

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)


District: MT. SAN ANTONIO

District Code: 850

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



District Chief Business Officer



Date



District Superintendent



Date

Contact: Rosa Royce

(909) 594-5517

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

	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	32,423,855	32,423,855		32,423,855
Other	1300	26,896,391	26,896,391		26,896,391
Total Instructional Salaries		59,320,246	59,320,246	0	59,320,246
Non-Instructional Salaries					
Contract or Regular	1200		10,991,511		10,991,511
Other	1400		1,368,627	11,128	1,379,755
Total Non-Instructional Salaries		0	12,360,138	11,128	12,371,266
Total Academic Salaries		59,320,246	71,680,384	11,128	71,691,512
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,235,909	1,279,991	27,515,900
Other	2300		2,397,653	672,021	3,069,674
Total Non-Instructional Salaries		0	28,633,562	1,952,012	30,585,574
Instructional Aides					
Regular Status	2200	1,587,796	1,587,796		1,587,796
Other	2400	965,364	965,364		965,364
Total Instructional Aides		2,553,160	2,553,160	0	2,553,160
Total Classified Salaries		2,553,160	31,186,722	1,952,012	33,138,734
Employee Benefits					
	3000	11,087,597	22,998,109	461,756	23,459,865
Supplies and Materials					
	4000		2,230,586	245,569	2,476,155
Other Operating Expenses					
	5000		11,728,856	1,582,716	13,311,572
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions		72,961,003	139,824,657	4,253,181	144,077,838

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

		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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		248,070		248,070
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		217,165	96,990	314,155
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
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		3,848,686		3,848,686

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

		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		0	4,313,921	96,990	4,410,911
Total for ECS 84362, 50% Law		72,961,003	135,510,736	4,156,191	139,666,927
Percent of CEE (Instructional Salary Cost / Total CEE)		53.84%	100.00%		
50% of Current Expense of Education			67,755,368		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		72,961,003	135,510,736	4,156,191	139,666,927
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		72,961,003	139,824,657	4,253,181	144,077,838
Capital Expenditures	6000	573,280	1,691,077	196,908	1,887,985
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		73,534,283	141,515,734	4,450,089	145,965,823

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

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			0
In County Treasury	9112	24,077,692	234,515	24,312,207
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	20,488,954	2,927,026	23,415,980
Due from Other Funds	9140	102,200		102,200
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		44,768,846	3,161,541	47,930,387
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,059,207	533,659	5,592,866
Accrued Salaries and Wages Payable	9520	7,885,888		7,885,888
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,587,566	1,119,437	2,707,003
TOTAL LIABILITIES		14,532,661	1,653,096	16,185,757

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
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
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,508,445	1,508,445
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	5,577,996		5,577,996
Total Designated Fund Balance		5,577,996	1,508,445	7,086,441
Uncommitted Fund Balance	9790	24,658,189		24,658,189
TOTAL FUND EQUITY		30,236,185	1,508,445	31,744,630
TOTAL LIABILITIES AND FUND EQUITY		44,768,846	3,161,541	47,930,387

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

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			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	0
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, 2014

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
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			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	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, 2014

District ID: 850

Name: MT. SAN ANTONIO

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						
In County Treasury	9112			398,466	115,263		1,550,417
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			165,390	8,129		3,751
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	563,856	123,392	0	1,554,168
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			37,629	16,066		8,403
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						138,275
TOTAL LIABILITIES		0	0	37,629	16,066	0	146,678

- 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, 2014

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	1,345,312
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	526,227	107,326	0	0
Total Designated Fund Balance		0	0	526,227	107,326	0	1,345,312
Uncommitted Fund Balance	9790	0	0	0	0	0	62,178
TOTAL FUND EQUITY		0	0	526,227	107,326	0	1,407,490
TOTAL LIABILITIES AND FUND EQUITY		0	0	563,856	123,392	0	1,554,168

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,391,577		125,888,363
Cash With Fiscal Agents	9113	221,704		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	484,006		350,961
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		19,097,287	0	126,239,324
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,764,720		5,037,359
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	495,917		
TOTAL LIABILITIES		4,260,637	0	5,037,359

