

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2010-2011)

(Budget Report for Fiscal Year 2011-2012)

District: GROSSMONT -CUYAMACA COMMUNITY COLLEGE DISTRICT

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 /Chancellor

Date

Contact:

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 10, 2011. 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: 2010-2011

Budget Year: 2011-2012

District ID: 020

Name: GROSSMONT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,882,995	19,902,825		19,902,825
Other	1300	14,680,341	14,702,202		14,702,202
Total Instructional Salaries		34,563,336	34,605,027	0	34,605,027
Non-Instructional Salaries					
Contract or Regular	1200		6,453,711	315,541	6,769,252
Other	1400		594,318		594,318
Total Non-Instructional Salaries		0	7,048,029	315,541	7,363,570
Total Academic Salaries		34,563,336	41,653,056	315,541	41,968,597
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,077,416	515,678	16,593,094
Other	2300		1,573,172	146,684	1,719,856
Total Non-Instructional Salaries		0	17,650,588	662,362	18,312,950
Instructional Aides					
Regular Status	2200	1,559,348	1,680,791		1,680,791
Other	2400	490,464	656,865		656,865
Total Instructional Aides		2,049,812	2,337,656	0	2,337,656
Total Classified Salaries		2,049,812	19,988,244	662,362	20,650,606
Employee Benefits	3000	10,029,021	20,754,490	278,771	21,033,261
Supplies and Materials	4000		2,165,449	85,335	2,250,784
Other Operating Expenses	5000		8,156,368	291,234	8,447,602
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		46,642,169	92,717,607	1,633,243	94,350,850

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 020

Name: GROSSMONT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	999,041	999,041		999,041
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		7,076		7,076
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		903,737		903,737
Objects to Exclude	Object Code				
Rents and Leases	5060		437,899	29,574	467,473
Lottery Expenditures					
Academic Salaries	1000		1,967,978		1,967,978
Classified Salaries	2000				0
Employee Benefits	3000		633,464		633,464
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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		999,041	4,949,195	29,574	4,978,769
Total for ECS 84362, 50% Law		45,643,128	87,768,412	1,603,669	89,372,081
Percent of CEE (Instructional Salary Cost / Total CEE)		52.00%	100.00%		
50% of Current Expense of Education			43,884,206		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		45,643,128	87,768,412	1,603,669	89,372,081
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		46,642,169	92,717,607	1,633,243	94,350,850
Capital Expenditures	6000	177,208	477,148	17,107	494,255
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		46,819,377	93,194,755	1,650,350	94,845,105

For Year Ended June 30, 2011

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	1,441,054		1,441,054
In County Treasury	9112	4,762,927		4,762,927
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	28,784		28,784
Investments (at cost)	9120			0
Accounts Receivable	9130	20,846,273		20,846,273
Due from Other Funds	9140	226,425		226,425
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	63,394		63,394
Prepaid Items	9220	875		875
TOTAL ASSETS		27,369,732	0	27,369,732
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,891,304		3,891,304
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,500,000		1,500,000
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,602,817		2,602,817
TOTAL LIABILITIES		7,994,121	0	7,994,121

For Year Ended June 30, 2011

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	9,784,920	9,590,691	19,375,611
TOTAL FUND EQUITY		9,784,920	9,590,691	19,375,611
TOTAL LIABILITIES AND FUND EQUITY		17,779,041	9,590,691	27,369,732

- 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, 2011

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	8,880,785		
Cash With Fiscal Agents	9113	111,810,091		213,316
Investments (at cost)	9120			
Accounts Receivable	9130	10,666		
Due from Other Funds	9140			
TOTAL ASSETS		120,701,542	0	213,316
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, 2011

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	120,701,542		213,316
TOTAL FUND EQUITY		120,701,542	0	213,316
TOTAL LIABILITIES AND FUND EQUITY		120,701,542	0	213,316

