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**GROSSMONT-CUYAMACA**  
COMMUNITY COLLEGE DISTRICT

**2005-06**

**TENTATIVE BUDGET**

The budget document will be available for inspection by the public at the site business offices beginning Friday, June 17, 2005. The budget will be presented for approval at the regular open session meeting of the Governing Board on Tuesday, June 21, 2005, at 6:30 p.m. in Griffin Gate, Grossmont College, 8800 Grossmont College Drive, El Cajon, CA 92020.

# **THE WAY FORWARD**

## ❖ *Academic Excellence*

Teaching, learning and supportive services

## ❖ *Unity*

Cooperation throughout the organization

## ❖ *Standardization*

Avoiding confusion and saving resources

## ❖ *Alignment*

Assist students in reaching their goals

## ❖ *Resources*

Human, physical, and fiscal resources



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GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

To: Governing Board  
Date: June 21, 2005  
Re: 2005 – 2006 Tentative Budget

This year the Tentative Budget I am presenting to you is truly tentative given the extreme uncertainties related to the state's budget and due to construction cost trends that affect our capital construction planning and budgets. Although the Tentative Budget is based upon careful planning and appropriate constituent participation, it is almost certain that there will be significant changes between now and when I present the Adoption Budget to you in the autumn.

Despite the state's continuing fiscal challenges, Governor Schwarzenegger proposed a community college budget that included Growth, COLA, and Equalization. The Senate and Assembly budget subcommittees recommended different versions, one with, and one without, equalization. The Senate version, while including equalization, is dependent on additional state revenues and a tax increase. All versions are now being deliberated by a Joint Legislative Budget Conference Committee. They have reviewed the community college budget twice and continued almost all items. Final decisions will be influenced by the amount of new revenue in the state budget, the amount that can be considered by Proposition 98, and the amount of the Proposition 98 split between K-12 and community colleges. In other words, there is great uncertainty. In light of the uncertainty, the Tentative Budget makes relatively conservative income assumptions that are at the same time adequate to allow the colleges to proceed with reasonable planning and scheduling for the Summer and Fall terms.

Thanks to the support of the voters of East County, the Capital Outlay Projects Fund budget exceeds \$215 million. That amount will increase significantly between now and the Adoption Budget due to the sale of the \$100 million Series B of the Measure R bonds, and the State's release of funds for two major projects. Besides the dramatic increase in the budget, there will also be major reallocations among projects due to the unprecedented explosion in construction costs.

This Tentative Budget will allow the District to operate until there is a signed state budget. We will continue to monitor the community college environment in order to make the operational decisions necessary to ensure that the District maintains its solvent condition.

I recommend that the Board accept this Tentative Budget

Omero Suarez, Ph.D.  
Chancellor

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*Office of the Chancellor*

**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:**

Unrestricted  
Restricted

***Tentative***

\$86,836,967  
18,306,874

Total General Fund

\$105,143,841

**Other Funds:**

Bookstore Special Revenue Fund  
Grossmont Child Development Center  
Cuyamaca Child Development Center  
Cuyamaca Ornamental Horticulture  
Associated Students of Cuyamaca College  
Grossmont College Student Center Fund  
Cuyamaca College Student Center Fund  
Capital Outlay Projects Sub Fund 41  
Proposition "R" Construction Sub Fund 42  
Self Insurance Fund  
Grossmont College Student Representation Fee

\$2,418,439  
49,127  
185,000  
87,600  
299,553  
535,299  
379,779  
48,794,496  
176,732,862  
4,521,406  
39,100

Total Other Funds

\$234,042,661

***Total Funds Available***

\$339,186,502

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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	11,704	12,365	12,249	12,033	12,228
Non Credit	312	344	246	417	428
<b>Total</b>	<u>12,016</u>	<u>12,709</u>	<u>12,495</u>	<u>12,450</u>	<u>12,656</u>
<b>Cuyamaca College</b>					
Credit	4,398	4,673	4,584	4,538	4,770
Non Credit	611	670	771	815	825
<b>Total</b>	<u>5,009</u>	<u>5,343</u>	<u>5,355</u>	<u>5,353</u>	<u>5,595</u>
<b>Total Resident FTES</b>	<u><u>17,025</u></u>	<u><u>18,052</u></u>	<u><u>17,850</u></u>	<u><u>17,803</u></u>	<u><u>18,251</u></u>

<b>State FTES Data</b>					
	P2 6/13/03	P2 6/13/03			
<b>Funded Resident FTES</b>	<b>16,776</b>	<b>17,146</b>	<b>17,308</b>	<b>17,803</b>	<b>18,251</b>
State CAP	16,776	17,146	17,308	18,013	18,251
<b>State CAP over Funded FTES</b>	<i>funded = CAP</i>	<i>funded = CAP</i>	<i>funded = CAP</i>	<i>funded &lt; CAP</i>	<i>funded = CAP</i>
<b>Unfunded FTES over CAP</b>	<b>249</b>	<b>906</b>	<b>542</b>	<b>0</b>	<b>0</b>
	<i>actual over CAP</i>	<i>actual over CAP</i>	<i>actual over CAP</i>	<i>estimate under CAP</i>	<i>estimate = CAP</i>

**NON RESIDENT FTES:**

Grossmont College	953	924	892	860	792
Cuyamaca College	123	132	132	101	100
<b>Total Non Resident FTES</b>	<u>1,076</u>	<u>1,056</u>	<u>1,024</u>	<u>961</u>	<u>892</u>

**TOTAL RESIDENT & NON RESIDENT FTES:**

Grossmont College	12,969	13,633	13,387	13,310	13,448
Cuyamaca College	5,132	5,475	5,487	5,454	5,695
<b>Total FTES</b>	<u>18,101</u>	<u>19,108</u>	<u>18,874</u>	<u>18,764</u>	<u>19,143</u>

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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$10,376,538	\$12,514,453	\$10,677,451	\$10,365,366	\$7,837,093
Accrual Adjustments	23,773	1,044	327	0	0
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$10,400,311</u>	<u>\$12,515,497</u>	<u>\$10,677,778</u>	<u>\$10,365,366</u>	<u>\$7,837,093</u>
Income	\$85,949,928	\$86,800,898	\$87,445,011	\$94,844,740	\$97,306,748
<b>Total Funds Available for Distribution</b>	<u>\$96,350,239</u>	<u>\$99,316,395</u>	<u>\$98,122,789</u>	<u>\$105,210,106</u>	<u>\$105,143,841</u>
Less Expenditures	\$85,179,087	\$88,638,944	\$87,757,423	\$97,373,013	\$101,303,008
<b>Total Ending Balance</b>	<u><u>\$11,171,152</u></u>	<u><u>\$10,677,451</u></u>	<u><u>\$10,365,366</u></u>	<u><u>\$7,837,093</u></u>	<u><u>\$3,840,833</u></u>
<b>ANALYSIS OF ENDING BALANCE:</b>					
<b>Committed Reserves:</b>					
Budget & Categorical Commitments	\$5,275,660	\$4,254,281	\$3,285,528	\$2,036,842	\$0
Health Services	298,030	300,692	333,438	310,000	216,112
Parking Fund	207,257	208,306	259,007	117,954	0
<b>Unrestricted Ending Balance</b>	3,458,651	2,456,978	4,280,780	2,452,940	N/A
<b>Contingency Reserve</b>	3,274,855	3,457,194	2,206,613	2,919,357	3,624,721
<b>Total Ending Balance</b>	<u><u>\$12,514,453</u></u>	<u><u>\$10,677,451</u></u>	<u><u>\$10,365,366</u></u>	<u><u>\$7,837,093</u></u>	<u><u>\$3,840,833</u></u>

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

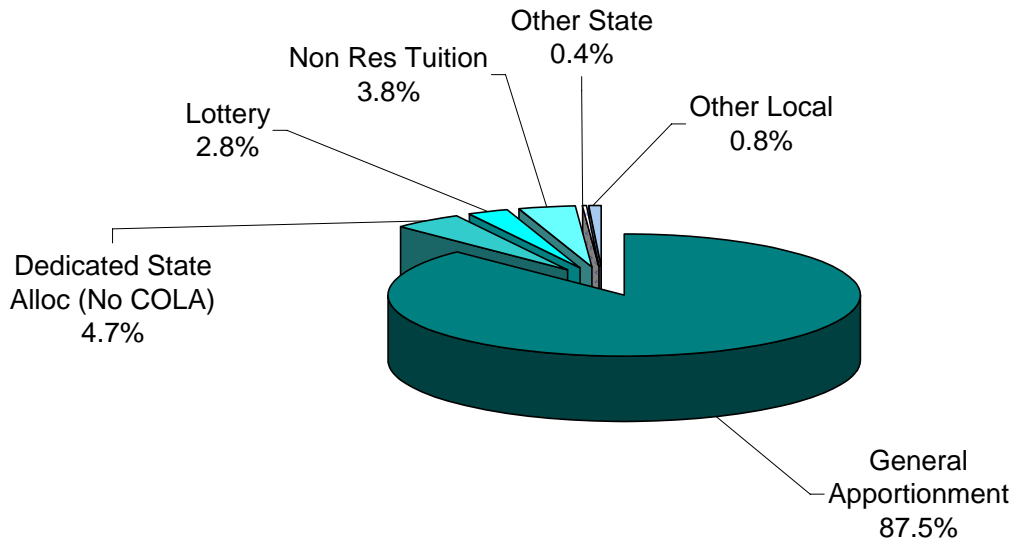
	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$7,084,561	\$11,028,181	\$8,235,902	\$8,052,810	\$5,372,297
Accrual Adjustments	23,773	1,044	327	0	0
Transfers Between Restricted & Unrestricted	(85,382)	(191,951)	60,828	0	0
<b>Adjusted Beginning Balance</b>	<u>\$7,022,952</u>	<u>\$10,837,274</u>	<u>\$8,297,057</u>	<u>\$8,052,810</u>	<u>\$5,372,297</u>
Income	\$71,805,802	\$71,735,584	\$72,739,676	\$77,868,838	\$81,464,670
<b>Total Funds Available for Distribution</b>	<u>\$78,828,754</u>	<u>\$82,572,858</u>	<u>\$81,036,733</u>	<u>\$85,921,648</u>	<u>\$86,836,967</u>
Less Expenditures	\$69,143,874	\$74,336,956	\$72,983,923	\$80,549,351	\$83,212,246
<b>Total Ending Balance</b>	<u><u>\$9,684,880</u></u>	<u><u>\$8,235,902</u></u>	<u><u>\$8,052,810</u></u>	<u><u>\$5,372,297</u></u>	<u><u>\$3,624,721</u></u>
<b>ANALYSIS OF ENDING BALANCE:</b>					
<b>Committed Reserves:</b>					
Budget & Categorical Commitments	\$4,294,675	\$2,321,730	\$1,565,417	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Unrestricted Ending Balance</b>	3,458,651	2,456,978	4,280,780	2,452,940	0
<b>Contingency Reserve</b>	3,274,855	3,457,194	2,206,613	2,919,357	3,624,721
<b>Total Ending Balance</b>	<u><u>\$11,028,181</u></u>	<u><u>\$8,235,902</u></u>	<u><u>\$8,052,810</u></u>	<u><u>\$5,372,297</u></u>	<u><u>\$3,624,721</u></u>



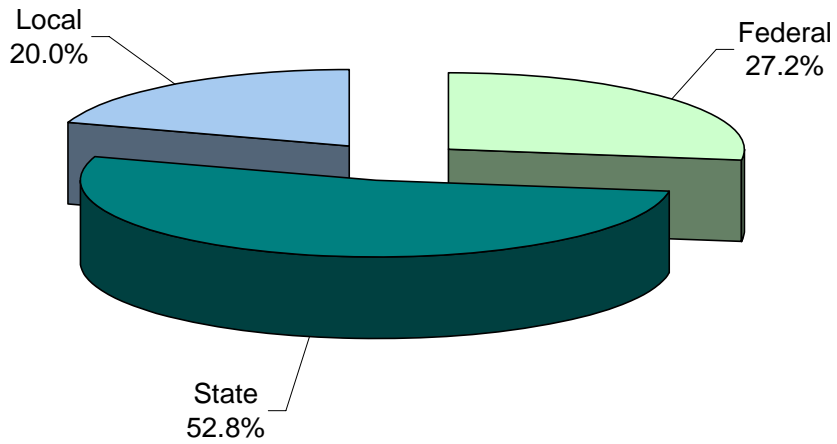
**Grossmont-Cuyamaca Community College District  
Summary of Operations and Ending Balances - General Fund  
RESTRICTED**

