



▶ **Mt. San Antonio
College**

2016-2017

Tentative Budget

MT. SAN ANTONIO COLLEGE
2016-17 Tentative Plan and Budget

TABLE OF CONTENTS

	<u>Page</u>
2015-16 Adopted to 2016-17 Tentative - Changes to the Fund Balance	1
2016-17 Tentative Budget Assumptions	
Unrestricted General Fund 11	
Ongoing Revenue Budget Assumptions	3
Ongoing Expenditure Budget Assumptions.....	4
One-Time Revenue and Expenditure Budget Assumptions	5
Unrestricted General Fund 13 – Revenue-Generated Accounts	
Revenue and Expenditure Assumptions	6
2016-17 Budget Comparison History – Unrestricted General Fund	7
Summary of Regular Positions Included in the 2016-17 Tentative Budget	12
New Ongoing Positions – Unrestricted General Fund	13
New Faculty Positions (Less: Hourly Backfill Budget Reduction) – Unrestricted General Fund.....	14
2016-17 Ongoing Budget Increases.....	15
2015-16 New Resources Allocation Requests Phase 4 – Operating Expenses	16
2016-17 Immediate Needs Request-One-Time	17
Positions Funded with One-Time Funds	18
Unrestricted General Fund (Fund 11 and Fund 13 Combined) Revenue	19
Unrestricted General Fund (Fund 11 and Fund 13 Combined) Expenditures.....	20
Unrestricted General Fund – 11 Revenue.....	21
Unrestricted General Fund – 11 Expenditures	24
Unrestricted General Fund – Revenue-Generated - 13 Revenue	26
Unrestricted General Fund – Revenue-Generated - 13 Expenditures	30
Restricted General Fund – 17 Revenue.....	32
Restricted General Fund – 17 Expenditures	35

Child Development Fund – 33	37
Farm Operations Fund – 34.....	39
Student Health Services Fund – 39.....	41
Capital Outlay Projects Fund – 41	43
Bond Construction Fund No 1 – 42	46
Capital Outlay Projects / Redevelopment Fund – 43	48
Bond Anticipation Notes Construction Fund – 44	50
Bond Construction Fund No 2 – 45	52
Bond Construction Fund No 3 – 46	54
Associated Students Trust Fund – 71	56
Student Representation Fee Trust Fund – 72.....	59
Student Financial Aid Trust Fund – 74	61
Scholarship & Loan Trust Fund – 75.....	64
Other Trust Funds – 79.....	66

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2015-16 ADOPTED BUDGET TO 2016-17 TENTATIVE BUDGET
(May 2, 2016)**

	Changes to the Fund Balance
2015-16 ADOPTED BUDGET - FUND BALANCE - At 12.05%	\$ 23,704,069
Plus: 2015-16 Unbudgeted Revenues	
2014-15 COLA (1.02%)	(6,416)
2014-15 Decrease in Growth	(786,116) (A)
2015-16 CDCP Equalization	157,160
2015-16 Increase to Base Allocation	879,034 (B)
2015-16 Full-Time Faculty Hiring	41,204
2015-16 Estimated Growth - Constrained Growth 2.85%	3,767,645 (C)
2014-15 Apportionment Deficit Recovery	441,629
2015-16 Increase of Apportionment Deficit from 0.4% to 1.22%	(1,310,604) (D)
Miscellaneous Revenue	772,149 (E)
Changes in 2015-16 Revenues	3,955,685
Plus: 2015-16 Unexpended Expenditure Budgets	
Permanent/Hourly Faculty and Classified Permanent Positions	491,859
2015-16 Faculty Hiring	1,319,256
New Faculty Professional Growth Stipend	1,224,406
New Resources Allocation - Unexpended Budget for Positions	2,420,432
New Resource Allocation - Unexpended Departmental and Institutional Budgets	1,484,285
Unexpended Institutional Budgets	1,355,591
Additional Transfer to STRS/PERS Trust	(2,000,000) (F)
Changes in 2015-16 Expenditures	6,295,829 (G)
Net Changes in Revenues & Expenditures	10,251,514
Less: Commitments	
Purchases in Progress and Carryovers	(2,535,672)
2014-15 and 2015-16 New Resources Allocation Phases 1, 2, 3, and 4	(2,297,345)
Designated for One-Time Expenditures	(3,200,613)
Total Commitments	(8,033,630)
2016-17 TENTATIVE BUDGET	
Plus: 2016-17 Ongoing Revenues	173,857,946
Less: 2016-17 Ongoing Expenditures	(173,925,366) (H)
Ongoing Projected Deficit	(67,420)
Beginning Estimated Balance as of July 1, 2016	8,033,630
Plus: 2016-17 One-Time Revenues	4,373,214
Less: 2016-17 One-Time Expenditures	(12,406,844)
One-Time Revenues net of One-Time Expenditures	-
REVENUE GENERATED ACCOUNTS	
Beginning Estimated Balance as of July 1, 2016	5,137,259
Plus: 2016-17 Revenue Generated Accounts Increases	2,501,548
Less: 2016-17 Revenue Generated Accounts Decreases	(7,638,807)
Ending Fund Balance Revenue Generated Accounts	-
ENDING ESTIMATED FUND BALANCE - At 13.33%	\$ 25,854,533 *

* Does not include funding for New Resources Allocation Requests Phase 5, Utilities Costs, Computer Replacement Program, Increase to Minimum Wage, etc.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2015-16 ADOPTED BUDGET TO 2016-17 TENTATIVE BUDGET
FOOTNOTES
(May 2, 2016)**

