

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

District: GROSSMONT

District Code: 020

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact:

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2010. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	20,316,836	20,320,818		20,320,818
Other	1300	15,796,647	15,819,535		15,819,535
Total Instructional Salaries		36,113,483	36,140,353	0	36,140,353
Non-Instructional Salaries					
Contract or Regular	1200		6,748,359	373,642	7,122,001
Other	1400		562,356	2,001	564,357
Total Non-Instructional Salaries		0	7,310,715	375,643	7,686,358
Total Academic Salaries		36,113,483	43,451,068	375,643	43,826,711
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,497,385	491,747	16,989,132
Other	2300		1,298,953	153,178	1,452,131
Total Non-Instructional Salaries		0	17,796,338	644,925	18,441,263
Instructional Aides					
Regular Status	2200	1,654,650	1,750,980		1,750,980
Other	2400	224,411	395,495		395,495
Total Instructional Aides		1,879,061	2,146,475	0	2,146,475
Total Classified Salaries		1,879,061	19,942,813	644,925	20,587,738
Employee Benefits	3000	10,736,544	18,948,103	290,796	19,238,899
Supplies and Materials	4000		1,368,285	75,965	1,444,250
Other Operating Expenses	5000		7,691,199	275,308	7,966,507
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		48,729,088	91,401,468	1,662,637	93,064,105

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,437,193	1,437,193		1,437,193
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		2,025		2,025
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		881,116		881,116
Objects to Exclude					
Rents and Leases	5060		410,922	36,047	446,969
Lottery Expenditures					
Academic Salaries	1000		1,883,522		1,883,522
Classified Salaries	2000				0
Employee Benefits	3000		606,137		606,137
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,437,193	5,220,915	36,047	5,256,962
Total for ECS 84362, 50% Law		47,291,895	86,180,553	1,626,590	87,807,143
Percent of CEE (Instructional Salary Cost / Total CEE)		54.88%	100.00%		
50% of Current Expense of Education			43,090,276		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		47,291,895	86,180,553	1,626,590	87,807,143
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		48,729,088	91,401,468	1,662,637	93,064,105
Capital Expenditures	6000	144,055	390,587	2,433	393,020
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		48,873,143	91,792,055	1,665,070	93,457,125

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,549,367		1,549,367
In County Treasury	9112	4,831,059		4,831,059
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	27,273		27,273
Investments (at cost)	9120			0
Accounts Receivable	9130	17,353,524		17,353,524
Due from Other Funds	9140	230,808		230,808
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	56,653		56,653
Prepaid Items	9220			0
TOTAL ASSETS		24,048,684	0	24,048,684
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,100,266		4,100,266
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,442		3,442
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,940,048		3,940,048
TOTAL LIABILITIES		8,043,756	0	8,043,756

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	16,004,928		16,004,928
TOTAL FUND EQUITY		16,004,928	0	16,004,928
TOTAL LIABILITIES AND FUND EQUITY		24,048,684	0	24,048,684

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,310,524		
Cash With Fiscal Agents	9113	117,301,838		4,842,910
Investments (at cost)	9120			
Accounts Receivable	9130	14,789		
Due from Other Funds	9140			
TOTAL ASSETS		125,627,151	0	4,842,910
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	125,627,151		4,842,910
TOTAL FUND EQUITY		125,627,151	0	4,842,910
TOTAL LIABILITIES AND FUND EQUITY		125,627,151	0	4,842,910

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	1,359,583		69,243	47,075		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				500		
Investments (at cost)	9120	60,994			39,757		
Accounts Receivable	9130	233,382		8,801	118		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		1,653,959	0	78,044	87,450	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	931		26,321	11,873		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				509		
TOTAL LIABILITIES		931	0	26,321	12,382	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,653,028		51,723	75,068		
TOTAL FUND EQUITY		1,653,028	0	51,723	75,068	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,653,959	0	78,044	87,450	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	10,424,100	48,757,641
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,336,531	165,121
Due from Other Funds	9140	112,103	1
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		12,872,734	48,922,763
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	834,954	3,528,834
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1	112,103
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		834,955	3,640,937

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	12,037,779	45,281,826
TOTAL FUND EQUITY		12,037,779	45,281,826
TOTAL LIABILITIES AND FUND EQUITY		12,872,734	48,922,763

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	1,132	
In County Treasury	9112	66,332	2,257,819
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	203,863	4,616
Due from Other Funds	9140		3,442
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		271,327	2,265,877

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	271,327	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		271,327	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	271,327	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		2,265,877
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	2,265,877
TOTAL LIABILITIES AND FUND EQUITY		271,327	2,265,877

