



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2005-06

ADOPTION BUDGET

The budget document will be available for inspection by the public at the site business offices beginning Friday, September 16, 2005. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, September 20, 2005, at 7:30 p.m. in the Heritage of the Americas Museum, Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019.

THE WAY FORWARD

❖ *Academic Excellence*

Teaching, learning and supportive services

❖ *Unity*

Cooperation throughout the organization

❖ *Standardization*

Avoiding confusion and saving resources

❖ *Alignment*

Assist students in reaching their goals

❖ *Resources*

Human, physical, and fiscal resources



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

DATE: September 6, 2005
TO: Governing Board
SUBJECT: 2005 – 2006 Adoption Budget

The proposed Adoption Budget for the 2005/2006 fiscal year totals \$340 million, two thirds of which is for capital construction, repairs and renovations.

The Unrestricted General Fund, which is the basic operating fund of the District, totals \$93,054,015, compared to the \$83,002,291 in the 2004/2005 Adoption Budget. This is a 12.1% increase. Major contributors to that 12.1% increase are larger than normal beginning balances, Growth funding, and continued Equalization funding. The larger beginning balances are somewhat misleading because they reflect holding accounts established to fund the eventual settlement of the agreement with United Faculty for the 2004/2005 year. The \$1 million of Growth funding may be too optimistic because the enrollments at both colleges were down as of Fall census. The continuing double-digit increase of employee and retiree benefit costs will continue to significantly impact the increased funds available.

The largest fund in the Adoption Budget is the Capital Outlay Projects Fund, Fund 40, which contains sub funds for *Proposition R*, State funded, and locally funded projects. The Fund 40 total is over \$181 million. The major challenge facing the projects in this fund is the unprecedented explosion of construction materials and labor costs. The combination of the increased construction costs and the limited budget available will make it very challenging for the District to fund all of the highest priority capital projects identified by the colleges' master plans. The District's administration will continue to closely monitor the construction environment and take the necessary steps to maximize the number of highest priority projects that can be addressed with the limited resources available.

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

I recommend that the Board accept this proposed budget.

Omero Suarez, Ph.D.
Chancellor

pmt

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2005/2006

Funds Available

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

General Fund:	<i>Tentative</i>	<i>Adoption</i>
Unrestricted	\$86,836,967	\$96,409,776
Restricted	18,306,874	20,091,150
Total General Fund	\$105,143,841	\$116,500,926
Other Funds:		
Bookstore Special Revenue Fund	\$2,418,439	\$2,551,676
Grossmont Child Development Center	49,127	51,989
Cuyamaca Child Development Center	185,000	204,508
Cuyamaca Ornamental Horticulture	87,600	93,089
Associated Students of Cuyamaca College	299,553	293,778
Grossmont College Student Center Fund	535,299	539,513
Cuyamaca College Student Center Fund	379,779	393,137
Capital Outlay Projects Sub Fund 41	48,794,496	77,477,633
Proposition "R" Construction Sub Fund 42	176,732,862	176,457,556
Self Insurance Fund	4,521,406	4,961,087
Grossmont College Student Representation Fee	39,100	68,506
Total Other Funds	\$234,042,661	\$263,092,472
Total Funds Available	\$339,186,502	\$379,593,398

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	12,365	12,249	12,112	12,228	12,228
Non Credit	344	246	432	428	428
Total	<u>12,709</u>	<u>12,495</u>	<u>12,544</u>	<u>12,656</u>	<u>12,656</u>
Cuyamaca College					
Credit	4,673	4,584	4,553	4,770	4,770
Non Credit	670	771	869	825	825
Total	<u>5,343</u>	<u>5,355</u>	<u>5,422</u>	<u>5,595</u>	<u>5,595</u>
Total Resident FTES	<u><u>18,052</u></u>	<u><u>17,850</u></u>	<u><u>17,966</u></u>	<u><u>18,251</u></u>	<u><u>18,251</u></u>

State FTES Data					
	<i>P2 6/13/03</i>				
Funded Resident FTES	17,146	17,308	17,889	18,251	18,251
State CAP	17,146	17,308	18,013	18,251	18,318
State CAP over Funded FTE	<i>funded = CAP</i>	<i>funded = CAP</i>	<i>funded < CAP</i>	<i>funded = CAP</i>	<i>funded < CAP</i>
Unfunded FTES over CAP	906	542	77	0	0
	<i>actual over CAP</i>	<i>actual over CAP</i>	<i>estimate under CAP</i>	<i>estimate = CAP</i>	<i>estimate under CAP</i>

NON RESIDENT FTES:

Grossmont College	924	892	815	792	792
Cuyamaca College	<u>132</u>	<u>132</u>	<u>103</u>	<u>100</u>	<u>100</u>
Total Non Resident FTES	<u><u>1,056</u></u>	<u><u>1,024</u></u>	<u><u>918</u></u>	<u><u>892</u></u>	<u><u>892</u></u>

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	13,633	13,387	13,359	13,448	13,448
Cuyamaca College	<u>5,475</u>	<u>5,487</u>	<u>5,525</u>	<u>5,695</u>	<u>5,695</u>
Total FTES	<u><u>19,108</u></u>	<u><u>18,874</u></u>	<u><u>18,884</u></u>	<u><u>19,143</u></u>	<u><u>19,143</u></u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
SUMMARY OF OPERATIONS:					
Beginning Balance	\$12,514,453	\$10,677,451	\$10,365,366	\$7,837,093	\$14,711,936
Accrual Adjustments	1,044	327	3,229	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Adjusted Beginning Balance	<u>\$12,515,497</u>	<u>\$10,677,778</u>	<u>\$10,368,595</u>	<u>\$7,837,093</u>	<u>\$14,711,936</u>
Income	<u>\$86,800,898</u>	<u>\$87,445,011</u>	<u>\$94,821,977</u>	<u>\$97,306,748</u>	<u>\$101,788,990</u>
Total Funds Available for Distribution	<u>\$99,316,395</u>	<u>\$98,122,789</u>	<u>\$105,190,572</u>	<u>\$105,143,841</u>	<u>\$116,500,926</u>
Less Expenditures	<u>\$88,638,944</u>	<u>\$87,757,423</u>	<u>\$90,478,636</u>	<u>\$101,303,008</u>	<u>\$112,912,833</u>
Total Ending Balance	<u><u>\$10,677,451</u></u>	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$3,840,833</u></u>	<u><u>\$3,588,093</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$4,254,281	\$3,285,528	\$7,478,563	\$0	\$0
Health Services	300,692	333,438	346,864	216,112	232,332
Parking Fund	208,306	259,007	54,951	0	0
Uncommitted Ending Balance	2,456,978	4,280,780	3,927,201	N/A	N/A
Contingency Reserve	<u>3,457,194</u>	<u>2,206,613</u>	<u>2,904,357</u>	<u>3,624,721</u>	<u>3,355,761</u>
Total Ending Balance	<u><u>\$10,677,451</u></u>	<u><u>\$10,365,366</u></u>	<u><u>\$14,711,936</u></u>	<u><u>\$3,840,833</u></u>	<u><u>\$3,588,093</u></u>

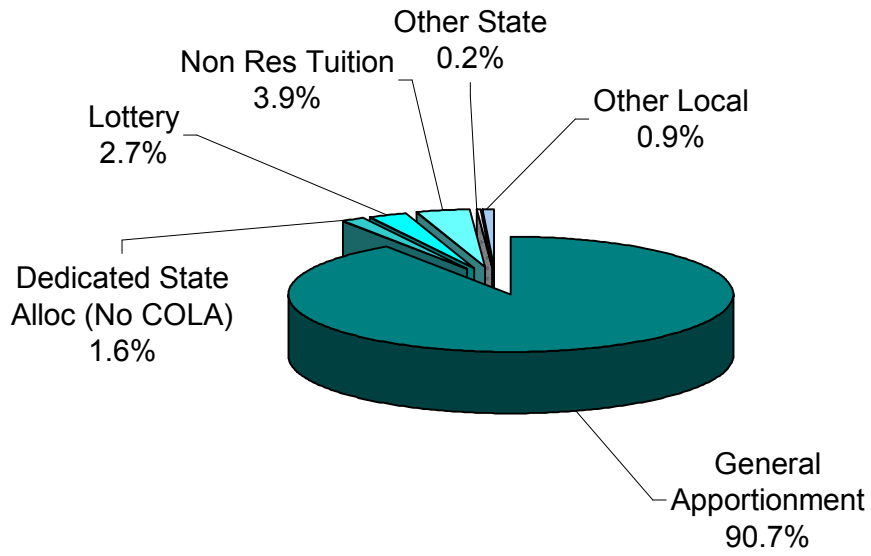
Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
UNRESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
SUMMARY OF OPERATIONS:					
Beginning Balance	\$11,028,181	\$8,235,902	\$8,052,810	\$5,372,297	\$13,177,806
Accrual Adjustments	1,044	327	3,229	0	0
Transfers Between Restricted & Unrestricted	(191,951)	60,828	330,654	0	0
Adjusted Beginning Balance	<u>\$10,837,274</u>	<u>\$8,297,057</u>	<u>\$8,386,693</u>	<u>\$5,372,297</u>	<u>\$13,177,806</u>
Income	\$71,735,584	\$72,739,676	\$79,363,585	\$81,464,670	\$83,231,970
Total Funds Available for Distribution	<u>\$82,572,858</u>	<u>\$81,036,733</u>	<u>\$87,750,278</u>	<u>\$86,836,967</u>	<u>\$96,409,776</u>
Less Expenditures	\$74,336,956	\$72,983,923	\$74,572,472	\$83,212,246	\$93,054,015
Total Ending Balance	<u><u>\$8,235,902</u></u>	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$3,624,721</u></u>	<u><u>\$3,355,761</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$2,321,730	\$1,565,417	\$6,346,248	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	2,456,978	4,280,780	3,927,201	0	0
Contingency Reserve	<u>3,457,194</u>	<u>2,206,613</u>	<u>2,904,357</u>	<u>3,624,721</u>	<u>3,355,761</u>
Total Ending Balance	<u><u>\$8,235,902</u></u>	<u><u>\$8,052,810</u></u>	<u><u>\$13,177,806</u></u>	<u><u>\$3,624,721</u></u>	<u><u>\$3,355,761</u></u>

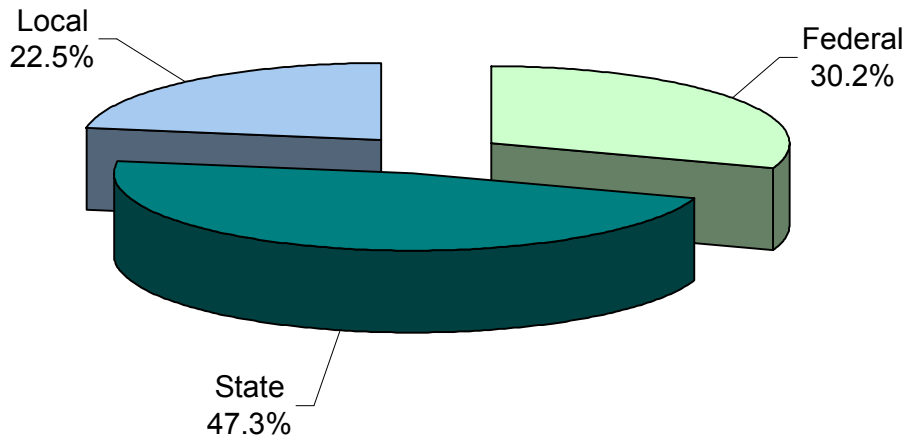
**Grossmont-Cuyamaca Community College District
Summary of Operations and Ending Balances - General Fund
RESTRICTED**

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
SUMMARY OF OPERATIONS:					
Beginning Balance	\$1,486,272	\$2,441,549	\$2,312,556	\$2,464,796	\$1,534,130
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	191,951	(60,828)	(330,654)	0	0
Adjusted Beginning Balance	<u>\$1,678,223</u>	<u>\$2,380,721</u>	<u>\$1,981,902</u>	<u>\$2,464,796</u>	<u>\$1,534,130</u>
Income	<u>\$15,065,314</u>	<u>\$14,705,335</u>	<u>\$15,458,392</u>	<u>\$15,842,078</u>	<u>\$18,557,020</u>
Total Funds Available for Distribution	<u>\$16,743,537</u>	<u>\$17,086,056</u>	<u>\$17,440,294</u>	<u>\$18,306,874</u>	<u>\$20,091,150</u>
Less Expenditures	<u>\$14,301,988</u>	<u>\$14,773,500</u>	<u>\$15,906,164</u>	<u>\$18,090,762</u>	<u>\$19,858,818</u>
Total Ending Balance	<u><u>\$2,441,549</u></u>	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$216,112</u></u>	<u><u>\$232,332</u></u>
ANALYSIS OF ENDING BALANCE:					
Committed Reserves:					
Budget & Categorical Commitments	\$1,932,551	\$1,720,111	\$1,132,315	\$0	\$0
Health Services	300,692	333,438	346,864	216,112	232,332
Parking Fund	208,306	259,007	54,951	0	0
Unrestricted Ending Balance	N/A	N/A	N/A	N/A	N/A
Contingency Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	<u><u>\$2,441,549</u></u>	<u><u>\$2,312,556</u></u>	<u><u>\$1,534,130</u></u>	<u><u>\$216,112</u></u>	<u><u>\$232,332</u></u>