- (A) The 2014-15 Growth was reduced with the April 2016 final Recalculation.
- (B) The College received additional funds to the 2015-16 Increase to Base with the April 2016 First Principal Apportionment. This allocation is subject to change with the final Apportionment Recalculation of February 2017.
- (C) The 2015-16 Growth was not included in the 2015-16 Adopted Budget as established in the Budget Review and Development Process Guide. The rationale is that growth estimates will change multiple times during the year, and the final number is known in February of the following fiscal year. The College needs to increase courses to earn the Growth. The College is estimating an increase of 798 FTES or \$3,767,645 for the fiscal year 2015-16. The final Growth will be known in February 2017.
- (D) In August 2016, the College estimated the 2015-16 Apportionment Deficit to be at 0.4%. The Deficit has increased from 0.4% to 1.22% as per the 2015-16 First Principal Apportionment of April 2016.
- (E) The College received additional revenues for nonresident tuition for international students, prior year lottery adjustment, interest, donations, and settlements.
- (F) The 2015-16 Adopted Budget included \$2 million to establish the Section 115 Mt. San Antonio College STRS/PERS Trust. The \$2 million is in addition for a total of \$4 million to be transferred to the Trust. A resolution to establish this trust will be presented to the Board of Trustees on June 22, 2016.
- (G) The unexpended expenditure budgets are mainly the result of vacancies for faculty, management, and classified positions. A large amount is due to the New Resources Allocation Requests positions and operational budgets. These budgets have been committed and will be carryover to the fiscal year 2016-17.
- (H) Includes a \$2.5 million payment towards the annual contribution to the OPEB Trust for 2016-17 as approved by the Board of Trustees on May 27, 2015.

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Revenue Budget	Balance as of the 2015-16 Adopted Budget	\$ 166,105,962	\$ -	\$ 166,105,962
2015-16 COLA	Adjustment to Funded COLA at 1.02%	(6,416)	-	(6,416)
2016-17 COLA	Funded COLA at 0.00%	-	-	-
2014-15 Growth	Per Final 2014-15 Apportionment Recalculation of April 2016	(786,116)	-	(786,116)
2015-16 Growth - Estimated	Statewide Growth 3%. District Constrained Growth 3.83%. Estimated Constrained Growth 2.85% or 798 FTES.	3,767,645	-	3,767,645
2015-16 Growth - Estimated	Additional 250 CED FTES from the Summer 2016	1,181,436	-	1,181,436
2015-16 Increase to Base Allocation	\$266.7 Million Statewide Increase. Additional increase as per the 2015-16 First Principal Apportionment of April 2016. Allocation Will be recalculated, the Final Figure will be Known in February 2017.	879,034	-	879,034
2015-16 CDCP Equalization	\$49 Million Statewide. Increase of the Career Development & College Preparation Courses (CDCP) Rate to the Credit Rate as per 2015-16 First Principal Apportionment of April 2016.	157,160	-	157,160
2015-16 Full-Time Faculty Hiring	\$62.3 Million Statewide. Mt. SAC is Ranked at Quintile 4 or \$110,000 per Each Full-Time Faculty. The Faculty Obligation Increase is 14.76. Additional increase as per the 2015-16 First Principal Apportionment of April 2016. Allocation Will be recalculated, the Final Figure will be Known in February 2017.	41,204	-	41,204
2016-17 Increase to Base Allocation	\$75 Million Statewide Increase - Very Preliminary Estimate as per May Revision Governor's Budget.	2,027,517	-	2,027,517
Lottery	Increase in FTES from 31,546 to 32,014. Will be adjusted with the Annual Attendance Report and New Rates in July 2016.	65,520	-	65,520
Interest	Increase Due to Total Elimination of the Apportionment Deferrals	75,000	-	75,000
Nonresident Tuition	International Students - Based on 2015-16 Projected Actuals	275,000	-	275,000
Nonresident Tuition	Out-of-State Students - Based on 2015-16 Projected Actuals	75,000	-	75,000
PT Faculty Office Hours/Health Insurance	No Increase	-	-	-
PT Faculty Parity	No Increase	-	-	-
Other Miscellaneous Revenue	TBD	-	-	-
Total Revenue Increases/(Decreases)		\$ 7,751,984	\$ -	\$ 7,751,984
Total Ongoing Revenue Budget		\$ 173,857,946	\$ -	\$ 173,857,946