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	69,312	176,586	590,124	128,071	285,289			350,090
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120	22,304				179,647			173,925
Accounts Receivable	9130			1,790	363,606	2,725			20,836
Due from Other Funds	9140								
Student Loans Receivable	9150				39,235				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		92,056	176,586	591,914	530,912	467,661	0	0	544,851

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,150	4,434	478,653	139,522				24,248
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				260,976				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		2,150	4,434	478,653	400,498	0	0	0	24,248
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	2,150	4,434	478,653	400,498	0	0	0	24,248

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 020

Name: GROSSMONT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	89,906	172,152	113,261	130,414	467,661			520,603
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		89,906	172,152	113,261	130,414	467,661	0	0	520,603
TOTAL LIABILITIES AND FUND EQUITY		92,056	176,586	591,914	530,912	467,661	0	0	544,851

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 020

Name: GROSSMONT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		299,617	299,617
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		75,838	75,838
Student Financial Aid	8150		38,173	38,173
Veterans Education	8160		3,797	3,797
Vocational and Technical Education Act (VATEA)	8170		1,855,750	1,855,750
Other Federal Revenues	8190	517,215	785,861	1,303,076
Total Federal Revenues	8100	517,215	3,059,036	3,576,251
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	52,361,054		52,361,054
Other General Apportionment	8613	470,960		470,960
General Categorical Programs	8620			
Child Development	8621		599,321	599,321
Extended Opportunity Programs and Services(EOPS)	8622		1,312,431	1,312,431
Disabled Students Programs and Services(DSPS)	8623		926,866	926,866
Temporary Assistance for Needy Families (TANF)	8624		74,141	74,141
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		471,577	471,577
Telecommunications and Technology Infrastructure Program (TTIP)	8626		19,006	19,006
Other General Categorical Programs	8627		4,551,202	4,551,202

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 020

Name: GROSSMONT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,371,426	2,371,426
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	304,453		304,453
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,489,659	382,357	2,872,016
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	55,626,126	10,708,327	66,334,453

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 020

Name: GROSSMONT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,940,807		26,940,807
Tax Allocation, Supplemental Roll	8812	268,315		268,315
Tax Allocation, Unsecured Roll	8813	1,102,306		1,102,306
Prior Years Taxes	8816	(6,087)		(6,087)
Education Revenues Augmentation Fund (ERAF)	8817	63,378		63,378
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820		65,583	65,583
Contract Services	8830			
Contract Instructional Services	8831		377,441	377,441
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	46,386	29,853	76,239
Interest and Investment Income	8860	121,743		121,743
Student Fees and Charges	8870			
Community Services Classes	8872		137,101	137,101
Dormitory	8873			0
Enrollment	8874	7,125,500		7,125,500
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		637,237	637,237
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	10,251		10,251
Student Records	8879	106,548		106,548
Nonresident Tuition	8880	5,778,110		5,778,110
Parking Services and Public Transportation	8881		973,266	973,266
Other Student Fees and Charges	8885	24,851		24,851
Other Local Revenues	8890	553,395	1,507,220	2,060,615
Total Local Revenues	8800	42,135,503	3,727,701	45,863,204
Total Revenues		98,278,844	17,495,064	115,773,908

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 020

Name: GROSSMONT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	4,361		4,361
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(2,070,137)	2,070,137	0
Total Other Financing Sources	8900	(2,065,776)	2,070,137	4,361
Total Revenues and Other Financing Sources		96,213,068	19,565,201	115,778,269

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	480,198	16,245	30,098			526,541
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	46,863		1,093			47,956
Biological Sciences	0400	2,250,828		118,427	2,385		2,371,640
Business and Management	0500	2,534,410	1,610	112,481			2,648,501
Communications	0600	723,841	4,786	20,491			749,118
Computer and Information Science	0700	1,747,474	19,055	122,954	16,923		1,906,406
Education	0800	4,265,451	71,215	145,621			4,482,287
Engineering and Related Industrial Technology	0900	960,672		12,977			973,649
Fine and Applied Arts	1000	4,708,878	35,849	90,659	2,223		4,837,609
Foreign language	1100	2,426,194		3,262			2,429,456
Health	1200	3,388,894	222,598	377,974	192,463		4,181,929
Consumer Education And Home Economics	1300	1,655,781	137,692	73,522	14,641		1,881,636
Law	1400	97,191		93			97,284
Humanities(Letters)	1500	6,009,805	89,373	14,999			6,114,177
Library Science	1600	5,362					5,362
Mathematics	1700	3,766,185	60,720	4,261			3,831,166
Military Studies	1800						0
Physical Sciences	1900	2,544,284	7,215	94,343			2,645,842
Psychology	2000	956,327		4,143			960,470
Public Affairs and Services	2100	881,739	98,787	241,872	10,090		1,232,488
Social Sciences	2200	3,996,050		4,884			4,000,934
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,950,701	1,149,987	441,797	94,723		6,637,208
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,437,193					1,437,193
Sub-Total Instructional Activites		49,834,321	1,915,132	1,915,951	333,448		53,998,852
Total Expenditures for GF Activities*		49,905,804	41,886,485	17,112,544	1,014,241	2,341,441	112,260,515

