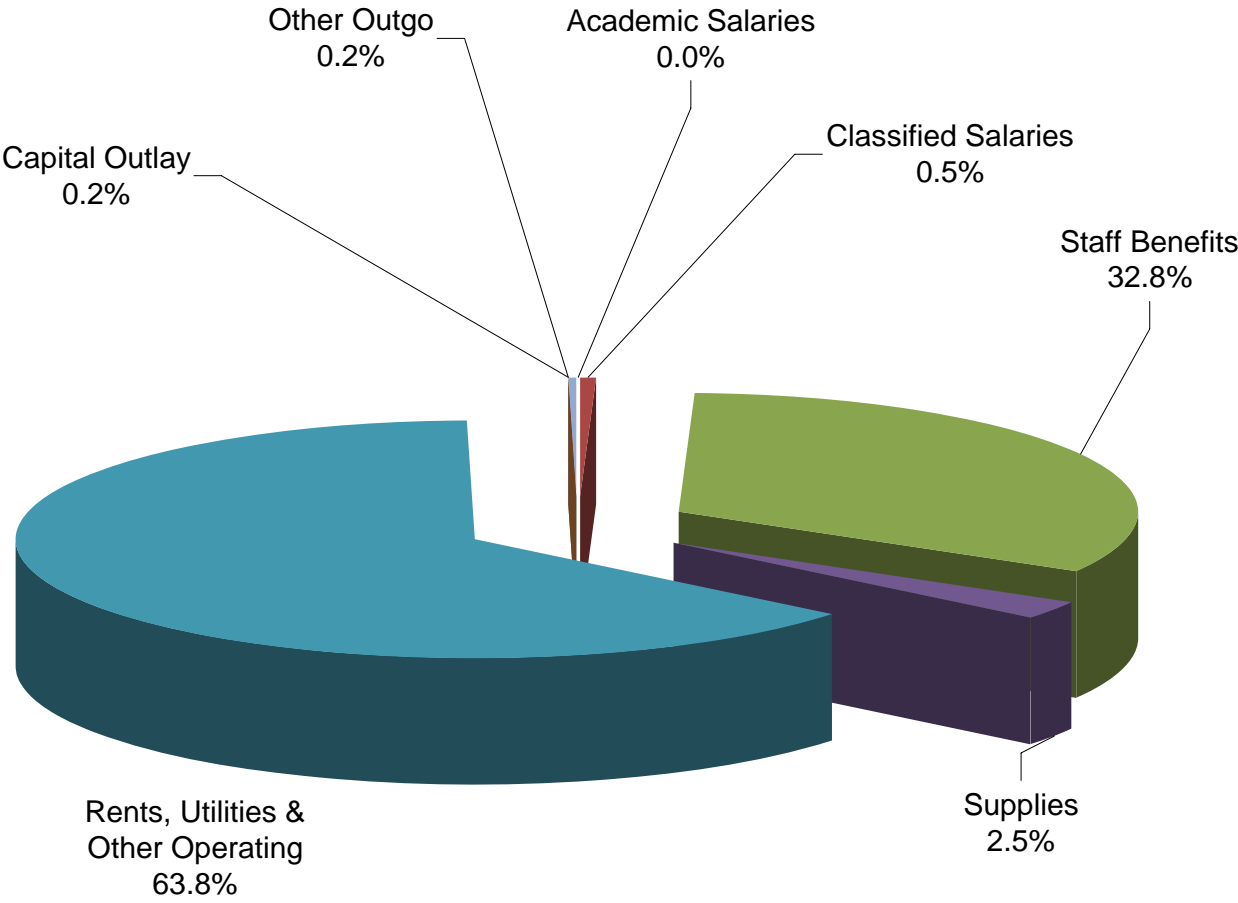
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Budget - - UNRESTRICTED**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$2,177	\$0	\$0	\$169,789	\$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	200	2,000
Object Group 1000 Total	<u>\$2,177</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,989</u>	<u>\$2,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$91,087	\$114,630	\$4,124	\$131,293	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	3,986	988	928	7,000	21,000
Object Group 2000 Total	<u>\$95,073</u>	<u>\$115,618</u>	<u>\$5,052</u>	<u>\$138,293</u>	<u>\$21,000</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$14,832	\$17,152	\$0	\$51,609	\$3,220
3x Early Retirement & Retiree Benefits	829,455	1,001,772	2,568,406	1,113,147	1,328,919
Object Group 3000 Total	<u>\$844,287</u>	<u>\$1,018,924</u>	<u>\$2,568,406</u>	<u>\$1,164,756</u>	<u>\$1,332,139</u>
SUPPLIES:					
43 Supplies	\$10,485	\$42,765	\$38,139	\$48,915	\$100,420
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$102,913	\$106,268	\$203,487	\$209,126	\$261,200
52 Travel and Mileage	3,576	8,668	5,380	14,064	53,690
53 Fees, Software, Memberships, Dues	494,651	422,872	391,274	414,079	478,700
54 Insurance	512,639	559,964	382,776	488,075	585,690
55 Utilities and Operations	172,265	157,629	144,707	133,109	151,000
56 Rents, Repairs & Maintenance	411,364	597,141	608,780	658,219	754,021
57 Audits, Interest, and Legals	227,645	185,000	159,514	0	310,000
58 Advertising, Postage & Other Operating	24,277	61	293	770	1,625
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,949,330</u>	<u>\$2,037,603</u>	<u>\$1,896,211</u>	<u>\$1,917,442</u>	<u>\$2,595,926</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	3,559	16,464	11,353	60,032	7,556
Object Group 6000 Total	<u>\$3,559</u>	<u>\$16,464</u>	<u>\$11,353</u>	<u>\$60,032</u>	<u>\$7,556</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$1,325	\$0
73 Interfund Transfers	0	1,410	4,587,441	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	3,522	2,192	7,215	8,500	8,500
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,522</u>	<u>\$3,602</u>	<u>\$4,594,656</u>	<u>\$9,825</u>	<u>\$8,500</u>
Total Expenditures	<u><u>\$2,908,433</u></u>	<u><u>\$3,234,976</u></u>	<u><u>\$9,113,817</u></u>	<u><u>\$3,509,252</u></u>	<u><u>\$4,067,541</u></u>