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Expenditure Budget	Balance as of the 2015-16 Adopted Budget	\$ 166,839,534	\$ -	\$ 166,839,534
2016-17 Salary Schedule Progression	Estimated Step/Column and Longevity Changes	1,300,971	-	1,300,971
2016-17 Credit Adjunct Step/Column	Estimated Step/Column Increases	128,000	-	128,000
2016-17 Noncredit Adjunct Step/Column	Estimated Step/Column Increases	105,000	-	105,000
2015-16 Medical Coverage Opt-out	Faculty, Management, CSEA 262, and CSEA 651	(66,658)	-	(66,658)
Misc. Personnel and Benefit Changes	Mainly Changes in Step and Column due to Filled Vacancies and Changes in Employer Contributions for Hourly Budgets	(542,257)	-	(542,257)
2016-17 Salary and Benefit Increase, Collective Bargaining Contracts	1% Salary Increase for all Units - Approved for the Faculty, Pending Board of Trustees Approval for all other Units	1,402,503	-	1,402,503
STRS Employer Rate Increase	Rate Increase from 10.73% to 12.58%	1,354,225	-	1,354,225
PERS Employer Rate Increase	Rate Increase from 11.847% to 13.050%	771,219	-	771,219
Unemployment Insurance	No Changes. Rate Remains at 0.05%.	-	-	-
Reclassification of Personnel	Management, CSEA 262, and CSEA 651	85,976	-	85,976
New Positions	Management, Confidential, CSEA 262, and CSEA 651. Includes Ongoing Positions approved with the New Resources Allocation Phase 4 (Refer to Pages 13 for Details)	1,697,646	-	1,697,646
Reallocation of Faculty Professional Growth	The Increase to Fund the Faculty Professional Growth was Included in the 2015-16 Budget in its Entirety. These Funds are Being Reallocated to Fund the New Faculty Positions and the Ongoing Increase to Earn the 2015-16 Growth. The District will Continue to Increase this Budget Based on Actuals Expenses for Each Fiscal Year.	(1,124,406)	-	(1,124,406)
New Faculty Positions	Seven New Faculty Positions \$761,479 less Reduction of Hourly Adjunct per each New Faculty Position \$322,532 (Refer to Page 14 for Details)	438,947	-	438,947
Hourly Faculty Budget	Ongoing Increase from Summer 2015 to Spring 2016 to Earn the 2015-16 Growth	1,177,577	-	1,177,577
Budget Increases	Approved by President's Cabinet (Refer to Page 15 for Details)	126,842	-	126,842
2015-16 New Resources Allocation Phase 4 - Operating Expenses	As approved by President's Cabinet on October 13, 2015 (Refer to Page 16 Details)	230,247	-	230,247
Total Net Increase to Ongoing Expenditure Budget		\$ 7,085,832	\$ -	\$ 7,085,832
Total Ongoing Expenditure Budget		\$ 173,925,366	\$ -	\$ 173,925,366
Total Ongoing Budget Surplus/(Deficit)		\$ (67,420)	\$ -	\$ (67,420)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Fund Balance	Carryover Estimated Ending Fund Balance as of June 30, 2016	\$ 8,033,630	\$ -	\$ 8,033,630
2015-16 Apportionment Deficit Recovery	Per the 2015-16 First Principal Apportionment, the Deficit is Estimated at 1.22%. The Assumption is that Portion of the Deficit will be Recovered if the Deficit is at 0.5% in the February 2017 Recalculation.	1,145,047	-	1,145,047
2015-16 Growth	Additional 250 CED FTES from the Summer 2016. The Additional one-time funds will be Released with the February 2017 Apportionment Recalculation.	1,181,436	-	1,181,436
2016-17 Growth	2% Statewide per Governor's May Revision. Preliminary Estimate Based on a Simulation Using 2015-16 P1 Figures is \$3,093,673.	-	-	-
2016-17 Apportionment Deficit	Estimated at 0.5% of the Total 2016-17 Estimated Apportionment of (\$161,061,781)	(805,309)	-	(805,309)
2016-17 State Mandated Costs Reimbursement	\$105.5 Million Statewide. Per Governor's May Revise.	2,852,040	-	2,852,040
Total Beginning Fund Balance and One-Time Revenue Budget		\$ 12,406,844	\$ -	\$ 12,406,844

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated Carryover from 2015-16 Adopted Budget	\$ 605,464	\$ -	\$ 605,464
Various Carryover Budgets	Estimated Carryover for 2016-17	1,930,208	-	1,930,208
2014-15 New Resources Allocation Phase 1 - Estimated Committed Carryover	As approved by President's Cabinet on March 24, 2015	357,212	-	357,212
2014-15 New Resources Allocation Phase 2 - Estimated Committed Carryover	As approved by President's Cabinet on April 21, 2015	97,990	-	97,990
2015-16 New Resources Allocation Phase 3 - Estimated Committed Carryover	As approved by President's Cabinet in July 21, 2015	1,053,222	-	1,053,222
2015-16 New Resources Allocation Phase 4 - Estimated Committed Carryover	As approved by President's Cabinet in October 13, 2015	788,921	-	788,921
STRS and PERS Trust	Set Aside Budget for 2016-17 Contribution (Pending Board of Trustees Approval)	4,000,000	-	4,000,000
Auxiliary Unfunded PERS Liability	Set Aside Budget (Pending Board of Trustees Approval)	127,044	-	127,044
International Students Nonresident Fee	Projected Increase in 2015-16 Fees to be Transferred to the International Student Fund	275,000	-	275,000
Immediate Needs Requests - One-Time	Approved by President's Cabinet (Refer to Page 17 for Details)	14,000	-	14,000
Positions Funded with One-Time Funds	Management and Classified. Includes Positions approved by President's Cabinet on April 5, 2016 and May 3, 2016 (Refer to Page 18 for Details)	562,340	-	562,340
2016-17 State Mandated Costs Reimbursement - Expenditure Budget	\$105.5 Million Statewide. Per Governor's May Revise	2,852,040	-	2,852,040
Election Cost	No Election Costs	-	-	-
Hourly Faculty Budget	Estimated Increase to Earn the 2016-17 Growth TBD	-	-	-
2015-16 One-Time Savings from Vacant Positions	Based on 2015-16 Adopted Budget	(256,597)	-	(256,597)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 12,406,844	\$ -	\$ 12,406,844

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Balance	Estimated Fund Balance as of June 30, 2016	\$ -	\$ 5,137,259	\$ 5,137,259
2016-17 Revenue Budgets	Matching Revenue and Expenditure Accounts. Based on 2015-16 Estimated Actuals	-	2,501,548	2,501,548
Total Revenue Budget		\$ -	\$ 7,638,807	\$ 7,638,807

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2015-16 Carryover	Revenue-Generated Accounts - Estimated Carryover Balances as of June 30, 2016	\$ -	\$ 5,137,259	\$ 5,137,259
2016-17 Expenditure Budgets	Matching Revenue and Expenditure Accounts. Based on 2015-16 Estimated Actuals	-	2,501,548	2,501,548
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 7,638,807	\$ 7,638,807