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,690,913	1,176,500	16,932		4,884,345
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	3,690,913	1,176,500	16,932	0	4,884,345
Instructional Support Services	6100						
Learning Center	6110		286,458	11,022			297,480
Library	6120		2,491,369	239,815	38,542		2,769,726
Media	6130		1,118,736	23,319	8,461		1,150,516
Museums and Galleries	6140		36,911	2,366			39,277
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	3,933,474	276,522	47,003	0	4,256,999
Admissions and Records	6200		1,698,825	80,204	2,983		1,782,012
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,907,035	17,639			2,924,674
Matriculation and Student Assessment	6320	62,383	292,637	3,732			358,752
Transfer Programs	6330		196,402	9,109			205,511
Career Guidance	6340		94,590	3,299			97,889
Other Student Counseling and Guidance	6390		148,125	11,551			159,676
Total Student Counseling and Guidance		62,383	3,638,789	45,330	0	0	3,746,502

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,167,991	85,126	9,239		1,262,356
Extended Opportunity Programs and Services (EOPS)	6430		1,093,324	40,428			1,133,752
Health Services	6440		552,832	81,905	2,497		637,234
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,080,149	42,179			2,122,328
Job Placement Services	6470		209,324	5,620			214,944
Veterans Services	6480			3,647			3,647
Miscellaneous Student Services	6490		2,673,005	3,207,764	382,026		6,262,795
Total Other Student Services		0	7,776,625	3,466,669	393,762	0	11,637,056
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,875,299	577,533	57,627		2,510,459
Custodial Services	6530		2,059,073	225,889			2,284,962
Grounds Maintenance and Repairs	6550		707,171	81,403			788,574
Utilities	6570			2,719,434			2,719,434
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	4,641,543	3,604,259	57,627	0	8,303,429
Planning, Policymaking and Coordinations	6600		3,049,522	2,036,151			5,085,673

* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		102,279	82,468			184,747
Fiscal Operations	6720		2,694,903	721,933	40,354		3,457,190
Human Resources Management	6730		520,797	135,774			656,571
Noninstruct Staff Retirees' Benefits & Retirement *	6740		924,415				924,415
Staff Development	6750		667	24,741			25,408
Staff Diversity	6760			10,087			10,087
Logistical Services	6770		3,083,063	901,492	81,633		4,066,188
Management Information Systems	6780		2,388,494	1,610,353	2,500		4,001,347
Other General Institutional Support Services	6790		98,311	322,636	35,566		456,513
Total General Institutional Support Services	6700	0	9,812,929	3,809,484	160,053	0	13,782,466
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	5,423	80,145	31,646			117,214
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	5,423	80,145	31,646	0	0	117,214

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920			1,573			1,573
Farm Operations	6930						0
Food Services	6940			5,999			5,999
Parking	6950		327,317	255,048			582,365
Student and Co-Curricular Activities	6960		1,311,364	350,510	2,433		1,664,307
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,638,681	613,130	2,433	0	2,254,244
Auxiliary Operations	7000						
Contract Education	7010	3,677	9,907	55,934			69,518
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	3,677	9,907	55,934	0	0	69,518

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			764		116,250	117,014
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	764	0	116,250	117,014
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,623,336	1,623,336
Student Aid	7320					601,855	601,855
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,225,191	2,225,191
Sub-Total Non-Instructional Activites		71,483	39,971,353	15,196,593	680,793	2,341,441	58,261,663
Total Expenditures General Fund: activities *		49,905,804	41,886,485	17,112,544	1,014,241	2,341,441	112,260,515

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$138,701,542
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	19,801.00		
	2. 2009-2010 Second Period Actual FTES	20,827.00		
	3. 2009-2010 Population change factor (C2/C1)	1.0518		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$142,180,770
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$142,180,770
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$142,180,770
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			52,484,532
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			304,453
C.	Local Property taxes			28,969,475
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			21,702
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2010-2011 Appropriations Subject to Limit			\$81,780,162