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	47,535	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$0	\$47,535	\$0	\$0	\$0
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$98,441	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$0	\$98,441	\$0	\$0	\$0
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$0	\$0	\$0	\$0	\$0
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	0	4,688	0	14,000
53 Fees, Software, Memberships, Dues	0	51,307	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(231,164)	(200,283)	(206,860)	40,829	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	3,000	0	0	0
58 Advertising, Postage & Other Operating	0	0	206	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	(\$231,164)	(\$145,976)	(\$201,966)	\$40,829	\$14,000
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	\$0	\$0	\$0	\$0	\$0
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	300,018	921,084	309,684	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$0	\$300,018	\$921,084	\$309,684	\$0
Total Expenditures	(\$231,164)	\$300,018	\$719,118	\$350,513	\$14,000

Districtwide - Unrestricted General Fund



Tentative Budget Supplemental Funds

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

Revenue & Transfers to Sites:	Actual 02/03	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
Grossmont College							
Commission Distributions	\$269,491	\$271,702	\$265,428	\$252,995	\$269,710	\$294,914	\$252,000
Dissolution of Enterprise Fund	367	351	85	2,865	529	0	0
Interest Income	15,583	10,221	14,548	18,482	41,550	40,000	30,000
Total	\$285,441	\$282,274	\$280,061	\$274,342	\$311,789	\$334,914	\$282,000
Cuyamaca College							
Commission Distributions	\$117,375	\$115,558	\$114,572	\$118,651	\$122,653	\$140,383	\$120,000
Dissolution of Enterprise Fund	126	167	77	525	0	0	0
Interest Income	10,550	8,421	10,975	13,942	9,350	10,000	14,000
Total	\$128,051	\$124,146	\$125,624	\$133,118	\$132,003	\$150,383	\$134,000
Other Commission Distributions							
District Services Allocation	\$33,641	\$33,675	\$33,043	\$32,317	\$34,119	\$37,852	\$32,000
Total	\$33,641	\$33,675	\$33,043	\$32,317	\$34,119	\$37,852	\$32,000
Total Sources	\$447,133	\$440,095	\$438,728	\$439,777	\$477,911	\$523,150	\$448,000
Revenue & Transfers to Associated Students:							
Distributions to ASGC	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Distributions to ASCC	20,000	20,000	20,000	20,000	20,000	10,000 *	10,000
Total Distributions	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$74,000	\$74,000

* **Note:** In prior years the transfer to ASCC included a commitment of \$10,000 to Commencement. Beginning in 2007/08 Commencement expenses in the amount of \$15,000 is reflected as a separate line item in the Bookstore Fund.

GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

**COLLEGE BOOKSTORES ⁽¹⁾
SPECIAL REVENUE FUND**

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
Bookstore Commissions					
Beginning Balance	\$563,602	\$821,038	\$898,546	\$959,448	\$1,089,658
Commissions Revenue	413,043	403,962	426,481	473,150	404,000
Funds Available	<u>\$976,645</u>	<u>\$1,225,000</u>	<u>\$1,325,027</u>	<u>\$1,432,598</u>	<u>\$1,493,658</u> (2)
Expenditures					
Grossmont College	\$67,490	\$249,978	\$114,938	\$195,651	\$451,890
Cuyamaca College	54,948	44,476	250,641	75,000	65,000
District Services	33,169	32,000	0	72,288	32,000
Total	<u>\$155,607</u>	<u>\$326,454</u>	<u>\$365,579</u>	<u>\$342,939</u>	<u>\$548,890</u>
Ending Balance	<u>\$821,038</u>	<u>\$898,546</u>	<u>\$959,448</u>	<u>\$1,089,658</u>	<u>\$944,768</u> (3)
Dissolution of Enterprise Funds					
Beginning Balance	\$1,279,953	\$1,305,638	\$1,341,453	\$992,881	\$962,881
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$162	\$3,390	\$529	\$0	\$0
Interest	25,523	32,424	50,900	50,000	44,000
Total Revenue & Transfers	<u>\$25,685</u>	<u>\$35,815</u>	<u>\$51,429</u>	<u>\$50,000</u>	<u>\$44,000</u>
Funds Available	<u>\$1,305,638</u>	<u>\$1,341,453</u>	<u>\$1,392,881</u>	<u>\$1,042,881</u>	<u>\$1,006,881</u> (2)
Expenditures					
Grossmont College	\$0	\$0	\$0	\$80,000	\$80,000
Cuyamaca College	0	0	400,000	0	0
Total	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>	<u>\$80,000</u>	<u>\$80,000</u>
Ending Balance	<u>\$1,305,638</u>	<u>\$1,341,453</u>	<u>\$992,881</u>	<u>\$962,881</u>	<u>\$926,881</u> (3)
Combined Ending Balance	<u>\$2,126,676</u>	<u>\$2,239,998</u>	<u>\$1,952,329</u>	<u>\$2,052,539</u>	<u>\$1,871,649</u> (3)