Beginning Fund Balances - One-Time & Revenue Generated Accounts	\$ 8,033,630	\$ 5,137,259	\$ 13,170,889
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Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 178,231,160	\$ 2,501,548	\$ 180,732,708
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 186,332,210	\$ 7,638,807	\$ 193,971,017
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	2013-14 Actuals	2014-15 Actuals	2015-16 Adopted Budget	2015-16 Estimated Actuals	2016-17 Tentative Budget	Est. 2017-18 Preliminary Budget	Est. 2019-20 Preliminary Budget
UNRESTRICTED GENERAL							
Base Apportionment	\$ 125,762,935	\$ 128,099,805	\$ 132,101,158	\$ 132,101,158	\$ 154,085,183	\$ 161,061,781	\$ 161,825,163
2013-14 COLA (1.57%)	1,979,936	-	-	-	-	-	-
2014-15 COLA (0.85%)	-	1,113,396	-	-	-	-	-
2015-16 COLA (1.02%)	-	-	1,473,656	1,467,240 (1)	-	-	-
2016-17 COLA (0.00%)	-	-	-	-	-	-	-
2012-13 Over Cap Growth/Restoration *	347,614	-	-	-	-	-	-
2013-14 Growth/Restoration (1.63%)	-	2,887,957	-	-	-	-	-
2014-15 Growth/Restoration (2.75%)	-	-	6,817,701	6,031,585 (2)	-	-	-
2015-16 Growth (2.00%)	-	-	-	-	4,949,081 (8)	763,382 (25)	763,382 (25)
2015-16 CDCP Equalization	-	-	5,557,176	5,714,336 (3)	-	-	-
2015-16 Increase to Base Allocation	-	-	6,226,920	7,105,954 (4)	-	-	-
2016-17 Increase to Base Allocation	-	-	-	-	2,027,517 (15)	-	-
2015-16 Full-Time Faculty Hiring	-	-	1,623,706	1,664,910 (5)	-	-	-
Total Apportionment	\$ 128,090,485	\$ 132,101,158	\$ 153,800,317	\$ 154,085,183	\$ 161,061,781	\$ 161,825,163	\$ 162,588,545
Lottery - Current Year	3,669,625	3,902,622	4,416,440	4,416,440	4,481,960 (16)	4,481,960	4,481,960
Miscellaneous	7,426,412	7,548,726	7,036,160	7,808,233 (6)	7,461,160 (17)	7,461,160	7,461,160
Mandated Cost Block Grant - Reclassification	790,520	812,143	853,045	852,821	853,045 (18)	853,045	853,045
TOTAL ONGOING REVENUES	139,977,042	144,364,649	166,105,962	167,162,677	173,857,946	174,621,328	175,384,710
Salaries, Benefits, and Operating Expenditures	(135,785,480)	(142,207,449)	(164,339,534)	(160,042,193)	(171,425,366)	(175,700,179) (26)	(179,719,560) (26)
OPEB - Contribution	-	(2,500,000)	(2,500,000)	(2,500,000) (7)	(2,500,000)	(2,500,000)	(2,500,000)
TOTAL ONGOING EXPENDITURES - AFTER OPEB CHANGE	(135,785,480)	(144,707,449)	(166,839,534)	(162,542,193)	(173,925,366)	(178,200,179)	(182,219,560)
ONGOING/SURPLUS (DEFICIT)	4,191,562	(342,800)	(733,572)	4,620,484	(67,420)	(3,578,851)	(6,834,850)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
2012-13 Over Cap Growth/Restoration*	\$ 347,614	\$ 9,176	\$ -	\$ -	\$ -	\$ -	\$ -
2013-14 Growth/Restoration (1.63%)*	3,076,505	(188,548)	-	-	-	-	-
2014-15 Growth/Restoration (2.75%)	-	6,817,701	-	-	-	-	-
2015-16 Growth (2%)	-	-	-	3,767,645 (8)	1,181,436 (8)	-	-
2012-13 Apportionment Statewide Deficit	4,460,757	222,094	-	-	-	-	-
2013-14 Apportionment Statewide Deficit	(2,253,660)	1,668,600	-	-	-	-	-
2014-15 Apportionment Statewide Deficit	-	(441,629)	-	441,629 (9)	-	-	-
2015-16 Apportionment Statewide Deficit	-	-	(615,201)	(1,925,805) (10)	1,145,047 (19)	-	-
2016-17 Apportionment Statewide Deficit	-	-	-	-	(805,309) (20)	(805,309) (27)	(805,309) (27)
Tax and Revenue Anticipation Notes	90,542	-	-	-	-	-	-
State Mandated Costs Reimbursement	-	1,310,981	17,309,011	17,309,311	2,852,040 (21)	-	-
TOTAL ONE-TIME REVENUE	5,721,758	9,398,375	16,693,810	19,592,780	4,373,214	(805,309)	(805,309)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	2013-14 Actuals	2014-15 Actuals	2015-16 Adopted Budget	2015-16 Estimated Actuals	2016-17 Tentative Budget	Est. 2017-18 Preliminary Budget	Est. 2019-20 Preliminary Budget
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	\$ (5,640,650)	\$ (3,485,386) (12)	\$ (12,645,718) (25)	\$ (12,205,821)	\$ (6,366,096) (22)	\$ (3,864,608) (28)	\$ (3,333,235) (29)
2014-15 New Resources Allocation Phases 1, 2, 3, & 4 Carryovers	-	(1,092,830) (16)	(6,629,138) (16)	(3,676,346)	(2,297,345) (12)	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	-	-	(2,000,000)	(4,000,000)	(4,000,000) (23)	(2,000,000)	(2,000,000)
One-Time Expenditures Course Offerings	(2,654,280)	(1,666,022) (13)	(1,824,519)	(1,218,720)	-	-	-
One-Time Expenditure Savings - Savings from Vacant Positions	363,124	784,504	256,597	256,597	256,597	256,597	256,597
TOTAL ONE-TIME EXPENDITURES	(7,931,806)	(5,459,734)	(22,842,778)	(20,844,290)	(12,406,844)	(5,608,011)	(5,076,638)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	(2,210,048)	3,938,641	(6,148,968)	(1,251,510)	(8,033,630)	(6,413,320)	(5,881,947)
UNRESTRICTED GENERAL FUND - REVENUE - GENERATED ACCOUNTS							
TOTAL REVENUES	\$ 3,291,992	\$ 4,096,589	\$ 3,037,747	\$ 4,125,358 (11)	\$ 2,501,548 (11)	\$ 2,501,548	\$ 2,501,548
TOTAL EXPENDITURES	(2,767,279)	(3,421,765)	(6,957,988)	(2,908,340) (11)	(7,638,807) (11)	(7,638,807)	(7,638,807)
TOTAL REVENUE GENERATED INCREASES/DECREASES	524,713	674,824	(3,920,241)	1,217,018	(5,137,259)	(5,137,259)	(5,137,259)
SUMMARY OF FUND BALANCE:							
Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ 3,202,297	\$ -	\$ 2,297,345 (12)	\$ -	\$ -	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,332,579	2,248,910	-	2,535,672 (13)	-	-	-
Assigned Fund Balance - 2016-17 One-Time Expenditures	-	697,761	-	3,200,613 (14)	-	-	-
Subtotal Assigned Fund Balance	2,332,579	6,148,968	-	8,033,630	-	-	-
10% - Board Policy	14,648,457	15,358,895	19,664,030	18,629,482	19,397,102	10,725,103	(7,128,953)
Unassigned Fund Balance	10,009,732	9,078,746	4,040,039	7,292,471	6,457,431 (24)	-	-
Subtotal Unassigned Fund Balance	24,658,189	24,437,641	23,704,069	25,921,953	25,854,533	10,725,103	(7,128,953)
Subtotal Fund Balance - Unrestricted General Fund	26,990,768	30,586,609	23,704,069	33,955,583	25,854,533	10,725,103	(7,128,953)
Assigned Fund Balance - Revenue-Generated Accounts	3,245,417	3,920,241	-	5,137,259	-	-	-
Total Fund Balance Unrestricted General Fund	\$ 30,236,185	\$ 34,506,850	\$ 23,704,069	\$ 39,092,842	\$ 25,854,533	\$ 10,725,103	\$ (7,128,953)
Total Fund Balance Percentage Unrestricted General Fund	20.64%	22.47%	12.05%	20.98%	13.33%	5.60%	-3.66%
Note:							
OPEB (Other Post-Employment Benefits) Contribution and Retirees Health Premiums:							
OPEB Contribution & Retiree Health Premiums - Funded from OPEB Trust Interest Earned	\$ 6,482,208	\$ 4,403,119 (5)	\$ 4,516,364 (5)	\$ 4,516,364	\$ 4,078,338	\$ 4,078,338	\$ 4,078,338