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
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			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	8,787,525		121,201,965
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,787,525	0	121,201,965
Uncommitted Fund Balance	9790	6,049,125		
TOTAL FUND EQUITY		14,836,650	0	121,201,965
TOTAL LIABILITIES AND FUND EQUITY		19,097,287	0	126,239,324

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

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, 2014

District ID: 850

Name: MT. SAN ANTONIO

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, 2014

District ID: 850

Name: MT. SAN ANTONIO

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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	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, 2014

District ID: 850

Name: MT. SAN ANTONIO

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		
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		
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		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service 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
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	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		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
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

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								
In County Treasury	9112	1,853,927	42,978		29,998	275,284			638,497
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	4,783	105		149,255	39,821			8,555
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		1,858,710	43,083	0	179,253	315,105	0	0	647,052

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

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	7,135	1		65,894	14,218			1,976
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				102,200				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					104,457			
Deferred Revenues	9570				8,332	4,417			
Total Current Liabilities and Deferred Revenue		7,135	1	0	176,426	123,092	0	0	1,976
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	7,135	1	0	176,426	123,092	0	0	1,976

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 850

Name: MT. SAN ANTONIO

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								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	1,851,575	43,082			192,013			645,076
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,851,575	43,082	0	0	192,013	0	0	645,076
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,851,575	43,082	0	2,827	192,013	0	0	645,076
TOTAL LIABILITIES AND FUND EQUITY		1,858,710	43,083	0	179,253	315,105	0	0	647,052

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

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	39,796	1,618,481	1,658,277
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		107,439	107,439
Student Financial Aid	8150	48,094		48,094
Veterans Education	8160	9,468		9,468
Vocational and Technical Education Act (VATEA)	8170		935,997	935,997
Other Federal Revenues	8190	360,419	1,553,582	1,914,001
Total Federal Revenues	8100	457,777	4,215,499	4,673,276
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	85,594,846		85,594,846
Other General Apportionment	8613	73,850		73,850
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		786,200	786,200
Disabled Students Programs and Services(DSPS)	8623		2,209,590	2,209,590
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		534,535	534,535
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,507,896	4,507,896

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	19,975,289		19,975,289
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,183,131	1,183,131
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	126,051		126,051
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	157		157
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,848,686	921,297	4,769,983
State Mandated Costs	8685	790,520		790,520
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	672,548		672,548
Total State Revenues	8600	111,081,947	10,142,649	121,224,596

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	16,337,802		16,337,802
Tax Allocation, Supplemental Roll	8812	345,801		345,801
Tax Allocation, Unsecured Roll	8813	406,276		406,276
Prior Years Taxes	8816	19,046		19,046
Education Revenues Augmentation Fund (ERAF)	8817	2,164,609		2,164,609
Redevelopment Agency Funds - Pass Through	8818	572,015		572,015
Redevelopment Agency Funds - Residual	8819	775,628		775,628
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	41,732	137,826	179,558
Contract Services	8830			
Contract Instructional Services	8831	205,093		205,093
Other Contract Services	8832	136,524	90,191	226,715
Sales and Commissions	8840	227,470		227,470
Rentals and Leases	8850	329,071	167,236	496,307
Interest and Investment Income	8860	350,660	1,937	352,597
Student Fees and Charges	8870			
Community Services Classes	8872	1,065,604		1,065,604
Dormitory	8873			0
Enrollment	8874	7,907,950		7,907,950
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	7,030		7,030
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	175,764		175,764
Insurance	8878			0
Student Records	8879	128,908		128,908
Nonresident Tuition	8880	4,038,351		4,038,351
Parking Services and Public Transportation	8881		2,060,354	2,060,354
Other Student Fees and Charges	8885	512,343		512,343
Other Local Revenues	8890	1,129,315	9,436	1,138,751
Total Local Revenues	8800	36,876,992	2,466,980	39,343,972
Total Revenues		148,416,716	16,825,128	165,241,844

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

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	14,096		14,096
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	559,980	13,623	573,603
Total Other Financing Sources	8900	574,076	13,623	587,699
Total Revenues and Other Financing Sources		148,990,792	16,838,751	165,829,543