Notes:

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

(2) Total Funds Available by Fund

Bookstore Commissions	\$1,493,658
Dissolution of Enterprise Funds	1,006,881
	<u>\$2,500,539</u>

(3) Budgeted Ending Balances by Site

	Grossmont	Cuyamaca	Total
Bookstore Commissions	Subfund 38 \$593,145	\$351,623	\$944,768
Dissolution of Enterprise Funds	Subfund 36 720,485	206,396	926,881
Combined Subfunds	<u>\$1,313,630</u>	<u>\$558,019</u>	<u>\$1,871,649</u>

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$31	\$25,589	\$4,357	\$27,505	\$20,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$31</u>	<u>\$25,589</u>	<u>\$4,357</u>	<u>\$27,505</u>	<u>\$20,000</u>
Plus Current Year Income					
Tuition Fees	\$28,365	\$21,762	\$52,222	\$37,872	\$52,000
Other Sources	36	34	48	0	0
Total Revenues	<u>\$28,401</u>	<u>\$21,796</u>	<u>\$52,269</u>	<u>\$37,872</u>	<u>\$52,000</u>
Total Funds Available	<u>\$28,432</u>	<u>\$47,385</u>	<u>\$56,626</u>	<u>\$65,377</u>	<u>\$72,000</u>
Less Current Year Expenditures					
Salaries & Benefits	\$127	\$36,917	\$22,118	\$39,997	\$72,000
Supplies & Materials	1,398	6,111	6,328	5,380	0
Memberships, Dues, and Fees	1,144	0	0	0	0
Other Operating	174	0	0	0	0
Fees	0	0	675	0	0
Total Expenditures	<u>\$2,843</u>	<u>\$43,028</u>	<u>\$29,121</u>	<u>\$45,377</u>	<u>\$72,000</u>
Total Ending Balance	<u><u>\$25,589</u></u>	<u><u>\$4,357</u></u>	<u><u>\$27,505</u></u>	<u><u>\$20,000</u></u>	<u><u>\$0</u></u>

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

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$0	\$19,508	\$80,313	\$46,211	\$20,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$19,508</u>	<u>\$80,313</u>	<u>\$46,211</u>	<u>\$20,000</u>
 Plus Current Year Income					
Tuition Fees	\$189,961	\$227,558	\$205,212	\$208,418	\$211,000
Other Sources	27	88	1,126	862	0
Total Revenues	<u>\$189,988</u>	<u>\$227,646</u>	<u>\$206,338</u>	<u>\$209,280</u>	<u>\$211,000</u>
 Total Funds Available	<u>\$189,988</u>	<u>\$247,154</u>	<u>\$286,651</u>	<u>\$255,491</u>	<u>\$231,000</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$170,480	\$153,000	\$183,000	\$220,094	\$216,000
Supplies & Materials	0	13,841	4,776	3,062	0
Other Operating	0	0	2,665	12,335	15,000
Transfer To Capital Project Fund	0	0	50,000	0	0
Total Expenditures	<u>\$170,480</u>	<u>\$166,841</u>	<u>\$240,441</u>	<u>\$235,491</u>	<u>\$231,000</u>
 Total Ending Balance	<u>\$19,508</u>	<u>\$80,313</u>	<u>\$46,211</u>	<u>\$20,000</u>	<u>\$0</u>

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

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$62,586	\$55,489	\$72,405	\$86,398	\$72,549
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$62,586</u>	<u>\$55,489</u>	<u>\$72,405</u>	<u>\$86,398</u>	<u>\$72,549</u>
 Plus Current Year Income					
Sales	\$45,777	\$50,805	\$65,312	\$52,102	\$39,000
Interest	804	1,010	1,913	1,870	2,800
Other	263	0	1,406	0	0
Total Revenue	<u>\$46,844</u>	<u>\$51,815</u>	<u>\$68,631</u>	<u>\$53,972</u>	<u>\$41,800</u>
 Total Funds Available	<u>\$109,430</u>	<u>\$107,304</u>	<u>\$141,036</u>	<u>\$140,370</u>	<u>\$114,349</u>
 Less Current Year Expenditures					
Supplies & Materials	\$28,327	\$14,446	\$33,999	\$40,488	\$36,500
Other Operating Expenses	24,990	20,452	20,640	15,413	22,500
Depreciation	624	0	0	0	0
Site Improvements	0	0	0	1,184	0
Capital Outlay	0	0	0	10,736	11,000
Total Expenditures	<u>\$53,941</u>	<u>\$34,898</u>	<u>\$54,638</u>	<u>\$67,821</u>	<u>\$70,000</u>
 Total Ending Balance	<u><u>\$55,489</u></u>	<u><u>\$72,405</u></u>	<u><u>\$86,398</u></u>	<u><u>\$72,549</u></u>	<u><u>\$44,349</u></u>