- 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, 2011

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	1,165,826		83,330	43,391		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				500		
Investments (at cost)	9120	61,393			32,771		
Accounts Receivable	9130	22,774			67		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		1,249,993	0	83,330	76,729	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	23		14,500	4,088		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	400,000					
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				492		
TOTAL LIABILITIES		400,023	0	14,500	4,580	0	0

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 020

Name: GROSSMONT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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	849,970		68,830	72,149		
TOTAL FUND EQUITY		849,970	0	68,830	72,149	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,249,993	0	83,330	76,729	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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		2,332
In County Treasury	9112	10,424,709	31,472,544
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	330,336	47,166
Due from Other Funds	9140	1,927,761	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		12,682,806	31,522,042
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,077,611	2,657,294
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		27,762
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		1,077,611	2,685,056

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	11,605,195	28,836,986
TOTAL FUND EQUITY		11,605,195	28,836,986
TOTAL LIABILITIES AND FUND EQUITY		12,682,806	31,522,042

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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, 2011

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, 2011

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, 2011

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	75,490	
In County Treasury	9112	17,288	2,261,260
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,415	17,582
Due from Other Funds	9140		
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		96,193	2,278,842

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	17,582	
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		17,582	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	17,582	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 020

Name: GROSSMONT

Description	CA	61	69
	(Object)	Self-Insurance Fund	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	78,611	2,278,842
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		78,611	2,278,842
TOTAL LIABILITIES AND FUND EQUITY		96,193	2,278,842

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	74,918	207,126	3,704		312,274			337,161
In County Treasury	9112			650,792					
Cash With Fiscal Agents	9113				614,653				
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120								175,063
Accounts Receivable	9130	23,130		896	350,349	182,168			740
Due from Other Funds	9140								
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	0	0	0	0	0	0
TOTAL ASSETS		98,488	207,126	655,392	965,002	494,442	0	0	512,964

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	474		472,603	146,682				4,985
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				743,224				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		474	0	472,603	889,906	0	0	0	4,985
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	474	0	472,603	889,906	0	0	0	4,985

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	98,014	207,126	182,789	75,096	494,442			507,980
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		98,014	207,126	182,789	75,096	494,442	0	0	507,980
TOTAL LIABILITIES AND FUND EQUITY		98,488	207,126	655,392	965,002	494,442	0	0	512,965

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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		348,159	348,159
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		75,109	75,109
Student Financial Aid	8150		47,920	47,920
Veterans Education	8160		4,963	4,963
Vocational and Technical Education Act (VATEA)	8170		2,059,137	2,059,137
Other Federal Revenues	8190		164,650	164,650
Total Federal Revenues	8100	0	2,699,938	2,699,938
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	56,437,231		56,437,231
State General Apportionment	8612			0
Other General Apportionment	8613	491,021		491,021
General Categorical Programs	8620			
Child Development	8621		523,891	523,891
Extended Opportunity Programs and Services(EOPS)	8622		1,134,815	1,134,815
Disabled Students Programs and Services(DSPS)	8623		1,441,558	1,441,558
Temporary Assistance for Needy Families (TANF)	8624		129,009	129,009
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		499,555	499,555
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,859,038	4,859,038

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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		2,459,701	2,459,701
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	299,384		299,384
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,601,442	415,797	3,017,239
State Mandated Costs	8685	372,267		372,267
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	60,201,345	11,463,364	71,664,709

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	25,658,241		25,658,241
Tax Allocation, Supplemental Roll	8812	328,344		328,344
Tax Allocation, Unsecured Roll	8813	1,044,763		1,044,763
Prior Years Taxes	8816	2,083		2,083
Education Revenues Augmentation Fund (ERAF)	8817	49,646		49,646
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820		54,485	54,485
Contract Services	8830			
Contract Instructional Services	8831		234,846	234,846
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	38,803		38,803
Interest and Investment Income	8860	85,567		85,567
Student Fees and Charges	8870			
Community Services Classes	8872		108,040	108,040
Dormitory	8873			0
Enrollment	8874			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		622,215	622,215
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	9,793		9,793
Student Records	8879	104,541		104,541
Nonresident Tuition	8880	5,189,855		5,189,855
Parking Services and Public Transportation	8881		987,078	987,078
Other Student Fees and Charges	8885	6,058,202		6,058,202
Other Local Revenues	8890	524,082	1,759,154	2,283,236
Total Local Revenues	8800	39,093,920	3,765,818	42,859,738
Total Revenues		99,295,265	17,929,120	117,224,385

