

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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.

Sue Rearic

10/11/12

District Chief Business Officer

Date

Dr. Cindy L. Miles

10/11/12

District ~~Superintendent~~ Chancellor

Date

Contact: Sue Rearic

(919) 644-7575

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, 2012. 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: 2011-2012

Budget Year: 2012-2013

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	19,608,314	19,608,314		19,608,314
Other	1300	13,418,563	13,448,171		13,448,171
<b>Total Instructional Salaries</b>		33,026,877	33,056,485	0	33,056,485
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		6,827,696	377,656	7,205,352
Other	1400		577,161		577,161
<b>Total Non-Instructional Salaries</b>		0	7,404,857	377,656	7,782,513
<b>Total Academic Salaries</b>		33,026,877	40,461,342	377,656	40,838,998
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		15,817,970	539,263	16,357,233
Other	2300		1,524,960	98,334	1,623,294
<b>Total Non-Instructional Salaries</b>		0	17,342,930	637,597	17,980,527
<b>Instructional Aides</b>					
Regular Status	2200	1,544,216	1,713,765		1,713,765
Other	2400	689,045	829,676		829,676
<b>Total Instructional Aides</b>		2,233,261	2,543,441	0	2,543,441
<b>Total Classified Salaries</b>		2,233,261	19,886,371	637,597	20,523,968
<b>Employee Benefits</b>	3000	10,832,635	20,934,034	340,239	21,274,273
<b>Supplies and Materials</b>	4000		1,015,159	70,297	1,085,456
<b>Other Operating Expenses</b>	5000		8,174,244	340,655	8,514,899
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		46,092,773	90,471,150	1,766,444	92,237,594

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 020

Name: GROSSMONT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,090,554	1,090,554		1,090,554
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		13,044		13,044
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		903,326		903,326
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		303,315	31,925	335,240
Lottery Expenditures					
Academic Salaries	1000		1,696,990		1,696,990
Classified Salaries	2000				0
Employee Benefits	3000		627,066		627,066
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: 2011-2012

Budget Year: 2012-2013

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
<b>Total Exclusions</b>		1,090,554	4,634,295	31,925	4,666,220
<b>Total for ECS 84362, 50% Law</b>		45,002,219	85,836,855	1,734,519	87,571,374
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.43%	100.00%		
<b>50% of Current Expense of Education</b>			42,918,428		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		45,002,219	85,836,855	1,734,519	87,571,374
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		46,092,773	90,471,150	1,766,444	92,237,594
<b>Capital Expenditures</b>	6000	118,089	330,607		330,607
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		46,210,862	90,801,757	1,766,444	92,568,201

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,661,824		2,661,824
In County Treasury	9112	6,432,411		6,432,411
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	28,697		28,697
Investments (at cost)	9120			0
Accounts Receivable	9130	23,385,528		23,385,528
Due from Other Funds	9140	301,154		301,154
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	77,584		77,584
Prepaid Items	9220	300,328		300,328
<b>TOTAL ASSETS</b>		33,187,526	0	33,187,526
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,281,645		4,281,645
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	126,656		126,656
Temporary Loans	9550	9,697,774		9,697,774
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,362,607		3,362,607
<b>TOTAL LIABILITIES</b>		17,468,682	0	17,468,682

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
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
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	4,817,363		4,817,363
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	5,811,182	5,090,299	10,901,481
Total Designated Fund Balance		10,628,545	5,090,299	15,718,844
Uncommitted(Unrestricted) Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		10,628,545	5,090,299	15,718,844
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,097,227	5,090,299	33,187,526

- 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, 2012

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,756,835		
Cash With Fiscal Agents	9113	106,497,231		213,316
Investments (at cost)	9120			
Accounts Receivable	9130	8,014		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		116,262,080	0	213,316
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2012

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
<b>FUND EQUITY</b>				
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
<b>Designated Fund Balance</b>	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	116,262,080		213,316
<b>TOTAL FUND EQUITY</b>		116,262,080	0	213,316
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		116,262,080	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, 2012