Please see Footnotes pages 9 to 11.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON – FOOTNOTES
Unrestricted General Fund

2015-16 Estimated Actuals and 2016-17 Tentative Budget:

- (1) Funded COLA at 1.02%.
- (2) 2014-15 Growth/Restoration as per the final Apportionment Recalculation of April 2016. The College increased its funded FTES by 1,393 producing Growth of \$6,031,585. The Growth decreased from \$6,817,701 in June 2015 to \$6,031,585 in April 2016. The decrease is due to other Colleges claiming additional FTES with the final attendance recalculation.
- (3) The College received additional funds to the 2015-16 Enhanced Noncredit Career Development and College Preparation Courses (CDCP) with the 2015-16 First Principal Apportionment. This allocation is subject to change with the final Apportionment Recalculation of April 2017.
- (4) The College received additional funds to the 2015-16 Increase Base with the 2015-16 First Principal Apportionment. This allocation is subject to change with the final Apportionment Recalculation of April 2017.
- (5) The College received additional funds for the 2015-16 Full-Time Faculty Hiring with the 2015-16 First Principal Apportionment. This allocation is subject to change with the final Apportionment Recalculation of April 2017.
- (6) The College received additional revenues for Nonresident Tuition for International Students, Prior Year Lottery Adjustment, Interest, Donations, and Settlements.
- (7) On May 27, 2015, the Board of Trustees approved a Funding Plan of Other Post-Employment Benefits Other than Pensions (OPEB) and a Change to the Financial Presentation. The Change consists on funding on an ongoing basis \$2,500,000 from the Unrestricted General Fund and paying the Retirees Health Premiums from the interest earned on the OPEB Trust. The District paid \$2,500,000 for the 2015-16 fiscal year.
- (8) The College is projecting to increase its funded FTES by 798 for the 2015-16 fiscal year, which is equivalent to an estimated Growth increase of \$3,767,645. The Chancellor's Office will release the estimated Growth in June 2016, and the College is expecting to receive payment of these 798 FTES at this time. The College made a strategic decision to pull back 250 CDE FTES from the Summer 2016. This represents an additional \$1,181,146, resulting in a total Growth of \$4,949,081 for the fiscal year 2015-16. The college expects to receive payment of the additional \$1,181,146 in February 2017. It is important to mention that these Growth figures are estimates. The final 2015-16 Growth allocation will be known in February 2017.
- (9) The College totally recovered the 2014-15 Apportionment Deficit in April 2016. The deficit decreased from 0.32% to 0.00%.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON – FOOTNOTES