Total All Sites - Unrestricted General Fund Income



Total All Sites - Restricted General Fund Income



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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
INCOME:					
Federal:					
Categorical Funds	\$3,333,277	\$3,653,321	\$3,744,876	\$4,306,698	\$5,596,320
Other Federal	13,137	38,275	14,150	0	0
Total Federal	<u>\$3,346,414</u>	<u>\$3,691,596</u>	<u>\$3,759,026</u>	<u>\$4,306,698</u>	<u>\$5,596,320</u>
State Apportionment:					
Base	\$58,838,991	\$60,977,064	\$61,796,996	\$66,955,207	\$70,722,931
C.O.L.A.	1,199,667	0	1,519,159	2,832,205	3,025,784
Growth	1,196,370	797,074	2,244,568	1,735,584	1,117,792
Equalization	0	0	2,086,506	1,043,253	793,783
State Deficit Factor	(930,729)	(1,100,944)	(175,344)	(1,293,283)	(196,113)
Non Credit Rate Adjustment	0	0	0	0	0
Parity Allocation	875,664	780,847	780,847	780,847	780,847
Partnership For Excellence	4,198,576	3,591,815	3,075,702	3,075,702	516,113
Prior Year Adjustment	(258,097)	934,579	1,201,554	0	0
P2 to Actual Adjustment	(395,608)	(746,451)	(42,144)	0	0
Total State General Revenue	<u>\$64,724,834</u>	<u>\$65,233,984</u>	<u>\$72,487,844</u>	<u>\$75,129,515</u>	<u>\$76,761,137</u>
State Other:					
Categorical Funds	\$7,105,094	\$5,670,522	\$6,513,393	\$6,698,278	\$7,233,792
Basic Skills	247,727	373,483	0	358,508	107,006
GAIN	0	0	0	0	0
Lottery	2,327,559	2,697,438	2,677,200	2,552,000	2,592,000
State Block Grants	543,011	557,002	962,475	628,921	498,640
Student Financial Aid Admin	180,106	699,765	820,896	732,104	796,470
Other State	798	14,500	16,425	0	0
Total State Other	<u>\$10,404,295</u>	<u>\$10,012,710</u>	<u>\$10,990,389</u>	<u>\$10,969,811</u>	<u>\$11,227,908</u>
Local:					
Community Service Fees	\$227,990	\$241,407	\$210,513	\$196,193	\$192,193
Contract Education	1,266,747	1,066,329	809,918	799,840	728,164
Enrollment Fees (2%)	70,402	107,409	135,387	128,847	128,847
Health Fees	478,211	469,308	462,023	447,160	447,160
Interest	420,092	355,596	503,126	103,657	200,000
Parking Fees & Fines	1,179,116	1,251,087	1,220,903	1,226,000	1,226,000
Tuition - Out of State	774,424	882,074	915,172	779,511	888,580
Tuition - Foreign Student	2,873,683	2,859,367	2,448,574	2,291,015	2,378,227
Other Student Fees	135,105	141,811	167,626	115,408	115,408
Other Local	891,067	1,123,502	698,495	813,093	1,899,046
Total Local	<u>\$8,316,837</u>	<u>\$8,497,890</u>	<u>\$7,571,737</u>	<u>\$6,900,724</u>	<u>\$8,203,625</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,518	8,831	12,981	0	0
Total Other Sources	<u>\$8,518</u>	<u>\$8,831</u>	<u>\$12,981</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$86,800,898</u></u>	<u><u>\$87,445,011</u></u>	<u><u>\$94,821,977</u></u>	<u><u>\$97,306,748</u></u>	<u><u>\$101,788,990</u></u>

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

INCOME:	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	13,137	38,275	14,150	0	0
Total Federal	<u>\$13,137</u>	<u>\$38,275</u>	<u>\$14,150</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Base	\$58,838,991	\$60,977,064	\$61,796,996	\$66,955,207	\$70,722,931
C.O.L.A.	1,199,667	0	1,519,159	2,832,205	3,025,784
Growth	1,196,370	\$797,074	2,244,568	1,735,584	1,117,792
Equalization	0	0	2,086,506	1,043,253	793,783
State Deficit Factor	(930,729)	(1,100,944)	(175,344)	(1,293,283)	(196,113)
Non Credit Rate Adjustment	0	0	0	0	0
Parity Allocation	875,664	780,847	780,847	780,847	780,847
Partnership For Excellence	4,198,576	3,591,815	3,075,702	3,075,702	516,113
Prior Year Adjustment	(258,097)	934,579	1,201,554	0	0
P2 to Actual Adjustment	(395,608)	(746,451)	(42,144)	0	0
Total State General Revenue	<u>\$64,724,834</u>	<u>\$65,233,984</u>	<u>\$72,487,844</u>	<u>\$75,129,515</u>	<u>\$76,761,137</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Basic Skills	247,727	373,483	0	358,508	107,006
GAIN	0	0	0	0	0
Lottery	2,089,225	2,351,106	2,240,943	2,250,000	2,250,000
State Block Grants	0	0	0	0	0
Student Financial Aid Admin	26,996	50,790	85,292	0	85,292
Other State	798	0	0	0	0
Total State Other	<u>\$2,364,746</u>	<u>\$2,775,379</u>	<u>\$2,326,235</u>	<u>\$2,608,508</u>	<u>\$2,442,298</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	70,402	107,409	135,387	128,847	128,847
Health Fees	0	0	0	0	0
Interest	420,092	355,596	503,126	103,657	200,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	774,424	882,074	915,172	779,511	888,580
Tuition - Foreign Student	2,873,683	2,859,367	2,448,574	2,291,015	2,378,227
Other Student Fees	135,105	141,811	167,626	115,408	115,408
Other Local	350,643	336,950	352,490	308,209	317,473
Total Local	<u>\$4,624,349</u>	<u>\$4,683,207</u>	<u>\$4,522,375</u>	<u>\$3,726,647</u>	<u>\$4,028,535</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,518	8,831	12,981	0	0
Total Other Sources	<u>\$8,518</u>	<u>\$8,831</u>	<u>\$12,981</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$71,735,584</u></u>	<u><u>\$72,739,676</u></u>	<u><u>\$79,363,585</u></u>	<u><u>\$81,464,670</u></u>	<u><u>\$83,231,970</u></u>

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

INCOME:	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
Federal:					
Categorical Funds	\$3,333,277	\$3,653,321	\$3,744,876	\$4,306,698	\$5,596,320
Other Federal	0	0	0	0	0
Total Federal	<u>\$3,333,277</u>	<u>\$3,653,321</u>	<u>\$3,744,876</u>	<u>\$4,306,698</u>	<u>\$5,596,320</u>
State Apportionment:					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth	0	0	0	0	0
Equalization	0	0	0	0	0
State Deficit Factor	0	0	0	0	0
Non Credit Rate Adjustment	0	0	0	0	0
Parity Allocation	0	0	0	0	0
Partnership For Excellence	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
P2 to Actual Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$7,105,094	\$5,670,522	\$6,513,393	\$6,698,278	\$7,233,792
Basic Skills	0	0	0	0	0
GAIN	0	0	0	0	0
Lottery	238,334	346,332	436,257	302,000	342,000
State Block Grants	543,011	557,002	962,475	628,921	498,640
Student Financial Aid Admin	153,110	648,975	735,604	732,104	711,178
Other State	0	14,500	16,425	0	0
Total State Other	<u>\$8,039,549</u>	<u>\$7,237,331</u>	<u>\$8,664,154</u>	<u>\$8,361,303</u>	<u>\$8,785,610</u>
Local:					
Community Service Fees	\$227,990	\$241,407	\$210,513	\$196,193	\$192,193
Contract Education	1,266,747	1,066,329	809,918	799,840	728,164
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	478,211	469,308	462,023	447,160	447,160
Interest	0	0	0	0	0
Parking Fees & Fines	1,179,116	1,251,087	1,220,903	1,226,000	1,226,000
Tuition - Out of State	0	0	0	0	0
Tuition - Foreign Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	540,424	786,552	346,005	504,884	1,581,573
Total Local	<u>\$3,692,488</u>	<u>\$3,814,683</u>	<u>\$3,049,362</u>	<u>\$3,174,077</u>	<u>\$4,175,090</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	0	0	0	0	0
Total Other Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL INCOME	<u><u>\$15,065,314</u></u>	<u><u>\$14,705,335</u></u>	<u><u>\$15,458,392</u></u>	<u><u>\$15,842,078</u></u>	<u><u>\$18,557,020</u></u>

Grossmont-Cuyamaca Community College District

Detail of Restricted Income

	Tentative Budget 2005/06	Adoption Budget 2005/06
Federal		
Categoricals		
Child Development Center-(Childcare Food Program)	45,000	49,549
Department of Education - Science Equipment	179,240	214,523
Department of Health and Human Services - HRSA International Health Worker Program	387,444	501,656
Financial Aid Administrative Allowance	62,900	62,900
Food For Life	58,823	96,711
GEARUP Grant	1,142,359	1,459,828
HHS/SDSU Bridge Proj Inst	4,000	7,330
National Science Foundation - ITT	336,102	390,947
ROP - VTEA 232 Funds	58,000	70,640
Temporary Assistance for Needy Families (TANF - 50% Federal Portion)	49,286	49,286
Title III	642,705	698,629
Veterans Education	8,995	8,995
Vocational-Technical Education Act (VTEA Title IB, IC, & Special Projects)	966,009	1,481,230
Workstudy	365,835	504,096
TOTAL FEDERAL	\$4,306,698	5,596,320
State		
Categoricals		
California Work Opportunities and Responsibility to Kids (CalWORKs)	\$421,638	421,638
Chancellors Office/Various Projects	10,000	10,000
Cooperative Agencies Resources for Education (CARE)	247,605	247,605
Disabled Students Programs & Services (DSPS)	1,331,603	1,331,603
Economic Development	717,671	811,021
Enrollment Growth/Associate Degree Nursing Program	0	20,607
Equal Employment Opportunities	20,500	19,792
Extended Opportunities, Programs & Services (EOPS)	1,343,333	1,343,978
Funds for Student Success-Middle College High School	127,000	127,000
Foster & Kinship Care Education	975,581	1,343,303
General Childcare, Early Childhood Mentor, Infant Toddler Model Sites	533,032	548,791
Matriculation	882,969	882,969
Temporary Assistance for Needy Families (TANF - 50% State portion)	49,286	49,286
Temporary Assistance for Needy Families/Child Development Careers	38,060	76,199
Total State Categoricals	\$6,698,278	\$7,233,792
Proposition 20-Restricted Lottery Funds	302,000	342,000
State Block Grants	628,921	498,640
Student Financial Aid Administration	732,104	711,178
TOTAL STATE	\$8,361,303	\$8,785,610
Local		
Community Services	\$196,193	192,193
Contract Education	799,840	728,164
Health Fees	447,160	447,160
Parking Fees & Fines	1,226,000	1,226,000
Other Local Income:		
Child Development Training Consortium	26,216	27,302
County Foster Care Training	139,000	139,000
Food Service Agreement	75,600	75,600
Miscellaneous Grants	58,893	63,351
Nursing Programs - Sharp; Grossmont Healthcare District, Scripps	96,000	1,134,170
Seniors 4 Kids - Intergenerational Program	109,175	142,150
TOTAL LOCAL INCOME	\$3,174,077	\$4,175,090
TOTAL RESTRICTED INCOME	\$15,842,078	\$18,557,020

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,503,729	\$16,226,853	\$15,830,702	\$17,163,465	\$20,758,996
12 Contract Adm, Counselors, Librarians	7,274,374	7,077,635	7,063,580	7,771,111	7,355,578
13 Hourly Teachers	12,367,401	12,779,688	12,888,991	12,844,521	14,074,246
14 Hourly Adm, Counselors, Librarians	1,182,471	1,080,001	953,317	918,758	1,103,156
Object Group 1000 Total	<u>\$38,327,975</u>	<u>\$37,164,177</u>	<u>\$36,736,590</u>	<u>\$38,697,855</u>	<u>\$43,291,976</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,933,184	\$16,474,118	\$17,154,206	\$18,972,555	\$19,301,993
22 Contract Instructional Aides	1,466,501	1,357,618	1,459,761	1,614,340	1,520,473
23 Hourly Non-Instructional	3,472,462	3,122,141	3,337,433	3,242,450	3,874,302
24 Hourly Instructional Aides	799,855	759,718	844,221	867,558	958,182
Object Group 2000 Total	<u>\$22,672,002</u>	<u>\$21,713,595</u>	<u>\$22,795,621</u>	<u>\$24,696,903</u>	<u>\$25,654,950</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$12,506,752	\$13,767,878	\$14,897,997	\$16,381,331	\$17,051,532
3x Early Retirement & Retiree Benefits	1,672,171	2,013,693	1,487,492	2,321,218	2,307,656
Object Group 3000 Total	<u>\$14,178,923</u>	<u>\$15,781,571</u>	<u>\$16,385,489</u>	<u>\$18,702,549</u>	<u>\$19,359,188</u>
SUPPLIES:					
43 Supplies	\$2,208,447	\$2,530,704	\$2,953,357	\$3,973,811	\$5,438,674
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,042,203	\$2,600,825	\$2,437,180	\$4,356,978	\$5,860,649
52 Travel and Mileage	398,954	302,886	430,310	731,028	848,992
53 Fees, Software, Memberships, Dues	619,642	719,106	816,747	837,392	817,382
54 Insurance	461,854	514,953	614,860	703,330	709,330
55 Utilities and Operations	1,461,206	1,994,391	2,035,987	2,896,784	3,351,952
56 Rents, Repairs & Maintenance	1,634,064	1,608,422	1,677,074	2,445,864	3,242,262
57 Audits, Interest, and Legals	774,786	407,623	425,253	317,481	338,450
58 Advertising, Postage & Other Operating	605,735	515,416	635,343	762,709	1,108,129
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$7,998,444</u>	<u>\$8,663,622</u>	<u>\$9,072,754</u>	<u>\$13,051,566</u>	<u>\$16,277,146</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$70,447	\$28,535	\$0	\$18,000	\$16,000
62 Building Alterations	6,818	0	15,656	25,000	37,724
63 Books	48,563	21,389	53,545	40,617	50,598
64 Equipment	1,255,089	742,629	1,041,207	811,594	1,394,176
Object Group 6000 Total	<u>\$1,380,917</u>	<u>\$792,553</u>	<u>\$1,110,408</u>	<u>\$895,211</u>	<u>\$1,498,498</u>
OTHER OUTGO:					
71 Debt Service	\$424,757	\$58,724	\$75,000	\$85,000	\$85,000
73 Interfund Transfers	602,978	0	230,700	200,000	300,018
75/76 Std Financial Aid & Othr Pymts to Stdts	844,501	1,052,477	1,118,717	970,113	977,383
79 Dedicated Reserves	0	0	0	30,000	30,000
Object Group 7000 Total	<u>\$1,872,236</u>	<u>\$1,111,201</u>	<u>\$1,424,417</u>	<u>\$1,285,113</u>	<u>\$1,392,401</u>
Total Expenditures	<u><u>\$88,638,944</u></u>	<u><u>\$87,757,423</u></u>	<u><u>\$90,478,636</u></u>	<u><u>\$101,303,008</u></u>	<u><u>\$112,912,833</u></u>