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	674,291		124,912	45,874		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114				500		
Investments (at cost)	9120	61,689			32,914		
Accounts Receivable	9130	14,623			1,478		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		750,603	0	124,912	80,766	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	2,787			9,378		
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				1,204		
<b>TOTAL LIABILITIES</b>		2,787	0	0	10,582	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, 2012

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
<b>FUND EQUITY</b>							
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
<b>Designated Fund Balance</b>	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	747,816		124,912	70,184		
<b>TOTAL FUND EQUITY</b>		747,816	0	124,912	70,184	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		750,603	0	124,912	80,766	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	75,813	
In County Treasury	9112	8,000,301	12,039,364
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,492	11,612
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		8,083,606	12,050,976
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	565,973	2,003,761
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		
<b>TOTAL LIABILITIES</b>		565,973	2,003,761

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
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
<b>Designated Fund Balance</b>	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	7,517,633	10,047,215
<b>TOTAL FUND EQUITY</b>		7,517,633	10,047,215
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,083,606	12,050,976

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Designated Fund Balance</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	44,228	
In County Treasury	9112	82,708	2,395,664
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,392	10,643
Due from Other Funds	9140		126,656
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		129,328	2,532,963



COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	56,145	
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		56,145	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
<b>TOTAL LIABILITIES</b>	968	56,145	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 020

Name: GROSSMONT

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Designated Fund Balance</b>	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	73,183	2,532,963
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		73,183	2,532,963
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		129,328	2,532,963

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	60,026	232,527		539,941	294,555			353,163
In County Treasury	9112			547,756					
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120	22,558				119,773			175,908
Accounts Receivable	9130	3,880		542	834,789	579			7,008
Due from Other Funds	9140								
Student Loans Receivable	9150				34,185	1,294			
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350	4,417							
Accumulated Depreciation Equipment	9351	4,417							
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		86,864	232,527	548,298	1,408,915	416,201	0	0	536,079

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	7,362	5,224	413,437	178,758				5,779
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				301,154				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		7,362	5,224	413,437	479,912	0	0	0	5,779
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
<b>TOTAL LIABILITIES</b>	968	7,362	5,224	413,437	479,912	0	0	0	5,779

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>FUND EQUITY</b>									
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
<b>Designated Fund Balance</b>	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	79,502	227,303	134,861	929,003	416,201			530,300
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		79,502	227,303	134,861	929,003	416,201	0	0	530,300
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		86,864	232,527	548,298	1,408,915	416,201	0	0	536,079

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 020

Name: GROSSMONT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		325,112	325,112
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		86,058	86,058
Student Financial Aid	8150		95,834	95,834
Veterans Education	8160		7,676	7,676
Vocational and Technical Education Act (VATEA)	8170		1,946,017	1,946,017
Other Federal Revenues	8190		7,149	7,149
<b>Total Federal Revenues</b>	8100	0	2,467,846	2,467,846
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	47,628,367		47,628,367
Other General Apportionment	8613	514,486		514,486
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,014,115	1,014,115
Disabled Students Programs and Services(DSPS)	8623		1,080,648	1,080,648
Temporary Assistance for Needy Families (TANF)	8624		91,240	91,240
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		582,409	582,409
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,485,750	1,485,750

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 020

Name: GROSSMONT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		6,273,935	6,273,935
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	296,583		296,583
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,324,056	560,106	2,884,162
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	50,763,492	11,088,203	61,851,695

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 020

Name: GROSSMONT



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	29,211,908		29,211,908
Tax Allocation, Supplemental Roll	8812	334,244		334,244
Tax Allocation, Unsecured Roll	8813	1,013,660		1,013,660
Prior Years Taxes	8816	3,733		3,733
Education Revenues Augmentation Fund (ERAF)	8817	(3,269,693)		(3,269,693)
Redevelopment Agency Funds - Pass Through	8818	158,731		158,731
Redevelopment Agency Funds - Residual	8819	146,244		146,244
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		358,726	358,726
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	24,253		24,253
Interest and Investment Income	8860	72,266		72,266
Student Fees and Charges	8870			
Community Services Classes	8872		158,584	158,584
Dormitory	8873			0
Enrollment	8874	6,599,307		6,599,307
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		475,677	475,677
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	10,652		10,652
Student Records	8879	97,016		97,016
Nonresident Tuition	8880	4,313,158		4,313,158
Parking Services and Public Transportation	8881		834,917	834,917
Other Student Fees and Charges	8885	2,768		2,768
Other Local Revenues	8890	555,184	867,171	1,422,355
<b>Total Local Revenues</b>	8800	39,273,431	2,695,075	41,968,506
<b>Total Revenues</b>		90,036,923	16,251,124	106,288,047