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	17,729		17,729
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(3,869,201)	3,989,201	120,000
Total Other Financing Sources	8900	(3,851,472)	3,989,201	137,729
Total Revenues and Other Financing Sources		95,443,793	21,918,321	117,362,114

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 Natual Resources	0100	518,498	8,451	24,331			551,280
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	63,601		5,117			68,718
Biological Sciences	0400	2,084,092	1,022	138,764	20,248		2,244,126
Business and Management	0500	2,439,916	59,949	246,375			2,746,240
Communications	0600	737,786	7,000	30,031	39,744		814,561
Computer and Information Science	0700	1,656,691	21,456	607,596	4,106		2,289,849
Education	0800	3,728,872	169,281	153,515	5,166		4,056,834
Engineering and Related Industrial Technology	0900	990,118	985	19,014			1,010,117
Fine and Applied Arts	1000	4,589,476	29,409	82,922	(5)		4,701,802
Foreign language	1100	2,307,697	2,807	4,164			2,314,668
Health	1200	3,149,483	280,877	147,286	152,081		3,729,727
Consumer Education And Home Economics	1300	1,613,318	72,905	69,254	2,192		1,757,669
Law	1400	122,159		4,771			126,930
Humanities(Letters)	1500	7,123,148	92,913	8,976			7,225,037
Library Science	1600	2,351		31,915			34,266
Mathematics	1700	4,062,340	62,928	4,484	(70)		4,129,682
Military Studies	1800						0
Physical Sciences	1900	2,366,527	5,755	112,478	6,279		2,491,039
Psychology	2000	919,485		1,696			921,181
Public Affairs and Services	2100	856,095	60,167	315,126			1,231,388
Social Sciences	2200	3,888,501	9,766	3,211			3,901,478
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,452,797	896,101	200,987	131,655		4,681,540
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,001,218					1,001,218
Sub-Total Instructional Activites		47,674,169	1,781,772	2,212,013	361,396		52,029,350
Total Expenditures for GF Activities*		47,819,394	44,153,789	18,781,099	1,061,150	2,176,000	113,991,432

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	4,221	3,653,097	1,145,785	7,491		4,810,594
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		4,221	3,653,097	1,145,785	7,491	0	4,810,594
Instructional Support Services	6100						
Learning Center	6110	34,852	336,531	8,692			380,075
Library	6120	3,757	2,454,577	234,216	58,499		2,751,049
Media	6130	32,107	1,135,607	53,982			1,221,696
Museums and Galleries	6140		45,015	1,530			46,545
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		70,716	3,971,730	298,420	58,499	0	4,399,365
Admissions and Records	6200		1,798,682	43,116	6,481		1,848,279
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	6,763	2,960,376	33,134			3,000,273
Matriculation and Student Assessment	6320		367,717	3,335			371,052
Transfer Programs	6330		182,438	9,417			191,855
Career Guidance	6340		60,481	7,264			67,745
Other Student Counseling and Guidance	6390		127,834	10,303			138,137
Total Student Counseling and Guidance		6,763	3,698,846	63,453	0	0	3,769,062