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	2,013,970	506,581	88,070	34,538		2,643,159
Architecture and Environmental Design	0200	145,983		3,848	22,890		172,721
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,837,745	126,769	126,474	15,819		4,106,807
Business and Management	0500	2,170,220	187,224	7,033	41,808		2,406,285
Communications	0600	762,653	61,515	63,921	15,824		903,913
Computer and Information Science	0700	2,417,190	143,740	308,017	102,032		2,970,979
Education	0800	4,572,532	1,016,314	310,617	120,110		6,019,573
Engineering and Related Industrial Technology	0900	3,170,798	691,425	325,047	210,796		4,398,066
Fine and Applied Arts	1000	5,702,639	826,662	219,790	303,118		7,052,209
Foreign language	1100	2,112,974	42,227	9,024	2,320		2,166,545
Health	1200	5,214,732	968,425	255,252	101,556		6,539,965
Consumer Education And Home Economics	1300	2,948,135	556,444	134,249	8,685		3,647,513
Law	1400	380,537	26,097	15,320			421,954
Humanities(Letters)	1500	10,242,664	343,980	106,740	3,202		10,696,586
Library Science	1600	45,274					45,274
Mathematics	1700	6,557,398	107,782	35,801	4,984		6,705,965
Military Studies	1800						0
Physical Sciences	1900	4,702,170	258,799	136,135	32,145		5,129,249
Psychology	2000	1,215,264	34,320	5,767	205		1,255,556
Public Affairs and Services	2100	1,361,356	154,345	173,354	63,501		1,752,556
Social Sciences	2200	4,360,039	116,725	12,780	4,196		4,493,740
Commercial Services	3000	141,329		2,715	3,971		148,015
Interdisciplinary Studies	4900	8,575,312	4,344,544	552,031	377,601		13,849,488
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		72,650,914	10,513,918	2,891,985	1,469,301		87,526,118
Total Expenditures for GF Activities*		74,863,671	66,090,779	18,216,383	3,043,316	973,326	163,187,475

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

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		5,398,069	167,878	95,027		5,660,974
Course and Curriculum Development	6020		119,270				119,270
Academic / Faculty Senate	6030		700,794	12,440			713,234
Other Instructional Administration & Governance	6090		3,462	15,466			18,928
Total Instructional Admin. & Governance		0	6,221,595	195,784	95,027	0	6,512,406
Instructional Support Services	6100						
Learning Center	6110	2,170,040	298,031	15,235	37,751		2,521,057
Library	6120		1,901,874	288,738	132,144		2,322,756
Media	6130		686,346	82,008	83,239		851,593
Museums and Galleries	6140		42,638	6,865	1,950		51,453
Academic Information Systems and Technology	6150		1,966,566	59,915	4,795		2,031,276
Other Instructional Support Services	6190						0
Total Instructional Support Services		2,170,040	4,895,455	452,761	259,879	0	7,778,135
Admissions and Records	6200		1,758,398	184,626	29,235		1,972,259
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,090,222	20,480	60,446		4,171,148
Matriculation and Student Assessment	6320		1,250,352	7,774			1,258,126
Transfer Programs	6330						0
Career Guidance	6340			10,350			10,350
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,340,574	38,604	60,446	0	5,439,624

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

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		2,082,646	49,364	31,404		2,163,414
Extended Opportunity Programs and Services (EOPS)	6430		835,381	15,843	4,541	233,379	1,089,144
Health Services	6440			1,681			1,681
Student Personnel Administration	6450		1,002,975	191,850	13,973		1,208,798
Financial Aid Administration	6460		2,068,818	77,020	3,983		2,149,821
Job Placement Services	6470		1,106,075	58,715	5,823		1,170,613
Veterans Services	6480		53,686	39,338	12,879		105,903
Miscellaneous Student Services	6490		320,846	268,850	86,420		676,116
Total Other Student Services		0	7,470,427	702,661	159,023	233,379	8,565,490
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,633,872	915,844	53,005		2,602,721
Custodial Services	6530		4,053,959	79,988	7,297		4,141,244
Grounds Maintenance and Repairs	6550		1,656,703	184,862	9,713		1,851,278
Utilities	6570			3,554,834			3,554,834
Other Operations and Maintenance of Plant	6590		940,816	790,508	3,249		1,734,573
Total Operation and Maintenance of Plant	6500	0	8,285,350	5,526,036	73,264	0	13,884,650
Planning, Policymaking and Coordinations	6600		3,224,607	767,946	33,851		4,026,404