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$3,291,977	\$1,486,272	\$2,441,549	\$2,312,556	\$2,464,796
Accrual Adjustments	0	0	0	0	0
Transfers Between Restricted & Unrestricted	85,382	191,951	(60,828)	0	0
<b>Adjusted Beginning Balance</b>	<u>\$3,377,359</u>	<u>\$1,678,223</u>	<u>\$2,380,721</u>	<u>\$2,312,556</u>	<u>\$2,464,796</u>
<b>Income</b>	\$14,144,126	\$15,065,314	\$14,705,335	\$16,975,902	\$15,842,078
<b>Total Funds Available for Distribution</b>	<u>\$17,521,485</u>	<u>\$16,743,537</u>	<u>\$17,086,056</u>	<u>\$19,288,458</u>	<u>\$18,306,874</u>
Less Expenditures	\$16,035,213	\$14,301,988	\$14,773,500	\$16,823,662	\$18,090,762
<b>Total Ending Balance</b>	<u><u>\$1,486,272</u></u>	<u><u>\$2,441,549</u></u>	<u><u>\$2,312,556</u></u>	<u><u>\$2,464,796</u></u>	<u><u>\$216,112</u></u>
<b>ANALYSIS OF ENDING BALANCE:</b>					
<b>Committed Reserves:</b>					
Budget & Categorical Commitments	\$980,985	\$1,932,551	\$1,720,111	\$2,036,842	\$0
Health Services	298,030	300,692	333,438	310,000	216,112
Parking Fund	207,257	208,306	259,007	117,954	0
<b>Unrestricted Ending Balance</b>	N/A	N/A	N/A	N/A	N/A
<b>Contingency Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u>\$1,486,272</u>	<u>\$2,441,549</u>	<u>\$2,312,556</u>	<u>\$2,464,796</u>	<u>\$216,112</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 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$2,114,217	\$3,333,277	\$2,606,624	\$3,051,738	\$4,306,698
Other Federal	11,536	13,137	1,084,972	2,042,705	0
Total Federal	<u>\$2,125,753</u>	<u>\$3,346,414</u>	<u>\$3,691,596</u>	<u>\$5,094,443</u>	<u>\$4,306,698</u>
State Apportionment:					
Base	\$54,081,653	\$58,838,991	\$60,977,064	\$62,702,465	\$66,955,207
C.O.L.A.	2,129,836	1,199,667	0	1,541,227	2,832,205
Growth	2,716,248	1,196,370	797,074	1,877,405	1,735,584
Equalization	0	0	0	2,107,953	1,043,253
State Deficit Factor	(54,677)	(930,729)	(1,100,944)	(1,215,985)	(1,293,283)
Non Credit Rate Adjustment	0	0	0	0	0
Parity Allocation	875,664	875,664	780,847	780,847	780,847
Partnership For Excellence	4,789,086	4,198,576	3,591,815	3,085,333	3,075,702
Prior Year Adjustment	(63,370)	(258,097)	934,579	0	0
P2 to Actual Adjustment	156,598	(395,608)	(746,451)	0	0
Total State General Revenue	<u>\$64,631,038</u>	<u>\$64,724,834</u>	<u>\$65,233,984</u>	<u>\$70,879,245</u>	<u>\$75,129,515</u>
State Other:					
Categorical Funds	\$7,285,540	\$7,105,094	\$5,670,522	\$6,695,358	\$6,698,278
Basic Skills	246,228	247,727	373,483	108,302	358,508
GAIN	0	0	0	0	0
Lottery	2,367,983	2,327,559	2,697,438	2,552,000	2,552,000
State Block Grants	857,353	543,011	557,002	929,583	628,921
Student Financial Aid Admin	151,230	180,106	699,765	550,377	732,104
Other State	46,195	798	14,500	0	0
Total State Other	<u>\$10,954,529</u>	<u>\$10,404,295</u>	<u>\$10,012,710</u>	<u>\$10,835,620</u>	<u>\$10,969,811</u>
Local:					
Community Service Fees	\$260,475	\$227,990	\$241,407	\$212,764	\$196,193
Contract Education	1,096,080	1,266,747	1,066,329	752,077	799,840
Enrollment Fees (2%)	69,281	70,402	107,409	112,845	128,847
Health Fees	465,705	478,211	469,308	458,802	447,160
Interest	633,514	420,092	355,596	407,000	103,657
Parking Fees & Fines	1,145,693	1,179,116	1,251,087	1,231,568	1,226,000
Tuition - Out of State	694,382	774,424	882,074	855,072	779,511
Tuition - Foreign Student	2,944,900	2,873,683	2,859,367	2,764,477	2,291,015
Other Student Fees	141,196	135,105	141,811	126,750	115,408
Other Local	778,903	891,067	1,123,502	1,114,077	813,093
Total Local	<u>\$8,230,129</u>	<u>\$8,316,837</u>	<u>\$8,497,890</u>	<u>\$8,035,432</u>	<u>\$6,900,724</u>
Other:					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,479	8,518	8,831	0	0
Total Other Sources	<u>\$8,479</u>	<u>\$8,518</u>	<u>\$8,831</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$85,949,928</u></u>	<u><u>\$86,800,898</u></u>	<u><u>\$87,445,011</u></u>	<u><u>\$94,844,740</u></u>	<u><u>\$97,306,748</u></u>

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

<b>INCOME:</b>	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>Federal:</b>					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	11,536	13,137	38,275	0	0
<b>Total Federal</b>	<u>\$11,536</u>	<u>\$13,137</u>	<u>\$38,275</u>	<u>\$0</u>	<u>\$0</u>
<b>State Apportionment:</b>					
Base	\$54,081,653	\$58,838,991	\$60,977,064	\$62,702,465	\$66,955,207
C.O.L.A.	2,129,836	1,199,667	0	1,541,227	2,832,205
Growth	2,716,248	1,196,370	\$797,074	1,877,405	1,735,584
Equalization	0	0	0	2,107,953	1,043,253
State Deficit Factor	(54,677)	(930,729)	(1,100,944)	(1,215,985)	(1,293,283)
Non Credit Rate Adjustment	0	0	0	0	0
Parity Allocation	875,664	875,664	780,847	780,847	780,847
Partnership For Excellence	4,789,086	4,198,576	3,591,815	3,085,333	3,075,702
Prior Year Adjustment	(63,370)	(258,097)	934,579	0	0
P2 to Actual Adjustment	156,598	(395,608)	(746,451)	0	0
<b>Total State General Revenue</b>	<u>\$64,631,038</u>	<u>\$64,724,834</u>	<u>\$65,233,984</u>	<u>\$70,879,245</u>	<u>\$75,129,515</u>
<b>State Other:</b>					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Basic Skills	246,228	247,727	373,483	108,302	358,508
GAIN	0	0	0	0	0
Lottery	2,050,957	2,089,225	2,351,106	2,250,000	2,250,000
State Block Grants	0	0	0	0	0
Student Financial Aid Admin	27,356	26,996	50,790	50,000	0
Other State	46,195	798	0	0	0
<b>Total State Other</b>	<u>\$2,370,736</u>	<u>\$2,364,746</u>	<u>\$2,775,379</u>	<u>\$2,408,302</u>	<u>\$2,608,508</u>
<b>Local:</b>					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Contract Education	0	0	0	0	0
Enrollment Fees (2%)	69,281	70,402	107,409	112,845	128,847
Health Fees	0	0	0	0	0
Interest	633,514	420,092	355,596	407,000	103,657
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	694,382	774,424	882,074	855,072	779,511
Tuition - Foreign Student	2,944,900	2,873,683	2,859,367	2,764,477	2,291,015
Other Student Fees	141,196	135,105	141,811	126,750	115,408
Other Local	300,740	350,643	336,950	315,147	308,209
<b>Total Local</b>	<u>\$4,784,013</u>	<u>\$4,624,349</u>	<u>\$4,683,207</u>	<u>\$4,581,291</u>	<u>\$3,726,647</u>
<b>Other:</b>					
Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	8,479	8,518	8,831	0	0
<b>Total Other Sources</b>	<u>\$8,479</u>	<u>\$8,518</u>	<u>\$8,831</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$71,805,802</u></u>	<u><u>\$71,735,584</u></u>	<u><u>\$72,739,676</u></u>	<u><u>\$77,868,838</u></u>	<u><u>\$81,464,670</u></u>

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

<b>INCOME:</b>	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>Federal:</b>					
Categorical Funds	\$2,114,217	\$3,333,277	\$2,606,624	\$3,051,738	\$4,306,698
Other Federal	0	0	1,046,697	2,042,705	0
Total Federal	<u>\$2,114,217</u>	<u>\$3,333,277</u>	<u>\$3,653,321</u>	<u>\$5,094,443</u>	<u>\$4,306,698</u>
<b>State Apportionment:</b>					
Base	\$0	\$0	\$0	\$0	\$0
C.O.L.A.	0	0	0	0	0
Growth	0	0	0	0	0
Equalization	0	0	0	0	0
State Deficit Factor	0	0	0	0	0
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>
<b>State Other:</b>					
Categorical Funds	\$7,285,540	\$7,105,094	\$5,670,522	\$6,695,358	\$6,698,278
Basic Skills	0	0	0	0	0
GAIN	0	0	0	0	0
Lottery	317,026	238,334	346,332	302,000	302,000
State Block Grants	857,353	543,011	557,002	929,583	628,921
Student Financial Aid Admin	123,874	153,110	648,975	500,377	732,104
Other State	0	0	14,500	0	0
Total State Other	<u>\$8,583,793</u>	<u>\$8,039,549</u>	<u>\$7,237,331</u>	<u>\$8,427,318</u>	<u>\$8,361,303</u>
<b>Local:</b>					
Community Service Fees	\$260,475	\$227,990	\$241,407	\$212,764	\$196,193
Contract Education	1,096,080	1,266,747	1,066,329	752,077	799,840
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	465,705	478,211	469,308	458,802	447,160
Interest	0	0	0	0	0
Parking Fees & Fines	1,145,693	1,179,116	1,251,087	1,231,568	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	478,163	540,424	786,552	798,930	504,884
Total Local	<u>\$3,446,116</u>	<u>\$3,692,488</u>	<u>\$3,814,683</u>	<u>\$3,454,141</u>	<u>\$3,174,077</u>
<b>Other:</b>					
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>
<b>TOTAL INCOME</b>	<u><u>\$14,144,126</u></u>	<u><u>\$15,065,314</u></u>	<u><u>\$14,705,335</u></u>	<u><u>\$16,975,902</u></u>	<u><u>\$15,842,078</u></u>

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

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

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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$16,632,700	\$17,503,729	\$16,226,853	\$17,016,723	\$17,163,465
12 Contract Adm, Counselors, Librarians	6,825,505	7,274,374	7,077,635	7,577,995	7,771,111
13 Hourly Teachers	11,245,901	12,367,401	12,779,688	13,353,466	12,844,521
14 Hourly Adm, Counselors, Librarians	1,267,697	1,182,471	1,080,001	901,899	918,758
Object Group 1000 Total	<u>\$35,971,803</u>	<u>\$38,327,975</u>	<u>\$37,164,177</u>	<u>\$38,850,083</u>	<u>\$38,697,855</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$15,771,540	\$16,933,184	\$16,474,118	\$17,793,271	\$18,972,555
22 Contract Instructional Aides	1,424,233	1,466,501	1,357,618	1,523,719	1,614,340
23 Hourly Non-Instructional	4,018,725	3,472,462	3,122,141	3,210,252	3,242,450
24 Hourly Instructional Aides	806,102	799,855	759,718	849,078	867,558
Object Group 2000 Total	<u>\$22,020,600</u>	<u>\$22,672,002</u>	<u>\$21,713,595</u>	<u>\$23,376,320</u>	<u>\$24,696,903</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$9,644,034	\$12,506,752	\$13,767,878	\$15,338,469	\$16,381,331
3x Early Retirement & Retiree Benefits	963,622	1,672,171	2,013,693	2,259,373	2,321,218
Object Group 3000 Total	<u>\$10,607,656</u>	<u>\$14,178,923</u>	<u>\$15,781,571</u>	<u>\$17,597,842</u>	<u>\$18,702,549</u>
<b>SUPPLIES:</b>					
43 Supplies	\$2,589,538	\$2,208,447	\$2,530,704	\$3,501,058	\$3,973,811
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,123,611	\$2,042,203	\$2,600,825	\$3,690,706	\$4,356,978
52 Travel and Mileage	649,570	398,954	302,886	462,316	731,028
53 Fees, Software, Memberships, Dues	731,362	619,642	719,106	890,173	837,392
54 Insurance	327,421	461,854	514,953	646,907	703,330
55 Utilities and Operations	1,517,979	1,461,206	1,994,391	2,323,114	2,896,784
56 Rents, Repairs & Maintenance	1,921,901	1,634,064	1,608,422	2,136,468	2,445,864
57 Audits, Interest, and Legals	804,584	774,786	407,623	268,689	317,481
58 Advertising, Postage & Other Operating	556,546	605,735	515,416	840,433	762,709
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,632,974</u>	<u>\$7,998,444</u>	<u>\$8,663,622</u>	<u>\$11,258,806</u>	<u>\$13,051,566</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$68,776	\$70,447	\$28,535	\$11,019	\$18,000
62 Building Alterations	165,145	6,818	0	20,519	25,000
63 Books	132,621	48,563	21,389	69,849	40,617
64 Equipment	2,035,105	1,255,089	742,629	1,393,571	811,594
Object Group 6000 Total	<u>\$2,401,647</u>	<u>\$1,380,917</u>	<u>\$792,553</u>	<u>\$1,494,958</u>	<u>\$895,211</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$375,000	\$424,757	\$58,724	\$75,000	\$85,000
73 Interfund Transfers	1,426,652	602,978	0	70,700	200,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,153,217	844,501	1,052,477	1,148,246	970,113
79 Dedicated Reserves	0	0	0	0	30,000
Object Group 7000 Total	<u>\$2,954,869</u>	<u>\$1,872,236</u>	<u>\$1,111,201</u>	<u>\$1,293,946</u>	<u>\$1,285,113</u>
Total Expenditures	<u><u>\$85,179,087</u></u>	<u><u>\$88,638,944</u></u>	<u><u>\$87,757,423</u></u>	<u><u>\$97,373,013</u></u>	<u><u>\$101,303,008</u></u>