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	22,511	1,379,424	200,820	10,670		1,613,425
Extended Opportunity Programs and Services (EOPS)	6430		1,255,885	55,289			1,311,174
Health Services	6440		563,476	85,882	7,856		657,214
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,200,529	59,755	2,881		2,263,165
Job Placement Services	6470		191,899	3,061			194,960
Veterans Services	6480			3,756			3,756
Miscellaneous Student Services	6490	26,244	2,512,116	3,511,259	358,022		6,407,641
Total Other Student Services		48,755	8,103,329	3,919,822	379,429	0	12,451,335
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,818,840	683,652	51,914		2,554,406
Custodial Services	6530		2,108,593	224,561			2,333,154
Grounds Maintenance and Repairs	6550	4,388	718,913	87,237	18,323		828,861
Utilities	6570			2,504,002			2,504,002
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	4,388	4,646,346	3,499,452	70,237	0	8,220,423
Planning, Policymaking and Coordinations	6600	1,232	2,869,981	2,024,032			4,895,245

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		114,066	178,641			292,707
Fiscal Operations	6720		2,841,795	1,024,020	78,364		3,944,179
Human Resources Management	6730		521,960	163,001			684,961
Noninstruct Staff Retirees' Benefits & Retirement *	6740		921,250				921,250
Staff Development	6750	34	555	21,847			22,436
Staff Diversity	6760			5,399			5,399
Logistical Services	6770		5,323,538	1,126,599	(9,900)		6,440,237
Management Information Systems	6780		2,259,221	1,878,205	88,768		4,226,194
Other General Institutional Support Services	6790		44,662	403,939			448,601
Total General Institutional Support Services	6700	34	12,027,047	4,801,651	157,232	0	16,985,964
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		70,606	26,543			97,149
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	0	70,606	26,543	0	0	97,149

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			4,183			4,183
Farm Operations	6930						0
Food Services	6940			8,358	3,278		11,636
Parking	6950		267,094	303,651			570,745
Student and Co-Curricular Activities	6960		1,256,674	375,880	17,107		1,649,661
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,523,768	692,072	20,385	0	2,236,225
Auxiliary Operations	7000						
Contract Education	7010	9,116	8,585	54,051			71,752
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	9,116	8,585	54,051	0	0	71,752

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			689		84,689	85,378
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	689	0	84,689	85,378
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,375,796	1,375,796
Student Aid	7320					715,515	715,515
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,091,311	2,091,311
Sub-Total Non-Instructional Activites		145,225	42,372,017	16,569,086	699,754	2,176,000	61,962,082
Total Expenditures General Fund: activities *		47,819,394	44,153,789	18,781,099	1,061,150	2,176,000	113,991,432

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$142,180,770
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	20,827.00		
	2. 2010-2011 Second Period Actual FTES	19,516.00		
	3. 2010-2011 Population change factor (C2/C1)	0.9371		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$136,581,863
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)			\$136,581,863
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$136,581,863
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			56,364,020
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			299,383
C.	Local Property taxes			27,555,986
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			12,437
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2011-2012 Appropriations Subject to Limit			\$84,231,826

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			2,699,938	2,769,648	2,699,938	2,769,648
State Revenues	8600	60,201,345	83,273,150	11,463,364	11,552,395	71,664,709	94,825,545
Local Revenues	8800	39,093,920	5,150,552	3,765,818	3,605,848	42,859,738	8,756,400
Total Revenues		99,295,265	88,423,702	17,929,120	17,927,891	117,224,385	106,351,593
EXPENDITURES:							
Academic Salaries	1000	41,968,596	42,124,497	2,269,973	1,991,193	44,238,569	44,115,690
Classified Salaries	2000	20,650,606	22,050,383	4,733,170	4,579,740	25,383,776	26,630,123
Employee Benefits	3000	21,033,260	21,140,779	1,317,578	1,416,699	22,350,838	22,557,478
Supplies and Materials	4000	2,250,784	2,774,437	1,207,042	1,894,805	3,457,826	4,669,242
Other Operating Expenses and Services	5000	8,447,603	12,126,210	6,875,670	7,639,095	15,323,273	19,765,305
Capital Outlay	6000	494,255	609,689	566,895	521,061	1,061,150	1,130,750
Total Expenditures		94,845,104	100,825,995	16,970,328	18,042,593	111,815,432	118,868,588
Excess /(Deficiency) of Revenues over Expenditures		4,450,161	(12,402,293)	958,792	(114,702)	5,408,953	(12,516,995)
Other Financing Sources	8900	-3,851,472	8,222,029	3,989,201	(8,222,029)	137,729	0
Other Outgo	7000	1,502,159	787,293	673,841	753,960	2,176,000	1,541,253
Net Increase/(Decrease) in Fund Balance		(903,470)	(4,967,557)	4,274,152	(9,090,691)	3,370,682	(14,058,248)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,688,390	9,784,920	5,316,539	9,590,691	16,004,929	19,375,611
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,688,390		5,316,539		16,004,929	
Ending Fund Balance, June 30		9,784,920	4,817,363	9,590,691	500,000	19,375,611	5,317,363