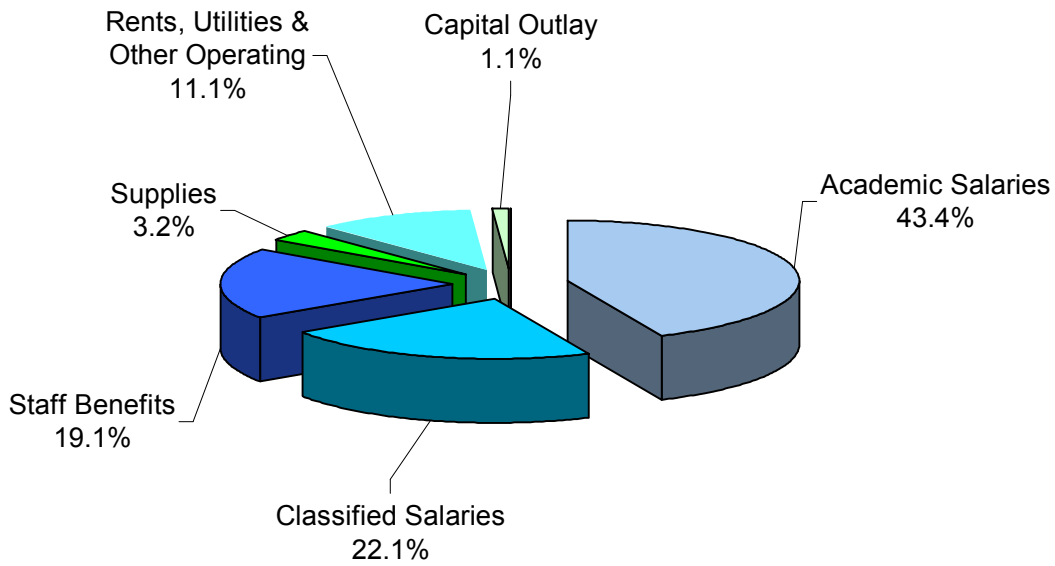
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$17,180,785	\$15,658,145	\$15,379,800	\$16,726,501	\$20,266,539
12 Contract Adm, Counselors, Librarians	5,821,060	5,762,054	5,565,020	6,323,954	5,922,127
13 Hourly Teachers	11,931,107	12,142,136	12,422,041	12,321,233	13,506,905
14 Hourly Adm, Counselors, Librarians	570,488	387,332	366,934	523,832	669,458
Object Group 1000 Total	<u>\$35,503,440</u>	<u>\$33,949,667</u>	<u>\$33,733,795</u>	<u>\$35,895,520</u>	<u>\$40,365,029</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$14,434,730	\$14,325,406	\$14,769,482	\$16,284,002	\$16,759,374
22 Contract Instructional Aides	1,254,121	1,197,983	1,292,100	1,457,554	1,374,292
23 Hourly Non-Instructional	1,307,664	1,091,650	1,182,305	1,251,827	1,669,335
24 Hourly Instructional Aides	613,398	597,367	632,660	665,650	766,473
Object Group 2000 Total	<u>\$17,609,913</u>	<u>\$17,212,406</u>	<u>\$17,876,547</u>	<u>\$19,659,033</u>	<u>\$20,569,474</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$11,370,987	\$12,488,945	\$13,337,477	\$14,790,388	\$15,471,299
3x Early Retirement & Retiree Benefits	1,672,171	2,013,693	1,487,492	2,321,218	2,307,656
Object Group 3000 Total	<u>\$13,043,158</u>	<u>\$14,502,638</u>	<u>\$14,824,969</u>	<u>\$17,111,606</u>	<u>\$17,778,955</u>
SUPPLIES:					
43 Supplies	\$997,125	\$1,019,918	\$1,101,529	\$2,006,294	\$2,995,366
Object Group 4000 Total	<u>\$997,125</u>	<u>\$1,019,918</u>	<u>\$1,101,529</u>	<u>\$2,006,294</u>	<u>\$2,995,366</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,025,742	\$897,789	\$655,149	\$1,081,738	\$1,557,289
52 Travel and Mileage	237,472	201,833	259,812	427,321	539,154
53 Fees, Software, Memberships, Dues	487,843	569,503	683,354	679,837	688,630
54 Insurance	420,370	501,747	574,894	662,330	668,330
55 Utilities and Operations	1,156,530	1,695,752	1,968,690	2,244,701	2,874,930
56 Rents, Repairs & Maintenance	1,239,128	1,349,186	1,402,486	2,132,080	2,874,641
57 Audits, Interest, and Legals	674,319	302,993	327,419	212,050	233,019
58 Advertising, Postage & Other Operating	382,966	428,081	501,158	541,188	848,851
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,624,370</u>	<u>\$5,946,884</u>	<u>\$6,372,962</u>	<u>\$7,981,245</u>	<u>\$10,284,844</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$12,232	\$9,865	\$0	\$18,000	\$16,000
62 Building Alterations	2,758	0	9,050	25,000	27,000
63 Books	20,669	21,389	18,077	40,617	49,572
64 Equipment	495,542	286,982	361,753	417,431	910,275
Object Group 6000 Total	<u>\$531,201</u>	<u>\$318,236</u>	<u>\$388,880</u>	<u>\$501,048</u>	<u>\$1,002,847</u>
OTHER OUTGO:					
71 Debt Service	\$369,757	\$0	\$0	\$0	\$0
73 Interfund Transfers	602,978	0	230,700	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	55,014	34,174	43,090	27,500	27,500
79 Dedicated Reserves	0	0	0	30,000	30,000
Object Group 7000 Total	<u>\$1,027,749</u>	<u>\$34,174</u>	<u>\$273,790</u>	<u>\$57,500</u>	<u>\$57,500</u>
Total Expenditures	<u><u>\$74,336,956</u></u>	<u><u>\$72,983,923</u></u>	<u><u>\$74,572,472</u></u>	<u><u>\$83,212,246</u></u>	<u><u>\$93,054,015</u></u>

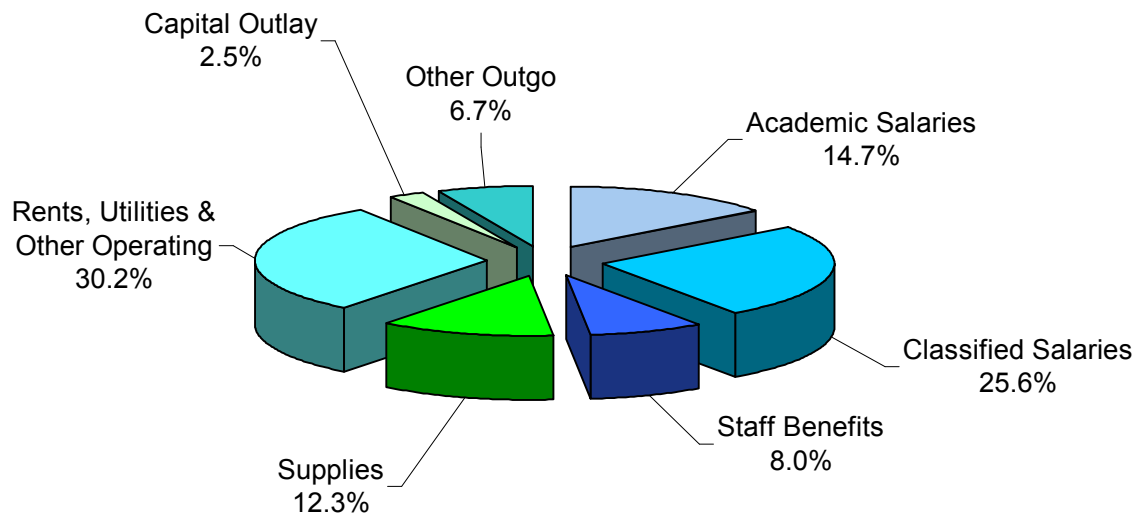
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - RESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$322,944	\$568,708	\$450,902	\$436,964	\$492,457
12 Contract Adm, Counselors, Librarians	1,453,314	1,315,581	1,498,560	1,447,157	1,433,451
13 Hourly Teachers	436,294	637,552	466,950	523,288	567,341
14 Hourly Adm, Counselors, Librarians	611,983	692,669	586,383	394,926	433,698
Object Group 1000 Total	<u>\$2,824,535</u>	<u>\$3,214,510</u>	<u>\$3,002,795</u>	<u>\$2,802,335</u>	<u>\$2,926,947</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,498,454	\$2,148,712	\$2,384,724	\$2,688,553	\$2,542,619
22 Contract Instructional Aides	212,380	159,635	167,661	156,786	146,181
23 Hourly Non-Instructional	2,164,798	2,030,491	2,155,128	1,990,623	2,204,967
24 Hourly Instructional Aides	186,457	162,351	211,561	201,908	191,709
Object Group 2000 Total	<u>\$5,062,089</u>	<u>\$4,501,189</u>	<u>\$4,919,074</u>	<u>\$5,037,870</u>	<u>\$5,085,476</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,135,765	\$1,278,933	\$1,560,520	\$1,590,943	\$1,580,233
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,135,765</u>	<u>\$1,278,933</u>	<u>\$1,560,520</u>	<u>\$1,590,943</u>	<u>\$1,580,233</u>
SUPPLIES:					
43 Supplies	\$1,211,322	\$1,510,786	\$1,851,828	\$1,967,517	\$2,443,308
Object Group 4000 Total	<u>\$1,211,322</u>	<u>\$1,510,786</u>	<u>\$1,851,828</u>	<u>\$1,967,517</u>	<u>\$2,443,308</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,016,461	\$1,703,036	\$1,782,031	\$3,275,240	\$4,303,360
52 Travel and Mileage	161,482	101,053	170,498	303,707	309,838
53 Fees, Software, Memberships, Dues	131,799	149,603	133,393	157,555	128,752
54 Insurance	41,484	13,206	39,966	41,000	41,000
55 Utilities and Operations	304,676	298,639	67,297	652,083	477,022
56 Rents, Repairs & Maintenance	394,936	259,236	274,588	313,784	367,621
57 Audits, Interest, and Legals	100,467	104,630	97,834	105,431	105,431
58 Advertising, Postage & Other Operating	222,769	87,335	134,185	221,521	259,278
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,374,074</u>	<u>\$2,716,738</u>	<u>\$2,699,792</u>	<u>\$5,070,321</u>	<u>\$5,992,302</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$58,215	\$18,670	\$0	\$0	\$0
62 Building Alterations	4,060	0	6,606	0	10,724
63 Books	27,894	0	35,468	0	1,026
64 Equipment	759,547	455,647	679,454	394,163	483,901
Object Group 6000 Total	<u>\$849,716</u>	<u>\$474,317</u>	<u>\$721,528</u>	<u>\$394,163</u>	<u>\$495,651</u>
OTHER OUTGO:					
71 Debt Service	\$55,000	\$58,724	\$75,000	\$85,000	\$85,000
73 Interfund Transfers	0	0	0	200,000	300,018
75/76 Std Financial Aid & Othr Pymts to Stdts	789,487	1,018,303	1,075,627	942,613	949,883
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$844,487</u>	<u>\$1,077,027</u>	<u>\$1,150,627</u>	<u>\$1,227,613</u>	<u>\$1,334,901</u>
Total Expenditures	<u><u>\$14,301,988</u></u>	<u><u>\$14,773,500</u></u>	<u><u>\$15,906,164</u></u>	<u><u>\$18,090,762</u></u>	<u><u>\$19,858,818</u></u>

Total All Sites - Unrestricted General Fund



Total All Sites - Restricted General Fund



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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,896,642	\$11,942,281	\$11,602,579	\$12,341,796	\$15,226,899
12 Contract Adm, Counselors, Librarians	4,028,099	3,938,427	3,911,423	4,314,149	4,070,646
13 Hourly Teachers	8,875,917	8,975,647	8,933,102	8,958,089	9,872,132
14 Hourly Adm, Counselors, Librarians	875,049	775,034	650,819	740,737	897,425
Object Group 1000 Total	<u>\$26,675,707</u>	<u>\$25,631,389</u>	<u>\$25,097,923</u>	<u>\$26,354,771</u>	<u>\$30,067,102</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,542,905	\$7,284,190	\$7,576,489	\$8,688,377	\$8,740,258
22 Contract Instructional Aides	1,121,048	1,042,996	1,101,963	1,154,035	1,131,261
23 Hourly Non-Instructional	1,961,720	1,639,906	1,783,299	1,905,436	2,169,769
24 Hourly Instructional Aides	724,137	671,537	727,153	721,783	820,367
Object Group 2000 Total	<u>\$11,349,810</u>	<u>\$10,638,629</u>	<u>\$11,188,904</u>	<u>\$12,469,631</u>	<u>\$12,861,655</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,500,198	\$8,240,363	\$8,824,025	\$9,940,971	\$10,403,152
3x Early Retirement & Retiree Benefits	655,893	1,102,201	556,196	1,134,499	1,161,518
Object Group 3000 Total	<u>\$7,156,091</u>	<u>\$9,342,564</u>	<u>\$9,380,221</u>	<u>\$11,075,470</u>	<u>\$11,564,670</u>
SUPPLIES:					
43 Supplies	\$1,397,258	\$1,436,070	\$1,754,204	\$2,546,814	\$3,657,197
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$765,049	\$1,498,738	\$1,283,828	\$2,453,770	\$3,726,648
52 Travel and Mileage	206,544	141,924	200,251	219,196	341,268
53 Fees, Software, Memberships, Dues	198,194	181,236	187,426	168,110	209,061
54 Insurance	66,370	64,108	68,576	101,000	101,000
55 Utilities and Operations	1,049,817	1,233,565	1,413,582	1,666,534	2,175,017
56 Rents, Repairs & Maintenance	820,172	784,148	728,554	1,223,941	1,815,212
57 Audits, Interest, and Legals	175	0	0	0	225
58 Advertising, Postage & Other Operating	337,258	280,041	322,490	437,934	652,830
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,443,579</u>	<u>\$4,183,760</u>	<u>\$4,204,707</u>	<u>\$6,270,485</u>	<u>\$9,021,261</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$67,597	\$24,785	\$0	\$18,000	\$16,000
62 Building Alterations	4,060	0	15,656	0	12,724
63 Books	34,618	11,622	41,132	10,117	18,404
64 Equipment	761,891	429,926	567,342	430,607	846,426
Object Group 6000 Total	<u>\$868,166</u>	<u>\$466,333</u>	<u>\$624,130</u>	<u>\$458,724</u>	<u>\$893,554</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	677,724	862,465	922,705	817,747	799,697
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$677,724</u>	<u>\$862,465</u>	<u>\$922,705</u>	<u>\$817,747</u>	<u>\$799,697</u>
Total Expenditures	<u><u>\$51,568,335</u></u>	<u><u>\$52,561,210</u></u>	<u><u>\$53,172,794</u></u>	<u><u>\$59,993,642</u></u>	<u><u>\$68,865,136</u></u>