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

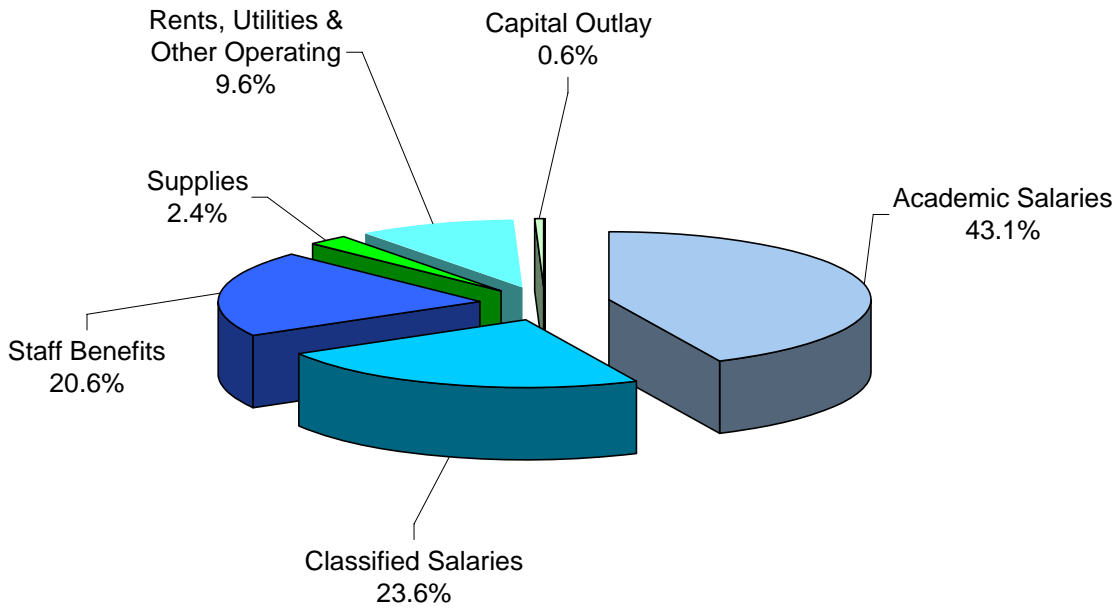
	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$16,242,940	\$17,180,785	\$15,658,145	\$16,592,381	\$16,726,501
12 Contract Adm, Counselors, Librarians	5,210,600	5,821,060	5,762,054	6,089,774	6,323,954
13 Hourly Teachers	10,828,580	11,931,107	12,142,136	12,899,452	12,321,233
14 Hourly Adm, Counselors, Librarians	640,929	570,488	387,332	422,473	523,832
Object Group 1000 Total	<u>\$32,923,049</u>	<u>\$35,503,440</u>	<u>\$33,949,667</u>	<u>\$36,004,080</u>	<u>\$35,895,520</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$13,224,306	\$14,434,730	\$14,325,406	\$15,338,493	\$16,284,002
22 Contract Instructional Aides	1,152,234	1,254,121	1,197,983	1,344,944	1,457,554
23 Hourly Non-Instructional	1,452,859	1,307,664	1,091,650	1,222,035	1,251,827
24 Hourly Instructional Aides	523,074	613,398	597,367	665,618	665,650
Object Group 2000 Total	<u>\$16,352,473</u>	<u>\$17,609,913</u>	<u>\$17,212,406</u>	<u>\$18,571,090</u>	<u>\$19,659,033</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$8,523,821	\$11,370,987	\$12,488,945	\$13,774,949	\$14,790,388
3x Early Retirement & Retiree Benefits	963,622	1,672,171	2,013,693	2,259,373	2,321,218
Object Group 3000 Total	<u>\$9,487,443</u>	<u>\$13,043,158</u>	<u>\$14,502,638</u>	<u>\$16,034,322</u>	<u>\$17,111,606</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,398,302	\$997,125	\$1,019,918	\$1,829,205	\$2,006,294
Object Group 4000 Total	<u>\$1,398,302</u>	<u>\$997,125</u>	<u>\$1,019,918</u>	<u>\$1,829,205</u>	<u>\$2,006,294</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,204,287	\$1,025,742	\$897,789	\$927,660	\$1,081,738
52 Travel and Mileage	337,212	237,472	201,833	253,446	427,321
53 Fees, Software, Memberships, Dues	486,725	487,843	569,503	731,403	679,837
54 Insurance	290,779	420,370	501,747	606,941	662,330
55 Utilities and Operations	1,137,685	1,156,530	1,695,752	2,192,992	2,244,701
56 Rents, Repairs & Maintenance	1,473,563	1,239,128	1,349,186	1,838,003	2,132,080
57 Audits, Interest, and Legals	804,584	674,319	302,993	172,773	212,050
58 Advertising, Postage & Other Operating	377,900	382,966	428,081	669,663	541,188
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$6,112,735</u>	<u>\$5,624,370</u>	<u>\$5,946,884</u>	<u>\$7,392,881</u>	<u>\$7,981,245</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$60,591	\$12,232	\$9,865	\$11,019	\$18,000
62 Building Alterations	19,995	2,758	0	0	25,000
63 Books	40,168	20,669	21,389	33,471	40,617
64 Equipment	941,575	495,542	286,982	562,882	417,431
Object Group 6000 Total	<u>\$1,062,329</u>	<u>\$531,201</u>	<u>\$318,236</u>	<u>\$607,372</u>	<u>\$501,048</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$375,000	\$369,757	\$0	\$0	\$0
73 Interfund Transfers	1,413,060	602,978	0	70,700	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	19,483	55,014	34,174	39,701	27,500
79 Dedicated Reserves	0	0	0	0	30,000
Object Group 7000 Total	<u>\$1,807,543</u>	<u>\$1,027,749</u>	<u>\$34,174</u>	<u>\$110,401</u>	<u>\$57,500</u>
Total Expenditures	<u><u>\$69,143,874</u></u>	<u><u>\$74,336,956</u></u>	<u><u>\$72,983,923</u></u>	<u><u>\$80,549,351</u></u>	<u><u>\$83,212,246</u></u>



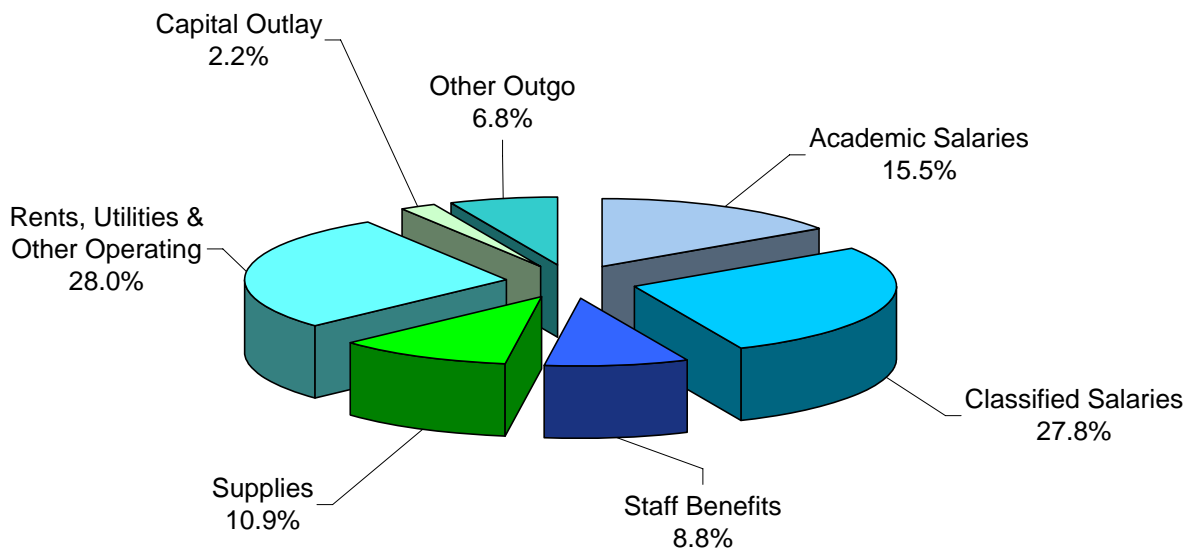
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Total All Sites - - RESTRICTED**

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$389,760	\$322,944	\$568,708	\$424,342	\$436,964
12 Contract Adm, Counselors, Librarians	1,614,905	1,453,314	1,315,581	1,488,221	1,447,157
13 Hourly Teachers	417,321	436,294	637,552	454,014	523,288
14 Hourly Adm, Counselors, Librarians	626,768	611,983	692,669	479,426	394,926
Object Group 1000 Total	<u>\$3,048,754</u>	<u>\$2,824,535</u>	<u>\$3,214,510</u>	<u>\$2,846,003</u>	<u>\$2,802,335</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$2,547,234	\$2,498,454	\$2,148,712	\$2,454,778	\$2,688,553
22 Contract Instructional Aides	271,999	212,380	159,635	178,775	156,786
23 Hourly Non-Instructional	2,565,866	2,164,798	2,030,491	1,988,217	1,990,623
24 Hourly Instructional Aides	283,028	186,457	162,351	183,460	201,908
Object Group 2000 Total	<u>\$5,668,127</u>	<u>\$5,062,089</u>	<u>\$4,501,189</u>	<u>\$4,805,230</u>	<u>\$5,037,870</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,120,213	\$1,135,765	\$1,278,933	\$1,563,520	\$1,590,943
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,120,213</u>	<u>\$1,135,765</u>	<u>\$1,278,933</u>	<u>\$1,563,520</u>	<u>\$1,590,943</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,191,236	\$1,211,322	\$1,510,786	\$1,671,853	\$1,967,517
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$919,324	\$1,016,461	\$1,703,036	\$2,763,046	\$3,275,240
52 Travel and Mileage	312,358	161,482	101,053	208,870	303,707
53 Fees, Software, Memberships, Dues	244,637	131,799	149,603	158,770	157,555
54 Insurance	36,642	41,484	13,206	39,966	41,000
55 Utilities and Operations	380,294	304,676	298,639	130,122	652,083
56 Rents, Repairs & Maintenance	448,338	394,936	259,236	298,465	313,784
57 Audits, Interest, and Legals	0	100,467	104,630	95,916	105,431
58 Advertising, Postage & Other Operating	178,646	222,769	87,335	170,770	221,521
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,520,239</u>	<u>\$2,374,074</u>	<u>\$2,716,738</u>	<u>\$3,865,925</u>	<u>\$5,070,321</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$8,185	\$58,215	\$18,670	\$0	\$0
62 Building Alterations	145,150	4,060	0	20,519	0
63 Books	92,453	27,894	0	36,378	0
64 Equipment	1,093,530	759,547	455,647	830,689	394,163
Object Group 6000 Total	<u>\$1,339,318</u>	<u>\$849,716</u>	<u>\$474,317</u>	<u>\$887,586</u>	<u>\$394,163</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$55,000	\$58,724	\$75,000	\$85,000
73 Interfund Transfers	13,592	0	0	0	200,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	1,133,734	789,487	1,018,303	1,108,545	942,613
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,147,326</u>	<u>\$844,487</u>	<u>\$1,077,027</u>	<u>\$1,183,545</u>	<u>\$1,227,613</u>
Total Expenditures	<u><u>\$16,035,213</u></u>	<u><u>\$14,301,988</u></u>	<u><u>\$14,773,500</u></u>	<u><u>\$16,823,662</u></u>	<u><u>\$18,090,762</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 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$12,367,464	\$12,896,642	\$11,942,281	\$12,428,050	\$12,341,796
12 Contract Adm, Counselors, Librarians	3,728,045	4,028,099	3,938,427	4,273,244	4,314,149
13 Hourly Teachers	8,066,901	8,875,917	8,975,647	9,360,765	8,958,089
14 Hourly Adm, Counselors, Librarians	932,400	875,049	775,034	652,157	740,737
Object Group 1000 Total	<u>\$25,094,810</u>	<u>\$26,675,707</u>	<u>\$25,631,389</u>	<u>\$26,714,216</u>	<u>\$26,354,771</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,048,812	\$7,542,905	\$7,284,190	\$8,019,674	\$8,688,377
22 Contract Instructional Aides	1,121,862	1,121,048	1,042,996	1,163,928	1,154,035
23 Hourly Non-Instructional	2,246,020	1,961,720	1,639,906	1,770,221	1,905,436
24 Hourly Instructional Aides	697,024	724,137	671,537	719,480	721,783
Object Group 2000 Total	<u>\$11,113,718</u>	<u>\$11,349,810</u>	<u>\$10,638,629</u>	<u>\$11,673,303</u>	<u>\$12,469,631</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,870,372	\$6,500,198	\$8,240,363	\$9,226,789	\$9,940,971
3x Early Retirement & Retiree Benefits	298,621	655,893	1,102,201	1,231,134	1,134,499
Object Group 3000 Total	<u>\$6,168,993</u>	<u>\$7,156,091</u>	<u>\$9,342,564</u>	<u>\$10,457,923</u>	<u>\$11,075,470</u>
<b>SUPPLIES:</b>					
43 Supplies	\$1,602,011	\$1,397,258	\$1,436,070	\$2,141,577	\$2,546,814
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$686,897	\$765,049	\$1,498,738	\$2,068,070	\$2,453,770
52 Travel and Mileage	350,182	206,544	141,924	169,789	219,196
53 Fees, Software, Memberships, Dues	192,919	198,194	181,236	208,776	168,110
54 Insurance	64,598	66,370	64,108	97,992	101,000
55 Utilities and Operations	1,137,547	1,049,817	1,233,565	1,636,926	1,666,534
56 Rents, Repairs & Maintenance	1,012,066	820,172	784,148	1,101,463	1,223,941
57 Audits, Interest, and Legals	232	175	0	0	0
58 Advertising, Postage & Other Operating	270,551	337,258	280,041	486,333	437,934
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$3,714,992</u>	<u>\$3,443,579</u>	<u>\$4,183,760</u>	<u>\$5,769,349</u>	<u>\$6,270,485</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$47,891	\$67,597	\$24,785	\$11,019	\$18,000
62 Building Alterations	165,145	4,060	0	20,519	0
63 Books	91,746	34,618	11,622	49,360	10,117
64 Equipment	848,063	761,891	429,926	860,257	430,607
Object Group 6000 Total	<u>\$1,152,845</u>	<u>\$868,166</u>	<u>\$466,333</u>	<u>\$941,155</u>	<u>\$458,724</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	994,696	677,724	862,465	950,349	817,747
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$994,696</u>	<u>\$677,724</u>	<u>\$862,465</u>	<u>\$950,349</u>	<u>\$817,747</u>
Total Expenditures	<u><u>\$49,842,065</u></u>	<u><u>\$51,568,335</u></u>	<u><u>\$52,561,210</u></u>	<u><u>\$58,647,872</u></u>	<u><u>\$59,993,642</u></u>

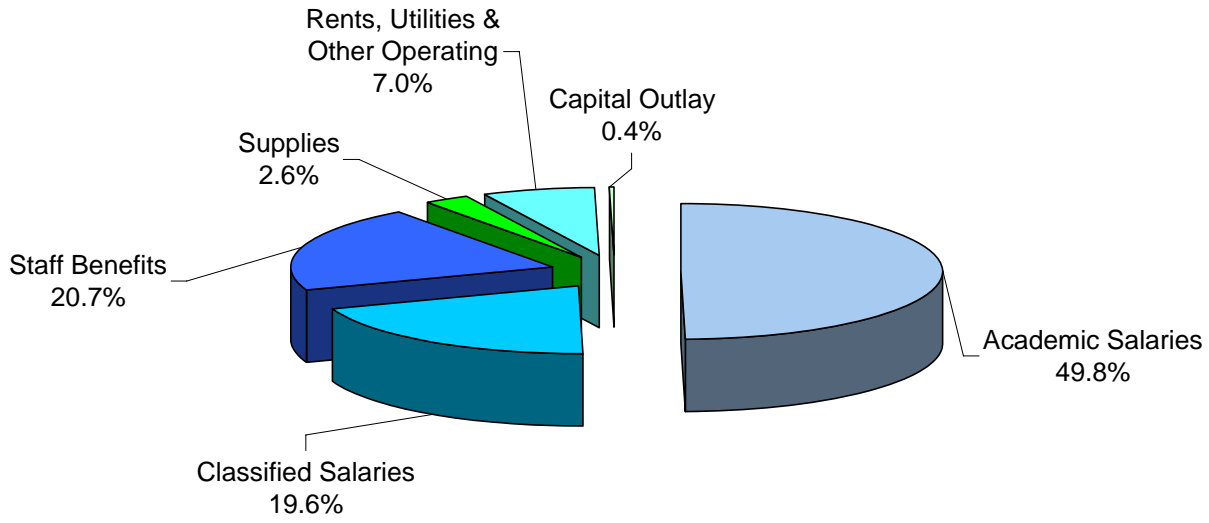
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - UNRESTRICTED**