Unrestricted General Fund

- (10) The College budgeted a deficit of \$615,201, which was estimated at 0.4% of the total apportionment. The 2015-16 first principal apportionment of April 2016, released the deficit at 1.22%, which represents \$1,925,805. The final apportionment deficit will be known in February 2017.
- (11) 2015-16 estimated actuals for Revenue Generated Accounts. The 2016-17 expenditure budget is funded with the 2015-16 estimated ending fund balance and the 2016-17 projected revenues.
- (12) 2014-15 New Resources Allocation Requests Phases 1 & 2 Carryovers approved by President's Cabinet on March 24 and April 21, 2015 and 2015-16 New Resources Allocation Requests Phases 3 & 4 Carryovers approved by President's Cabinet on July 21, August 14 and October 13, 2015.
- (13) 2015-16 Estimated Carryover Budgets and Purchases in Progress.
- (14) Portion of the 2015-16 Estimated Ending Fund Balance has been designated to fund 2016-17 One-Time Expenditures.
- (15) \$75 million statewide Increase to the Base Allocation as proposed by the Governor's May Revision Budget. Funds will be utilized for the escalating operational costs such as CalSTRS and CalPERS increases, Salary Schedule Progression, 1% Salary Increase, etc.
- (16) Increase in FTES from 31,246 to 32,014. Will be adjusted with the annual attendance report and new rates in July 2016.
- (17) Increase of Nonresident Tuition International and Out-of-State, as well as increase in the Interest, which is based on estimated actuals of 2015-16.
- (18) Mandated Cost Block Grant estimated on 2014-15 Adopted Budget. Will be revised with the 2015-16 second principal apportionment funded FTES.
- (19) The assumption is that the 2015-16 Apportionment Deficit will be at 0.5% of total apportionment next February 2017. This is a decrease of the deficit from 1.22% to 0.5% and a potential recovery of \$1,145,047.
- (20) 2016-17 Apportionment Deficit estimated at 0.5% of total apportionment.
- (21) \$105.5 million statewide in one-time funding for State Mandated Costs Reimbursements as proposed by the Governor's May Revision Budget.
- (22) Includes: 2015-16 Estimated Carryovers and Purchases in Progress (\$2,535,672), Immediate Needs (\$14,000), Auxiliary Unfunded PERS Liability (\$127,044), International Student Nonresident Fee (\$275,000), Positions funded with One-Time Funds (\$562,340), and the 2016-17 State Mandated Costs Reimbursement – Expenditure Budget (\$2,852,040).
- (23) A total of \$4 million will be transferred to the Section 115 Mt. San Antonio College STRS/PERS Trust. The establishment of this trust is pending Board of Trustees approval, and will be presented to the board on June 22, 2016.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON – FOOTNOTES

Unrestricted General Fund

(24) The Unassigned Fund Balance could be used to fund the New Resources Allocation Requests Phase 5, Computer Replacement Program, Utilities Costs, Increase of the Minimum Wage, etc.

* Apportionment Prior Year Adjustments.

Multiyear Projections:

(25) Minimum Growth for 2017-18 and 2018-19, Calculated with the 2015-16 First Principal Apportionment.

(26) Includes Step/Column Increases, Rate Increases for CalSTRS and CalPERS, New Faculty Positions, Increase of the Hourly Faculty Budget as Result of Growth Increase, and Budget Increases.

(27) Assumes an Apportionment Deficit of 0.5% of total apportionment for 2017-18 and 2018-19.

(28) Includes Carryovers and Purchases in Progress, Auxiliary PERS Unfunded Liability, Positions Funded with One-Time with corresponding Step/Column Increase and Election Costs.

(29) Includes Carryovers and Purchases in Progress, Auxiliary PERS Unfunded Liability, and Positions Funded with One-Time with corresponding Step/Column Increase.

MT. SAN ANTONIO COLLEGE

**SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2016-17 TENTATIVE BUDGET**

EMPLOYEE GROUP	2015-2016	2015-2016	2016-2017	2016-2017	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	95	95.000	111	111.000	16	16.000
SUPERVISORS						
100% FTE	14	14.000	10	10.000		
LESS THAN 100% FTE	1	0.750	1	0.750		
SUPERVISORS TOTAL	15	14.750	11	10.750	(4)	(4.000)
FACULTY	397	396.500	434	433.500	37	37.000
CONFIDENTIAL	15	15.000	17	17.000	2	2.000
CLASSIFIED - UNIT A						
100% FTE	386	386.000	414	413.000		
LESS THAN 100% FTE	125	62.250	124	62.150		
UNIT A TOTAL	511	448.250	538	475.150	27	26.900
CLASSIFIED - UNIT B						
100% FTE	99	99.000	101	101.000		
LESS THAN 100% FTE	5	2.375	6	2.850		
UNIT B TOTAL	104	101.375	107	103.850	3	2.475
TOTAL	1,137	1,070.875	1,218	1,151.250	81	80.375