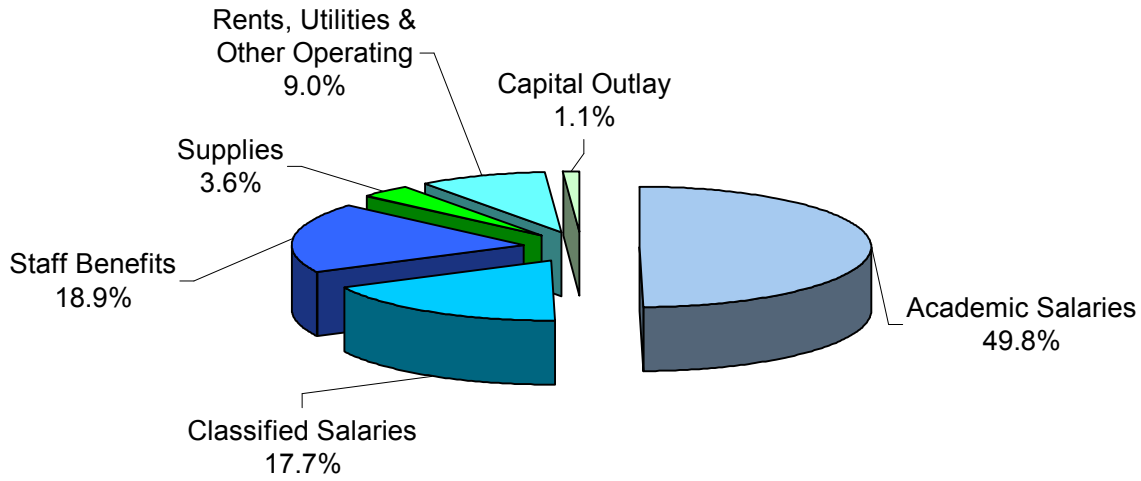
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$12,584,085	\$11,493,371	\$11,294,111	\$12,092,796	\$14,845,185
12 Contract Adm, Counselors, Librarians	3,043,162	3,115,232	2,899,498	3,439,530	3,190,241
13 Hourly Teachers	8,486,903	8,357,426	8,496,063	8,517,067	9,391,716
14 Hourly Adm, Counselors, Librarians	385,755	255,270	228,486	427,280	541,196
Object Group 1000 Total	<u>\$24,499,905</u>	<u>\$23,221,299</u>	<u>\$22,918,158</u>	<u>\$24,476,673</u>	<u>\$27,968,338</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,155,966	\$6,058,595	\$6,306,407	\$7,297,545	\$7,394,632
22 Contract Instructional Aides	909,116	892,115	946,016	1,006,713	997,544
23 Hourly Non-Instructional	784,301	640,448	689,901	759,199	878,064
24 Hourly Instructional Aides	551,444	529,290	573,689	575,936	676,759
Object Group 2000 Total	<u>\$8,400,827</u>	<u>\$8,120,448</u>	<u>\$8,516,013</u>	<u>\$9,639,393</u>	<u>\$9,946,999</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$5,767,410	\$7,420,444	\$7,871,511	\$9,029,762	\$9,451,730
3x Early Retirement & Retiree Benefits	655,893	1,102,201	556,196	1,134,499	1,161,518
Object Group 3000 Total	<u>\$6,423,303</u>	<u>\$8,522,645</u>	<u>\$8,427,707</u>	<u>\$10,164,261</u>	<u>\$10,613,248</u>
SUPPLIES:					
43 Supplies	\$406,960	\$543,413	\$637,769	\$1,260,932	\$2,006,358
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$135,882	\$151,345	\$148,193	\$335,593	\$632,263
52 Travel and Mileage	120,005	85,975	119,216	141,209	246,452
53 Fees, Software, Memberships, Dues	108,809	99,783	116,090	122,628	145,006
54 Insurance	37,801	60,902	38,610	70,000	70,000
55 Utilities and Operations	690,077	1,058,353	1,244,274	1,395,513	1,834,956
56 Rents, Repairs & Maintenance	629,306	692,212	625,712	1,067,364	1,616,996
57 Audits, Interest, and Legals	0	0	0	0	225
58 Advertising, Postage & Other Operating	205,242	246,806	226,194	284,130	487,813
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,927,122</u>	<u>\$2,395,376</u>	<u>\$2,518,289</u>	<u>\$3,416,437</u>	<u>\$5,033,711</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$11,646	\$9,865	\$0	\$18,000	\$16,000
62 Building Alterations	0	0	9,050	0	2,000
63 Books	16,990	11,622	5,664	10,117	17,378
64 Equipment	159,533	183,476	228,570	170,174	575,907
Object Group 6000 Total	<u>\$188,169</u>	<u>\$204,963</u>	<u>\$243,284</u>	<u>\$198,291</u>	<u>\$611,285</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	44,963	26,087	36,595	15,000	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$44,963</u>	<u>\$26,087</u>	<u>\$36,595</u>	<u>\$15,000</u>	<u>\$15,000</u>
Total Expenditures	<u><u>\$41,891,249</u></u>	<u><u>\$43,034,231</u></u>	<u><u>\$43,297,815</u></u>	<u><u>\$49,170,987</u></u>	<u><u>\$56,194,939</u></u>

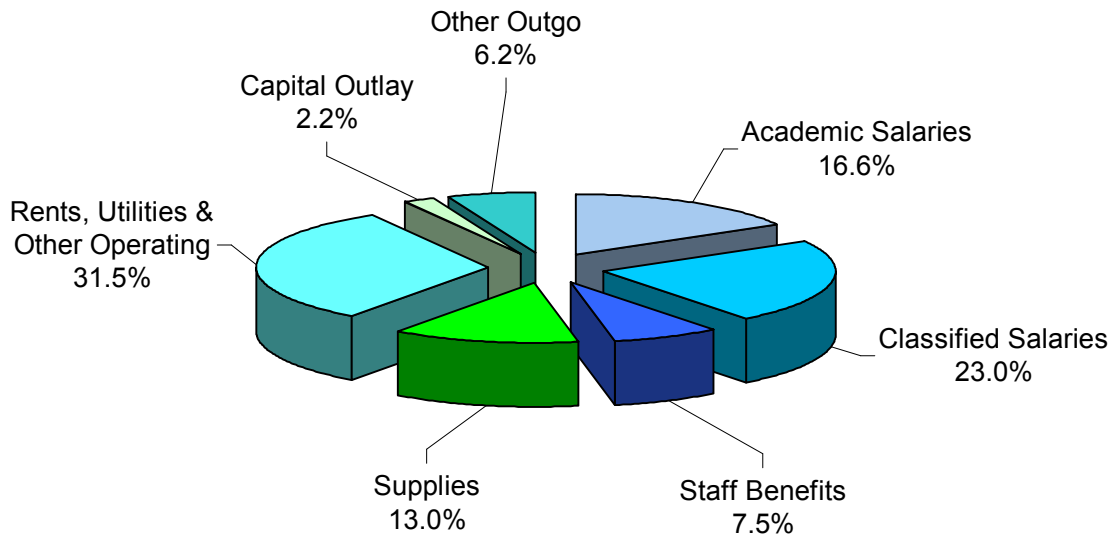
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - RESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$312,557	\$448,910	\$308,468	\$249,000	\$381,714
12 Contract Adm, Counselors, Librarians	984,937	823,195	1,011,925	874,619	880,405
13 Hourly Teachers	389,014	618,221	437,039	441,022	480,416
14 Hourly Adm, Counselors, Librarians	489,294	519,764	422,333	313,457	356,229
Object Group 1000 Total	<u>\$2,175,802</u>	<u>\$2,410,090</u>	<u>\$2,179,765</u>	<u>\$1,878,098</u>	<u>\$2,098,764</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,386,939	\$1,225,595	\$1,270,082	\$1,390,832	\$1,345,626
22 Contract Instructional Aides	211,932	150,881	155,947	147,322	133,717
23 Hourly Non-Instructional	1,177,419	999,458	1,093,398	1,146,237	1,291,705
24 Hourly Instructional Aides	172,693	142,247	153,464	145,847	143,608
Object Group 2000 Total	<u>\$2,948,983</u>	<u>\$2,518,181</u>	<u>\$2,672,891</u>	<u>\$2,830,238</u>	<u>\$2,914,656</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$732,788	\$819,919	\$952,514	\$911,209	\$951,422
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$732,788</u>	<u>\$819,919</u>	<u>\$952,514</u>	<u>\$911,209</u>	<u>\$951,422</u>
SUPPLIES:					
43 Supplies	\$990,298	\$892,657	\$1,116,435	\$1,285,882	\$1,650,839
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$629,167	\$1,347,393	\$1,135,635	\$2,118,177	\$3,094,385
52 Travel and Mileage	86,539	55,949	81,035	77,987	94,816
53 Fees, Software, Memberships, Dues	89,385	81,453	71,336	45,482	64,055
54 Insurance	28,569	3,206	29,966	31,000	31,000
55 Utilities and Operations	359,740	175,212	169,308	271,021	340,061
56 Rents, Repairs & Maintenance	190,866	91,936	102,842	156,577	198,216
57 Audits, Interest, and Legals	175	0	0	0	0
58 Advertising, Postage & Other Operating	132,016	33,235	96,296	153,804	165,017
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,516,457</u>	<u>\$1,788,384</u>	<u>\$1,686,418</u>	<u>\$2,854,048</u>	<u>\$3,987,550</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$55,951	\$14,920	\$0	\$0	\$0
62 Building Alterations	4,060	0	6,606	0	10,724
63 Books	17,628	0	35,468	0	1,026
64 Equipment	602,358	246,450	338,772	260,433	270,519
Object Group 6000 Total	<u>\$679,997</u>	<u>\$261,370</u>	<u>\$380,846</u>	<u>\$260,433</u>	<u>\$282,269</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	632,761	836,378	886,110	802,747	784,697
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$632,761</u>	<u>\$836,378</u>	<u>\$886,110</u>	<u>\$802,747</u>	<u>\$784,697</u>
Total Expenditures	<u><u>\$9,677,086</u></u>	<u><u>\$9,526,979</u></u>	<u><u>\$9,874,979</u></u>	<u><u>\$10,822,655</u></u>	<u><u>\$12,670,197</u></u>

Grossmont - Unrestricted General Fund



Grossmont - Restricted General Fund



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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,607,087	\$4,284,572	\$4,225,946	\$4,821,669	\$5,532,097
12 Contract Adm, Counselors, Librarians	2,683,273	2,641,880	2,537,601	2,864,693	2,698,225
13 Hourly Teachers	3,490,284	3,804,041	3,955,889	3,885,432	4,201,114
14 Hourly Adm, Counselors, Librarians	297,104	298,747	300,283	172,021	199,731
Object Group 1000 Total	<u>\$11,077,748</u>	<u>\$11,029,240</u>	<u>\$11,019,719</u>	<u>\$11,743,815</u>	<u>\$12,631,167</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,256,618	\$4,042,687	\$4,218,462	\$4,804,961	\$4,995,236
22 Contract Instructional Aides	345,453	314,622	357,798	460,305	389,212
23 Hourly Non-Instructional	1,133,702	1,097,785	1,106,245	884,646	1,099,415
24 Hourly Instructional Aides	68,928	85,742	113,082	138,775	130,815
Object Group 2000 Total	<u>\$5,804,701</u>	<u>\$5,540,836</u>	<u>\$5,795,587</u>	<u>\$6,288,687</u>	<u>\$6,614,678</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,993,834	\$3,834,220	\$4,189,678	\$4,723,342	\$4,934,603
3x Early Retirement & Retiree Benefits	161,618	174,666	101,841	205,613	210,615
Object Group 3000 Total	<u>\$3,155,452</u>	<u>\$4,008,886</u>	<u>\$4,291,519</u>	<u>\$4,928,955</u>	<u>\$5,145,218</u>
SUPPLIES:					
43 Supplies	\$468,295	\$742,836	\$760,886	\$888,745	\$1,107,270
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$297,048	\$370,573	\$635,144	\$1,150,165	\$1,236,578
52 Travel and Mileage	120,815	85,678	125,266	245,987	237,059
53 Fees, Software, Memberships, Dues	78,667	132,819	118,954	169,045	129,735
54 Insurance	30,749	29,476	33,645	30,489	36,489
55 Utilities and Operations	425,784	528,553	647,939	652,151	838,601
56 Rents, Repairs & Maintenance	400,084	403,210	406,719	435,477	557,169
57 Audits, Interest, and Legals	0	77	0	0	0
58 Advertising, Postage & Other Operating	259,356	206,528	204,480	194,459	302,361
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,612,503</u>	<u>\$1,756,914</u>	<u>\$2,172,147</u>	<u>\$2,877,773</u>	<u>\$3,337,992</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$586	\$3,750	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	13,945	9,767	12,413	30,500	32,194
64 Equipment	167,485	158,875	286,963	147,088	252,942
Object Group 6000 Total	<u>\$182,016</u>	<u>\$172,392</u>	<u>\$299,376</u>	<u>\$177,588</u>	<u>\$285,136</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	160,307	186,504	192,490	143,866	169,186
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$160,307</u>	<u>\$186,504</u>	<u>\$192,490</u>	<u>\$143,866</u>	<u>\$169,186</u>
Total Expenditures	<u><u>\$22,461,022</u></u>	<u><u>\$23,437,608</u></u>	<u><u>\$24,531,724</u></u>	<u><u>\$27,049,429</u></u>	<u><u>\$29,290,647</u></u>