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$12,046,640	\$12,584,085	\$11,493,371	\$12,117,840	\$12,092,796
12 Contract Adm, Counselors, Librarians	2,700,956	3,043,162	3,115,232	3,279,646	3,439,530
13 Hourly Teachers	7,673,902	8,486,903	8,357,426	8,935,062	8,517,067
14 Hourly Adm, Counselors, Librarians	481,266	385,755	255,270	285,131	427,280
Object Group 1000 Total	<u>\$22,902,764</u>	<u>\$24,499,905</u>	<u>\$23,221,299</u>	<u>\$24,617,679</u>	<u>\$24,476,673</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,719,326	\$6,155,966	\$6,058,595	\$6,767,318	\$7,297,545
22 Contract Instructional Aides	856,020	909,116	892,115	996,473	1,006,713
23 Hourly Non-Instructional	763,752	784,301	640,448	715,366	759,199
24 Hourly Instructional Aides	422,665	551,444	529,290	591,205	575,936
Object Group 2000 Total	<u>\$7,761,763</u>	<u>\$8,400,827</u>	<u>\$8,120,448</u>	<u>\$9,070,362</u>	<u>\$9,639,393</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,166,060	\$5,767,410	\$7,420,444	\$8,288,477	\$9,029,762
3x Early Retirement & Retiree Benefits	298,621	655,893	1,102,201	1,231,134	1,134,499
Object Group 3000 Total	<u>\$5,464,681</u>	<u>\$6,423,303</u>	<u>\$8,522,645</u>	<u>\$9,519,611</u>	<u>\$10,164,261</u>
<b>SUPPLIES:</b>					
43 Supplies	\$829,441	\$406,960	\$543,413	\$1,106,980	\$1,260,932
Object Group 4000 Total	<u>\$829,441</u>	<u>\$406,960</u>	<u>\$543,413</u>	<u>\$1,106,980</u>	<u>\$1,260,932</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$233,806	\$135,882	\$151,345	\$169,049	\$335,593
52 Travel and Mileage	176,003	120,005	85,975	96,032	141,209
53 Fees, Software, Memberships, Dues	88,948	108,809	99,783	131,455	122,628
54 Insurance	37,000	37,801	60,902	68,026	70,000
55 Utilities and Operations	868,856	690,077	1,058,353	1,482,157	1,395,513
56 Rents, Repairs & Maintenance	789,000	629,306	692,212	973,186	1,067,364
57 Audits, Interest, and Legals	232	0	0	0	0
58 Advertising, Postage & Other Operating	211,624	205,242	246,806	375,677	284,130
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,405,469</u>	<u>\$1,927,122</u>	<u>\$2,395,376</u>	<u>\$3,295,582</u>	<u>\$3,416,437</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$47,891	\$11,646	\$9,865	\$11,019	\$18,000
62 Building Alterations	19,995	0	0	0	0
63 Books	35,652	16,990	11,622	12,982	10,117
64 Equipment	316,166	159,533	183,476	404,939	170,174
Object Group 6000 Total	<u>\$419,704</u>	<u>\$188,169</u>	<u>\$204,963</u>	<u>\$428,940</u>	<u>\$198,291</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	7,442	44,963	26,087	29,139	15,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$7,442</u>	<u>\$44,963</u>	<u>\$26,087</u>	<u>\$29,139</u>	<u>\$15,000</u>
Total Expenditures	<u><u>\$39,791,264</u></u>	<u><u>\$41,891,249</u></u>	<u><u>\$43,034,231</u></u>	<u><u>\$48,068,293</u></u>	<u><u>\$49,170,987</u></u>

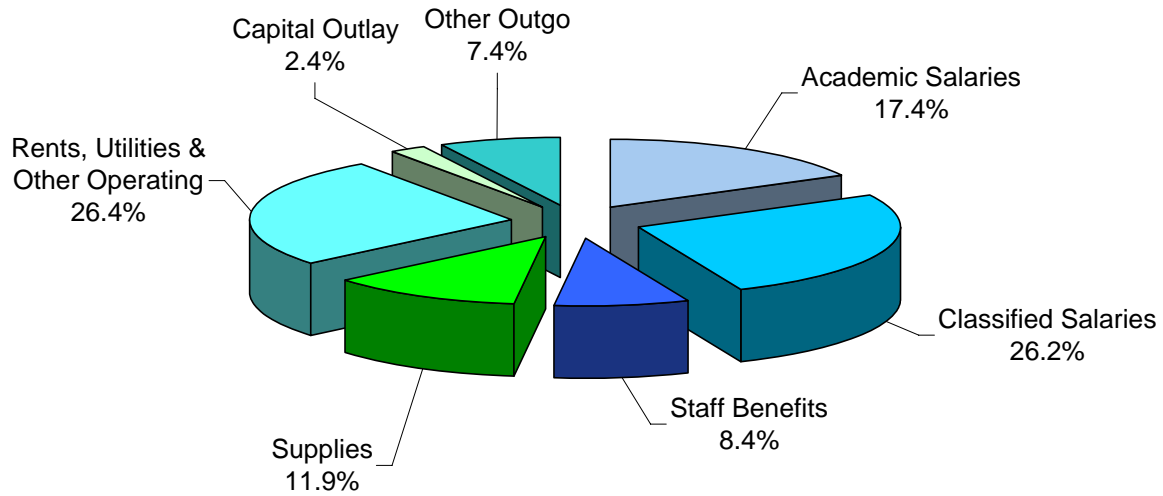
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - RESTRICTED**

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$320,824	\$312,557	\$448,910	\$310,210	\$249,000
12 Contract Adm, Counselors, Librarians	1,027,089	984,937	823,195	993,598	874,619
13 Hourly Teachers	392,999	389,014	618,221	425,703	441,022
14 Hourly Adm, Counselors, Librarians	451,134	489,294	519,764	367,026	313,457
Object Group 1000 Total	<u>\$2,192,046</u>	<u>\$2,175,802</u>	<u>\$2,410,090</u>	<u>\$2,096,537</u>	<u>\$1,878,098</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,329,486	\$1,386,939	\$1,225,595	\$1,252,356	\$1,390,832
22 Contract Instructional Aides	265,842	211,932	150,881	167,455	147,322
23 Hourly Non-Instructional	1,482,268	1,177,419	999,458	1,054,855	1,146,237
24 Hourly Instructional Aides	274,359	172,693	142,247	128,275	145,847
Object Group 2000 Total	<u>\$3,351,955</u>	<u>\$2,948,983</u>	<u>\$2,518,181</u>	<u>\$2,602,941</u>	<u>\$2,830,238</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$704,312	\$732,788	\$819,919	\$938,312	\$911,209
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$704,312</u>	<u>\$732,788</u>	<u>\$819,919</u>	<u>\$938,312</u>	<u>\$911,209</u>
<b>SUPPLIES:</b>					
43 Supplies	\$772,570	\$990,298	\$892,657	\$1,034,597	\$1,285,882
Object Group 4000 Total	<u>\$772,570</u>	<u>\$990,298</u>	<u>\$892,657</u>	<u>\$1,034,597</u>	<u>\$1,285,882</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$453,091	\$629,167	\$1,347,393	\$1,899,021	\$2,118,177
52 Travel and Mileage	174,179	86,539	55,949	73,757	77,987
53 Fees, Software, Memberships, Dues	103,971	89,385	81,453	77,321	45,482
54 Insurance	27,598	28,569	3,206	29,966	31,000
55 Utilities and Operations	268,691	359,740	175,212	154,769	271,021
56 Rents, Repairs & Maintenance	223,066	190,866	91,936	128,277	156,577
57 Audits, Interest, and Legals	0	175	0	0	0
58 Advertising, Postage & Other Operating	58,927	132,016	33,235	110,656	153,804
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,309,523</u>	<u>\$1,516,457</u>	<u>\$1,788,384</u>	<u>\$2,473,767</u>	<u>\$2,854,048</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$55,951	\$14,920	\$0	\$0
62 Building Alterations	145,150	4,060	0	20,519	0
63 Books	56,094	17,628	0	36,378	0
64 Equipment	531,897	602,358	246,450	455,318	260,433
Object Group 6000 Total	<u>\$733,141</u>	<u>\$679,997</u>	<u>\$261,370</u>	<u>\$512,215</u>	<u>\$260,433</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	987,254	632,761	836,378	921,210	802,747
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$987,254</u>	<u>\$632,761</u>	<u>\$836,378</u>	<u>\$921,210</u>	<u>\$802,747</u>
Total Expenditures	<u><u>\$10,050,801</u></u>	<u><u>\$9,677,086</u></u>	<u><u>\$9,526,979</u></u>	<u><u>\$10,579,579</u></u>	<u><u>\$10,822,655</u></u>

## Grossmont - Unrestricted General Fund



## Grossmont - Restricted General Fund



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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,249,345	\$4,607,087	\$4,284,572	\$4,586,673	\$4,821,669
12 Contract Adm, Counselors, Librarians	2,555,688	2,683,273	2,641,880	2,652,959	2,864,693
13 Hourly Teachers	3,176,000	3,490,284	3,804,041	3,992,701	3,885,432
14 Hourly Adm, Counselors, Librarians	316,984	297,104	298,747	247,541	172,021
Object Group 1000 Total	<u>\$10,298,017</u>	<u>\$11,077,748</u>	<u>\$11,029,240</u>	<u>\$11,479,874</u>	<u>\$11,743,815</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$3,952,125	\$4,256,618	\$4,042,687	\$4,569,493	\$4,804,961
22 Contract Instructional Aides	302,371	345,453	314,622	359,791	460,305
23 Hourly Non-Instructional	1,302,143	1,133,702	1,097,785	1,012,106	884,646
24 Hourly Instructional Aides	92,588	68,928	85,742	125,673	138,775
Object Group 2000 Total	<u>\$5,649,227</u>	<u>\$5,804,701</u>	<u>\$5,540,836</u>	<u>\$6,067,063</u>	<u>\$6,288,687</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,621,706	\$2,993,834	\$3,834,220	\$4,229,284	\$4,723,342
3x Early Retirement & Retiree Benefits	94,295	161,618	174,666	122,573	205,613
Object Group 3000 Total	<u>\$2,716,001</u>	<u>\$3,155,452</u>	<u>\$4,008,886</u>	<u>\$4,351,857</u>	<u>\$4,928,955</u>
<b>SUPPLIES:</b>					
43 Supplies	\$695,720	\$468,295	\$742,836	\$851,675	\$888,745
Object Group 4000 Total	<u>\$695,720</u>	<u>\$468,295</u>	<u>\$742,836</u>	<u>\$851,675</u>	<u>\$888,745</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$376,412	\$297,048	\$370,573	\$857,594	\$1,150,165
52 Travel and Mileage	198,543	120,815	85,678	187,242	245,987
53 Fees, Software, Memberships, Dues	205,284	78,667	132,819	157,107	169,045
54 Insurance	21,533	30,749	29,476	35,915	30,489
55 Utilities and Operations	427,500	425,784	528,553	640,071	652,151
56 Rents, Repairs & Maintenance	460,906	400,084	403,210	459,765	435,477
57 Audits, Interest, and Legals	190	0	77	0	0
58 Advertising, Postage & Other Operating	249,277	259,356	206,528	244,041	194,459
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,939,645</u>	<u>\$1,612,503</u>	<u>\$1,756,914</u>	<u>\$2,581,735</u>	<u>\$2,877,773</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$12,700	\$586	\$3,750	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	40,875	13,945	9,767	20,489	30,500
64 Equipment	634,625	167,485	158,875	328,864	147,088
Object Group 6000 Total	<u>\$688,200</u>	<u>\$182,016</u>	<u>\$172,392</u>	<u>\$349,353</u>	<u>\$177,588</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	30,000	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	156,019	160,307	186,504	192,252	143,866
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$186,019</u>	<u>\$160,307</u>	<u>\$186,504</u>	<u>\$192,252</u>	<u>\$143,866</u>
Total Expenditures	<u><u>\$22,172,829</u></u>	<u><u>\$22,461,022</u></u>	<u><u>\$23,437,608</u></u>	<u><u>\$25,873,809</u></u>	<u><u>\$27,049,429</u></u>

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

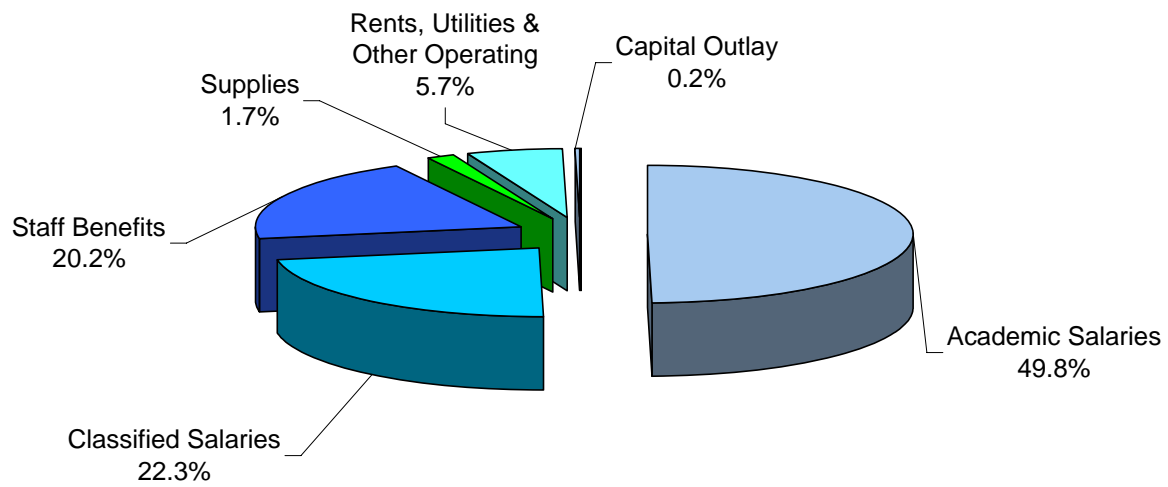
	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$4,194,409	\$4,596,700	\$4,164,774	\$4,472,541	\$4,633,705
12 Contract Adm, Counselors, Librarians	2,017,872	2,224,829	2,149,494	2,158,336	2,292,155
13 Hourly Teachers	3,154,678	3,444,204	3,784,710	3,964,390	3,804,166
14 Hourly Adm, Counselors, Librarians	156,262	176,997	125,842	135,141	94,552
Object Group 1000 Total	<u>\$9,523,221</u>	<u>\$10,442,730</u>	<u>\$10,224,820</u>	<u>\$10,730,408</u>	<u>\$10,824,578</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$3,207,977	\$3,581,729	\$3,482,244	\$3,739,572	\$3,923,154
22 Contract Instructional Aides	296,214	345,005	305,868	348,471	450,841
23 Hourly Non-Instructional	590,322	506,978	413,843	444,425	392,614
24 Hourly Instructional Aides	83,919	55,164	65,638	70,488	82,714
Object Group 2000 Total	<u>\$4,178,432</u>	<u>\$4,488,876</u>	<u>\$4,267,593</u>	<u>\$4,602,956</u>	<u>\$4,849,323</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,320,232	\$2,703,649	\$3,481,445	\$3,738,713	\$4,184,331
3x Early Retirement & Retiree Benefits	94,295	161,618	174,666	122,573	205,613
Object Group 3000 Total	<u>\$2,414,527</u>	<u>\$2,865,267</u>	<u>\$3,656,111</u>	<u>\$3,861,286</u>	<u>\$4,389,944</u>
<b>SUPPLIES:</b>					
43 Supplies	\$344,063	\$302,468	\$191,936	\$356,120	\$359,508
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$60,709	\$63,830	\$65,184	\$70,001	\$71,901
52 Travel and Mileage	79,346	52,689	42,125	60,238	63,484
53 Fees, Software, Memberships, Dues	65,029	51,879	70,452	75,658	62,772
54 Insurance	12,489	17,834	19,476	25,915	20,489
55 Utilities and Operations	327,390	283,066	465,319	524,705	532,086
56 Rents, Repairs & Maintenance	321,146	261,071	319,384	362,986	354,070
57 Audits, Interest, and Legals	190	0	0	0	0
58 Advertising, Postage & Other Operating	141,248	170,475	156,542	193,110	144,639
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,007,547</u>	<u>\$900,844</u>	<u>\$1,138,482</u>	<u>\$1,312,613</u>	<u>\$1,249,441</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$12,700	\$586	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	4,516	3,679	9,767	20,489	30,500
64 Equipment	164,738	23,968	2,885	48,098	22,697
Object Group 6000 Total	<u>\$181,954</u>	<u>\$28,233</u>	<u>\$12,652</u>	<u>\$68,587</u>	<u>\$53,197</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	30,000	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	9,539	3,581	4,579	4,917	4,000
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$39,539</u>	<u>\$3,581</u>	<u>\$4,579</u>	<u>\$4,917</u>	<u>\$4,000</u>
Total Expenditures	<u><u>\$17,689,283</u></u>	<u><u>\$19,031,999</u></u>	<u><u>\$19,496,173</u></u>	<u><u>\$20,936,887</u></u>	<u><u>\$21,729,991</u></u>