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 020

Name: GROSSMONT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	27,666		27,666
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	4,494,977	(4,494,977)	0
<b>Total Other Financing Sources</b>	8900	4,522,643	(4,494,977)	27,666
<b>Total Revenues and Other Financing Sources</b>		94,559,566	11,756,147	106,315,713

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	509,593	13,352	25,621			548,566
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	48,552	438	37			49,027
Biological Sciences	0400	2,122,262	6,690	106,193			2,235,145
Business and Management	0500	2,400,407	11,685	17,759			2,429,851
Communications	0600	712,056	3,179	15,793			731,028
Computer and Information Science	0700	1,634,925	19,013	226,951	58,242		1,939,131
Education	0800	3,352,149	197,349	126,232			3,675,730
Engineering and Related Industrial Technology	0900	1,004,149	1,221	15,055			1,020,425
Fine and Applied Arts	1000	4,264,514	35,547	76,486	3,904		4,380,451
Foreign language	1100	2,138,432	1,248	3,474			2,143,154
Health	1200	3,095,165	396,809	146,593	58,080		3,696,647
Consumer Education And Home Economics	1300	1,400,908	99,191	80,047			1,580,146
Law	1400	114,897		(809)			114,088
Humanities(Letters)	1500	7,364,758	101,137	8,947			7,474,842
Library Science	1600	2,381		31,441			33,822
Mathematics	1700	3,904,844	64,234	5,972			3,975,050
Military Studies	1800						0
Physical Sciences	1900	2,430,870	6,851	91,043			2,528,764
Psychology	2000	943,614		2,134			945,748
Public Affairs and Services	2100	895,923	62,557	283,576			1,242,056
Social Sciences	2200	3,931,828	12,499	4,496			3,948,823
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,428,017	1,113,437	374,536	59,347		4,975,337
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,090,554					1,090,554
<b>Sub-Total Instructional Activites</b>		46,790,798	2,146,437	1,641,577	179,573		50,758,385
<b>Total Expenditures for GF Activities*</b>		46,966,422	43,398,406	17,372,322	621,258	1,614,072	109,972,480

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	5,285	3,526,058	1,218,036	4,468		4,753,847
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		5,285	3,526,058	1,218,036	4,468	0	4,753,847
Instructional Support Services	6100						
Learning Center	6110	34,591	290,322	6,079			330,992
Library	6120	16,448	2,355,017	199,046	63,929		2,634,440
Media	6130	25,723	1,225,725	13,340	5,136		1,269,924
Museums and Galleries	6140		42,572	3,377			45,949
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		76,762	3,913,636	221,842	69,065	0	4,281,305
Admissions and Records	6200		1,879,668	37,613			1,917,281
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,076,485	17,796			3,094,281
Matriculation and Student Assessment	6320		391,559	6,956			398,515
Transfer Programs	6330		208,166	3,073			211,239
Career Guidance	6340		68,816	1,867			70,683
Other Student Counseling and Guidance	6390		121,630	4,489			126,119
<b>Total Student Counseling and Guidance</b>		0	3,866,656	34,181	0	0	3,900,837