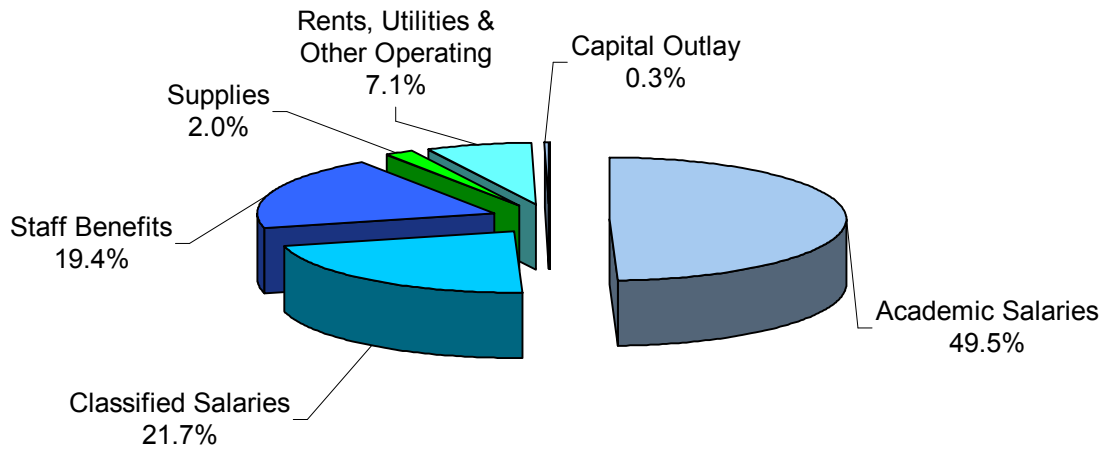
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$4,596,700	\$4,164,774	\$4,083,512	\$4,633,705	\$5,421,354
12 Contract Adm, Counselors, Librarians	2,224,829	2,149,494	2,050,966	2,292,155	2,145,179
13 Hourly Teachers	3,444,204	3,784,710	3,925,978	3,804,166	4,115,189
14 Hourly Adm, Counselors, Librarians	176,997	125,842	136,233	94,552	126,262
Object Group 1000 Total	<u>\$10,442,730</u>	<u>\$10,224,820</u>	<u>\$10,196,689</u>	<u>\$10,824,578</u>	<u>\$11,807,984</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$3,581,729	\$3,482,244	\$3,484,434	\$3,923,154	\$4,126,625
22 Contract Instructional Aides	345,005	305,868	346,084	450,841	376,748
23 Hourly Non-Instructional	506,978	413,843	449,834	392,614	583,257
24 Hourly Instructional Aides	55,164	65,638	54,985	82,714	82,714
Object Group 2000 Total	<u>\$4,488,876</u>	<u>\$4,267,593</u>	<u>\$4,335,337</u>	<u>\$4,849,323</u>	<u>\$5,169,344</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$2,703,649	\$3,481,445	\$3,708,225	\$4,184,331	\$4,424,932
3x Early Retirement & Retiree Benefits	161,618	174,666	101,841	205,613	210,615
Object Group 3000 Total	<u>\$2,865,267</u>	<u>\$3,656,111</u>	<u>\$3,810,066</u>	<u>\$4,389,944</u>	<u>\$4,635,547</u>
SUPPLIES:					
43 Supplies	\$302,468	\$191,936	\$177,626	\$359,508	\$467,065
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$63,830	\$65,184	\$77,451	\$71,901	\$130,510
52 Travel and Mileage	52,689	42,125	43,913	63,484	63,484
53 Fees, Software, Memberships, Dues	51,879	70,452	56,897	62,772	65,343
54 Insurance	17,834	19,476	23,645	20,489	26,489
55 Utilities and Operations	283,066	465,319	531,218	532,086	712,637
56 Rents, Repairs & Maintenance	261,071	319,384	319,094	354,070	463,564
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	170,475	156,542	175,774	144,639	225,969
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$900,844</u>	<u>\$1,138,482</u>	<u>\$1,227,992</u>	<u>\$1,249,441</u>	<u>\$1,687,996</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$586	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	3,679	9,767	12,413	30,500	32,194
64 Equipment	23,968	2,885	40,614	22,697	39,818
Object Group 6000 Total	<u>\$28,233</u>	<u>\$12,652</u>	<u>\$53,027</u>	<u>\$53,197</u>	<u>\$72,012</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	3,581	4,579	2,973	4,000	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$3,581</u>	<u>\$4,579</u>	<u>\$2,973</u>	<u>\$4,000</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$19,031,999</u></u>	<u><u>\$19,496,173</u></u>	<u><u>\$19,803,710</u></u>	<u><u>\$21,729,991</u></u>	<u><u>\$23,843,948</u></u>

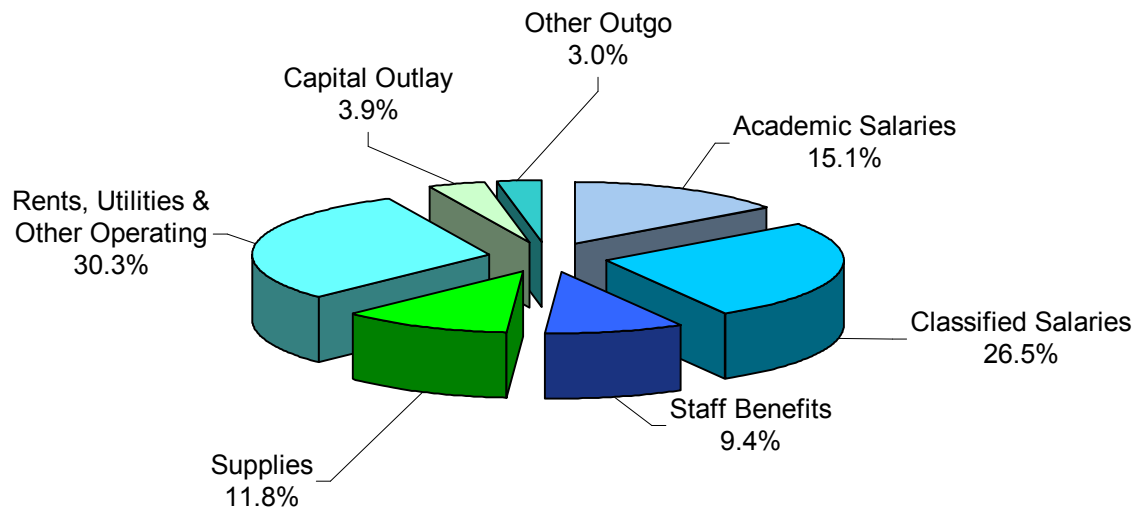
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - RESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$10,387	\$119,798	\$142,434	\$187,964	\$110,743
12 Contract Adm, Counselors, Librarians	458,444	492,386	486,635	572,538	553,046
13 Hourly Teachers	46,080	19,331	29,911	81,266	85,925
14 Hourly Adm, Counselors, Librarians	120,107	172,905	164,050	77,469	73,469
Object Group 1000 Total	<u>\$635,018</u>	<u>\$804,420</u>	<u>\$823,030</u>	<u>\$919,237</u>	<u>\$823,183</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$674,889	\$560,443	\$734,028	\$881,807	\$868,611
22 Contract Instructional Aides	448	8,754	11,714	9,464	12,464
23 Hourly Non-Instructional	626,724	683,942	656,411	492,032	516,158
24 Hourly Instructional Aides	13,764	20,104	58,097	56,061	48,101
Object Group 2000 Total	<u>\$1,315,825</u>	<u>\$1,273,243</u>	<u>\$1,460,250</u>	<u>\$1,439,364</u>	<u>\$1,445,334</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$290,185	\$352,775	\$481,453	\$539,011	\$509,671
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$290,185</u>	<u>\$352,775</u>	<u>\$481,453</u>	<u>\$539,011</u>	<u>\$509,671</u>
SUPPLIES:					
43 Supplies	\$165,827	\$550,900	\$583,260	\$529,237	\$640,205
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$233,218	\$305,389	\$557,693	\$1,078,264	\$1,106,068
52 Travel and Mileage	68,126	43,553	81,353	182,503	173,575
53 Fees, Software, Memberships, Dues	26,788	62,367	62,057	106,273	64,392
54 Insurance	12,915	10,000	10,000	10,000	10,000
55 Utilities and Operations	142,718	63,234	116,721	120,065	125,964
56 Rents, Repairs & Maintenance	139,013	83,826	87,625	81,407	93,605
57 Audits, Interest, and Legals	0	77	0	0	0
58 Advertising, Postage & Other Operating	88,881	49,986	28,706	49,820	76,392
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$711,659</u>	<u>\$618,432</u>	<u>\$944,155</u>	<u>\$1,628,332</u>	<u>\$1,649,996</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$3,750	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	10,266	0	0	0	0
64 Equipment	143,517	155,990	246,349	124,391	213,124
Object Group 6000 Total	<u>\$153,783</u>	<u>\$159,740</u>	<u>\$246,349</u>	<u>\$124,391</u>	<u>\$213,124</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	156,726	181,925	189,517	139,866	165,186
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$156,726</u>	<u>\$181,925</u>	<u>\$189,517</u>	<u>\$139,866</u>	<u>\$165,186</u>
Total Expenditures	<u><u>\$3,429,023</u></u>	<u><u>\$3,941,435</u></u>	<u><u>\$4,728,014</u></u>	<u><u>\$5,319,438</u></u>	<u><u>\$5,446,699</u></u>

Cuyamaca - Unrestricted General Fund



Cuyamaca - Restricted General Fund



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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	561,252	497,328	614,556	592,269	586,707
13 Hourly Teachers	1,200	0	0	1,000	1,000
14 Hourly Adm, Counselors, Librarians	10,318	6,220	2,215	6,000	6,000
Object Group 1000 Total	<u>\$572,770</u>	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$599,269</u>	<u>\$593,707</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,123,717	\$5,139,481	\$5,268,168	\$5,479,217	\$5,531,175
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	377,040	384,450	447,889	451,468	544,218
24 Hourly Instructional Aides	16	0	0	0	0
Object Group 2000 Total	<u>\$5,500,773</u>	<u>\$5,523,931</u>	<u>\$5,716,057</u>	<u>\$5,930,685</u>	<u>\$6,075,393</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,298,372	\$1,684,174	\$1,869,462	\$1,628,518	\$1,635,277
3x Early Retirement & Retiree Benefits	22,185	0	0	0	0
Object Group 3000 Total	<u>\$1,320,557</u>	<u>\$1,684,174</u>	<u>\$1,869,462</u>	<u>\$1,628,518</u>	<u>\$1,635,277</u>
SUPPLIES:					
43 Supplies	\$277,451	\$302,744	\$427,782	\$474,239	\$596,437
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$856,474	\$618,084	\$415,295	\$670,282	\$790,517
52 Travel and Mileage	64,276	69,291	101,217	234,230	239,050
53 Fees, Software, Memberships, Dues	175,268	215,171	15,716	43,755	55,626
54 Insurance	364,735	421,369	0	0	0
55 Utilities and Operations	28,009	27,206	33,365	73,347	77,117
56 Rents, Repairs & Maintenance	103,536	115,167	130,437	188,494	205,395
57 Audits, Interest, and Legals	246,809	267,546	197,608	317,481	338,225
58 Advertising, Postage & Other Operating	(15,359)	2,352	84,096	130,056	152,483
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,823,748</u>	<u>\$1,736,186</u>	<u>\$977,734</u>	<u>\$1,657,645</u>	<u>\$1,858,413</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,264	\$0	\$0	\$0	\$0
62 Building Alterations	2,758	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	75,906	64,753	183,343	48,593	101,104
Object Group 6000 Total	<u>\$80,928</u>	<u>\$64,753</u>	<u>\$183,343</u>	<u>\$73,593</u>	<u>\$126,104</u>
OTHER OUTGO:					
71 Debt Service	\$55,000	\$58,724	\$75,000	\$85,000	\$85,000
73 Interfund Transfers	0	0	230,700	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$55,000</u>	<u>\$58,724</u>	<u>\$305,700</u>	<u>\$85,000</u>	<u>\$85,000</u>
Total Expenditures	<u><u>\$9,631,227</u></u>	<u><u>\$9,874,060</u></u>	<u><u>\$10,096,849</u></u>	<u><u>\$10,448,949</u></u>	<u><u>\$10,970,331</u></u>

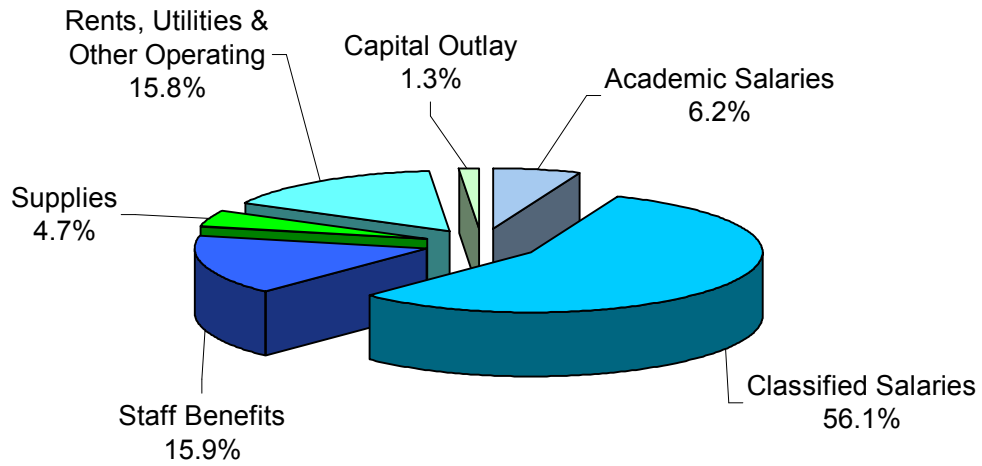
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	551,319	497,328	614,556	592,269	586,707
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	7,736	6,220	2,215	2,000	2,000
Object Group 1000 Total	<u>\$559,055</u>	<u>\$503,548</u>	<u>\$616,771</u>	<u>\$594,269</u>	<u>\$588,707</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$4,687,091	\$4,776,807	\$4,887,554	\$5,063,303	\$5,202,793
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	16,385	37,359	42,570	99,114	147,114
24 Hourly Instructional Aides	16	0	0	0	0
Object Group 2000 Total	<u>\$4,703,492</u>	<u>\$4,814,166</u>	<u>\$4,930,124</u>	<u>\$5,162,417</u>	<u>\$5,349,907</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,185,580	\$1,577,935	\$1,742,909	\$1,487,795	\$1,516,137
3x Early Retirement & Retiree Benefits	22,185	0	0	0	0
Object Group 3000 Total	<u>\$1,207,765</u>	<u>\$1,577,935</u>	<u>\$1,742,909</u>	<u>\$1,487,795</u>	<u>\$1,516,137</u>
SUPPLIES:					
43 Supplies	\$222,254	\$235,515	\$275,649	\$321,841	\$444,173
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$702,398	\$567,830	\$326,592	\$591,483	\$687,610
52 Travel and Mileage	57,459	67,740	93,107	191,013	197,603
53 Fees, Software, Memberships, Dues	159,642	209,388	15,716	37,955	55,321
54 Insurance	364,735	421,369	0	0	0
55 Utilities and Operations	14,835	17,597	20,933	62,350	66,120
56 Rents, Repairs & Maintenance	38,479	31,693	46,316	112,694	129,595
57 Audits, Interest, and Legals	146,517	162,993	99,774	212,050	232,794
58 Advertising, Postage & Other Operating	(17,231)	(1,762)	74,913	112,159	134,614
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,466,834</u>	<u>\$1,476,848</u>	<u>\$677,351</u>	<u>\$1,319,704</u>	<u>\$1,503,657</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	2,758	0	0	25,000	25,000
63 Books	0	0	0	0	0
64 Equipment	62,234	11,546	89,010	39,254	100,846
Object Group 6000 Total	<u>\$64,992</u>	<u>\$11,546</u>	<u>\$89,010</u>	<u>\$64,254</u>	<u>\$125,846</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	230,700	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$230,700</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$8,224,392</u></u>	<u><u>\$8,619,558</u></u>	<u><u>\$8,562,514</u></u>	<u><u>\$8,950,280</u></u>	<u><u>\$9,528,427</u></u>