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

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		908,866	72,507	13,300		994,673
Fiscal Operations	6720		2,757,120	432,526			3,189,646
Human Resources Management	6730		1,311,490	309,355	1,373		1,622,218
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,962				1,962
Staff Development	6750		134,548	7,799	14,599		156,946
Staff Diversity	6760		1,634	13,019			14,653
Logistical Services	6770		2,566,910	1,969,483	49,245		4,585,638
Management Information Systems	6780		4,455,346	2,031,060	540,383		7,026,789
Other General Institutional Support Services	6790		503,546	51,857	2,266		557,669
Total General Institutional Support Services	6700	0	12,641,422	4,887,606	621,166	0	18,150,194
Community Services & Economic Development	6800						
Community Recreation	6810		357,371	114,971	10,486		482,828
Community Service Classes	6820		191,119	423,071			614,190
Community Use of Facilities	6830		1,267,217	144,244	82,994		1,494,455
Economic Development	6840		178,288	72,613	1,588		252,489
Other Community Services & Economic Development	6890		1,171	2,109			3,280
Total Community Services	6800	0	1,995,166	757,008	95,068	0	2,847,242

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

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			269,370			269,370
Child Development Centers	6920		23,260				23,260
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,113,335	337,691	90,853		2,541,879
Student and Co-Curricular Activities	6960		58,267	373,420	27,707		459,394
Student Housing	6970						0
Other Ancillary Services	6990		78,050	131,745			209,795
Total Ancillary Services	6900	0	2,272,912	1,112,226	118,560	0	3,503,698
Auxiliary Operations	7000						
Contract Education	7010	42,717	1,430,441	293,050	7,037		1,773,245
Other Auxiliary Operations	7090		40,514	204,686	21,459		266,659
Total Auxiliary Operations	7000	42,717	1,470,955	497,736	28,496	0	2,039,904

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

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						0
Tax revenue Anticipation Notes	7220			201,404			201,404
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	201,404	0	0	201,404
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					506,654	506,654
Student Aid	7320					233,293	233,293
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	739,947	739,947
Sub-Total Non-Instructional Activites		2,212,757	55,576,861	15,324,398	1,574,015	973,326	75,661,357
Total Expenditures General Fund: activities *		74,863,671	66,090,779	18,216,383	3,043,316	973,326	163,187,475

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$259,087,556
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	29,356.98		
	2. 2013-2014 Second Period Actual FTES	30,494.44		
	3. 2013-2014 Population change factor (C2/C1)	1.0387		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$268,495,282
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)			\$268,495,282
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$268,495,282
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			104,865,541
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			126,208
C.	Local Property taxes			19,273,534
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			33,630
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			448,105
H.	2014-2015 Appropriations Subject to Limit			\$123,850,808