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		1,258,731	79,619			1,338,350
Extended Opportunity Programs and Services (EOPS)	6430		1,086,819	19,635			1,106,454
Health Services	6440		414,552	114,827			529,379
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,298,812	59,435			2,358,247
Job Placement Services	6470		199,731	2,250			201,981
Veterans Services	6480		1,605	4,986			6,591
Miscellaneous Student Services	6490	66,687	2,618,787	2,514,472	218,616		5,418,562
<b>Total Other Student Services</b>		66,687	7,879,037	2,795,224	218,616	0	10,959,564
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,004,442	587,384	37,447		2,629,273
Custodial Services	6530		2,146,013	229,190	17,608		2,392,811
Grounds Maintenance and Repairs	6550	20,537	767,500	89,260	2,514		879,811
Utilities	6570			2,712,609			2,712,609
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	20,537	4,917,955	3,618,443	57,569	0	8,614,504
<b>Planning, Policymaking and Coordinations</b>	6600	886	3,080,194	2,768,684			5,849,764

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		140,408	164,870			305,278
Fiscal Operations	6720		2,816,221	665,667	11,367		3,493,255
Human Resources Management	6730		439,181	53,457			492,638
Noninstruct Staff Retirees' Benefits & Retirement *	6740		905,326				905,326
Staff Development	6750	19	7,077	54,298			61,394
Staff Diversity	6760			3,234			3,234
Logistical Services	6770		3,970,301	879,088	8,343		4,857,732
Management Information Systems	6780		2,106,906	1,940,490	58,551		4,105,947
Other General Institutional Support Services	6790	248	50,420	418,320	2,071		471,059
<b>Total General Institutional Support Services</b>	6700	267	10,435,840	4,179,424	80,332	0	14,695,863
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		111,978	40,145			152,123
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	6800	0	111,978	40,145	0	0	152,123

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		11	5,787			5,798
Farm Operations	6930						0
Food Services	6940			13,136	11,269		24,405
Parking	6950		217,115	341,179			558,294
Student and Co-Curricular Activities	6960		1,355,492	410,263			1,765,755
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,572,618	770,365	11,269	0	2,354,252
Auxiliary Operations	7000						
Contract Education	7010	5,200	68,329	46,099	366		119,994
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	5,200	68,329	46,099	366	0	119,994

For Actual Year: 2011-2012

Budget Year: 2012-2013

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			689		125,000	125,689
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	689	0	125,000	125,689
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,009,697	1,009,697
Student Aid	7320					479,375	479,375
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,489,072	1,489,072
<b>Sub-Total Non-Instructional Activites</b>		175,624	41,251,969	15,730,745	441,685	1,614,072	59,214,095
<b>Total Expenditures General Fund: activities *</b>		46,966,422	43,398,406	17,372,322	621,258	1,614,072	109,972,480

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: GROSSMONT

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$136,581,863
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	19,516.00		
	2. 2011-2012 Second Period Actual FTES	17,702.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9071		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$128,564,189
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)			\$128,564,189
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$128,564,189
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			47,852,917
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			296,583
C.	Local Property taxes			27,677,798
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			7,609
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2012-2013 Appropriations Subject to Limit			\$75,834,907

For Actual Year: 2011-2012

Budget Year: 2012-2013

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			2,467,846	2,690,353	2,467,846	2,690,353
State Revenues	8600	50,763,492	42,614,009	11,088,203	11,450,804	61,851,695	54,064,813
Local Revenues	8800	39,273,431	43,498,160	2,695,075	3,709,037	41,968,506	47,207,197
<b>Total Revenues</b>		90,036,923	86,112,169	16,251,124	17,850,194	106,288,047	103,962,363
<b>EXPENDITURES:</b>							
Academic Salaries	1000	40,838,998	39,204,974	1,996,070	2,087,688	42,835,068	41,292,662
Classified Salaries	2000	20,523,968	20,249,132	4,410,419	4,313,271	24,934,387	24,562,403
Employee Benefits	3000	21,274,273	21,314,149	1,321,100	1,445,882	22,595,373	22,760,031
Supplies and Materials	4000	1,085,456	2,068,008	1,130,173	1,583,702	2,215,629	3,651,710
Other Operating Expenses and Services	5000	8,514,899	12,148,797	6,641,794	7,722,628	15,156,693	19,871,425
Capital Outlay	6000	330,607	393,218	290,651	427,393	621,258	820,611
<b>Total Expenditures</b>		92,568,201	95,378,278	15,790,207	17,580,564	108,358,408	112,958,842
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,531,278)	(9,266,109)	460,917	269,630	(2,070,361)	(8,996,479)
<b>Other Financing Sources</b>	8900	4,522,643	3,965,115	(4,494,977)	(3,965,115)	27,666	0
<b>Other Outgo</b>	7000	1,147,740	641,754	466,332	794,814	1,614,072	1,436,568
<b>Net Increase/(Decrease) in Fund Balance</b>		843,625	(5,942,748)	(4,500,392)	(4,490,299)	(3,656,767)	(10,433,047)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	9,784,920	10,628,545	9,590,691	5,090,299	19,375,611	15,718,844
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,784,920		9,590,691		19,375,611	
<b>Ending Fund Balance, June 30</b>		10,628,545	4,685,797	5,090,299	600,000	15,718,844	5,285,797