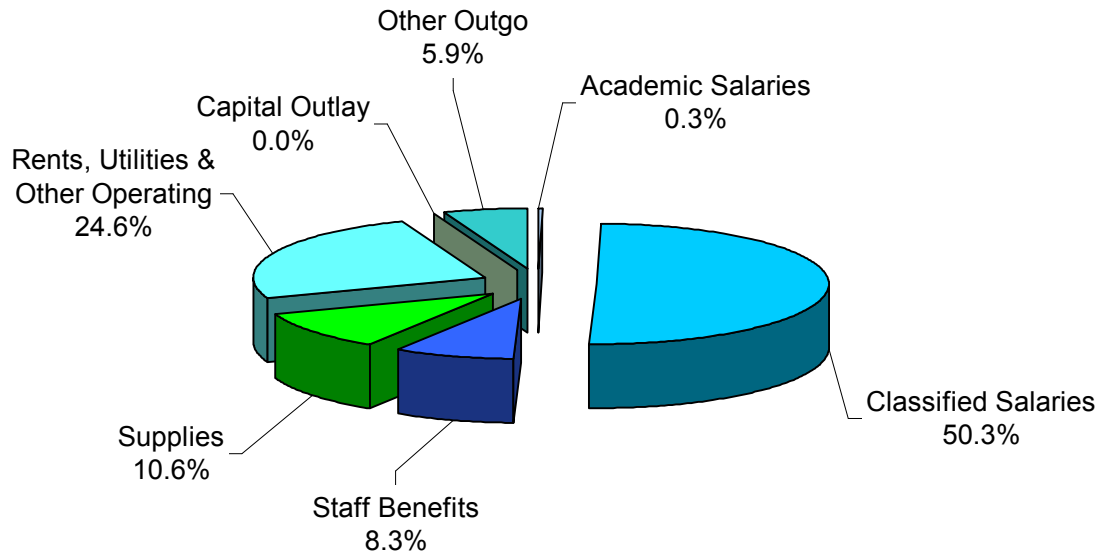
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	9,933	0	0	0	0
13 Hourly Teachers	1,200	0	0	1,000	1,000
14 Hourly Adm, Counselors, Librarians	2,582	0	0	4,000	4,000
Object Group 1000 Total	<u>\$13,715</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$436,626	\$362,674	\$380,614	\$415,914	\$328,382
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	360,655	347,091	405,319	352,354	397,104
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$797,281</u>	<u>\$709,765</u>	<u>\$785,933</u>	<u>\$768,268</u>	<u>\$725,486</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$112,792	\$106,239	\$126,553	\$140,723	\$119,140
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$112,792</u>	<u>\$106,239</u>	<u>\$126,553</u>	<u>\$140,723</u>	<u>\$119,140</u>
SUPPLIES:					
43 Supplies	\$55,197	\$67,229	\$152,133	\$152,398	\$152,264
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$154,076	\$50,254	\$88,703	\$78,799	\$102,907
52 Travel and Mileage	6,817	1,551	8,110	43,217	41,447
53 Fees, Software, Memberships, Dues	15,626	5,783	0	5,800	305
54 Insurance	0	0	0	0	0
55 Utilities and Operations	13,174	9,609	12,432	10,997	10,997
56 Rents, Repairs & Maintenance	65,057	83,474	84,121	75,800	75,800
57 Audits, Interest, and Legals	100,292	104,553	97,834	105,431	105,431
58 Advertising, Postage & Other Operating	1,872	4,114	9,183	17,897	17,869
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$356,914</u>	<u>\$259,338</u>	<u>\$300,383</u>	<u>\$337,941</u>	<u>\$354,756</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$2,264	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	13,672	53,207	94,333	9,339	258
Object Group 6000 Total	<u>\$15,936</u>	<u>\$53,207</u>	<u>\$94,333</u>	<u>\$9,339</u>	<u>\$258</u>
OTHER OUTGO:					
71 Debt Service	\$55,000	\$58,724	\$75,000	\$85,000	\$85,000
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$55,000</u>	<u>\$58,724</u>	<u>\$75,000</u>	<u>\$85,000</u>	<u>\$85,000</u>
Total Expenditures	<u><u>\$1,406,835</u></u>	<u><u>\$1,254,502</u></u>	<u><u>\$1,534,335</u></u>	<u><u>\$1,498,669</u></u>	<u><u>\$1,441,904</u></u>

District Services - Unrestricted General Fund



District Services - Restricted General Fund



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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$2,177	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,750	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$1,750</u>	<u>\$0</u>	<u>\$2,177</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,944	\$7,760	\$91,087	\$0	\$35,324
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	900	60,900
24 Hourly Instructional Aides	6,774	2,439	3,986	7,000	7,000
Object Group 2000 Total	<u>\$16,718</u>	<u>\$10,199</u>	<u>\$95,073</u>	<u>\$7,900</u>	<u>\$103,224</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,714,348	\$9,121	\$14,832	\$88,500	\$78,500
3x Early Retirement & Retiree Benefits	832,475	736,826	829,455	981,106	935,523
Object Group 3000 Total	<u>\$2,546,823</u>	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,069,606</u>	<u>\$1,014,023</u>
SUPPLIES:					
43 Supplies	\$65,443	\$49,054	\$10,485	\$64,013	\$77,770
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$123,632	\$113,430	\$102,913	\$82,761	\$106,906
52 Travel and Mileage	7,319	5,993	3,576	31,615	31,615
53 Fees, Software, Memberships, Dues	167,513	189,880	494,651	456,482	422,960
54 Insurance	0	0	512,639	571,841	571,841
55 Utilities and Operations	(42,404)	205,067	(58,899)	504,752	261,217
56 Rents, Repairs & Maintenance	310,272	305,897	411,364	597,952	664,486
57 Audits, Interest, and Legals	527,802	140,000	227,645	0	0
58 Advertising, Postage & Other Operating	24,480	26,495	24,277	260	455
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,118,614</u>	<u>\$986,762</u>	<u>\$1,718,166</u>	<u>\$2,245,663</u>	<u>\$2,059,480</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	249,807	89,075	3,559	185,306	193,704
Object Group 6000 Total	<u>\$249,807</u>	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$185,306</u>	<u>\$193,704</u>
OTHER OUTGO:					
71 Debt Service	\$369,757	\$0	\$0	\$0	\$0
73 Interfund Transfers	602,978	0	0	200,000	300,018
75/76 Std Financial Aid & Othr Pymts to Stdts	6,470	3,508	3,522	8,500	8,500
79 Dedicated Reserves	0	0	0	30,000	30,000
Object Group 7000 Total	<u>\$979,205</u>	<u>\$3,508</u>	<u>\$3,522</u>	<u>\$238,500</u>	<u>\$338,518</u>
Total Expenditures	<u><u>\$4,978,360</u></u>	<u><u>\$1,884,545</u></u>	<u><u>\$2,677,269</u></u>	<u><u>\$3,810,988</u></u>	<u><u>\$3,786,719</u></u>

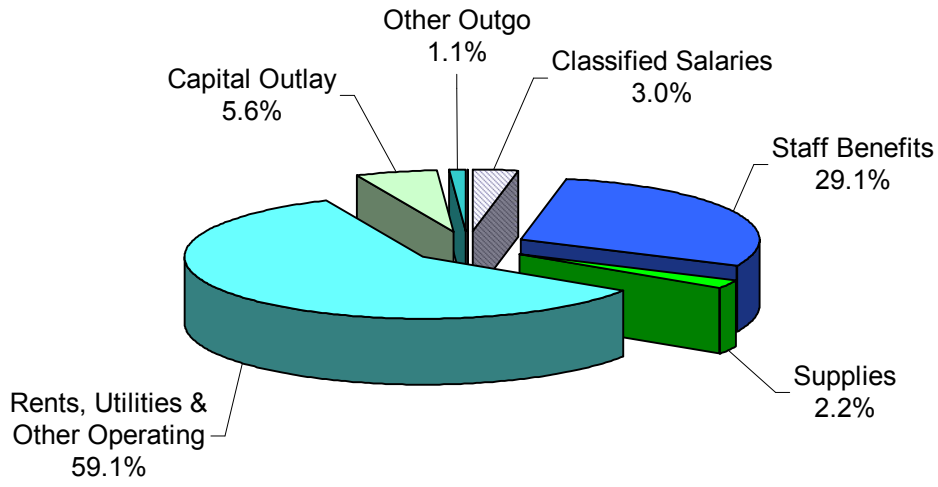
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Budget - - UNRESTRICTED

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$2,177	\$0	\$0
12 Contract Adm, Counselors, Librarians	1,750	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$1,750</u>	<u>\$0</u>	<u>\$2,177</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$9,944	\$7,760	\$91,087	\$0	\$35,324
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	900	60,900
24 Hourly Instructional Aides	6,774	2,439	3,986	7,000	7,000
Object Group 2000 Total	<u>\$16,718</u>	<u>\$10,199</u>	<u>\$95,073</u>	<u>\$7,900</u>	<u>\$103,224</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,714,348	\$9,121	\$14,832	\$88,500	\$78,500
3x Early Retirement & Retiree Benefits	\$832,475	736,826	829,455	981,106	935,523
Object Group 3000 Total	<u>\$2,546,823</u>	<u>\$745,947</u>	<u>\$844,287</u>	<u>\$1,069,606</u>	<u>\$1,014,023</u>
SUPPLIES:					
43 Supplies	\$65,443	\$49,054	\$10,485	\$64,013	\$77,770
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$123,632	\$113,430	\$102,913	\$82,761	\$106,906
52 Travel and Mileage	7,319	5,993	3,576	31,615	31,615
53 Fees, Software, Memberships, Dues	167,513	189,880	494,651	456,482	422,960
54 Insurance	0	0	512,639	571,841	571,841
55 Utilities and Operations	168,552	154,483	172,265	254,752	261,217
56 Rents, Repairs & Maintenance	310,272	305,897	411,364	597,952	664,486
57 Audits, Interest, and Legals	527,802	140,000	227,645	0	0
58 Advertising, Postage & Other Operating	24,480	26,495	24,277	260	455
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,329,570</u>	<u>\$936,178</u>	<u>\$1,949,330</u>	<u>\$1,995,663</u>	<u>\$2,059,480</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	249,807	89,075	3,559	185,306	193,704
Object Group 6000 Total	<u>\$249,807</u>	<u>\$89,075</u>	<u>\$3,559</u>	<u>\$185,306</u>	<u>\$193,704</u>
OTHER OUTGO:					
71 Debt Service	\$369,757	\$0	\$0	\$0	\$0
73 Interfund Transfers	602,978	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	6,470	3,508	3,522	8,500	8,500
79 Dedicated Reserves	0	0	0	30,000	30,000
Object Group 7000 Total	<u>\$979,205</u>	<u>\$3,508</u>	<u>\$3,522</u>	<u>\$38,500</u>	<u>\$38,500</u>
Total Expenditures	<u><u>\$5,189,316</u></u>	<u><u>\$1,833,961</u></u>	<u><u>\$2,908,433</u></u>	<u><u>\$3,360,988</u></u>	<u><u>\$3,486,701</u></u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$0	\$0	\$0	\$0	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUPPLIES:					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	0	0	0	0
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(210,956)	50,584	(231,164)	250,000	0
56 Rents, Repairs & Maintenance	0	0	0	0	0
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	0	0	0	0	0
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>(\$210,956)</u>	<u>\$50,584</u>	<u>(\$231,164)</u>	<u>\$250,000</u>	<u>\$0</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	200,000	300,018
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$200,000</u>	<u>\$300,018</u>
Total Expenditures	<u>(\$210,956)</u>	<u>\$50,584</u>	<u>(\$231,164)</u>	<u>\$450,000</u>	<u>\$300,018</u>

Districtwide - Unrestricted General Fund



Adoption Budget

Supplemental Funds

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

	Actual 00/01	Actual 01/02	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
Grossmont College							
Commission Distributions	\$195,155	\$232,114	\$269,491	\$271,702	\$265,428	\$250,000	\$250,000
Dissolution of Enterprise Fund	746	362	367	351	85	350	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	33,689	22,259	15,583	10,221	14,548	10,000	15,000
Distributions to ASGC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
Total	\$229,590	\$254,735	\$285,441	\$282,274	\$280,061	\$260,350	\$265,000
Cuyamaca College							
Commission Distributions	\$83,743	\$97,313	\$117,375	\$115,558	\$114,572	\$115,000	\$115,000
Dissolution of Enterprise Fund	636	585	126	167	77	200	0
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	27,099	17,482	10,550	8,421	10,975	8,600	10,000
Distributions to ASCC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
Total	\$111,478	\$115,380	\$128,051	\$124,146	\$125,624	\$123,800	\$125,000
Other Commission Distributions							
General Fund Expenditure Abatements	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0
District Services Allocation	24,252	28,646	33,641	33,675	33,169	34,051	32,000
Total	\$54,252	\$58,646	\$33,641	\$33,675	\$33,169	\$34,051	\$32,000
 Total Sources	 \$395,320	 \$428,761	 \$447,133	 \$440,095	 \$438,854	 \$418,201	 \$422,000

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

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT
COLLEGE BOOKSTORES
SPECIAL REVENUE FUND**

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
Bookstore Commissions					
Beginning Balance	\$353,799	\$310,265	\$563,602	\$700,685	\$821,038
Commissions Revenue	\$420,507	\$420,935	\$413,043	\$399,051	\$400,000
Transfer from Dissolution Subfund	0	0	0	0	0
Funds Available	<u>\$774,306</u>	<u>\$731,200</u>	<u>\$976,645</u>	<u>\$1,099,736</u>	<u>\$1,221,038 (2)</u>
Expenditures					
Transfers to General Fund	\$0	\$0	\$0	\$0	\$0
Grossmont College	370,818	73,236	67,490	448,874	448,874
Cuyamaca College	59,582	60,813	54,948	67,500	67,500
District Services	33,641	33,549	33,169	34,051	32,000
Total	<u>\$464,041</u>	<u>\$167,598</u>	<u>\$155,607</u>	<u>\$550,425</u>	<u>\$548,374</u>
Ending Balance	<u>\$310,265</u>	<u>\$563,602</u>	<u>\$821,038</u>	<u>\$549,311</u>	<u>\$672,664 (3)</u>
Dissolution of Enterprise Funds					
Beginning Balance	\$1,234,167	\$1,260,793	\$1,279,953	\$1,299,553	\$1,305,638
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$493	\$518	\$162	\$550	\$0
Transfers Out to Commission Subfund	0	0	0	0	0
Interest	26,133	18,642	25,523	18,600	25,000
Total Revenue & Transfers	<u>\$26,626</u>	<u>\$19,160</u>	<u>\$25,685</u>	<u>\$19,150</u>	<u>\$25,000</u>
Funds Available	<u>\$1,260,793</u>	<u>\$1,279,953</u>	<u>\$1,305,638</u>	<u>\$1,318,703</u>	<u>\$1,330,638 (2)</u>
Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Ending Balance	<u>\$1,260,793</u>	<u>\$1,279,953</u>	<u>\$1,305,638</u>	<u>\$1,318,703</u>	<u>\$1,330,638 (3)</u>
Combined Ending Balance	<u>\$1,571,058</u>	<u>\$1,843,555</u>	<u>\$2,126,676</u>	<u>\$1,868,014</u>	<u>\$2,003,302 (3)</u>