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

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE					
ASCC	\$90,727	\$88,716	\$38,987	\$17,970	\$20,000
Clubs & Organizations (1)	39,777	55,062	56,515	60,515	59,540
Prior Year Adjustments	0	(625)	0	0	0
Adjusted Beginning Balance	<u>\$130,504</u>	<u>\$143,153</u>	<u>\$95,502</u>	<u>\$78,485</u>	<u>\$79,540</u>
Plus Current year Income					
Sales	\$2,860	\$454	\$7,750	\$14,862	\$12,500
Student Activities Card Sales	26,388	14,299	13,505	14,363	15,000
Operating Allocation	20,358	20,000	20,000	10,000	10,000
Contribution	0	0	0	3,000	0
Interest	862	1,011	1,713	1,000	1,000
Other	1,232	5,015	1,450	1,751	1,500
Club Deposits	99,921	80,789	111,977	106,039	100,000
Total Revenues (2)	<u>\$151,621</u>	<u>\$121,568</u>	<u>\$156,395</u>	<u>\$151,015</u>	<u>\$140,000</u>
Total Funds Available	<u>\$282,125</u>	<u>\$264,721</u>	<u>\$251,897</u>	<u>\$229,500</u>	<u>\$219,540</u>
Less Current Year Expenditures					
Hourly	\$11,855	\$11,696	\$13,110	\$11,373	\$6,000
Benefits	727	538	818	645	360
Activities	4,302	32,202	15,878	11,192	19,340
Commencement	14,408	15,235	17,215	3,152	0
Hospitality	431	395	0	0	0
Supplies	7,246	8,013	10,992	11,672	12,000
Other	14,742	22,074	7,422	4,912	2,300
Club Expenses	84,636	79,066	107,977	107,014	159,540
Total Expenditures	<u>\$138,347</u>	<u>\$169,219</u>	<u>\$173,412</u>	<u>\$149,960</u>	<u>\$199,540</u>
Total Ending Balance	<u><u>\$143,778</u></u>	<u><u>\$95,502</u></u>	<u><u>\$78,485</u></u>	<u><u>\$79,540</u></u>	<u><u>\$20,000</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 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$314,665	\$427,513	\$545,862	\$566,112	\$586,112
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$314,665</u>	<u>\$427,513</u>	<u>\$545,862</u>	<u>\$566,112</u>	<u>\$586,112</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$147,717	\$131,607	\$0	\$0	\$0
Interest	10,697	13,695	19,952	20,000	20,000
Total Revenues	<u>\$158,414</u>	<u>\$145,302</u>	<u>\$19,952</u>	<u>\$20,000</u>	<u>\$20,000</u>
 Total Funds Available	<u>\$473,079</u>	<u>\$572,815</u>	<u>\$565,814</u>	<u>\$586,112</u>	<u>\$606,112</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$27,887	\$20,970	\$0	\$0	\$0
Supplies & Materials	17,143	0	(298)	0	0
Contract & Miscellaneous Services	536	5,983	0	0	5,000
Transfer To Capital Project Fund	0	0	0	0	250,000
Total Expenditures	<u>\$45,566</u>	<u>\$26,953</u>	<u>(\$298)</u>	<u>\$0</u>	<u>\$255,000</u>
 Total Ending Balance	<u><u>\$427,513</u></u>	<u><u>\$545,862</u></u>	<u><u>\$566,112</u></u>	<u><u>\$586,112</u></u>	<u><u>\$351,112</u></u>

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

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$285,657	\$341,937	\$400,695	\$479,549	\$70,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$285,657</u>	<u>\$341,937</u>	<u>\$400,695</u>	<u>\$479,549</u>	<u>\$70,000</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$58,236	\$57,701	\$59,045	\$63,528	\$65,000
Interest	7,830	10,052	29,630	10,000	25,000
Total Revenues	<u>\$66,066</u>	<u>\$67,753</u>	<u>\$88,675</u>	<u>\$73,528</u>	<u>\$90,000</u>
 Total Funds Available	<u>\$351,723</u>	<u>\$409,690</u>	<u>\$489,370</u>	<u>\$553,077</u>	<u>\$160,000</u>
 Less Current Year Expenditures					
Supplies & Materials	\$0	\$0	\$0	\$0	\$0
Contract Services	1,032	1,615	0	0	0
Rental & Leases	8,754	7,380	9,821	8,077	15,000
Transfer To Capital Project Fund	0	0	0	475,000	0
Total Expenditures	<u>\$9,786</u>	<u>\$8,995</u>	<u>\$9,821</u>	<u>\$483,077</u>	<u>\$15,000</u>
 Total Ending Balance	<u><u>\$341,937</u></u>	<u><u>\$400,695</u></u>	<u><u>\$479,549</u></u>	<u><u>\$70,000</u></u>	<u><u>\$145,000</u></u>

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

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

		Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09 (Multiyear)
Beginning Balance	(1)	\$41,016,363	\$123,226,533	\$102,167,507	\$62,777,446	\$99,850,716
Prior Year Adjustments	(2)	0	(804,037)	(1,334,246)	0	0
Adjusted Beg Balance		<u>\$41,016,363</u>	<u>\$122,422,496</u>	<u>\$100,833,261</u>	<u>\$62,777,446</u>	<u>\$99,850,716</u>
Plus Current Year Revenues						
State		\$4,648,974	\$30,863,870	\$14,866,937	\$3,770,753	\$31,527,219
Local		771,542	4,522,046	3,728,805	2,193,528	2,245,000
Inter-Fund Transfers In		2,070,700	1,216,528	7,221,186	5,176,221	250,000
Inter-Fund Transfers In (from Prop R)		823,993	2,388,243	293,682	214,735	0
Proposition "R" Bond Net Proceeds		99,999,623	0	0	66,775,377	0
Total Revenues		<u>\$108,314,832</u>	<u>\$38,990,687</u>	<u>\$26,110,610</u>	<u>\$78,130,614</u>	<u>\$34,022,219</u>
Total Funds Available		<u>\$149,331,195</u>	<u>\$161,413,183</u>	<u>\$126,943,871</u>	<u>\$140,908,060</u>	<u>\$133,872,935</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$458,996	\$126,208	\$2,656,021	\$3,468,006	\$1,008,633
Other Operating Expenses		11,596,957	13,746,634	12,321,359	14,946,472	13,998,306
Capital Outlay		12,048,709	42,984,591	48,895,364	22,428,131	118,865,996
Inter Fund Transfer Out		2,000,000	2,388,243	293,682	214,735	0
Total Expenditures		<u>\$26,104,662</u>	<u>\$59,245,676</u>	<u>\$64,166,426</u>	<u>\$41,057,344</u>	<u>\$133,872,935</u>
Total Ending Balance		<u><u>\$123,226,533</u></u>	<u><u>\$102,167,507</u></u>	<u><u>\$62,777,446</u></u>	<u><u>\$99,850,716</u></u>	<u><u>\$0</u></u>