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	177,599	177,599				
Local Revenues	8800	18,449,339	18,449,339			12,232	12,232
<b>Total Revenues</b>		18,626,938	18,626,938	0	0	12,232	12,232
Other Financing Sources	8900						
Interfund Transfers In	8981					199,601	205,325
Other Incoming Transfers	8983					6,099	
<b>Total Other Financing Sources</b>		0	0	0	0	205,700	205,325
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,059,245	6,213,422			125,000	130,000
Debt Interest and Other Service Charges	7120	12,140,155	12,140,155			80,700	75,325
Transfers Outgoing	7300 & 7400	5,867,000	5,867,000			12,232	12,232
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	23,066,400	24,220,577	0	0	217,932	217,557
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(23,066,400)	(24,220,577)	0	0	(12,232)	(12,232)
<b>Net Increase/Decrease in Fund Balance</b>		(4,439,462)	(5,593,639)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	120,701,542	116,262,080		0	213,316	213,316
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	120,701,542		0		213,316	
<b>Ending Fund Balance, June 30</b>		116,262,080	110,668,441	0	0	213,316	213,316

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	336,118	350,936			287,018	300,000
<b>Total Income</b>		336,118	350,936	0	0	287,018	300,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					138,684	271,933
Employee Benefits	3000					51,316	100,615
Supplies and Materials	4000	17,022	95,693			285	6,964
Other Operating Expenses and Services	5000	14,132	219,200			40,651	35,400
Capital Outlay	6000		50,000				10,000
<b>Total Expenditures</b>		31,154	364,893	0	0	230,936	424,912
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		304,964	(13,957)	0	0	56,082	(124,912)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	407,118	110,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(102,154)	(123,957)	0	0	56,082	(124,912)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	849,970	747,816		0	68,830	124,912
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	849,970		0		68,830	
<b>Ending Fund Balance, June 30</b>		747,816	623,859	0	0	124,912	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	100,274	75,010				
<b>Total Income</b>		100,274	75,010	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	6,723					
Employee Benefits	3000	374					
Supplies and Materials	4000	66,673	69,131				
Other Operating Expenses and Services	5000	20,757	27,589				
Capital Outlay	6000		11,000				
<b>Total Expenditures</b>		94,527	107,720	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		5,747	(32,710)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	7,712					
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,965)	(32,710)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	72,149	70,184		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	72,149		0		0	
<b>Ending Fund Balance, June 30</b>		70,184	37,474	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	57,333			
Local Revenues	8800	44,738	40,000	99,538	22,541
<b>Total Income</b>		102,071	40,000	99,538	22,541
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	231,996	186,714	2,326,738	460,462
Other Operating Expenses and Services	5000	1,271,803	2,229,682	3,304,997	3,329,258
Capital Outlay	6000	3,793,952	5,516,237	13,257,574	6,280,036
<b>Total Expenditures</b>		5,297,751	7,932,633	18,889,309	10,069,756
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(5,195,680)	(7,892,633)	(18,789,771)	(10,047,215)
<b>Other Financing Sources</b>	8900	1,108,118	375,000		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,087,562)	(7,517,633)	(18,789,771)	(10,047,215)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	11,605,195	7,517,633	28,836,986	10,047,215
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	11,605,195		28,836,986	
<b>Ending Fund Balance, June 30</b>		7,517,633	0	10,047,215	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	7,152,266	7,517,128	254,121	238,282		
Other Financing Sources	8900						
<b>Total Income</b>		7,152,266	7,517,128	254,121	238,282		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	7,157,694	7,590,311				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		7,157,694	7,590,311	0	0		
<b>Net Profit or Loss</b>		(5,428)	(73,183)	254,121	238,282		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,428)	(73,183)	254,121	238,282		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	78,611	73,183	2,278,842	2,532,963		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	78,611		2,278,842			
<b>Ending Fund Balance, June 30</b>		73,183	0	2,532,963	2,771,245		