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

		Grossmont	Cuyamaca	Total
(3) Budgeted Ending Balances by Site				
Bookstore Commissions	Subfund 3	\$535,983	\$285,055	\$821,038
Dissolution of Enterprise Funds	Subfund 3	747,060	558,578	1,305,638
Combined Subfunds		<u>\$1,283,043</u>	<u>\$843,633</u>	<u>\$2,126,676</u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
BEGINNING BALANCE	\$22,201	\$25,825	\$31	\$22,727	\$25,589
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$22,201</u>	<u>\$25,825</u>	<u>\$31</u>	<u>\$22,727</u>	<u>\$25,589</u>
Plus Current Year Income					
Tuition Fees	\$24,938	\$26,869	\$28,365	\$26,400	\$26,400
Other Sources	18	30	36	0	0
Total Revenues	<u>\$24,956</u>	<u>\$26,899</u>	<u>\$28,401</u>	<u>\$26,400</u>	<u>\$26,400</u>
Total Funds Available	<u>\$47,157</u>	<u>\$52,724</u>	<u>\$28,432</u>	<u>\$49,127</u>	<u>\$51,989</u>
Less Current Year Expenditures					
Salaries & Benefits	\$8,004	\$50,506	\$127	\$37,616	\$37,616
Supplies & Materials	11,123	1,587	1,398	11,511	14,373
Memberships, Dues, and Fees	0	600	1,144	0	0
Utilities	0	0	0	0	0
Other Operating	1,978	0	174	0	0
Travel and Conferences	227	0	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Site Improvements	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$21,332</u>	<u>\$52,693</u>	<u>\$2,843</u>	<u>\$49,127</u>	<u>\$51,989</u>
Total Ending Balance	<u><u>\$25,825</u></u>	<u><u>\$31</u></u>	<u><u>\$25,589</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
BEGINNING BALANCE	\$291	\$852	\$0	\$0	\$19,508
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$291</u>	<u>\$852</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,508</u>
 Plus Current Year Income					
Tuition Fees	\$145,949	\$144,084	\$189,961	\$185,000	\$185,000
Other Sources	194	156	27	0	0
Total Revenues	<u>\$146,143</u>	<u>\$144,240</u>	<u>\$189,988</u>	<u>\$185,000</u>	<u>\$185,000</u>
 Total Funds Available	<u>\$146,434</u>	<u>\$145,092</u>	<u>\$189,988</u>	<u>\$185,000</u>	<u>\$204,508</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$140,220	\$143,903	\$170,480	\$185,000	\$185,000
Supplies & Materials	4,318	252	0	0	19,508
Memberships, Dues, and Fees	0	250	0	0	0
Utilities	0	0	0	0	0
Other Operating	927	687	0	0	0
Travel and Conferences	117	0	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$145,582</u>	<u>\$145,092</u>	<u>\$170,480</u>	<u>\$185,000</u>	<u>\$204,508</u>
 Total Ending Balance	<u><u>\$852</u></u>	<u><u>\$0</u></u>	<u><u>\$19,508</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
BEGINNING BALANCE	\$50,988	\$49,674	\$62,586	\$50,000	\$55,489
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$50,988</u>	<u>\$49,674</u>	<u>\$62,586</u>	<u>\$50,000</u>	<u>\$55,489</u>
 Plus Current Year Income					
Sales	\$39,612	\$45,868	\$45,777	\$37,500	\$37,500
Interest	621	37	804	100	100
Other	300	7	263	0	0
Total Revenue	<u>\$40,533</u>	<u>\$45,912</u>	<u>\$46,844</u>	<u>\$37,600</u>	<u>\$37,600</u>
 Total Funds Available	<u>\$91,521</u>	<u>\$95,586</u>	<u>\$109,430</u>	<u>\$87,600</u>	<u>\$93,089</u>
 Less Current Year Expenditures					
Supplies & Materials	\$25,929	\$16,383	\$28,327	\$21,900	\$23,425
Other Operating Expenses	13,129	16,617	24,990	23,100	14,175
Depreciation	2,789	0	624	0	0
Reserve for Contingencies	0	0	0	0	55,489
Total Expenditures	<u>\$41,847</u>	<u>\$33,000</u>	<u>\$53,941</u>	<u>\$45,000</u>	<u>\$93,089</u>
 Total Ending Balance	<u><u>\$49,674</u></u>	<u><u>\$62,586</u></u>	<u><u>\$55,489</u></u>	<u><u>\$42,600</u></u>	<u><u>\$0</u></u>

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

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
BEGINNING BALANCE					
ASCC	(\$34,390)	\$73,478	\$90,727	\$100,778	\$88,716
Clubs & Organizations	139,882	22,392	39,777	48,775	55,062
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	<u>\$105,492</u>	<u>\$95,870</u>	<u>\$130,504</u>	<u>\$149,553</u>	<u>\$143,778</u>
Plus Current year Income					
Sales	\$2,243	\$1,358	\$2,860	\$4,500	\$4,500
Student Activities Card Sales	12,104	27,825	26,388	20,000	20,000
Operating Allocation See Note 1	20,000	20,000	20,358	20,000	20,000
Interest	1,041	1,075	862	1,000	1,000
Other	6,043	5,659	1,232	4,500	4,500
Club Deposits	77,287	124,946	99,921	100,000	100,000
Total Revenues	<u>\$118,718</u>	<u>\$180,863</u>	<u>\$151,621</u>	<u>\$150,000</u>	<u>\$150,000</u>
Total Funds Available	<u>\$224,210</u>	<u>\$276,733</u>	<u>\$282,125</u>	<u>\$299,553</u>	<u>\$293,778</u>
Less Current Year Expenditures					
Hourly	\$3,914	\$3,475	\$11,855	\$17,000	\$17,000
Benefits	41	157	727	2,000	2,000
Activities	3,366	5,977	4,302	6,000	6,000
Commencement	15,366	10,767	14,408	15,000	15,000
Hospitality	1,735	1,383	431	1,000	1,000
Supplies	2,133	8,918	7,246	5,800	5,800
Other	11,104	7,991	14,742	6,750	6,750
Club Expenses	90,681	107,561	84,636	100,000	100,000
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$128,340</u>	<u>\$146,229</u>	<u>\$138,347</u>	<u>\$153,550</u>	<u>\$153,550</u>
Total Ending Balance	<u><u>\$95,870</u></u>	<u><u>\$130,504</u></u>	<u><u>\$143,778</u></u>	<u><u>\$146,003</u></u>	<u><u>\$140,228</u></u>

Notes: (1) 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.

(2) Beginning with the 2000/2001 Adoption Budget, the accounting for Cuyamaca Student Clubs and Campus Organizations are included in this presentation.

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
BEGINNING BALANCE	\$0	\$156,574	\$314,665	\$423,299	\$427,513
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$423,299</u>	<u>\$427,513</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$153,825	\$152,537	\$147,717	\$110,000	\$110,000
Interest	2,749	5,554	10,697	2,000	2,000
Total Revenues	<u>\$156,574</u>	<u>\$158,091</u>	<u>\$158,414</u>	<u>\$112,000</u>	<u>\$112,000</u>
 Total Funds Available	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$473,079</u>	<u>\$535,299</u>	<u>\$539,513</u>
 Less Current Year Expenditures					
Salaries & Benefits	\$0	\$0	\$27,887	\$49,400	\$49,400
Supplies & Materials	0	0	17,143	89,664	89,664
Contract & Miscellaneous Services	0	0	536	0	0
Equipment	0	0	0	30,000	30,000
Site Improvements	0	0	0	88,400	88,400
Reserve for Contingencies	0	0	0	0	0
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$45,566</u>	<u>\$257,464</u>	<u>\$257,464</u>
 Total Ending Balance	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$427,513</u>	<u>\$277,835</u>	<u>\$282,049</u>

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

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
BEGINNING BALANCE	\$199,653	\$239,535	\$285,657	\$328,579	\$341,937
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$199,653</u>	<u>\$239,535</u>	<u>\$285,657</u>	<u>\$328,579</u>	<u>\$341,937</u>
 Plus Current Year Income					
Mandatory Construction Fee	\$57,869	\$57,668	\$58,236	\$50,000	\$50,000
Interest	<u>1,035</u>	<u>1,487</u>	<u>7,830</u>	<u>1,200</u>	<u>1,200</u>
Total Revenues	<u>\$58,904</u>	<u>\$59,155</u>	<u>\$66,066</u>	<u>\$51,200</u>	<u>\$51,200</u>
 Total Funds Available	<u>\$258,557</u>	<u>\$298,690</u>	<u>\$351,723</u>	<u>\$379,779</u>	<u>\$393,137</u>
 Less Current Year Expenditures					
Supplies & Materials	\$1,054	\$0	\$0	\$7,500	\$7,500
Contract Services	17,968	0	1,032	0	0
Outgoing Transfers	0	0	0	0	0
Rental & Leases	0	13,033	8,754	15,000	15,000
Reserves for Contingencies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$19,022</u>	<u>\$13,033</u>	<u>\$9,786</u>	<u>\$22,500</u>	<u>\$22,500</u>
 Total Ending Balance	<u><u>\$239,535</u></u>	<u><u>\$285,657</u></u>	<u><u>\$341,937</u></u>	<u><u>\$357,279</u></u>	<u><u>\$370,637</u></u>

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

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

	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 04/05	Adoption Budget 05/06
Beginning Balance	\$1,930,494	\$47,971,022	\$41,016,363	\$125,126,557	\$124,508,830
Prior Year Adjustments	0	10	0	0	0
Adjusted Beg Balance	<u>\$1,930,494</u>	<u>\$47,971,032</u>	<u>\$41,016,363</u>	<u>\$125,126,557</u>	<u>\$124,508,830</u>
 Plus Current Year Revenues					
Federal	\$0	\$0	\$0	\$0	\$0
State	11,271,560	5,941,814	4,648,974	47,667,117	71,269,414
Local	99,424	1,172,485	771,542	466,743	3,530,000
Incoming TR from Gen. Fund	602,978	0	2,070,700	200,000	300,018
Incoming TR from COP Bond Fund	1,071,649	2,857,030	823,993	66,941	2,326,550
Proposition "R" Bond Net Proceeds	46,084,733	0	99,999,623	52,000,000	52,000,377
Total Revenues	<u>\$59,130,344</u>	<u>\$9,971,329</u>	<u>\$108,314,832</u>	<u>\$100,400,801</u>	<u>\$129,426,359</u>
 Total Funds Available	 <u>\$61,060,838</u>	 <u>\$57,942,361</u>	 <u>\$149,331,195</u>	 <u>\$225,527,358</u>	 <u>\$253,935,189</u>
 Less Current Year Expenditures					
Salaries and Benefits	\$13,096	\$55	\$0	\$0	\$0
Supplies	166,553	1,489,645	458,996	564,701	467,242
Other Operating Expenses	2,872,958	6,030,357	10,793,299	11,857,668	19,254,838
Capital Outlay	10,037,209	9,405,941	11,570,070	212,784,989	228,240,781
Other Expenses	0	0	2,000,000	0	5,972,328
Total Expenditures	<u>\$13,089,816</u>	<u>\$16,925,998</u>	<u>\$24,822,365</u>	<u>\$225,207,358</u>	<u>\$253,935,189</u>
 Total Ending Balance	 <u><u>\$47,971,022</u></u>	 <u><u>\$41,016,363</u></u>	 <u><u>\$124,508,830</u></u>	 <u><u>\$320,000</u></u>	 <u><u>\$0</u></u>

Note: The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construct 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.

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
Beginning Balance	\$1,930,494	\$2,704,632	\$2,135,552	\$843,695	\$3,551,651
Prior Year Adjustments	0	10	0	0	0
Adjusted Beg Balance	<u>\$1,930,494</u>	<u>\$2,704,642</u>	<u>\$2,135,552</u>	<u>\$843,695</u>	<u>\$3,551,651</u>
Plus Current Year Revenues					
Federal	\$0	\$0	\$0	\$0	\$0
State	11,271,560	5,941,814	4,648,974	47,667,117	71,269,414
Local	26,755	483,957	25,764	16,743	30,000
Incoming TR from Gen. Fund	602,978	0	2,070,700	200,000	300,018
Incoming TR from Bond Fund	1,071,649	2,857,030	823,993	66,941	2,326,550
Total Revenues	<u>\$12,972,942</u>	<u>\$9,282,801</u>	<u>\$7,569,431</u>	<u>\$47,950,801</u>	<u>\$73,925,982</u>
Total Funds Available	<u>\$14,903,436</u>	<u>\$11,987,443</u>	<u>\$9,704,983</u>	<u>\$48,794,496</u>	<u>\$77,477,633</u>
Less Current Year Expenditures					
Salaries and Benefits	\$13,096	\$55	\$0	\$0	\$0
Supplies	152,360	690,058	157,413	437,123	374,931
Other Operating Expenses	2,002,108	1,623,075	1,319,032	2,173,475	2,360,435
Capital Outlay	10,031,240	7,538,703	4,676,887	46,183,898	74,742,267
Total Expenditures	<u>\$12,198,804</u>	<u>\$9,851,891</u>	<u>\$6,153,332</u>	<u>\$48,794,496</u>	<u>\$77,477,633</u>
Total Ending Balance	<u><u>\$2,704,632</u></u>	<u><u>\$2,135,552</u></u>	<u><u>\$3,551,651</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note: 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 the fund over a period of years for specific capital outlay purposes through interfund transfers from other sources.