Notes:

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

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

		Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09 (Multiyear)
Beginning Balance	(1)	\$2,135,552	\$3,551,651	\$3,052,960	\$10,466,618	\$11,745,708
Prior Year Adjustments	(2)	0	(804,037)	(950,550)	0	0
Adjusted Beg Balance		<u>\$2,135,552</u>	<u>\$2,747,614</u>	<u>\$2,102,410</u>	<u>\$10,466,618</u>	<u>\$11,745,708</u>
Plus Current Year Revenues						
State		\$4,648,974	\$30,863,870	\$14,866,937	\$3,770,753	\$31,527,219
Local		25,764	60,796	327,643	330,940	170,000
Inter-Fund Transfers In		2,070,700	1,216,528	7,212,837	5,176,221	250,000
Inter-Fund Transfers In (from Prop R)		823,993	2,388,243	293,682	214,735	0
Total Revenues		<u>\$7,569,431</u>	<u>\$34,529,437</u>	<u>\$22,701,099</u>	<u>\$9,492,649</u>	<u>\$31,947,219</u>
Total Funds Available		<u>\$9,704,983</u>	<u>\$37,277,051</u>	<u>\$24,803,509</u>	<u>\$19,959,267</u>	<u>\$43,692,927</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$157,413	\$40,143	\$2,352,792	\$1,978,200	\$788,300
Other Operating Expenses		1,319,032	1,516,579	847,604	1,699,621	9,014,676
Capital Outlay		4,676,887	32,667,369	11,136,495	4,535,738	33,889,951
Total Expenditures		<u>\$6,153,332</u>	<u>\$34,224,091</u>	<u>\$14,336,891</u>	<u>\$8,213,559</u>	<u>\$43,692,927</u>
Total Ending Balance		<u><u>\$3,551,651</u></u>	<u><u>\$3,052,960</u></u>	<u><u>\$10,466,618</u></u>	<u><u>\$11,745,708</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 06/07	Projected Actual 07/08	Tentative Budget 08/09 (Multiyear)
<u>Capital Projects</u>			
DW Capital Program	\$136,871	29,570	\$174,069
DW Prop "R" Oversight Committee	15,947	22,393	23,876
CC Science & Technology Center	4,105,945	4,374	2,957
CC Science & Technology Center Equipment	2,042,815	741,983	1,065,205
CC Business/CIS Building	172,000	428,000	9,845,000
CC Business/CIS Building (Matching Funds)	0	0	1,302,944
CC Business/CIS Building Equipment	0	0	2,458,000
CC Communication Arts Building	5,525,512	797,112	1,472
CC Communication Arts Equipment	9,364	1,706,165	455,473
CC LRC Expansion/Remodel	0	0	2,031,000
CC LRC Expansion/Remodel Equipment	0	0	53,000
GC Science Building	809,127	19,516	0
GC Science Building Equipment	763,006	52,995	0
GC Health Science; West 300 Building	103,000	0	14,576,000
GC Health Science; West 300 Equipment	0	0	1,017,000
GC Digital Arts Building	866,201	0	0
GC Digital Arts Equipment	448,279	10,609	22,112
Capital Building Projects Total	\$14,998,067	\$3,812,717	\$33,028,108
 <u>State Scheduled Maintenance & Hazardous Substance Projects</u>			
Grossmont			
04/05 SM R/R Boilers 300/500	\$0	\$0	\$111,009
05/06 SM Air Hndlr 200 W/Scp	0	54,050	45,950
06/07 SM Replace Roof, 400 PE	0	0	200,000
06/07 SM Resurface Pool Deck	0	0	200,000
06/07 SM Restroom Upgrade	0	3,000	100,707
06/07 SM Sewer & U Elec	0	0	269,944
07/08 SM Replace Roof Bldg 400B	0	0	276,826
07/08 SM Replace Ovrhng Roof TM	0	0	152,644
03/04 HS Asb Rmvl Floor/Fireproofing	31,115	0	0
03/04 HS Asb Rmvl F/C Physical Science	40,570	0	0
Subtotal	\$71,685	\$57,050	\$1,357,080
 Cuyamaca			
04/05 SM R/R Running Track	\$140,343	\$0	\$9,663
04/05 SM Signage	0	100,003	0
05/06 SM Elec Pnl/Tsfrm	0	0	100,000
06/07 SM Emergency Power Phase 1	0	0	200,000
06/07 SM Replace Restrooms FH/LRC	0	0	22,724
06/07 SM Emergency Power Phase 2	0	0	119,362
07/08 SM Replace Signage Phase 2	0	0	122,404
07/08 SM Replace Walkways - ADA	0	0	67,494
Subtotal	\$140,343	\$100,003	\$641,647
Sched. Maint. and Haz. Subst. Projects Total	\$212,028	\$157,053	\$1,998,727