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	457,777	100,000	4,215,499	4,596,330	4,673,276	4,696,330
State Revenues	8600	111,081,947	111,012,690	10,142,649	15,147,181	121,224,596	126,159,871
Local Revenues	8800	36,876,992	33,482,326	2,466,980	2,299,683	39,343,972	35,782,009
Total Revenues		148,416,716	144,595,016	16,825,128	22,043,194	165,241,844	166,638,210
EXPENDITURES:							
Academic Salaries	1000	71,691,512	74,460,152	2,418,625	2,856,129	74,110,137	77,316,281
Classified Salaries	2000	33,138,734	35,023,738	7,946,180	8,588,760	41,084,914	43,612,498
Employee Benefits	3000	23,459,865	26,807,271	2,299,534	2,689,227	25,759,399	29,496,498
Supplies and Materials	4000	2,476,155	3,352,937	782,620	2,281,903	3,258,775	5,634,840
Other Operating Expenses and Services	5000	13,311,572	16,315,725	1,646,036	3,877,229	14,957,608	20,192,954
Capital Outlay	6000	1,887,985	2,107,810	1,155,331	2,808,575	3,043,316	4,916,385
Total Expenditures		145,965,823	158,067,633	16,248,326	23,101,823	162,214,149	181,169,456
Excess /(Deficiency) of Revenues over Expenditures		2,450,893	(13,472,617)	576,802	(1,058,629)	3,027,695	(14,531,246)
Other Financing Sources	8900	574,076	830,343	13,623		587,699	830,343
Other Outgo	7000	518,742	1,223,001	454,584	289,960	973,326	1,512,961
Net Increase/(Decrease) in Fund Balance		2,506,227	(13,865,275)	135,841	(1,348,589)	2,642,068	(15,213,864)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,729,958	30,236,185	1,372,604	1,508,445	29,102,562	31,744,630
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	27,729,958		1,372,604		29,102,562	
Ending Fund Balance, June 30		30,236,185	16,370,910	1,508,445	159,856	31,744,630	16,530,766

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	205,917					
Local Revenues	8800	18,958,491	14,078,798				
Total Revenues		19,164,408	14,078,798	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,672,408	8,692,021				
Debt Interest and Other Service Charges	7120	7,479,564	8,084,569				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,151,972	16,776,590	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,151,972)	(16,776,590)	0	0	0	0
Net Increase/Decrease in Fund Balance		(987,564)	(2,697,792)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,179,969	16,192,405		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,179,969		0		0	
Ending Fund Balance, June 30		16,192,405	13,494,613	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					186,605	192,915
State Revenues	8600					593,930	637,734
Local Revenues	8800					407,891	399,503
Total Income		0	0	0	0	1,188,426	1,230,152
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					939,441	944,369
Employee Benefits	3000					223,852	239,347
Supplies and Materials	4000					18,310	25,376
Other Operating Expenses and Services	5000					101,366	99,911
Capital Outlay	6000						1,149
Total Expenditures		0	0	0	0	1,282,969	1,310,152
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(94,543)	(80,000)
Other Financing Sources	8900					80,000	80,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(14,543)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	540,770	526,227
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		540,770	
Ending Fund Balance, June 30		0	0	0	0	526,227	526,227

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	160,753	217,300			1,252,887	1,258,500
Total Income		160,753	217,300	0	0	1,252,887	1,258,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					675,273	834,606
Employee Benefits	3000					199,707	266,130
Supplies and Materials	4000	166,749	216,225			43,639	49,345
Other Operating Expenses and Services	5000	5,857	17,100			105,919	108,372
Capital Outlay	6000	5,430	14,000			1,900	
Total Expenditures		178,036	247,325	0	0	1,026,438	1,258,453
Excess /(Deficiency) of Revenues over Expenditures		(17,283)	(30,025)	0	0	226,449	47
Other Financing Sources	8900	8,459	30,025				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(8,824)	0	0	0	226,449	47
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	116,150	107,326		0	1,181,041	1,407,490
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	116,150		0		1,181,041	
Ending Fund Balance, June 30		107,326	107,326	0	0	1,407,490	1,407,537

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,160,514	3,348,811				
Local Revenues	8800	1,519,261	652,124			602,032	403,000
Total Income		2,679,775	4,000,935	0	0	602,032	403,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	38,303				620,589	798,932
Employee Benefits	3000	7,711				159,952	242,496
Supplies and Materials	4000	86,225	25,482			7,017	40,170
Other Operating Expenses and Services	5000	234,042	217,973			4,854,728	1,866,051
Capital Outlay	6000	14,350,123	14,826,892			21,574,828	117,250,330
Total Expenditures		14,716,404	15,070,347	0	0	27,217,114	120,197,979
Excess /(Deficiency) of Revenues over Expenditures		(12,036,629)	(11,069,412)	0	0	(26,615,082)	(119,794,979)
Other Financing Sources	8900	12,595	140,769			146,990,083	
Other Outgo	7000	165,156	12,294				
Net Increase/(Decrease) in Fund Balance		(12,189,190)	(10,940,937)	0	0	120,375,001	(119,794,979)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,025,840	14,836,650	826,964	0		121,201,965
Prior Years Adustments	9020			(826,964)		826,964	
Adjusted Beginning Balance	9030	27,025,840		0		826,964	
Ending Fund Balance, June 30		14,836,650	3,895,713	0	0	121,201,965	1,406,986