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

	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
<u>Capital Projects</u>			
DW Capital Program	\$5,786	\$352,180	\$375,045
DW Central Plants Clearing	161,681	35,079	3,964,869
DW Prop "R" Oversight Committee	14,622	35,079	34,982
CC Child Care Facility	8,713	0	0
CC Science & Technology Center	464,185	14,464,314	14,454,355
CC Business CIS Building	0	0	11,674,000
CC Communication Arts Building	0	12,548,000	12,548,000
CC Communication Arts Equipment	0	2,171,000	2,171,000
GC LRC - Addition	1,498,723	23,209	(24,867)
GC LRC - Equipment	133,616	100,776	48,709
GC Science Building	1,788,191	10,799,051	9,799,053
GC Health Science; West 300 Building	0	0	14,025,000
GC Digital Arts Building	18,248	4,328,104	4,419,751
GC Digital Arts Equipment	0	431,000	431,000
GC Life Safety Road (St Infr Corr)	95,445	1,477,537	1,473,554
Capital Building Projects Total	\$4,189,210	\$46,765,329	\$75,394,451
<u>Scheduled Maintenance & Hazardous Substance Projects</u>			
District Services/Districtwide			
SM Pending Allocation	\$0	\$0	\$100,000
Subtotal	\$0	\$0	\$100,000
Grossmont			
00/01 SM Seismic Retro LRC	\$0	\$0	\$0
00/01 SM Upgrade Fire Alarm System, Ph II	100,040	0	0
00/01 SM Replace Cooling Towers #2, 3, & 4	0	0	0
00/01 SM Upgrade Smoke Detector System, Ph II	76,675	6,154	6,154
00/01 SM Install Cafeteria HVAC, Ph I	0	0	0
01/02 SM LRC Seismic Upgrade PH II	0	0	0
01/02 SM Replace Air Handler	40,580	0	0
02/03 SM Replace Roof 200 Photo & Art Buildings	78,467	12,533	12,533
02/03 SM Replace Air Handlers 200 & 300 Buildings	187,650	185,386	3,386
02/03 SM Replace Sewer Line Building 590	0	32,000	32,000
04/05 SM R/R Boilers 300/500	0	100,000	200,009
99/00 HS Exhaust Vent for Kiln Area	0	0	0
00/01 HS Chemistry Prep Room Exhaust	13,206	0	0
00/01 HS Sculpture/Ceramics Lab Particle Collector	13,951	0	0
01/02 HS Asbestos Removal - LRC	8,926	0	0
02/03 HS Asbestos Lagging Removal	0	10,705	10,705
02/03 HS Silica Dust Control	0	28,090	28,090
02/03 HS Asbestos Tile Removal	0	29,152	29,152
Subtotal	\$519,495	\$404,020	\$322,029
Cuyamaca			
00/01 SM Upgrade Fire Alarm System, Ph II	\$7,800	\$0	\$0
01/02 SM Repair Boiler Plant Underground Water L	160,911	0	0
01/02 SM Replace Gym Hot Water Tanks	14,162	0	0

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

	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
Cuyamaca (cont.)			
01/02 SM Replace Building Water Valves (12 Bldgs)	22,466	7,669	7,668
02/03 SM Install A/C in Building O & P Classrooms	141,217	3,000	3,000
04/05 SM R/R Running Track	0	50,000	100,006
04/05 SM Signage	0	50,000	100,003
Subtotal	<u>\$346,556</u>	<u>\$110,669</u>	<u>\$210,677</u>
Sched. Maint. and Haz. Subst. Projects Total	<u>\$866,051</u>	<u>\$514,689</u>	<u>\$632,706</u>
<u>Local and Lease Revenue Bond Projects</u>			
District Services/Districtwide			
DW Parking Lot Projects Funded From General Fund	\$0	\$81,534	\$18,579
DW Facilities Plan Relocation	0	70,700	70,700
DS Instl Research-Facility Improvement	26,983	26,394	26,394
DS Information Systems HVAC Upgrade	19,578	19,142	0
DW Unallocated Balance - Budget Clearing	0	35,911	30,005
Subtotal	<u>\$46,561</u>	<u>\$233,681</u>	<u>\$145,678</u>
Grossmont			
LRC - Technology Mall Bond Funds	\$723,268	\$14,141	\$10,624
LRC - Technical Center	0	46,283	46,283
Football/Soccer Field	0	145,790	145,790
Student Center/1-Stop Remodel	0	505,172	505,172
Room 220 Remodel	0	233,662	233,662
Room 100 Remodel	0	23,487	23,487
Entrance Construction Easement	0	5,514	5,514
Gym Bleachers	0	25,848	25,848
Bookstore Roof	0	35,000	35,000
Replace Control Panel 200 Chiller	5,938	8,000	2,062
Secondary Effects	23,229	79,353	66,288
Resurface Parking, Ph II (LRB)	47,972	0	0
Architectural Barrier Removal	0	316	316
Subtotal	<u>\$800,407</u>	<u>\$1,122,566</u>	<u>\$1,100,046</u>
Cuyamaca			
Otay Water Easement Funds	\$0	\$140,308	\$140,308
1-Stop (combined over budget)	0	(326,882)	(290,783)
Student Center Design/Plans	0	355,227	355,227
Resurface Parking, Ph II (LRB)	251,103	24,657	0
Subtotal	<u>\$251,103</u>	<u>\$193,310</u>	<u>\$204,752</u>
Local and Lease Revenue Bond Projects Total	<u>\$1,098,071</u>	<u>\$1,549,557</u>	<u>\$1,450,476</u>
Total Projects	<u>\$6,153,332</u>	<u>\$48,829,575</u>	<u>\$77,477,633</u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
Beginning Balance	\$0	\$45,266,390	\$38,880,811	\$124,282,862	\$120,957,179
Prior Year Adjustments	0	0	0	0	0
Adjusted Beg Balance	<u>\$0</u>	<u>\$45,266,390</u>	<u>\$38,880,811</u>	<u>\$124,282,862</u>	<u>\$120,957,179</u>
 Funding Sources					
Proceeds from Sale of Bonds	\$54,684,733	\$0	\$0	\$0	\$0
Proceeds from Sale of Future Bond Series B-D	0	0	99,999,623	52,000,000	52,000,377
Less Payment of Lease Revenue Bond	(8,600,000)	0	0	0	0
Net Proceeds from Sale of Bonds	<u>\$46,084,733</u>	<u>\$0</u>	<u>\$99,999,623</u>	<u>\$52,000,000</u>	<u>\$52,000,377</u>
Interest	<u>\$72,669</u>	<u>\$688,528</u>	<u>\$745,778</u>	<u>\$450,000</u>	<u>\$3,500,000</u>
Total Funding Sources	<u>\$46,157,402</u>	<u>\$688,528</u>	<u>\$100,745,401</u>	<u>\$52,450,000</u>	<u>\$55,500,377</u>
 Total Funds Available	 <u>\$46,157,402</u>	 <u>\$45,954,918</u>	 <u>\$139,626,212</u>	 <u>\$176,732,862</u>	 <u>\$176,457,556</u>
 Less Current Year Expenditures					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Supplies	14,193	799,587	301,583	127,578	92,311
Other Operating Expenses	870,850	4,407,282	9,474,267	9,684,193	16,894,403
Capital Outlay	5,969	1,867,238	6,893,183	166,601,091	153,498,514
Other Expenses	0	0	2,000,000	0	5,972,328
Total Expenditures	<u>\$891,012</u>	<u>\$7,074,107</u>	<u>\$18,669,033</u>	<u>\$176,412,862</u>	<u>\$176,457,556</u>
 Total Ending Balance	 <u><u>\$45,266,390</u></u>	 <u><u>\$38,880,811</u></u>	 <u><u>\$120,957,179</u></u>	 <u><u>\$320,000</u></u>	 <u><u>\$0</u></u>

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

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

	Funding Plan	Expenditures Prior to 04/05	Actual Expenditures 04/05	Adoption Budget 05/06
Districtwide				
Program Management				
Master Plans, IPPs	\$100,000	\$5,500	\$19,878	\$74,622
Program Management	8,400,000	2,438,630	1,390,563	4,570,807
Project Management	1,000,000	168,280	143,716	688,004
Legal Services	1,000,000	52,523	28,351	919,126
Bid Contingency	309,891			309,891
Total Program Management	<u>\$10,809,891</u>	<u>\$2,664,933</u>	<u>\$1,582,508</u>	<u>\$6,562,450</u>
EIR Preparation	\$410,000	\$294,339	\$83,289	\$32,372
Technology Infrastructure	6,050,000	356,520	1,195,422	4,498,058
Total Districtwide	<u>\$17,269,891</u>	<u>\$3,315,792</u>	<u>\$2,861,219</u>	<u>\$11,092,880</u>
Grossmont				
Scheduled Maint. & Matching Funds				
SM0203 Roof 200	\$91,000	\$0	\$78,859	\$12,141
SM0203 Air Handlers 200 & 300 Bldg	191,036	0	1,350	189,686
SM0203 Replace Sewer 590 Bldg	32,000	0	400	31,600
SM0102 Air Handlers	40,580	0	0	40,580
SM0405 R/R Boilers 300/500	100,000	0	0	100,000
Non-State Funded Scheduled Maint	259,755	0	198,335	61,420
Scheduled Maintenance	539,663	72,341	106,311	361,011
Total GC Scheduled Maintenance	<u>\$1,254,034</u>	<u>\$72,341</u>	<u>\$385,255</u>	<u>\$796,438</u>
Renovation and Repair	\$4,958,535	\$273,632	\$2,887,924	\$1,796,979
Renovation and Repair 400 Bldg	7,852,794	0	0	7,852,794
Energy Reduction Projects	400,000	49,491	309,929	40,580
Infrastructure	900,000	12,284	458,941	428,775
Secondary Effects & Swing	250,100	0	117,197	132,903
Tech Mall/LRC	2,360,573	1,905,589	370,787	84,197
Secondary Effects - Tech Mall	332,329	503,835	(253,775)	82,269
Student Services Complex Equip	1,910,000	0	0	1,910,000
Student Services Complex	38,396,764	52,930	280,364	38,063,470
Student Center 2nd Eff-100 Complex	1,670,000	0	0	1,670,000
Science Building	6,748,006	165,829	480,095	6,102,082
Digital Arts/Sculpture	10,965,998	212,222	875,052	9,878,724
Life Safety Rd (St Infr Correction)	2,625,299	0	327,463	2,297,836
Parking Structure	2,850,001	86,027	859,322	1,904,652
Health Science: West 300	9,048,838	42,514	275	9,006,049
Applied Sciences; 300 S & N	9,267,500	0	0	9,267,500
Interior Design Guidelines	65,000	0	0	65,000
RR 200 Communications/Fine Arts	5,127,964	8,100	31,239	5,088,625
Indoor/Outdoor P. E.	200,000	0	0	200,000
Bid Contingency	1,959,241	0	0	1,959,241
Total Grossmont	<u>\$109,142,976</u>	<u>\$3,384,794</u>	<u>\$7,130,068</u>	<u>\$98,628,114</u>

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

	Funding Plan	Expenditures Prior to 04/05	Actual Expenditures 04/05	Adoption Budget 05/06
Cuyamaca Continued				
Scheduled Maint. & Matching Funds				
SM0203 C Install AC O & P Bldg	144,216	\$86,500	39,770	\$17,946
Non-State Funded Scheduled Maint	452,130	93,308	327,585	31,237
SM0405 R/R Running Track	50,000	0	0	50,000
SM0405 R/R Signage	50,000	0	0	50,000
Scheduled Maintenance	202,500	46,251	16,057	140,192
Total CC Scheduled Maintenance	<u>\$898,846</u>	<u>\$226,059</u>	<u>\$383,412</u>	<u>\$289,375</u>
Renovation and Repair	\$3,902,075	\$212,772	\$1,958,533	\$1,730,770
Energy Reduction Projects	2,540,000	119,490	1,228,661	1,191,849
Infrastructure	2,000,000	7,155	474,500	1,518,345
Secondary Effects & Swing	650,100	0	207,093	443,007
AutoTech Complex	2,501,000	314,135	2,037,205	149,660
Student Center Equip	1,234,046	134,046	0	1,100,000
Student Center	14,011,203		576,251	13,434,952
Science & Tech Mall	5,637,882	76,386	225,220	5,336,276
Communication Arts	19,391,464	149,503	1,311,255	17,930,706
Business/CIS Building	9,318,979	24,987	627	9,293,365
Remodel B, D, E, F, G Buildings	2,080,400	0	0	2,080,400
LRC Expansion/Remodel	1,934,542	0	10,760	1,923,782
LRC Expansion/Remodel Ph II	5,065,458	0	0	5,065,458
Parking Expansion Ph II	2,271,200	0	264,229	2,006,971
PE Expansion; Pool	900,000	0	0	900,000
Classroom/Admin Building	200,000	0	0	200,000
Interior Design GI & Stds	65,000	0	0	65,000
Science & Tech Mall, Ph II	200,000	0	0	200,000
College Unallocated	500,000	0	0	500,000
Bid Contingency	1,376,646	0	0	1,376,646
Total Cuyamaca	<u>\$76,678,841</u>	<u>\$1,264,533</u>	<u>\$8,677,746</u>	<u>\$66,736,562</u>
Total Proposition "R" Budget	<u>\$203,091,708</u>	<u>\$7,965,119</u>	<u>\$18,669,033</u>	<u>\$176,457,556</u>

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

	Actual 02/03	Actual 03/04	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
BEGINNING BALANCE	\$176,779	\$53,335	\$155,017	\$2,400	\$364,087
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$176,779</u>	<u>\$53,335</u>	<u>\$155,017</u>	<u>\$2,400</u>	<u>\$364,087</u>
 Plus Current Year Income					
Interest Income	\$8,342	\$2,642	\$13,638	\$5,000	\$13,680
Transfer From General Fund	4,049,888	3,489,445	4,144,532	4,514,006	4,583,320
Total Revenues	<u>\$4,058,230</u>	<u>\$3,492,087</u>	<u>\$4,158,170</u>	<u>\$4,519,006</u>	<u>\$4,597,000</u>
 Total Funds Available	<u>\$4,235,009</u>	<u>\$3,545,422</u>	<u>\$4,313,187</u>	<u>\$4,521,406</u>	<u>\$4,961,087</u>
 Less Current Year Expenditures					
Self-Insured Benefits	<u>\$4,181,674</u>	<u>\$3,390,405</u>	<u>\$3,949,100</u>	<u>\$4,521,406</u>	<u>\$4,597,000</u>
Total Expenditures	<u>\$4,181,674</u>	<u>\$3,390,405</u>	<u>\$3,949,100</u>	<u>\$4,521,406</u>	<u>\$4,597,000</u>
 Reserve For Contingencies				\$0	\$204,087
 Total Ending Balance	<u><u>\$53,335</u></u>	<u><u>\$155,017</u></u>	<u><u>\$364,087</u></u>	<u><u>\$0</u></u>	<u><u>\$160,000</u></u>

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

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

	Actual 04/05	Tentative Budget 05/06	Adoption Budget 05/06
	<u> </u>	<u> </u>	<u> </u>
BEGINNING BALANCE	\$0	\$0	\$29,406
Prior Year Adjustments	N/A	N/A	N/A
Adjusted Beginning Balance	<u>\$0</u>	<u>\$0</u>	<u>\$29,406</u>
Plus Current Year Income			
Student Representation Fees	\$40,612	\$39,000	\$39,000
Interest	0	100	100
Total Revenues	<u>\$40,612</u>	<u>\$39,100</u>	<u>\$39,100</u>
Total Funds Available	<u>\$40,612</u>	<u>\$39,100</u>	<u>\$68,506</u>
Less Current Year Expenditures			
Contract & Miscellaneous Services	\$1,085	\$0	\$0
Travel & Conferences	10,121	39,100	39,100
Transfer to ASGC Student Representation Fee Trust Fund	0	0	0
Reserve for Contingencies	0	0	29,406
Total Expenditures	<u>\$11,206</u>	<u>\$39,100</u>	<u>\$68,506</u>
Total Ending Balance	<u><u>\$29,406</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT

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