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

	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09 (Multiyear)
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DS Instl Research-Facility Improvement	\$4,719	\$464	\$19,221
DS Electronic Maint Reloc	0	0	44,010
DS Payroll Dept-Facility Improvement	0	0	15,000
DS Facility Improvement/ABR/Ergonomic	0	0	41,397
DW Parking Lot Projects	0	0	10,254
DW CC Governing Board Room	0	68,734	1,266
DW GC Governing Board Room	0	0	70,000
DW HR Technology Upgrade	0	35,000	152,441
DW Facilities Issues	0	30,000	182,500
DW Parking & Circ R&R	0	0	110,500
DW Fire Barriers	20,561	291,810	287,629
DW Unallocated	0	0	507,373
Subtotal	<u>\$25,280</u>	<u>\$426,008</u>	<u>\$1,441,591</u>
Grossmont			
LRC - Technical Center	\$0	\$0	\$46,283
Football/Soccer Field	0	599,529	146,261
Student Center	0	0	755,172
Student Services/Student Center Renovation	0	0	1,081,108
Room 220 Remodel	0	0	233,662
Room 100 Remodel	0	0	23,487
Gym Bleachers	0	0	25,848
Bookstore	0	131,651	1,500
Bookstore Roof	0	0	35,000
Secondary Effects	0	0	65,691
State Energy Project	0	59,002	11,029
Parking & Circ R&R	0	20,108	678,512
Parking Structure Impacts	0	510,672	689,328
Gym Floor Replacement	0	191,182	8,818
Facilities Issues	0	158,394	3,141,989
Track Repair	3,752	0	0
Bldg 600 Reno & Repair	38,235	361,667	0
Subtotal	<u>\$41,987</u>	<u>\$2,032,205</u>	<u>\$6,943,688</u>
Cuyamaca			
Capital Program	\$0	\$858,078	\$0
Parking & Circulation Issues	0	0	36,987
Student Center Design/Plans	10,078	765,667	57,158
Bookstore	0	139,788	160,212
Child Development Center	0	23,543	26,456
Subtotal	<u>\$10,078</u>	<u>\$1,787,075</u>	<u>\$280,813</u>
Local and Lease Revenue Bond Projects Total	<u><u>\$77,346</u></u>	<u><u>\$4,245,288</u></u>	<u><u>\$8,666,092</u></u>
Less: Prior Year Adjustment	(\$950,550)	\$0	\$0
Total Projects	<u><u>\$14,336,891</u></u>	<u><u>\$8,215,059</u></u>	<u><u>\$43,692,927</u></u>

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

		Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09 (Multiyear)
Beginning Balance	(1)	\$38,880,811	\$119,674,882	\$99,114,547	\$52,310,828	\$88,105,008
Prior Year Adjustments	(2)	0	0	(383,696)	0	0
Adjusted Beg Balance		<u>\$38,880,811</u>	<u>\$119,674,882</u>	<u>\$98,730,851</u>	<u>\$52,310,828</u>	<u>\$88,105,008</u>
Funding Sources						
Proceeds from Sale of Bonds		\$99,999,623	\$0	\$0	\$66,775,377	\$0
Less Payment of Lease Revenue Bond		0	0	0	0	0
Net Proceeds from Sale of Bonds		<u>\$99,999,623</u>	<u>\$0</u>	<u>\$0</u>	<u>\$66,775,377</u>	<u>\$0</u>
Interest		\$745,778	\$4,461,250	\$3,400,501	\$1,862,588	\$2,075,000
Miscellaneous Income		0	0	661	0	0
Inter-Fund Transfers In		0	0	8,349	0	0
Total Funding Sources		<u>\$100,745,401</u>	<u>\$4,461,250</u>	<u>\$3,409,511</u>	<u>\$68,637,965</u>	<u>\$2,075,000</u>
Total Funds Available		<u>\$139,626,212</u>	<u>\$124,136,132</u>	<u>\$102,140,362</u>	<u>\$120,948,793</u>	<u>\$90,180,008</u>
Less Current Year Expenditures						
Supplies/Equip \$500-\$1,999		\$301,583	\$86,065	\$303,229	\$1,489,806	\$220,333
Other Operating Expenses		10,277,925	12,230,055	11,473,755	13,246,851	4,983,630
Capital Outlay		7,371,822	10,317,222	37,758,869	17,892,393	84,976,045
Inter-Fund Transfers Out		2,000,000	2,388,243	293,682	214,735	0
Total Expenditures		<u>\$19,951,330</u>	<u>\$25,021,585</u>	<u>\$49,829,535</u>	<u>\$32,843,785</u>	<u>\$90,180,008</u>
Total Ending Balance		<u><u>\$119,674,882</u></u>	<u><u>\$99,114,547</u></u>	<u><u>\$52,310,828</u></u>	<u><u>\$88,105,008</u></u>	<u><u>\$0</u></u>

Notes:

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

(2) Prior year adjustments represent a timing differences for expenses incurred in one year and paid in another.