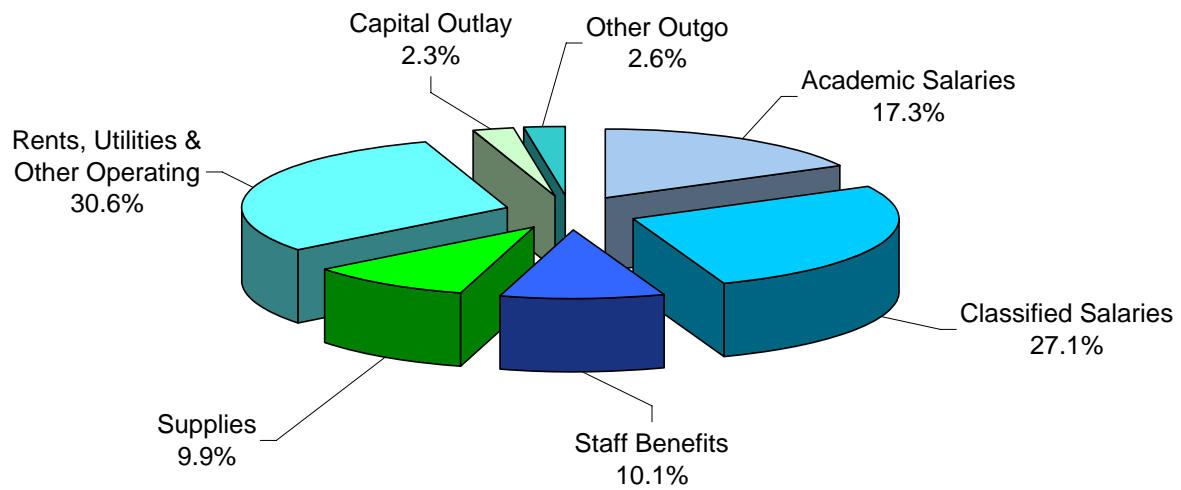
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - RESTRICTED**

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$54,936	\$10,387	\$119,798	\$114,132	\$187,964
12 Contract Adm, Counselors, Librarians	537,816	458,444	492,386	494,623	572,538
13 Hourly Teachers	21,322	46,080	19,331	28,311	81,266
14 Hourly Adm, Counselors, Librarians	160,722	120,107	172,905	112,400	77,469
Object Group 1000 Total	<u>\$774,796</u>	<u>\$635,018</u>	<u>\$804,420</u>	<u>\$749,466</u>	<u>\$919,237</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$744,148	\$674,889	\$560,443	\$829,921	\$881,807
22 Contract Instructional Aides	6,157	448	8,754	11,320	9,464
23 Hourly Non-Instructional	711,821	626,724	683,942	567,681	492,032
24 Hourly Instructional Aides	8,669	13,764	20,104	55,185	56,061
Object Group 2000 Total	<u>\$1,470,795</u>	<u>\$1,315,825</u>	<u>\$1,273,243</u>	<u>\$1,464,107</u>	<u>\$1,439,364</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$301,474	\$290,185	\$352,775	\$490,571	\$539,011
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$301,474</u>	<u>\$290,185</u>	<u>\$352,775</u>	<u>\$490,571</u>	<u>\$539,011</u>
<b>SUPPLIES:</b>					
43 Supplies	\$351,657	\$165,827	\$550,900	\$495,555	\$529,237
Object Group 4000 Total	<u>\$351,657</u>	<u>\$165,827</u>	<u>\$550,900</u>	<u>\$495,555</u>	<u>\$529,237</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$315,703	\$233,218	\$305,389	\$787,593	\$1,078,264
52 Travel and Mileage	119,197	68,126	43,553	127,004	182,503
53 Fees, Software, Memberships, Dues	140,255	26,788	62,367	81,449	106,273
54 Insurance	9,044	12,915	10,000	10,000	10,000
55 Utilities and Operations	100,110	142,718	63,234	115,366	120,065
56 Rents, Repairs & Maintenance	139,760	139,013	83,826	96,779	81,407
57 Audits, Interest, and Legals	0	0	77	0	0
58 Advertising, Postage & Other Operating	108,029	88,881	49,986	50,931	49,820
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$932,098</u>	<u>\$711,659</u>	<u>\$618,432</u>	<u>\$1,269,122</u>	<u>\$1,628,332</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$3,750	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	36,359	10,266	0	0	0
64 Equipment	469,887	143,517	155,990	280,766	124,391
Object Group 6000 Total	<u>\$506,246</u>	<u>\$153,783</u>	<u>\$159,740</u>	<u>\$280,766</u>	<u>\$124,391</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	146,480	156,726	181,925	187,335	139,866
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$146,480</u>	<u>\$156,726</u>	<u>\$181,925</u>	<u>\$187,335</u>	<u>\$139,866</u>
Total Expenditures	<u><u>\$4,483,546</u></u>	<u><u>\$3,429,023</u></u>	<u><u>\$3,941,435</u></u>	<u><u>\$4,936,922</u></u>	<u><u>\$5,319,438</u></u>

## Cuyamaca - Unrestricted General Fund



## Cuyamaca - Restricted General Fund



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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$14,000	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	528,646	561,252	497,328	651,792	592,269
13 Hourly Teachers	3,000	1,200	0	0	1,000
14 Hourly Adm, Counselors, Librarians	18,313	10,318	6,220	2,201	6,000
Object Group 1000 Total	<u>\$563,959</u>	<u>\$572,770</u>	<u>\$503,548</u>	<u>\$653,993</u>	<u>\$599,269</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,733,356	\$5,123,717	\$5,139,481	\$5,134,617	\$5,479,217
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	469,883	377,040	384,450	427,925	451,468
24 Hourly Instructional Aides	9,064	16	0	0	0
Object Group 2000 Total	<u>\$5,212,303</u>	<u>\$5,500,773</u>	<u>\$5,523,931</u>	<u>\$5,562,542</u>	<u>\$5,930,685</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,149,099	\$1,298,372	\$1,684,174	\$1,867,719	\$1,628,518
3x Early Retirement & Retiree Benefits	0	22,185	0	0	0
Object Group 3000 Total	<u>\$1,149,099</u>	<u>\$1,320,557</u>	<u>\$1,684,174</u>	<u>\$1,867,719</u>	<u>\$1,628,518</u>
<b>SUPPLIES:</b>					
43 Supplies	\$270,064	\$277,451	\$302,744	\$428,871	\$474,239
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$822,410	\$856,474	\$618,084	\$642,516	\$670,282
52 Travel and Mileage	90,066	64,276	69,291	95,641	234,230
53 Fees, Software, Memberships, Dues	132,008	175,268	215,171	38,744	43,755
54 Insurance	241,290	364,735	421,369	0	0
55 Utilities and Operations	27,841	28,009	27,206	28,040	73,347
56 Rents, Repairs & Maintenance	129,173	103,536	115,167	105,005	188,494
57 Audits, Interest, and Legals	150,534	246,809	267,546	218,408	317,481
58 Advertising, Postage & Other Operating	13,857	(15,359)	2,352	67,425	130,056
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,607,179</u>	<u>\$1,823,748</u>	<u>\$1,736,186</u>	<u>\$1,195,779</u>	<u>\$1,657,645</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$8,185	\$2,264	\$0	\$0	\$0
62 Building Alterations	0	2,758	0	0	25,000
63 Books	0	0	0	0	0
64 Equipment	200,710	75,906	64,753	196,115	48,593
Object Group 6000 Total	<u>\$208,895</u>	<u>\$80,928</u>	<u>\$64,753</u>	<u>\$196,115</u>	<u>\$73,593</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$55,000	\$58,724	\$75,000	\$85,000
73 Interfund Transfers	143,592	0	0	70,700	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$143,592</u>	<u>\$55,000</u>	<u>\$58,724</u>	<u>\$145,700</u>	<u>\$85,000</u>
Total Expenditures	<u><u>\$9,155,091</u></u>	<u><u>\$9,631,227</u></u>	<u><u>\$9,874,060</u></u>	<u><u>\$10,050,719</u></u>	<u><u>\$10,448,949</u></u>

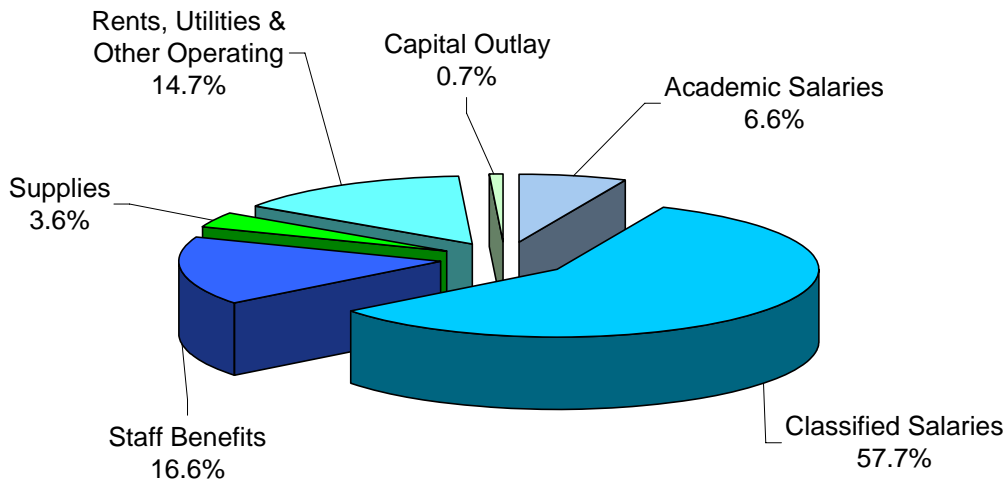
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	478,646	551,319	497,328	651,792	592,269
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	3,401	7,736	6,220	2,201	2,000
Object Group 1000 Total	<u>\$482,047</u>	<u>\$559,055</u>	<u>\$503,548</u>	<u>\$653,993</u>	<u>\$594,269</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$4,259,756	\$4,687,091	\$4,776,807	\$4,762,116	\$5,063,303
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	98,106	16,385	37,359	62,244	99,114
24 Hourly Instructional Aides	9,064	16	0	0	0
Object Group 2000 Total	<u>\$4,366,926</u>	<u>\$4,703,492</u>	<u>\$4,814,166</u>	<u>\$4,824,360</u>	<u>\$5,162,417</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,034,672	\$1,185,580	\$1,577,935	\$1,733,082	\$1,487,795
3x Early Retirement & Retiree Benefits	0	22,185	0	0	0
Object Group 3000 Total	<u>\$1,034,672</u>	<u>\$1,207,765</u>	<u>\$1,577,935</u>	<u>\$1,733,082</u>	<u>\$1,487,795</u>
<b>SUPPLIES:</b>					
43 Supplies	\$203,055	\$222,254	\$235,515	\$287,170	\$321,841
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$671,880	\$702,398	\$567,830	\$566,084	\$591,483
52 Travel and Mileage	71,084	57,459	67,740	87,532	191,013
53 Fees, Software, Memberships, Dues	131,597	159,642	209,388	38,744	37,955
54 Insurance	241,290	364,735	421,369	0	0
55 Utilities and Operations	16,348	14,835	17,597	17,543	62,350
56 Rents, Repairs & Maintenance	43,661	38,479	31,693	31,596	112,694
57 Audits, Interest, and Legals	150,534	146,517	162,993	122,492	212,050
58 Advertising, Postage & Other Operating	2,167	(17,231)	(1,762)	58,242	112,159
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,328,561</u>	<u>\$1,466,834</u>	<u>\$1,476,848</u>	<u>\$922,233</u>	<u>\$1,319,704</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	2,758	0	0	25,000
63 Books	0	0	0	0	0
64 Equipment	108,964	62,234	11,546	101,510	39,254
Object Group 6000 Total	<u>\$108,964</u>	<u>\$64,992</u>	<u>\$11,546</u>	<u>\$101,510</u>	<u>\$64,254</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	130,000	0	0	70,700	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$130,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$70,700</u>	<u>\$0</u>
Total Expenditures	<u><u>\$7,654,225</u></u>	<u><u>\$8,224,392</u></u>	<u><u>\$8,619,558</u></u>	<u><u>\$8,593,048</u></u>	<u><u>\$8,950,280</u></u>