**NEW POSITIONS-ONGOING
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	TOTAL MONTHS	NAME	FUND	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
2015-16 NEW RESOURCES ALLOCATION PHASE 4 ONGOING													
CA9403	0.475	A 79	12	Vacant-Computer Facilities Assistant	11000	662000	211000	615000	2100	100.00%	\$ 25,310	\$ 1,578	\$ 26,888
CO9981	1.000	C 66	12	Vacant-Human Resources Specialist	11000	200000	213000	673000	2100	100.00%	63,561	23,715	87,276
CO9980	1.000	C 66	12	Vacant-Human Resources Specialist	11000	200000	213000	673000	2100	100.00%	63,561	23,715	87,276
CA9401	0.500	A 88	12	Vacant-Fiscal Technician II	11000	612000	211000	672000	2100	50.00%	29,139	11,572	40,711
CA9400	0.500	A 79	12	Vacant-Buyer	11000	640000	211000	677000	2100	50.00%	26,642	11,043	37,685
MC9943	1.000	M 7	12	Vacant-Sergeant, Police/Public Safety	11000	631000	215000	695000	2100	100.00%	85,491	25,712	111,203
MC9942	1.000	M 14	12	Vacant-Manager, Tech Svcs Engineering	11000	672000	215000	613000	2100	100.00%	120,581	33,114	153,695
CB9889	1.000	B 34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	43,471	21,680	65,151
CB9888	1.000	B 34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	43,471	21,680	65,151
CA9390	1.000	A 81	12	Vacant-Administrative Specialist III	11000	620000	211000	659000	2100	100.00%	54,356	22,314	76,670
CA9389	1.000	A 120	12	Vacant-Business Analyst	11000	661000	211000	678000	2100	100.00%	80,126	27,751	107,877
MCxxx	0.500	M 17	12	Vacant-Assistant Director, Technical Svcs	11000	670000	215000	683000	2100	50.00%	67,853	18,154	86,007
MCxxx	0.500	M 17	12	Vacant-Assistant Director, Technical Svcs	11000	671000	215000	683000	2100	50.00%	67,853	18,154	86,007
CA9609	1.000	A 108	12	Vacant-AV Systems Coordinator	11000	672000	211000	613000	2100	100.00%	26,899	5,676	32,575
CAXXXX	1.000	A		Vacant-Police Officer - Placeholder	11000	631000	211000	695000	2100	100.00%	102,459	22,541	125,000
CAXXXX	1.000	A		Vacant-Police Officer - Placeholder	11000	631000	211000	695000	2100	100.00%	102,459	22,541	125,000
Subtotal											\$ 1,003,232	\$ 310,940	\$ 1,314,172
2015-16 NEW RESOURCES ALLOCATION PHASE 4 ONE-TIME FY 15-16, ONGOING FY 16-17													
CA9406	1.000	A 75	12	Vacant-Administrative Specialist II	11000	200000	211000	673000	2100	100.00%	\$ 51,205	\$ 21,649	\$ 72,854
Subtotal											\$ 51,205	\$ 21,649	\$ 72,854
2015-16 CDCP AND/OR 2015-16 GROWTH													
MA9955	1.000	M 15	12	Vacant-Director, Adult Basic Education	11000	421000	121000	493000	1200	100.00%	\$ 125,711	\$ 25,000	\$ 150,711
MA9953	1.000	M 15	12	Vacant-Director, English Language Learners	11000	410500	121000	493087	1200	100.00%	125,711	34,198	159,909
Subtotal											\$ 251,422	\$ 59,198	\$ 310,620
Total											\$ 1,305,859	\$ 391,787	\$ 1,697,646

**NEW FACULTY POSITIONS - ONGOING
(LESS: HOURLY BACKFILL BUDGET REDUCTION)
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FUND	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
FA9530	1.000	2	11	New Position - Professor, Adult Basic Education Hourly Faculty Backfill Budget Reduction	11000 11000	421000 900610	111000 133000	493000 000000	1100 1100	100.00% 100.00%	\$ 84,000 (39,847)	\$ 23,418 (6,229)	\$ 107,418 (46,076)
FA9532	1.000	2	11	New Position - Professor, English Hourly Faculty Backfill Budget Reduction	11000 11000	342510 900610	111000 133000	150100 000000	1100 1100	100.00% 100.00%	84,000 (39,847)	23,418 (6,229)	107,418 (46,076)
FA9534	1.000	2	11	New Position - Professor, Communication (non-forensics) Hourly Faculty Backfill Budget Reduction	11000 11000	342000 900610	111000 133000	150600 000000	1100 1100	100.00% 100.00%	84,000 (39,847)	23,418 (6,229)	107,418 (46,076)
FA9541	1.000	2	12	New Position - Librarian (Student Equity and Outreach) Hourly Faculty Backfill Budget Reduction	11000 11000	321200 900610	124000 133000	612000 000000	1200 1100	100.00% 100.00%	92,413 (39,847)	24,558 (6,229)	116,971 (46,076)
FA9552	1.000	2	11	New Position - Prof, Biology (Non-Majors) Hourly Faculty Backfill Budget Reduction	11000 11000	313500 900610	111000 133000	040100 000000	1100 1100	100.00% 100.00%	84,000 (39,847)	23,418 (6,229)	107,418 (46,076)
FA9553	1.000	2	11	New Position - Professor, Anthropology (Cultural Anthropology) Hourly Faculty Backfill Budget Reduction	11000 11000	313510 900610	111000 133000	220200 000000	1100 1100	100.00% 100.00%	84,000 (39,847)	23,418 (6,229)	107,418 (46,076)
FA9554	1.000	2	11	New Position - Professor, Mathematics Hourly Faculty Backfill Budget Reduction	11000 11000	313010 900610	111000 133000	170100 000000	1100 1100	100.00% 100.00%	84,000 (39,847)	23,418 (6,229)	107,418 (46,076)
Total											\$ 317,484	\$ 121,463	\$ 438,947