For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	517,215		3,059,036	2,873,061	3,576,251	2,873,061
State Revenues	8600	55,626,126	51,905,478	10,708,327	12,471,584	66,334,453	64,377,062
Local Revenues	8800	42,135,503	41,295,238	3,727,701	5,191,973	45,863,204	46,487,211
Total Revenues		98,278,844	93,200,716	17,495,064	20,536,618	115,773,908	113,737,334
EXPENDITURES:							
Academic Salaries	1000	43,826,711	44,352,670	2,289,869	2,616,587	46,116,580	46,969,257
Classified Salaries	2000	20,587,738	21,491,595	4,579,677	5,395,153	25,167,415	26,886,748
Employee Benefits	3000	19,238,899	20,069,406	1,269,395	1,499,254	20,508,294	21,568,660
Supplies and Materials	4000	1,444,250	3,396,452	1,201,700	1,940,989	2,645,950	5,337,441
Other Operating Expenses and Services	5000	7,966,507	12,996,782	6,500,087	7,877,053	14,466,594	20,873,835
Capital Outlay	6000	393,020	647,491	621,221	842,683	1,014,241	1,490,174
Total Expenditures		93,457,125	102,954,396	16,461,949	20,171,719	109,919,074	123,126,115
Excess /(Deficiency) of Revenues over Expenditures		4,821,719	(9,753,680)	1,033,115	364,899	5,854,834	(9,388,781)
Other Financing Sources	8900	-2,065,776	4,352,828	2,070,137	(4,232,828)	4,361	120,000
Other Outgo	7000	1,683,633	530,500	657,808	926,970	2,341,441	1,457,470
Net Increase/(Decrease) in Fund Balance		1,072,310	(5,931,352)	2,445,444	(4,794,899)	3,517,754	(10,726,251)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,616,080	10,688,390	2,871,095	5,316,539	12,487,175	16,004,929
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,616,080		2,871,095		12,487,175	
Ending Fund Balance, June 30		10,688,390	4,757,038	5,316,539	521,640	16,004,929	5,278,678

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	11,095,873	10,856,326			57,728	40,000
Total Revenues		11,095,873	10,856,326	0	0	57,728	40,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	5,857,000				205,042	202,334
Total Other Financing Sources		5,857,000	0	0	0	205,042	202,334
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	3,843,336	4,402,272			625,000	645,000
Debt Interest and Other Service Charges	7120	12,321,464	6,416,728			470,560	337,159
Transfers Outgoing	7300 & 7400	5,857,000				12,334	12,334
Reserve for Contingencies	7900						
Total Other Outgo	7000	22,021,800	10,819,000	0	0	1,107,894	994,493
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,164,800)	(10,819,000)	0	0	(902,852)	(792,159)
Net Increase/Decrease in Fund Balance		(5,068,927)	37,326	0	0	(845,124)	(752,159)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	130,696,078	125,627,151		0	5,688,034	4,842,910
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	130,696,078		0		5,688,034	
Ending Fund Balance, June 30		125,627,151	125,664,477	0	0	4,842,910	4,090,751