For Actual Year: 2011-2012

Budget Year: 2012-2013

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	94,671	115,000	59,749	61,300	73,042	70,700
<b>Total Income</b>		94,671	115,000	59,749	61,300	73,042	70,700
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	3,720	6,000				
Employee Benefits	3000	74	360				
Supplies and Materials	4000	4,482	7,000			6,569	22,246
Other Operating Expenses and Services	5000	88,990	151,033	39,572	61,200	3,505	51,315
Capital Outlay	6000					10,896	32,000
<b>Total Expenditures</b>		97,266	164,393	39,572	61,200	20,970	105,561
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,595)	(49,393)	20,177	100	52,072	(34,861)
<b>Other Financing Sources</b>	8900	48,933	10,000				
<b>Other Outgo</b>	7000	64,850				100,000	100,000
<b>Net Increase/(Decrease) in Fund Balance</b>		(18,512)	(39,393)	20,177	100	(47,928)	(134,861)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	98,014	79,502	207,126	227,303	182,789	134,861
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	98,014		207,126		182,789	
<b>Ending Fund Balance, June 30</b>		79,502	40,109	227,303	227,403	134,861	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100	30,644,636					
State Revenues	8600	1,511,302					
Local Revenues	8800	21		338,878			
<b>Total Income</b>		32,155,959	0	338,878	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	401,232					
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		401,232	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		31,754,727	0	338,878	0	0	0
<b>Other Financing Sources</b>	8900	235,101		4,300			
<b>Other Outgo</b>	7000	31,135,921		421,419			
<b>Net Increase/(Decrease) in Fund Balance</b>		853,907	0	(78,241)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	75,096	929,003	494,442	416,201		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	75,096		494,442		0	
<b>Ending Fund Balance, June 30</b>		929,003	929,003	416,201	416,201	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

020 GROSSMONT

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			178,042	
<b>Total Income</b>		0	0	178,042	0
<b>Expenditures</b>					
Academic Salaries	1000			5,276	
Classified Salaries	2000			14,384	
Employee Benefits	3000			1,510	
Supplies and Materials	4000			79,549	
Other Operating Expenses and Services	5000			53,310	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	154,029	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	24,013	0
<b>Other Financing Sources</b>	8900			41,825	
<b>Other Outgo</b>	7000			43,518	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	22,320	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	507,980	530,300
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		507,980	
<b>Ending Fund Balance, June 30</b>		0	0	530,300	530,300

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	675,000
41	CAPITAL OUTLAY PROJECTS FUND	31	BOOKSTORE FUND	333,118
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	10,000
71	ASSOCIATED STUDENTS TRUST FUND	34	FARM OPERATION FUND	533
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	100,000
71	ASSOCIATED STUDENTS TRUST FUND	75	SCHOLARSHIP AND LOAN TRUST FUND	1,000

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		2,324,056			560,106	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		1,696,990		1,696,990		1,696,990
Classified Salaries	2000				0		0
Employee Benefits	3000		627,066		627,066		627,066
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	560,106	560,106
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	560,106	560,106
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
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,324,056	0	2,324,056	560,106	2,884,162
<b>Ending Balance</b>					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		2,287,811			470,074	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		1,645,907		1,645,907		1,645,907
Classified Salaries	2000				0		0
Employee Benefits	3000		641,904		641,904		641,904
<b>Supplies &amp; Materials</b>	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
<b>Total Supplies and Materials</b>		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
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,287,811	0	2,287,811	470,074	2,757,885
<b>Ending Balance</b>					0	0	