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

	Funding Plan	Expenditures Prior to 07/08	Projected Expenditures 07/08	Tentative Budget 08/09 (Multiyear)
Districtwide				
Program Management				
Master Plans, IPPs	\$100,000	\$29,878	\$0	\$70,122
Program Management	8,400,000	6,610,098	1,532,950	256,951
Project Management	1,000,000	638,272	192,236	169,493
Legal Services	985,000	111,790	20,966	852,244
Total Program Management	<u>\$10,485,000</u>	<u>\$7,390,038</u>	<u>\$1,746,152</u>	<u>\$1,348,810</u>
EIR Preparation	\$525,000	\$447,026	\$3,519	\$74,455
Technology Infrastructure	6,350,000	2,882,181	1,305,415	2,162,404
IPP/FPP Development	200,000	0	0	200,000
Info System College Relocation Support	200,000	0	0	200,000
Series A&B Refunding Bond - Pending Allocation	14,775,000	0	0	14,775,000
DW Unallocated	215,391	0	0	215,391
Total Districtwide	<u>\$32,750,391</u>	<u>\$10,719,245</u>	<u>\$3,055,086</u>	<u>\$18,976,060</u>
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$91,000	\$0	\$0
SM0203 Air Handlers 200 & 300 Bldg	191,036	191,036	0	0
SM0203 Replace Sewer 590 Bldg	32,000	32,000	0	0
SM0102 Air Handlers	40,580	40,580	0	0
SM0405 R/R Boilers 300/500	100,000	100,000	0	0
Non-State Funded Scheduled Maint	258,071	248,683	9,388	0
Scheduled Maintenance	1,541,347	554,987	250,182	736,178
Total GC Scheduled Maintenance	<u>\$2,254,034</u>	<u>\$1,258,286</u>	<u>\$259,570</u>	<u>\$736,178</u>
College Unallocated	\$752,360	\$0	\$0	\$752,360
Interior Design Guidelines	74,500	76,699	1,211	765
Renovation and Repair	3,828,200	3,789,124	0	39,076
Exercise Sci & Wellness Complex Reno	8,978,129	1,195,384	7,522,700	260,045
Infrastructure	1,189,000	1,134,013	50,646	4,341
Secondary Effects & Swing	250,100	245,031	4,497	572
Energy Reduction Projects	400,000	400,000	0	0
Tech Mall/LRC	2,360,573	2,325,714	13,742	21,118
Secondary Effects - Tech Mall	332,329	253,060	0	79,269
Student Services/Student Center Renovations	24,758,149	381,031	450,568	23,926,550
Science Lab Building	6,573,006	6,467,243	(40,395)	146,158
Digital Arts/Sculpture	13,484,349	12,904,119	367,940	212,290
Digital Arts/Sculpture - FF&E	531,888	445,200	50,386	36,303
Health/Physical Science Complex	20,500,000	372,382	3,896,741	16,230,877
200 & 300 Complex Renov	1,065,298	1,057,526	6,204	1,568
Parking Expansion	24,550,000	1,158,603	2,452,414	20,938,983
Life Safety Rd (St Infr Correction)	1,621,481	1,621,479	0	0
Communications/Fine Arts Theater	100,000	80,147	0	19,853
Total Grossmont	<u>\$113,603,396</u>	<u>\$35,165,039</u>	<u>\$15,036,224</u>	<u>\$63,406,306</u>

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

	Funding Plan	Expenditures Prior to 07/08	Projected Expenditures 07/08	Tentative Budget 08/09 (Multiyear)
Cuyamaca				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	\$144,216	\$144,216	\$0	\$0
Non-State Funded Scheduled Maint	430,160	429,135	1,025	0
SM0405 R/R Running Track	50,000	50,000	0	0
SM0405 R/R Signage	50,000	50,000	0	0
Scheduled Maintenance	177,362	177,362	0	0
Total CC Scheduled Maintenance	<u>\$851,738</u>	<u>\$850,713</u>	<u>\$1,025</u>	<u>\$0</u>
College Unallocated	\$528,640	\$0	\$0	\$528,640
Interior Design Guidelines	74,500	69,509	3,400	5,765
Renovation and Repair	3,534,744	3,347,327	176,724	10,693
Secondary Effects & Swing	1,195,416	781,639	333,953	79,824
Infrastructure	2,098,929	1,601,019	426,518	71,392
Energy Reduction Projects	2,534,447	2,534,447	0	0
AutoTech Complex	2,498,705	2,498,705	0	0
Student Center	18,120,000	15,586,401	2,528,412	5,187
Student Center - FF&E	875,000	65,176	803,737	6,087
Science & Technology Center	5,542,978	5,500,359	32,020	10,599
Communication Arts	27,731,607	22,294,363	5,432,737	4,507
Communication Arts - FF&E	2,171,418	82,675	1,656,596	432,147
Business/CIS Building	8,554,064	236,864	3,188,438	5,128,762
Remodel B, D, E, F, G Buildings	286,980	82,051	102,487	102,442
LRC Expansion/Remodel	1,486,352	14,929	66,112	1,405,311
Parking Expansion Ph 2a	838,954	834,444	0	4,510
Parking Expansion Ph 2b	435,305	433,529	0	1,776
Parking Expansion-Grading & Prep	453,145	452,830	315	0
Total Cuyamaca	<u>\$79,812,921</u>	<u>\$57,266,980</u>	<u>\$14,752,474</u>	<u>\$7,797,642</u>
Less: Prior Year Adjustment		(\$383,696)		
Total Proposition "R" Budget	<u>\$226,166,708</u>	<u>\$102,767,568</u>	<u>\$32,843,785</u>	<u>\$90,180,008</u>