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	454,620	418,000			264,357	282,000
Total Income		454,620	418,000	0	0	264,357	282,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		14,484			178,375	247,160
Employee Benefits	3000		2,823			58,868	81,563
Supplies and Materials	4000	13,414	195,007			585	5,000
Other Operating Expenses and Services	5000	99,704	523,903				
Capital Outlay	6000		77,600				
Total Expenditures		113,118	813,817	0	0	237,828	333,723
Excess /(Deficiency) of Revenues over Expenditures		341,502	(395,817)	0	0	26,529	(51,723)
Other Financing Sources	8900						
Other Outgo	7000	174,000	1,094,000				
Net Increase/(Decrease) in Fund Balance		167,502	(1,489,817)	0	0	26,529	(51,723)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,485,526	1,653,028		0	25,194	51,723
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,485,526		0		25,194	
Ending Fund Balance, June 30		1,653,028	163,211	0	0	51,723	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	85,003	75,225				
Total Income		85,003	75,225	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	57,772	67,404				
Other Operating Expenses and Services	5000	19,201	27,589				
Capital Outlay	6000	4,106	11,000				
Total Expenditures		81,079	105,993	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,924	(30,768)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	487					
Net Increase/(Decrease) in Fund Balance		3,437	(30,768)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	71,631	75,068		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	71,631		0		0	
Ending Fund Balance, June 30		75,068	44,300	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	13,449,813	1,442,419		
Local Revenues	8800	307,656	40,000	598,792	401,207
Total Income		13,757,469	1,482,419	598,792	401,207
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	3,586,195	726,569	326,514	286,397
Other Operating Expenses and Services	5000	1,212,456	3,988,023	7,026,200	9,427,811
Capital Outlay	6000	11,899,621	10,208,613	9,564,463	35,968,825
Total Expenditures		16,698,272	14,923,205	16,917,177	45,683,033
Excess /(Deficiency) of Revenues over Expenditures		(2,940,803)	(13,440,786)	(16,318,385)	(45,281,826)
Other Financing Sources	8900	2,078,617	1,403,007		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(862,186)	(12,037,779)	(16,318,385)	(45,281,826)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	12,899,965	12,037,779	61,600,211	45,281,826
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	12,899,965		61,600,211	
Ending Fund Balance, June 30		12,037,779	0	45,281,826	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,390,444	6,009,420	24,854	20,000		
Other Financing Sources	8900						
Total Income		5,390,444	6,009,420	24,854	20,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	5,467,021	6,009,420				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		5,467,021	6,009,420	0	0		
Net Profit or Loss		(76,577)	0	24,854	20,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(76,577)	0	24,854	20,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	76,577	0	2,241,023	2,265,877		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	76,577		2,241,023			
Ending Fund Balance, June 30		0	0	2,265,877	2,285,877		

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	118,880	129,100	69,593	61,650	81,331	70,700
Total Income		118,880	129,100	69,593	61,650	81,331	70,700
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	3,950	6,000				
Employee Benefits	3000	179	360				
Supplies and Materials	4000	19,319	13,000	53		43,754	85,700
Other Operating Expenses and Services	5000	70,610	172,875	32,160	98,338	3,388	65,254
Capital Outlay	6000					6,841	30,000
Total Expenditures		94,058	192,235	32,213	98,338	53,983	180,954
Excess /(Deficiency) of Revenues over Expenditures		24,822	(63,135)	37,380	(36,688)	27,348	(110,254)
Other Financing Sources	8900	32,719	10,000				
Other Outgo	7000	50,182				355,281	3,007
Net Increase/(Decrease) in Fund Balance		7,359	(53,135)	37,380	(36,688)	(327,933)	(113,261)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	82,547	89,906	134,772	172,152	441,194	113,261
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	82,547		134,772		441,194	
Ending Fund Balance, June 30		89,906	36,771	172,152	135,464	113,261	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	21,658,117					
State Revenues	8600	1,208,318					
Local Revenues	8800	464		252,910			
Total Income		22,866,899	0	252,910	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	420,317					
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		420,317	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,446,582	0	252,910	0	0	0
Other Financing Sources	8900	215,707		4,219			
Other Outgo	7000	22,731,075		297,822			
Net Increase/(Decrease) in Fund Balance		(68,786)	0	(40,693)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	199,200	130,414	508,354	467,661		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	199,200		508,354		0	
Ending Fund Balance, June 30		130,414	130,414	467,661	467,661	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			174,985	
Total Income		0	0	174,985	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			9,688	
Employee Benefits	3000			319	
Supplies and Materials	4000			83,412	
Other Operating Expenses and Services	5000			55,982	
Capital Outlay	6000			7,778	
Total Expenditures		0	0	157,179	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	17,806	0
Other Financing Sources	8900			38,000	
Other Outgo	7000			39,645	
Net Increase/(Decrease) in Fund Balance		0	0	16,161	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	504,442	520,603
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		504,442	
Ending Fund Balance, June 30		0	0	520,603	520,603

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 020

Name: GROSSMONT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,623,336
41	CAPITAL OUTLAY PROJECTS FUND	31	BOOKSTORE FUND	100,000
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	10,000
71	ASSOCIATED STUDENTS TRUST FUND	34	FARM OPERATION FUND	487
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	355,281

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 020

Name: GROSSMONT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,489,659			382,357	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,883,522		1,883,522		1,883,522
Classified Salaries	2000				0		0
Employee Benefits	3000		606,137		606,137		606,137
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	382,357	382,357
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	382,357	382,357
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,489,659	0	2,489,659	382,357	2,872,016
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,529,885			328,656	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,902,169		1,902,169		1,902,169
Classified Salaries	2000				0		0
Employee Benefits	3000		627,716		627,716		627,716
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	328,656	328,656
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	328,656	328,656
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,529,885	0	2,529,885	328,656	2,858,541
Ending Balance					0	0	