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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

850 MT. SAN ANTONIO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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						
Other Financing Sources	8900						
Total Income		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		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	572,313	566,184	28,852	28,100		
Total Income		572,313	566,184	28,852	28,100	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	188,005	202,837				
Employee Benefits	3000	65,118	65,278				
Supplies and Materials	4000	31,601	54,200	714	9,000		
Other Operating Expenses and Services	5000	124,225	172,314	18,904	30,000		
Capital Outlay	6000	12,868	7,400				
Total Expenditures		421,817	502,029	19,618	39,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		150,496	64,155	9,234	(10,900)	0	0
Other Financing Sources	8900						
Other Outgo	7000	73,136	68,900				
Net Increase/(Decrease) in Fund Balance		77,360	(4,745)	9,234	(10,900)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,774,215	1,851,575	33,848	43,082		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,774,215		33,848		0	
Ending Fund Balance, June 30		1,851,575	1,846,830	43,082	32,182	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	44,230,647	47,864,744				
State Revenues	8600	2,628,480	2,130,000				
Local Revenues	8800			497,732	350,000		
Total Income		46,859,127	49,994,744	497,732	350,000	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
Excess /(Deficiency) of Revenues over Expenditures		46,859,127	49,994,744	497,732	350,000	0	0
Other Financing Sources	8900		149,158	73,136	68,900		
Other Outgo	7000	46,859,127	50,143,902	536,070	610,913		
Net Increase/(Decrease) in Fund Balance		0	0	34,798	(192,013)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	157,215	192,013		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		157,215		0	
Ending Fund Balance, June 30		2,827	2,827	192,013	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			578,788	551,000
Total Income		0	0	578,788	551,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			105,744	94,000
Employee Benefits	3000			5,703	5,841
Supplies and Materials	4000			21,810	27,160
Other Operating Expenses and Services	5000			272,533	313,806
Capital Outlay	6000				6,500
Total Expenditures		0	0	405,790	447,307
Excess /(Deficiency) of Revenues over Expenditures		0	0	172,998	103,693
Other Financing Sources	8900			10,669	
Other Outgo	7000			4,631	
Net Increase/(Decrease) in Fund Balance		0	0	179,036	103,693
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	466,040	645,076
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		466,040	
Ending Fund Balance, June 30		0	0	645,076	748,769

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	13,623
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	80,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	6,038
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	152,987
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	73,136

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					877,058	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			877,058	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,848,686			921,297	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	8,266	8,266
Books, Magazines, & Periodicals	4200				0	32,405	32,405
Instructional Supplies & Materials	4300				0	263,100	263,100
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	303,771	303,771
Other Operating Expenses and Services	5000		3,848,686		3,848,686	245,174	4,093,860
Capital Outlay	6000						
Library Books	6300				0	119,638	119,638
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	119,638	119,638
Other Outgo	7000				0		0
Total Expenditures		0	3,848,686	0	3,848,686	668,583	4,517,269
Ending Balance					0	1,129,772	1,129,772

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,129,772	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,129,772	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,903,232			1,036,796	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	15,395	15,395
Books, Magazines, & Periodicals	4200				0	82,777	82,777
Instructional Supplies & Materials	4300				0	1,783,643	1,783,643
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,881,815	1,881,815
Other Operating Expenses and Services	5000		3,903,232		3,903,232	194,088	4,097,320
Capital Outlay	6000						
Library Books	6300				0	90,665	90,665
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	90,665	90,665
Other Outgo	7000				0		0
Total Expenditures		0	3,903,232	0	3,903,232	2,166,568	6,069,800
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	19,975,289
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	19,975,289	0	0	19,975,289
TOTAL		19,975,289	0	0	19,975,289