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$155,017	\$364,087	\$904,451	\$519,377	\$200,000
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$155,017</u>	<u>\$364,087</u>	<u>\$904,451</u>	<u>\$519,377</u>	<u>\$200,000</u>
Plus Current Year Income					
Interest Income	\$13,638	\$42,676	\$28,945	\$30,000	\$30,000
Transfer From General Fund	4,144,532	5,583,320	5,183,205	5,101,749	5,958,421 ⁽²⁾
Total Revenues	<u>\$4,158,170</u>	<u>\$5,625,996</u>	<u>\$5,212,150</u>	<u>\$5,131,749</u>	<u>\$5,988,421</u>
Total Funds Available	<u>\$4,313,187</u>	<u>\$5,990,083</u>	<u>\$6,116,601</u>	<u>\$5,651,126</u>	<u>\$6,188,421</u>
Less Current Year Expenditures					
Self-Insured Benefits	\$3,949,100	\$5,085,632	\$5,597,224	\$5,451,126	\$5,988,421
Total Expenditures	<u>\$3,949,100</u>	<u>\$5,085,632</u>	<u>\$5,597,224</u>	<u>\$5,451,126</u>	<u>\$5,988,421</u>
Reserve For Contingencies	\$0	\$0	\$0	\$0	\$200,000
Total Ending Balance	<u><u>\$364,087</u></u>	<u><u>\$904,451</u></u>	<u><u>\$519,377</u></u>	<u><u>\$200,000</u></u>	<u><u>\$0</u></u>

Notes:

- (1) This Internal Service Fund was established in 2002. It is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund is maintained in the County Treasury.
- (2) In 2005/06 the expenditures were tracking over budget requiring an increased transfer in from the General Fund. Now that Stop Loss insurance payments have stabilized, the 2006/07 balance, less budgeted reserve was transferred back to the General Fund for transfer to the Retiree Health Fund.

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

	Initial Year Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
	<u> </u>	<u> </u>	<u> </u>
BEGINNING BALANCE	\$0	\$1,299,549	\$1,815,118
Prior Year Adjustments	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$1,299,549</u>	<u>\$1,815,118</u>
Plus Current Year Income			
Interest Income	\$3,049	\$66,569	\$70,000
Transfer from General Fund	1,296,500	449,000	100,000
Total Revenues	<u>\$1,299,549</u>	<u>\$515,569</u>	<u>\$170,000</u>
Total Funds Available	<u>\$1,299,549</u>	<u>\$1,815,118</u>	<u>\$1,985,118</u>
Less Current Year Expenditures			
Other Post Employment Benefits	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserve For Contingencies	\$0	\$0	\$0
Total Ending Balance	<u><u>\$1,299,549</u></u>	<u><u>\$1,815,118</u></u>	<u><u>\$1,985,118</u></u>

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

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$0	\$29,406	\$59,830	\$82,974	\$111,374
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$29,406</u>	<u>\$59,830</u>	<u>\$82,974</u>	<u>\$111,374</u>
 Plus Current Year Income					
Student Representation Fees	\$40,612	\$37,080	\$37,988	\$42,000	\$41,000
Interest	0	0	0	1,400	2,800
Total Revenues	<u>\$40,612</u>	<u>\$37,080</u>	<u>\$37,988</u>	<u>\$43,400</u>	<u>\$43,800</u>
 Total Funds Available	<u>\$40,612</u>	<u>\$66,486</u>	<u>\$97,818</u>	<u>\$126,374</u>	<u>\$155,174</u>
 Less Current Year Expenditures					
Contract & Miscellaneous Services	\$1,085	\$0	\$0	\$0	\$0
Travel & Conferences	10,121	6,656	14,728	14,883	42,000
Transportation	0	0	0	117	0
Rentals & Leases	0	0	116	0	0
Total Expenditures	<u>\$11,206</u>	<u>\$6,656</u>	<u>\$14,844</u>	<u>\$15,000</u>	<u>\$42,000</u>
 Total Ending Balance	<u><u>\$29,406</u></u>	<u><u>\$59,830</u></u>	<u><u>\$82,974</u></u>	<u><u>\$111,374</u></u>	<u><u>\$113,174</u></u>

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

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

	Actual 04/05	Actual 05/06	Actual 06/07	Projected Actual 07/08	Tentative Budget 08/09
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Plus Current Year Income					
Student Representation Fees	\$0	\$0	\$0	\$0	\$16,000
Interest	0	0	0	0	200
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,200</u>
 Total Funds Available	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,200</u>
 Less Current Year Expenditures					
Contract & Miscellaneous Services	\$0	\$0	\$0	\$0	\$0
Travel & Conferences	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 Total Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$16,200</u></u>

Note: In 2007/08, the Governing Board ratified the results of the student vote at Cuyamaca College to assess themselves a student representation fee for the purpose of student advocacy and training. The fund will begin collections in the fall semester of 2008.

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GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

GOVERNING BOARD

Bill Garrett, President

Deanna Weeks, Vice President

Greg Barr, Clerk

Richard D. Alexander

Timothy L. Caruthers, D.C.

Dan Lewis, Grossmont College Student Trustee

Charles Taylor III, Cuyamaca College Student Trustee

ADMINISTRATION

Omero Suarez, Chancellor

Sue Rearic, Vice Chancellor-Business Services

Ben Lastimado, Vice Chancellor-Human Resources & Labor Relations

GROSSMONT COLLEGE

**Sunita Cooke
President**

CUYAMACA COLLEGE

**Geraldine Perri
President**