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	171,005					
Local Revenues	8800	14,507,886	14,416,665			1,288,737	
Total Revenues		14,678,891	14,416,665	0	0	1,288,737	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	2,928,500	2,900,000			201,290	
Total Other Financing Sources		2,928,500	2,900,000	0	0	201,290	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,402,272	5,059,245			5,865,000	125,000
Debt Interest and Other Service Charges	7120	12,273,728	12,273,728			216,866	80,700
Transfers Outgoing	7300 & 7400	5,857,000	5,700,000			37,755	7,616
Reserve for Contingencies	7900						
Total Other Outgo	7000	22,533,000	23,032,973	0	0	6,119,621	213,316
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,604,500)	(20,132,973)	0	0	(5,918,331)	(213,316)
Net Increase/Decrease in Fund Balance		(4,925,609)	(5,716,308)	0	0	(4,629,594)	(213,316)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	125,627,151	120,701,542		0	4,842,910	213,316
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	125,627,151		0		4,842,910	
Ending Fund Balance, June 30		120,701,542	114,985,234	0	0	213,316	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	365,760	412,000			247,124	280,000
Total Income		365,760	412,000	0	0	247,124	280,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					157,517	228,979
Employee Benefits	3000					51,983	79,851
Supplies and Materials	4000	18,245	52,000			87	
Other Operating Expenses and Services	5000	56,573	152,770			20,430	40,000
Capital Outlay	6000						
Total Expenditures		74,818	204,770	0	0	230,017	348,830
Excess /(Deficiency) of Revenues over Expenditures		290,942	207,230	0	0	17,107	(68,830)
Other Financing Sources	8900						
Other Outgo	7000	1,094,000	374,000				
Net Increase/(Decrease) in Fund Balance		(803,058)	(166,770)	0	0	17,107	(68,830)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,653,028	849,970		0	51,723	68,830
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,653,028		0		51,723	
Ending Fund Balance, June 30		849,970	683,200	0	0	68,830	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	80,875	75,225				
Total Income		80,875	75,225	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	52,209	64,225				
Other Operating Expenses and Services	5000	23,918	27,589				
Capital Outlay	6000	6,561	11,000				
Total Expenditures		82,688	102,814	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,813)	(27,589)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,106					
Net Increase/(Decrease) in Fund Balance		(2,919)	(27,589)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	75,068	72,149		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	75,068		0		0	
Ending Fund Balance, June 30		72,149	44,560	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	1,370,963	56,025		
Local Revenues	8800	2,342,505	1,135,000	279,127	122,080
Total Income		3,713,468	1,191,025	279,127	122,080
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	570,590	500,807	89,640	2,036,963
Other Operating Expenses and Services	5000	866,999	3,591,417	4,909,861	6,855,415
Capital Outlay	6000	2,708,463	8,703,996	11,724,466	20,066,688
Total Expenditures		4,146,052	12,796,220	16,723,967	28,959,066
Excess /(Deficiency) of Revenues over Expenditures		(432,584)	(11,605,195)	(16,444,840)	(28,836,986)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(432,584)	(11,605,195)	(16,444,840)	(28,836,986)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	12,037,779	11,605,195	45,281,826	28,836,986
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	12,037,779		45,281,826	
Ending Fund Balance, June 30		11,605,195	0	28,836,986	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2010-2011