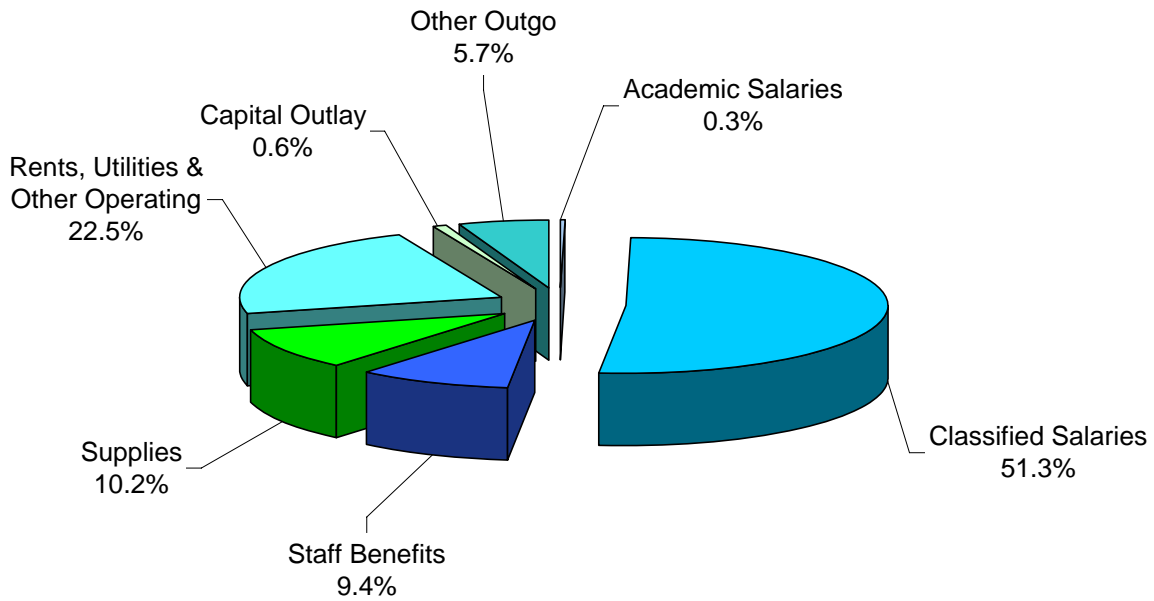
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$14,000	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	50,000	9,933	0	0	0
13 Hourly Teachers	3,000	1,200	0	0	1,000
14 Hourly Adm, Counselors, Librarians	14,912	2,582	0	0	4,000
Object Group 1000 Total	\$81,912	\$13,715	\$0	\$0	\$5,000
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$473,600	\$436,626	\$362,674	\$372,501	\$415,914
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	371,777	360,655	347,091	365,681	352,354
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$845,377	\$797,281	\$709,765	\$738,182	\$768,268
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$114,427	\$112,792	\$106,239	\$134,637	\$140,723
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$114,427	\$112,792	\$106,239	\$134,637	\$140,723
<b>SUPPLIES:</b>					
43 Supplies	\$67,009	\$55,197	\$67,229	\$141,701	\$152,398
Object Group 4000 Total	\$67,009	\$55,197	\$67,229	\$141,701	\$152,398
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$150,530	\$154,076	\$50,254	\$76,432	\$78,799
52 Travel and Mileage	18,982	6,817	1,551	8,109	43,217
53 Fees, Software, Memberships, Dues	411	15,626	5,783	0	5,800
54 Insurance	0	0	0	0	0
55 Utilities and Operations	11,493	13,174	9,609	10,497	10,997
56 Rents, Repairs & Maintenance	85,512	65,057	83,474	73,409	75,800
57 Audits, Interest, and Legals	0	100,292	104,553	95,916	105,431
58 Advertising, Postage & Other Operating	11,690	1,872	4,114	9,183	17,897
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$278,618	\$356,914	\$259,338	\$273,546	\$337,941
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$8,185	\$2,264	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	91,746	13,672	53,207	94,605	9,339
Object Group 6000 Total	\$99,931	\$15,936	\$53,207	\$94,605	\$9,339
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$55,000	\$58,724	\$75,000	\$85,000
73 Interfund Transfers	13,592	0	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	\$13,592	\$55,000	\$58,724	\$75,000	\$85,000
Total Expenditures	\$1,500,866	\$1,406,835	\$1,254,502	\$1,457,671	\$1,498,669

## District Services - Unrestricted General Fund



## District Services - Restricted General Fund



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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$1,891	\$0	\$0	\$2,000	\$0
12 Contract Adm, Counselors, Librarians	13,126	1,750	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>\$15,017</u>	<u>\$1,750</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$37,247	\$9,944	\$7,760	\$69,487	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	679	0	0	0	900
24 Hourly Instructional Aides	7,426	6,774	2,439	3,925	7,000
Object Group 2000 Total	<u>\$45,352</u>	<u>\$16,718</u>	<u>\$10,199</u>	<u>\$73,412</u>	<u>\$7,900</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,857	\$1,714,348	\$9,121	\$14,677	\$88,500
3x Early Retirement & Retiree Benefits	570,706	832,475	736,826	905,666	981,106
Object Group 3000 Total	<u>\$573,563</u>	<u>\$2,546,823</u>	<u>\$745,947</u>	<u>\$920,343</u>	<u>\$1,069,606</u>
<b>SUPPLIES:</b>					
43 Supplies	\$21,743	\$65,443	\$49,054	\$78,935	\$64,013
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$237,892	\$123,632	\$113,430	\$122,526	\$82,761
52 Travel and Mileage	10,779	7,319	5,993	9,644	31,615
53 Fees, Software, Memberships, Dues	201,151	167,513	189,880	485,546	456,482
54 Insurance	0	0	0	513,000	571,841
55 Utilities and Operations	(74,909)	(42,404)	205,067	18,077	504,752
56 Rents, Repairs & Maintenance	319,756	310,272	305,897	470,235	597,952
57 Audits, Interest, and Legals	653,628	527,802	140,000	50,281	0
58 Advertising, Postage & Other Operating	22,861	24,480	26,495	42,634	260
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,371,158</u>	<u>\$1,118,614</u>	<u>\$986,762</u>	<u>\$1,711,943</u>	<u>\$2,245,663</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	351,707	249,807	89,075	8,335	185,306
Object Group 6000 Total	<u>\$351,707</u>	<u>\$249,807</u>	<u>\$89,075</u>	<u>\$8,335</u>	<u>\$185,306</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$375,000	\$369,757	\$0	\$0	\$0
73 Interfund Transfers	1,253,060	602,978	0	0	200,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,502	6,470	3,508	5,645	8,500
79 Dedicated Reserves	0	0	0	0	30,000
Object Group 7000 Total	<u>\$1,630,562</u>	<u>\$979,205</u>	<u>\$3,508</u>	<u>\$5,645</u>	<u>\$238,500</u>
Total Expenditures	<u><u>\$4,009,102</u></u>	<u><u>\$4,978,360</u></u>	<u><u>\$1,884,545</u></u>	<u><u>\$2,800,613</u></u>	<u><u>\$3,810,988</u></u>

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

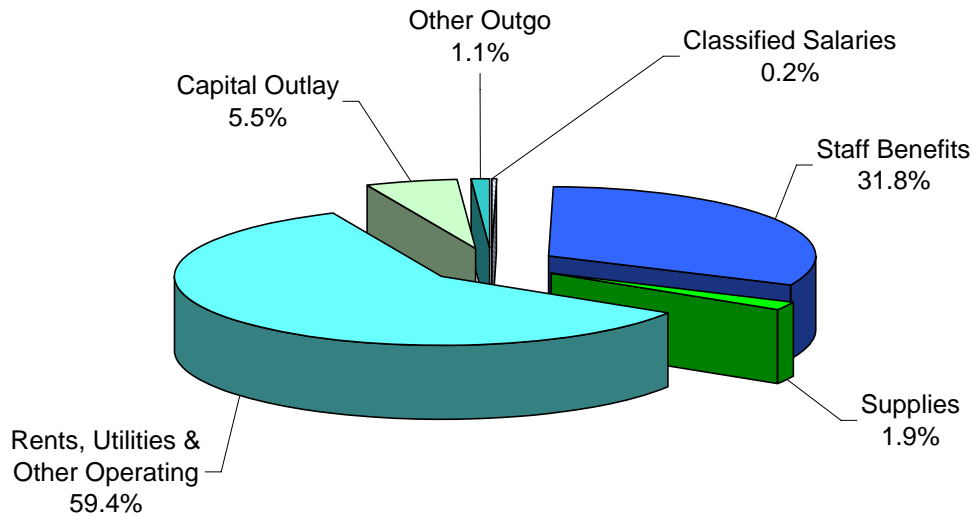
	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$1,891	\$0	\$0	\$2,000	\$0
12 Contract Adm, Counselors, Librarians	13,126	1,750	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$15,017</u>	<u>\$1,750</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$37,247	\$9,944	\$7,760	\$69,487	\$0
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	679	0	0	0	900
24 Hourly Instructional Aides	7,426	6,774	2,439	3,925	7,000
Object Group 2000 Total	<u>\$45,352</u>	<u>\$16,718</u>	<u>\$10,199</u>	<u>\$73,412</u>	<u>\$7,900</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$2,857	\$1,714,348	\$9,121	\$14,677	\$88,500
3x Early Retirement & Retiree Benefits	570,706	\$832,475	736,826	905,666	981,106
Object Group 3000 Total	<u>\$573,563</u>	<u>\$2,546,823</u>	<u>\$745,947</u>	<u>\$920,343</u>	<u>\$1,069,606</u>
<b>SUPPLIES:</b>					
43 Supplies	\$21,743	\$65,443	\$49,054	\$78,935	\$64,013
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$237,892	\$123,632	\$113,430	\$122,526	\$82,761
52 Travel and Mileage	10,779	7,319	5,993	9,644	31,615
53 Fees, Software, Memberships, Dues	201,151	167,513	189,880	485,546	456,482
54 Insurance	0	0	0	513,000	571,841
55 Utilities and Operations	(74,909)	168,552	154,483	168,587	254,752
56 Rents, Repairs & Maintenance	319,756	310,272	305,897	470,235	597,952
57 Audits, Interest, and Legals	653,628	527,802	140,000	50,281	0
58 Advertising, Postage & Other Operating	22,861	24,480	26,495	42,634	260
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,371,158</u>	<u>\$1,329,570</u>	<u>\$936,178</u>	<u>\$1,862,453</u>	<u>\$1,995,663</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	351,707	249,807	89,075	8,335	185,306
Object Group 6000 Total	<u>\$351,707</u>	<u>\$249,807</u>	<u>\$89,075</u>	<u>\$8,335</u>	<u>\$185,306</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$375,000	\$369,757	\$0	\$0	\$0
73 Interfund Transfers	1,253,060	602,978	0	0	0
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,502	6,470	3,508	5,645	8,500
79 Dedicated Reserves	0	0	0	0	30,000
Object Group 7000 Total	<u>\$1,630,562</u>	<u>\$979,205</u>	<u>\$3,508</u>	<u>\$5,645</u>	<u>\$38,500</u>
Total Expenditures	<u><u>\$4,009,102</u></u>	<u><u>\$5,189,316</u></u>	<u><u>\$1,833,961</u></u>	<u><u>\$2,951,123</u></u>	<u><u>\$3,360,988</u></u>



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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>ACADEMIC SALARIES:</b>					
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>
<b>CLASSIFIED SALARIES:</b>					
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>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$0	\$0	\$0	\$0
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SUPPLIES:</b>					
43 Supplies	\$0	\$0	\$0	\$0	\$0
Object Group 4000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$0	\$0	\$0	\$0	\$0
52 Travel and Mileage	0	0	0	0	0
53 Fees, Software, Memberships, Dues	0	0	0	0	0
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	(210,956)	50,584	(150,510)	250,000
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>\$0</u>	<u>(\$210,956)</u>	<u>\$50,584</u>	<u>(\$150,510)</u>	<u>\$250,000</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	0	0	0	0	0
Object Group 6000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	200,000
75/76 Stdt Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$200,000</u>
Total Expenditures	<u><u>\$0</u></u>	<u><u>(\$210,956)</u></u>	<u><u>\$50,584</u></u>	<u><u>(\$150,510)</u></u>	<u><u>\$450,000</u></u>

# Districtwide - Unrestricted General Fund



# **Tentative Budget Supplemental Funds**

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

	<u>Actual 99/00</u>	<u>Actual 00/01</u>	<u>Actual 01/02</u>	<u>Actual 02/03</u>	<u>Actual 03/04</u>	<u>Actual 04/05</u>	<u>Tentative Budget 05/06</u>
<b>Grossmont College</b>							
Commission Distributions	\$184,528	\$195,155	\$232,114	\$269,491	\$271,702	\$268,885	\$250,000
Dissolution of Enterprise Fund	243	746	362	367	351	400	350
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	32,874	33,689	22,259	15,583	10,221	10,500	10,000
Distributions to ASGC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
<b>Total</b>	<b><u>\$217,645</u></b>	<b><u>\$229,590</u></b>	<b><u>\$254,735</u></b>	<b><u>\$285,441</u></b>	<b><u>\$282,274</u></b>	<b><u>\$279,785</u></b>	<b><u>\$260,350</u></b>
<b>Cuyamaca College</b>							
Commission Distributions	\$76,290	\$83,743	\$97,313	\$117,375	\$115,558	\$115,718	\$115,000
Dissolution of Enterprise Fund	2,210	636	585	126	167	200	200
Sale of Inventory	0	0	0	0	0	0	0
Interest Income	24,447	27,099	17,482	10,550	8,421	8,500	8,600
Distributions to ASCC (prior to B & N)	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above	incl. above
<b>Total</b>	<b><u>\$102,947</u></b>	<b><u>\$111,478</u></b>	<b><u>\$115,380</u></b>	<b><u>\$128,051</u></b>	<b><u>\$124,146</u></b>	<b><u>\$124,418</u></b>	<b><u>\$123,800</u></b>
<b>Other Commission Distributions</b>							
General Fund Expenditure Abatements	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0
District Services Allocation	22,638	24,252	28,646	33,641	33,675	33,441	34,051
<b>Total</b>	<b><u>\$52,638</u></b>	<b><u>\$54,252</u></b>	<b><u>\$58,646</u></b>	<b><u>\$33,641</u></b>	<b><u>\$33,675</u></b>	<b><u>\$33,441</u></b>	<b><u>\$34,051</u></b>
 <b>Total Sources</b>	 <b><u><u>\$373,230</u></u></b>	 <b><u><u>\$395,320</u></u></b>	 <b><u><u>\$428,761</u></u></b>	 <b><u><u>\$447,133</u></u></b>	 <b><u><u>\$440,095</u></u></b>	 <b><u><u>\$437,644</u></u></b>	 <b><u><u>\$418,201</u></u></b>

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

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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>Bookstore Commissions</b>					
<b>Beginning Balance</b>	<b>\$158,290</b>	<b>\$353,799</b>	<b>\$310,265</b>	<b>\$563,602</b>	<b>\$700,685</b>
Commissions Revenue	\$388,073	\$420,507	\$420,935	\$418,044	\$399,051
Transfer from Dissolution Subfund	0	0	0	0	0
Funds Available	<b>\$546,363</b>	<b>\$774,306</b>	<b>\$731,200</b>	<b>\$981,646</b>	<b>\$1,099,736 (2)</b>
Expenditures					
Transfers to General Fund	\$30,000	\$0	\$0	\$0	\$0
Grossmont College	64,998	370,818	73,236	134,023	448,874
Cuyamaca College	68,920	59,582	60,813	113,329	67,500
District Services	28,646	33,641	33,549	33,609	34,051
Total	<b>\$192,564</b>	<b>\$464,041</b>	<b>\$167,598</b>	<b>\$280,961</b>	<b>\$550,425</b>
<b>Ending Balance</b>	<b>\$353,799</b>	<b>\$310,265</b>	<b>\$563,602</b>	<b>\$700,685</b>	<b>\$549,311 (3)</b>
 <b>Dissolution of Enterprise Funds</b>					
<b>Beginning Balance</b>	<b>\$1,193,479</b>	<b>\$1,234,167</b>	<b>\$1,260,793</b>	<b>\$1,279,953</b>	<b>\$1,299,553</b>
Revenue & Transfers:					
Transfers In from Bookstore Enterprise Funds	\$947	\$493	\$518	\$600	\$550
Transfers Out to Commission Subfund	0	0	0	0	0
Interest	39,741	26,133	18,642	19,000	18,600
Total Revenue & Transfers	<b>\$40,688</b>	<b>\$26,626</b>	<b>\$19,160</b>	<b>\$19,600</b>	<b>\$19,150</b>
Funds Available	<b>\$1,234,167</b>	<b>\$1,260,793</b>	<b>\$1,279,953</b>	<b>\$1,299,553</b>	<b>\$1,318,703 (2)</b>
Expenditures	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance</b>	<b>\$1,234,167</b>	<b>\$1,260,793</b>	<b>\$1,279,953</b>	<b>\$1,299,553</b>	<b>\$1,318,703 (3)</b>
 <b>Combined Ending Balance</b>	<b>\$1,587,966</b>	<b>\$1,571,058</b>	<b>\$1,843,555</b>	<b>\$2,000,238</b>	<b>\$1,868,014 (3)</b>

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

(3) Budgeted Ending Balances by Site

Bookstore Commissions	Subfund 38		Grossmont		Cuyamaca		Total
			\$274,000		\$275,311		<b>\$549,311</b>
			753,677		565,026		<b>1,318,703</b>
			<b>\$1,027,677</b>		<b>\$840,337</b>		<b>\$1,868,014</b>

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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>BEGINNING BALANCE</b>	\$12,708	\$22,201	\$25,825	\$31	\$22,727
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$12,708</u>	<u>\$22,201</u>	<u>\$25,825</u>	<u>\$31</u>	<u>\$22,727</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$20,191	\$24,938	\$26,869	\$27,159	\$26,400
Other Sources	2,486	18	30	0	0
<b>Total Revenues</b>	<u>\$22,677</u>	<u>\$24,956</u>	<u>\$26,899</u>	<u>\$27,159</u>	<u>\$26,400</u>
 <b>Total Funds Available</b>	<u>\$35,385</u>	<u>\$47,157</u>	<u>\$52,724</u>	<u>\$27,190</u>	<u>\$49,127</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$6,500	\$8,004	\$50,506	\$2,247	\$37,616
Supplies & Materials	4,904	11,123	1,587	898	11,511
Memberships, Dues, and Fees	0	0	600	1,144	0
Utilities	0	0	0	0	0
Other Operating	64	1,978	0	174	0
Travel and Conferences	757	227	0	0	0
Postage/Freight	0	0	0	0	0
Equipment	0	0	0	0	0
Site Improvements	959	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$13,184</u>	<u>\$21,332</u>	<u>\$52,693</u>	<u>\$4,463</u>	<u>\$49,127</u>
 <b>Total Ending Balance</b>	<u><u>\$22,201</u></u>	<u><u>\$25,825</u></u>	<u><u>\$31</u></u>	<u><u>\$22,727</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 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>BEGINNING BALANCE</b>	\$0	\$291	\$852	\$0	\$0
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$291</u>	<u>\$852</u>	<u>\$0</u>	<u>\$0</u>
 <b>Plus Current Year Income</b>					
Tuition Fees	\$65,305	\$145,949	\$144,084	\$151,596	\$185,000
Other Sources	99	194	156	200	0
<b>Total Revenues</b>	<u>\$65,404</u>	<u>\$146,143</u>	<u>\$144,240</u>	<u>\$151,796</u>	<u>\$185,000</u>
 <b>Total Funds Available</b>	<u>\$65,404</u>	<u>\$146,434</u>	<u>\$145,092</u>	<u>\$151,796</u>	<u>\$185,000</u>
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$65,000	\$140,220	\$143,903	\$151,580	\$185,000
Supplies & Materials	97	4,318	252	216	0
Memberships, Dues, and Fees	0	0	250	0	0
Utilities	0	0	0	0	0
Other Operating	0	927	687	0	0
Travel and Conferences	0	117	0	0	0
Postage/Freight	16	0	0	0	0
Equipment	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$65,113</u>	<u>\$145,582</u>	<u>\$145,092</u>	<u>\$151,796</u>	<u>\$185,000</u>
 <b>Total Ending Balance</b>	<u><u>\$291</u></u>	<u><u>\$852</u></u>	<u><u>\$0</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 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>BEGINNING BALANCE</b>	\$49,723	\$50,988	\$49,674	\$62,586	\$50,000
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$49,723</u>	<u>\$50,988</u>	<u>\$49,674</u>	<u>\$62,586</u>	<u>\$50,000</u>
 <b>Plus Current Year Income</b>					
Sales	\$32,156	\$39,612	\$45,868	\$34,254	\$37,500
Interest	2,109	621	37	40	100
Other	2,261	300	7	263	0
<b>Total Revenue</b>	<u>\$36,526</u>	<u>\$40,533</u>	<u>\$45,912</u>	<u>\$34,557</u>	<u>\$37,600</u>
 <b>Total Funds Available</b>	<u>\$86,249</u>	<u>\$91,521</u>	<u>\$95,586</u>	<u>\$97,143</u>	<u>\$87,600</u>
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$21,815	\$25,929	\$16,383	\$23,756	\$21,900
Other Operating Expenses	13,394	13,129	16,617	23,387	23,100
Depreciation	52	2,789	0	0	0
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$35,261</u>	<u>\$41,847</u>	<u>\$33,000</u>	<u>\$47,143</u>	<u>\$45,000</u>
 <b>Total Ending Balance</b>	<u><u>\$50,988</u></u>	<u><u>\$49,674</u></u>	<u><u>\$62,586</u></u>	<u><u>\$50,000</u></u>	<u><u>\$42,600</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 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>BEGINNING BALANCE</b>					
ASCC	\$56,065	(\$34,390)	\$73,478	\$90,727	\$100,778
Clubs & Organizations	26,378	139,882	22,392	39,777	48,775
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$82,443</u>	<u>\$105,492</u>	<u>\$95,870</u>	<u>\$130,504</u>	<u>\$149,553</u>
 <b>Plus Current year Income</b>					
Sales	\$1,144	\$2,243	\$1,358	\$30	\$4,500
Student Activities Card Sales	11,754	12,104	27,825	24,348	20,000
Operating Allocation <i>See Note 1</i>	18,500	20,000	20,000	20,000	20,000
Interest	1,774	1,041	1,075	164	1,000
Other	2,784	6,043	5,659	4,421	4,500
Club Deposits	113,504	77,287	124,946	66,713	100,000
<b>Total Revenues</b>	<u>\$149,460</u>	<u>\$118,718</u>	<u>\$180,863</u>	<u>\$115,676</u>	<u>\$150,000</u>
 <b>Total Funds Available</b>	<u>\$231,903</u>	<u>\$224,210</u>	<u>\$276,733</u>	<u>\$246,180</u>	<u>\$299,553</u>
 <b>Less Current Year Expenditures</b>					
Hourly	\$2,736	\$3,914	\$3,475	\$7,670	\$17,000
Benefits	0	41	157	413	2,000
Activities	3,341	3,366	5,977	3,031	6,000
Commencement	6,281	15,366	10,767	8,909	15,000
Hospitality	1,359	1,735	1,383	431	1,000
Supplies	3,715	2,133	8,918	6,798	5,800
Other	4,883	11,104	7,991	11,660	6,750
Club Expenses	104,096	90,681	107,561	57,715	100,000
Reserve for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$126,411</u>	<u>\$128,340</u>	<u>\$146,229</u>	<u>\$96,627</u>	<u>\$153,550</u>
 <b>Total Ending Balance</b>	<u><u>\$105,492</u></u>	<u><u>\$95,870</u></u>	<u><u>\$130,504</u></u>	<u><u>\$149,553</u></u>	<u><u>\$146,003</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	Projected Actual 04/05	Tentative Budget 05/06
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>BEGINNING BALANCE</b>	\$0	\$156,574	\$314,665	\$423,299
Prior Year Adjustments	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$423,299</u>
<b>Plus Current Year Income</b>				
Mandatory Construction Fee	\$153,825	\$152,537	\$143,892	\$110,000
Interest	2,749	5,554	1,689	2,000
<b>Total Revenues</b>	<u>\$156,574</u>	<u>\$158,091</u>	<u>\$145,581</u>	<u>\$112,000</u>
<b>Total Funds Available</b>	<u>\$156,574</u>	<u>\$314,665</u>	<u>\$460,246</u>	<u>\$535,299</u>
<b>Less Current Year Expenditures</b>				
Salaries & Benefits	\$0	\$0	\$19,268	\$49,400
Supplies & Materials	0	0	17,143	89,664
Contract & Miscellaneous Services	0	0	536	0
Equipment	0	0	0	30,000
Site Improvements	0	0	0	88,400
Reserve for Contingencies	0	0	0	0
<b>Total Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$36,947</u>	<u>\$257,464</u>
<b>Total Ending Balance</b>	<u><u>\$156,574</u></u>	<u><u>\$314,665</u></u>	<u><u>\$423,299</u></u>	<u><u>\$277,835</u></u>

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

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

	<u>Actual 01/02</u>	<u>Actual 02/03</u>	<u>Actual 03/04</u>	<u>Projected Actual 04/05</u>	<u>Tentative Budget 05/06</u>
<b>BEGINNING BALANCE</b>	\$433,854	\$199,653	\$239,535	\$285,657	\$328,579
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$433,854</u>	<u>\$199,653</u>	<u>\$239,535</u>	<u>\$285,657</u>	<u>\$328,579</u>
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$54,782	\$57,869	\$57,668	\$1,200	\$1,200
Interest	12,490	1,035	1,487	56,674	50,000
<b>Total Revenues</b>	<u>\$67,272</u>	<u>\$58,904</u>	<u>\$59,155</u>	<u>\$57,874</u>	<u>\$51,200</u>
 <b>Total Funds Available</b>	<u>\$501,126</u>	<u>\$258,557</u>	<u>\$298,690</u>	<u>\$343,531</u>	<u>\$379,779</u>
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$208	\$1,054	\$0	\$0	\$7,500
Contract Services	1,265	17,968	0	5,862	0
Outgoing Transfers	300,000	0	0	0	0
Rental & Leases	0	0	13,033	9,090	15,000
Reserves for Contingencies	0	0	0	0	0
<b>Total Expenditures</b>	<u>\$301,473</u>	<u>\$19,022</u>	<u>\$13,033</u>	<u>\$14,952</u>	<u>\$22,500</u>
 <b>Total Ending Balance</b>	<u><u>\$199,653</u></u>	<u><u>\$239,535</u></u>	<u><u>\$285,657</u></u>	<u><u>\$328,579</u></u>	<u><u>\$357,279</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 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 04/05
<b>Beginning Balance</b>	\$1,870,996	\$1,930,494	\$47,971,022	\$41,016,363	\$125,126,557
Prior Year Adjustments	0	0	10	0	0
<b>Adjusted Beg Balance</b>	<u>\$1,870,996</u>	<u>\$1,930,494</u>	<u>\$47,971,032</u>	<u>\$41,016,363</u>	<u>\$125,126,557</u>
<b>Plus Current Year Revenues</b>					
Federal	\$0	\$0	\$0	\$0	\$0
State	3,146,815	11,271,560	5,941,814	2,553,950	47,667,117
Local	243,534	99,424	1,172,485	473,257	466,743
Incoming TR from Gen. Fund	1,726,652	602,978	0	70,700	200,000
Incoming TR from COP Bond Fund	1,742,468	1,071,649	2,857,030	823,994	66,941
Proposition "R" Bond Net Proceeds	0	46,084,733	0	100,000,000	52,000,000
<b>Total Revenues</b>	<u>\$6,859,469</u>	<u>\$59,130,344</u>	<u>\$9,971,329</u>	<u>\$103,921,901</u>	<u>\$100,400,801</u>
<b>Total Funds Available</b>	<u>\$8,730,465</u>	<u>\$61,060,838</u>	<u>\$57,942,361</u>	<u>\$144,938,264</u>	<u>\$225,527,358</u>
<b>Less Current Year Expenditures</b>					
Salaries and Benefits	\$10,816	\$13,096	\$55	\$0	\$0
Supplies	297,722	166,553	1,489,645	409,655	564,701
Other Operating Expenses	1,638,144	2,872,958	6,030,357	9,547,896	11,857,668
Capital Outlay	4,853,289	10,037,209	9,405,941	9,854,156	212,784,989
<b>Total Expenditures</b>	<u>\$6,799,971</u>	<u>\$13,089,816</u>	<u>\$16,925,998</u>	<u>\$19,811,707</u>	<u>\$225,207,358</u>
<b>Total Ending Balance</b>	<u><u>\$1,930,494</u></u>	<u><u>\$47,971,022</u></u>	<u><u>\$41,016,363</u></u>	<u><u>\$125,126,557</u></u>	<u><u>\$320,000</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.