Budget Year: 2011-2012

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: 2010-2011

Budget Year: 2011-2012

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				

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	6,963,520	6,459,260	12,965	262,016		
Other Financing Sources	8900						
Total Income		6,963,520	6,459,260	12,965	262,016		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	6,884,909	6,537,871				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		6,884,909	6,537,871	0	0		
Net Profit or Loss		78,611	(78,611)	12,965	262,016		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		78,611	(78,611)	12,965	262,016		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		78,611	2,265,877	2,278,842		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		2,265,877			
Ending Fund Balance, June 30		78,611	0	2,278,842	2,540,858		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	121,295	125,000	60,586	61,650	80,194	70,700
Total Income		121,295	125,000	60,586	61,650	80,194	70,700
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,600	6,000				
Employee Benefits	3000	112	360				
Supplies and Materials	4000	4,829	7,000			7,053	56,235
Other Operating Expenses and Services	5000	63,546	169,060	25,612	61,500	606	65,254
Capital Outlay	6000						32,000
Total Expenditures		70,087	182,420	25,612	61,500	7,659	153,489
Excess /(Deficiency) of Revenues over Expenditures		51,208	(57,420)	34,974	150	72,535	(82,789)
Other Financing Sources	8900						
Other Outgo	7000	43,100				3,007	100,000
Net Increase/(Decrease) in Fund Balance		8,108	(57,420)	34,974	150	69,528	(182,789)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	89,906	98,014	172,152	207,126	113,261	182,789
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	89,906		172,152		113,261	
Ending Fund Balance, June 30		98,014	40,594	207,126	207,276	182,789	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	31,452,081					
State Revenues	8600	1,367,498					
Local Revenues	8800	821		302,165			
Total Income		32,820,400	0	302,165	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	485,818					
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		485,818	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		32,334,582	0	302,165	0	0	0
Other Financing Sources	8900	246,408		1,869			
Other Outgo	7000	32,636,308		277,253			
Net Increase/(Decrease) in Fund Balance		(55,318)	0	26,781	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	130,414	75,096	467,661	494,442		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	130,414		467,661		0	
Ending Fund Balance, June 30		75,096	75,096	494,442	494,442	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			127,229	
Total Income		0	0	127,229	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			7,956	
Employee Benefits	3000				
Supplies and Materials	4000			94,051	
Other Operating Expenses and Services	5000			34,071	
Capital Outlay	6000			3,177	
Total Expenditures		0	0	139,255	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(12,026)	0
Other Financing Sources	8900			38,200	
Other Outgo	7000			38,797	
Net Increase/(Decrease) in Fund Balance		0	0	(12,623)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	520,603	507,980
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		520,603	
Ending Fund Balance, June 30		0	0	507,980	507,980

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	1,375,796
12	RESTRICTED SUBFUND	31	BOOKSTORE FUND	120,000
41	CAPITAL OUTLAY PROJECTS FUND	31	BOOKSTORE FUND	900,000
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	10,000
71	ASSOCIATED STUDENTS TRUST FUND	34	FARM OPERATION FUND	1,106
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	3,007

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		2,601,442			415,797	
		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		1,967,978		1,967,978		1,967,978
Classified Salaries	2000				0		0
Employee Benefits	3000		633,464		633,464		633,464
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	415,797	415,797
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	415,797	415,797
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	2,601,442	0	2,601,442	415,797	3,017,239
Ending Balance					0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,352,793			470,074	
		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		2,119,633		2,119,633		2,119,633
Classified Salaries	2000				0		0
Employee Benefits	3000		233,160		233,160		233,160
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	470,074	470,074
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	470,074	470,074
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	2,352,793	0	2,352,793	470,074	2,822,867
Ending Balance					0	0	