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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>Beginning Balance</b>	\$1,870,996	\$1,930,494	\$2,704,632	\$2,135,552	\$843,695
Prior Year Adjustments	0	0	10	0	0
<b>Adjusted Beg Balance</b>	<u>\$1,870,996</u>	<u>\$1,930,494</u>	<u>\$2,704,642</u>	<u>\$2,135,552</u>	<u>\$843,695</u>
<b>Plus Current Year Revenues</b>					
Federal	\$0	\$0	\$0	\$0	\$0
State	3,146,815	11,271,560	5,941,814	2,553,950	47,667,117
Local	243,534	26,755	483,957	3,257	16,743
Incoming TR from Gen. Fund	1,726,652	602,978	0	70,700	200,000
Incoming TR from Bond Fund	1,742,468	1,071,649	2,857,030	823,994	66,941
<b>Total Revenues</b>	<u>\$6,859,469</u>	<u>\$12,972,942</u>	<u>\$9,282,801</u>	<u>\$3,451,901</u>	<u>\$47,950,801</u>
<b>Total Funds Available</b>	<u>\$8,730,465</u>	<u>\$14,903,436</u>	<u>\$11,987,443</u>	<u>\$5,587,453</u>	<u>\$48,794,496</u>
<b>Less Current Year Expenditures</b>					
Salaries and Benefits	\$10,816	\$13,096	\$55	\$0	\$0
Supplies	297,722	152,360	690,058	109,390	437,123
Other Operating Expenses	1,638,144	2,002,108	1,623,075	1,391,538	2,173,475
Capital Outlay	4,853,289	10,031,240	7,538,703	3,242,830	46,183,898
<b>Total Expenditures</b>	<u>\$6,799,971</u>	<u>\$12,198,804</u>	<u>\$9,851,891</u>	<u>\$4,743,758</u>	<u>\$48,794,496</u>
<b>Total Ending Balance</b>	<u><u>\$1,930,494</u></u>	<u><u>\$2,704,632</u></u>	<u><u>\$2,135,552</u></u>	<u><u>\$843,695</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 this 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 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b><u>Capital Projects</u></b>			
DW Capital Program	\$1,606	\$23,216	\$352,180
DW Prop "R" Oversight Committee	51,544	14,526	35,079
CC Child Care Facility	25,206	8,713	0
CC Voc Tech N Bldg	57	0	0
CC Science & Technology Center	330,490	454,227	14,464,314
CC Communication Arts Building	0	0	12,548,000
CC Communication Arts Equipment	0	0	2,171,000
GC LRC - Addition	3,522,493	1,450,646	23,209
GC LRC - Equipment	823,368	81,550	100,776
GC Science Building	292,702	788,053	10,799,051
GC Digital Arts Building	0	109,896	4,328,104
GC Digital Arts Equipment	0	0	431,000
GC Life Safety Road (St Infr Corr)	0	91,463	1,477,537
<b>Capital Building Projects Total</b>	<b><u>\$5,047,466</u></b>	<b><u>\$3,022,290</u></b>	<b><u>\$46,730,250</u></b>
<b><u>Scheduled Maintenance &amp; Hazardous Substance Projects</u></b>			
<b>District Services/Districtwide</b>			
99/00 HS Asbestos Removal - HVAC	\$66,593	\$0	\$0
99/00 HS Asbestos Removal - Fume Hoods	23,533	0	0
Subtotal	<u>\$90,126</u>	<u>\$0</u>	<u>\$0</u>
<b>Grossmont</b>			
00/01 SM Seismic Retro LRC	\$136,278	\$0	\$0
00/01 SM Upgrade Fire Alarm System, Ph II	298,470	100,040	0
00/01 SM Replace Cooling Towers #2, 3, & 4	20,395	0	0
00/01 SM Upgrade Smoke Detector System, Ph II	309,347	76,675	6,154
00/01 SM Install Cafeteria HVAC, Ph I	53,354	0	0
01/02 SM LRC Seismic Upgrade PH II	391,722	0	0
01/02 SM Replace Air Handler	0	40,580	0
02/03 SM Replace Roof 200 Photo & Art Buildings	0	78,467	12,533
02/03 SM Replace Air Handlers 200 & 300 Buildings	0	5,650	185,386
02/03 SM Replace Sewer Line Building 590	0	0	32,000
04/05 SM R/R Boilers 300/500	0	0	100,000
99/00 HS Exhaust Vent for Kiln Area	0	0	0
00/01 HS Chemistry Prep Room Exhaust	25,794	13,206	0
00/01 HS Sculpture/Ceramics Lab Particle Collector	61,049	13,951	0
01/02 HS Asbestos Removal - LRC	118,716	10,606	0
02/03 HS Asbestos Lagging Removal	0	0	10,705
02/03 HS Silica Dust Control	0	0	28,090
02/03 HS Asbestos Tile Removal	0	0	29,152
Subtotal	<u>\$1,415,125</u>	<u>\$339,175</u>	<u>\$404,020</u>
<b>Cuyamaca</b>			
00/01 SM Upgrade Fire Alarm System, Ph II	\$70,217	\$7,800	\$0
01/02 SM Repair Boiler Plant Underground Water Lines	0	160,911	0
01/02 SM Replace Gym Hot Water Tanks	3,100	14,162	0
01/02 SM Replace Building Water Valves (12 Bldgs)	866	22,466	7,669

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

	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>Cuyamaca (cont.)</b>			
02/03 SM Install A/C in Building O & P Classrooms	0	141,216	3,000
04/05 SM R/R Running Track	0	0	50,000
04/05 SM Signage	0	0	50,000
Subtotal	<u>\$0</u>	<u>\$346,555</u>	<u>\$110,669</u>
<b>Sched. Maint. and Haz. Subst. Projects Total</b>	<u>\$1,505,251</u>	<u>\$685,730</u>	<u>\$514,689</u>
<b><u>Local and Lease Revenue Bond Projects</u></b>			
<b>District Services/Districtwide</b>			
DW Parking Lot Projects funded from General Fund	\$0	\$0	\$81,534
DW Facilities plan relocation	0	0	70,700
DS Instl Research-Facility Improvement	0	26,983	26,394
DS Information Systems HVAC Upgrade	0	436	19,142
DW Unallocated Balance - Budget Clearing	0	0	35,911
Subtotal	<u>\$0</u>	<u>\$27,419</u>	<u>\$233,681</u>
<b>Grossmont</b>			
LRC - Technology Mall Bond Funds	\$3,134,195	\$719,326	\$14,141
LRC - Technical Center	24,200	0	46,283
Football/Soccer Field	0	0	145,790
Student Center/1-Stop Remodel	0	0	505,172
Room 220 Remodel	1,350	0	233,662
Room 100 Remodel	0	0	23,487
Entrance Construction Easement	0	0	5,514
Gym Bleachers	2,088	0	25,848
Bookstore Roof	0	0	35,000
Replace Control Panel 200 Chiller	0	0	8,000
Secondary Effects	0	10,163	79,353
Resurface Parking, Ph II (LRB)	0	48,903	0
Architectural Barrier Removal	19,684	0	316
Subtotal	<u>\$3,181,517</u>	<u>\$778,392</u>	<u>\$1,122,566</u>
<b>Cuyamaca</b>			
Otay Water Easement Funds	\$0	\$0	\$140,308
1-Stop (combined over budget)	756	0	(326,882)
Student Center Design/Plans	0	0	355,227
Resurface Parking, Ph II (LRB)	42,718	229,927	24,657
Subtotal	<u>\$43,474</u>	<u>\$229,927</u>	<u>\$193,310</u>
<b>Local and Lease Revenue Bond Projects Total</b>	<u>\$3,224,991</u>	<u>\$1,035,738</u>	<u>\$1,549,557</u>
<b>Total Projects</b>	<u><u>\$9,851,891</u></u>	<u><u>\$4,743,758</u></u>	<u><u>\$48,794,496</u></u>

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

	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>Beginning Balance</b>	\$0	\$45,266,390	\$38,880,811	\$124,282,862
Prior Year Adjustments	0	0	0	0
<b>Adjusted Beg Balance</b>	<b>\$0</b>	<b>\$45,266,390</b>	<b>\$38,880,811</b>	<b>\$124,282,862</b>
 <b>Funding Sources</b>				
Proceeds from Sale of Bonds	\$54,684,733	\$0	\$0	\$0
Proceeds from Sale of Future Bond Series B-D	0	0	100,000,000	52,000,000
Less Payment of Lease Revenue Bond	(8,600,000)	0	0	0
Net Proceeds from sale of Bonds	<b>\$46,084,733</b>	<b>\$0</b>	<b>\$100,000,000</b>	<b>\$52,000,000</b>
 Interest	\$ 72,669	\$ 688,528	\$ 470,000	\$ 450,000
<b>Total Funding Sources</b>	<b>\$46,157,402</b>	<b>\$688,528</b>	<b>\$100,470,000</b>	<b>\$52,450,000</b>
 <b>Total Funds Available</b>	<b>\$46,157,402</b>	<b>\$45,954,918</b>	<b>\$139,350,811</b>	<b>\$176,732,862</b>
 <b>Less Current Year Expenditures</b>				
Salaries and Benefits	\$0	\$0	\$0	\$0
Supplies	14,193	799,587	300,265	127,578
Other Operating Expenses	870,850	4,407,282	8,156,358	9,684,193
Capital Outlay	5,969	1,867,238	6,611,326	166,601,091
<b>Total Expenditures</b>	<b>\$891,012</b>	<b>\$7,074,107</b>	<b>\$15,067,949</b>	<b>\$176,412,862</b>
 <b>Total Ending Balance</b>	<b>\$45,266,390</b>	<b>\$38,880,811</b>	<b>\$124,282,862</b>	<b>\$320,000</b>

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

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

	Funding Plan	Expenditures Prior to 04/05	Projected Expenditures 04/05	Tentative Budget 05/06
<b>Districtwide</b>				
Program Management				
Master Plans, IPPs	\$100,000	\$5,500	\$19,251	\$75,249
Program Management	8,400,000	2,438,630	1,253,661	4,707,709
Project Management	1,000,000	168,280	131,074	700,646
Legal Services	1,000,000	52,523	28,351	919,126
Total Program Management	<u>\$10,500,000</u>	<u>\$2,664,933</u>	<u>\$1,432,337</u>	<u>\$6,402,730</u>
EIR Preparation	\$410,000	\$294,339	\$82,122	\$33,539
Technology Infrastructure	6,050,000	356,520	1,161,143	4,532,337
<b>Total Districtwide</b>	<u>\$16,960,000</u>	<u>\$3,315,792</u>	<u>\$2,675,602</u>	<u>\$10,968,606</u>
<b>Grossmont</b>				
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	40,000	219,755
Scheduled Maintenance-Unallocated	486,783	72,341	36,730	377,712
Total GC Scheduled Maintenance	<u>\$1,201,154</u>	<u>\$72,341</u>	<u>\$157,339</u>	<u>\$971,474</u>
Renovation and Repair	\$4,197,925	\$273,632	\$1,382,860	\$2,541,433
Energy Reduction Projects	400,000	49,491	309,930	40,579
Infrastructure	1,000,000	12,284	452,199	535,517
Secondary Effects & Swing	250,100	0	77,084	173,016
Tech Mall/LRC	2,935,000	1,905,589	361,357	668,054
Secondary Effects - Tech Mall	769,200	503,835	(257,560)	522,925
Student Services Complex Equip	1,910,000	0	0	1,910,000
Student Services Complex	30,163,416	52,930	268,950	29,841,536
Science Building	5,983,147	165,829	224,389	5,592,929
Digital Arts/Sculpture	6,417,115	212,222	660,516	5,544,377
Life Safety Rd (St Infr Correction)	1,550,530	0	230,795	1,319,735
Parking Structure	21,396,701	86,027	745,085	20,565,589
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 GI & Stds	100	0	0	100
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
College Unallocated	5,365,045	0	0	5,365,045
<b>Total Grossmont</b>	<u>\$107,183,735</u>	<u>\$3,384,794</u>	<u>\$4,644,458</u>	<u>\$99,154,483</u>

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

	Funding Plan	Expenditures Prior to 04/05	Projected Expenditures 04/05	Tentative Budget 05/06
<b>Cuyamaca</b>				
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-Unallocated	202,500	46,251	16,057	140,192
<b>Total CC Scheduled Maintenance</b>	<u>\$898,846</u>	<u>\$226,059</u>	<u>\$383,412</u>	<u>\$289,375</u>
Renovation and Repair	\$2,402,075	\$212,772	\$1,922,225	\$267,078
Energy Reduction Projects	1,640,000	119,490	728,662	791,848
Infrastructure	1,000,000	7,155	417,080	575,765
Secondary Effects & Swing	350,100	0	182,033	168,067
AutoTech Complex	2,501,000	314,135	2,039,417	147,448
Student Center Equip	1,100,000	0	0	1,100,000
Student Center	14,145,249	134,046	451,999	13,559,204
Science & Tech Mall	4,237,882	76,386	179,497	3,981,999
Communication Arts	19,391,464	149,503	1,181,583	18,060,378
Business/CIS Building	9,418,979	24,987	628	9,393,364
Remodel B, D, E, F, G Buildings	6,445,400	0	0	6,445,400
LRC Expansion/Remodel	1,934,542	0	0	1,934,542
LRC Expansion/Remodel Ph II	5,065,458	0	0	5,065,458
Parking Expansion Ph II	2,971,200	0	261,353	2,709,847
PE Expansion; Pool	900,000	0	0	900,000
Classroom/Admin Building	200,000	0	0	200,000
Interior Design GI & Stds	100	0	0	100
Science & Tech Mall, Ph II	200,000	0	0	200,000
College Unallocated	499,900	0	0	499,900
<b>Total Cuyamaca</b>	<u>\$75,302,195</u>	<u>\$1,264,533</u>	<u>\$7,747,889</u>	<u>\$66,289,773</u>
<b>Total Proposition "R" Budget</b>	<u><u>\$199,445,930</u></u>	<u><u>\$7,965,119</u></u>	<u><u>\$15,067,949</u></u>	<u><u>\$176,412,862</u></u>

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

	Actual 01/02	Actual 02/03	Actual 03/04	Projected Actual 04/05	Tentative Budget 05/06
<b>BEGINNING BALANCE</b>	\$0	\$176,779	\$53,335	\$155,017	\$2,400
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<u>\$0</u>	<u>\$176,779</u>	<u>\$53,335</u>	<u>\$155,017</u>	<u>\$2,400</u>
 <b>Plus Current Year Income</b>					
Interest Income	\$8,726	\$8,342	\$2,642	\$5,000	\$5,000
Transfer From General Fund	1,189,746	4,049,888	3,489,445	3,654,859	4,514,006
<b>Total Revenues</b>	<u>\$1,198,472</u>	<u>\$4,058,230</u>	<u>\$3,492,087</u>	<u>\$3,659,859</u>	<u>\$4,519,006</u>
 <b>Total Funds Available</b>	<u>\$1,198,472</u>	<u>\$4,235,009</u>	<u>\$3,545,422</u>	<u>\$3,814,876</u>	<u>\$4,521,406</u>
 <b>Less Current Year Expenditures</b>					
Self-Insured Benefits	\$1,021,693	\$4,181,674	\$3,390,405	\$3,812,476	\$4,521,406
<b>Total Expenditures</b>	<u>\$1,021,693</u>	<u>\$4,181,674</u>	<u>\$3,390,405</u>	<u>\$3,812,476</u>	<u>\$4,521,406</u>
 <b>Total Ending Balance</b>	<u><u>\$176,779</u></u>	<u><u>\$53,335</u></u>	<u><u>\$155,017</u></u>	<u><u>\$2,400</u></u>	<u><u>\$0</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**

	Projected Actual 04/05	Tentative Budget 05/06
<b>BEGINNING BALANCE</b>	\$0	\$0
Prior Year Adjustments	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$0	\$0
 <b>Plus Current Year Income</b>		
Student Representation Fees	\$39,754	\$39,000
Interest	100	100
<b>Total Revenues</b>	\$39,854	\$39,100
 <b>Total Funds Available</b>	\$39,854	\$39,100
 <b>Less Current Year Expenditures</b>		
Contract & Miscellaneous Services	\$1,185	\$0
Travel & Conferences	3,444	39,100
Transfer to ASGC Student Representation Fee Trust Fund	35,225	0
Reserve for Contingencies	0	0
<b>Total Expenditures</b>	\$39,854	\$39,100
 <b>Total Ending Balance</b>	\$0	\$0

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

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**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**

**GOVERNING BOARD**

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**GROSSMONT COLLEGE**

**Ted Martinez, Jr.  
President**

**CUYAMACA COLLEGE**

**Geraldine Perri  
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