**2016-17 BUDGET INCREASES - ONGOING
UNRESTRICTED GENERAL FUND**

TEAM	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Instruction	Livestock feed (hay)	11000	900610	731000	731000		\$ 55,000
Student Services	FSEOG Match Increase (District 25%, Grant 75%)	11000	902000	731000	731000		25,842
President	Board of Trustees - Travel and Conference	11000	110000	521000	660000		35,000
President	Overtime	11000	100000	236000	660000	2100	11,000
Total							<u>\$ 126,842</u>

2015-16 NEW RESOURCES ALLOCATION REQUESTS PHASE 4

OPERATING EXPENSES

(Approved by President's Cabinet October 13, 2015)

As of June 22, 2016

DEPARTMENT- ORG/CONTACT STAFF	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Human Resources Peter Parra/Michael Gregoryk	Student Assistants	11000	200000	231000	673000	2100	\$ 20,000
TOTAL - HUMAN RESOURCES							\$ 20,000
Counseling Tom Mauch	Supplies/Printing	11000	999990	431000	000000		\$ 50,000
TOTAL - STUDENT SERVICES							\$ 50,000
Information Technology Chris Schroeder	Streaming Data for Backup and Recovery	11000	661000	584000	678000		\$ 61,547
Public Safety Dave Wilson	Maintenance for TurboDATA TicketPRO Handheld Citation Devices	11000	631000	564500	695000		7,000
Public Safety Dave Wilson	Increase Equipment Budget to Provide for Increased Staffing	11000	631000	641200	695000		6,000
Public Safety Dave Wilson	Lexipol Policy Manual Contract	11000	631000	561000	695000		5,450
Technical Services Bill Eastham	Lease of Space on the City of West Covina's Communication Tower to be used for the Over the Air Transmission of the KSAK Radio Station	11000	672000	562000	613000		20,250
Fiscal Services Rosa Royce	Student Hourly	11000	610000	231000	672000	2100	10,000
Fiscal Services Rosa Royce	Budgeting Software	11000	610000	584000	672000		50,000
TOTAL - ADMINSTRATIVE SERVICES							\$ 160,247
Total							\$ 230,247

**2016-17 IMMEDIATE NEEDS REQUESTS - ONE-TIME
UNRESTRICTED GENERAL FUND**

TEAM	DESCRIPTION	ACCOUNT NUMBER				TOTAL
		FUND	ORG	ACCT	PROG	
Human Resources	Immunization Costs SB792 (Staff that Interacts with Children at the Child Development Center)	11900	900320	586000	673000	\$ 14,000
Total						<u>\$ 14,000</u>

**POSITIONS FUNDED WITH ONE-TIME FUNDS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	TOTAL MONTHS	NAME	FD	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
INSTRUCTION													
MC9967	0.250	M 6	12	Hernandez, Guadalupe N.	11300	336080	215000	692000	2100	25.00%	\$ 20,124	\$ 4,692	\$ 24,816
MA9954	1.000	M 19	12	Vacant-Associate Dean, Lib & Learning Res.	11900	320000	121000	601000	1200	100.00%	145,728	27,758	173,486
CA9642	0.083	A 105	1	Ito, Billy S. (Jul)	11900	364000	211000	083550	2100	100.00%	6,658	1,403	8,061
CA9565	0.673	A 69	12	Thaysangkram, Sangvan S.	11900	340000	211000	601000	2100	67.27%	36,670	15,028	51,698
CA9479	0.400	A 118	12	Brown, Rachael E.	11900	350000	211000	601000	2100	40.00%	34,640	10,164	44,804
CA9756	0.083	A 79	1	Douangchampa, Famm (Jul)	11900	353520	251000	095650	2100	100.00%	5,141	1,083	6,224
CA9468	0.500	A 79	12	Draper, Jessica L.	11900	314510	211000	681000	2100	50.00%	29,774	11,704	41,478
CA9380	1.000	A 81	12	Vacant-Administrative Specialist III	11900	379000	211000	660000	2100	100.00%	54,356	23,423	77,779
CA9392	0.475	A 79	12	Vacant-Project/Program Specialist	11900	410500	211000	493087	2100	100.00%	25,310	1,578	26,888
TOTAL INSTRUCTION											\$ 358,401	\$ 96,833	\$ 455,234
STUDENT SERVICES													
CA9507	1.000	A 79	12	Rodriguez, Giovanni	11900	521500	211000	696000	2100	100.00%	\$ 50,747	\$ 21,552	\$ 72,299
MC9936	1.000	M 9	12	Vacant-Director, Aspire Program (will combined to CA9996)	11900	510000	215000	631000	2100	100.00%	18,147	3,829	21,976
TOTAL STUDENT SERVICES											\$ 68,894	\$ 25,381	\$ 94,275
ADMINISTRATIVE SERVICES													
CA9391	0.250	A 69	12	Vacant-Administrative Specialist I	11900	900660	211000	603000	2100	100.00%	\$ 12,060	\$ 771	\$ 12,831
TOTAL ADMINISTRATIVE SERVICES											\$ 12,060	\$ 771	\$ 12,831
Total											\$ 439,355	\$ 122,985	\$ 562,340

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
(Fund 11 and 13 Combined)
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
TOTAL CURRENT ASSETS	\$ 50,878,883	\$ 55,464,875
TOTAL CURRENT LIABILITIES	16,372,033	16,372,033
TOTAL NET BEGINNING BALANCE	<u>\$ 34,506,850</u>	<u>\$ 39,092,842</u>
<u>CLASSIFICATION OF REVENUE</u>		
810000 TOTAL FEDERAL REVENUE	\$ 90,000	\$ 90,000
860000 TOTAL STATE REVENUE	145,188,033	140,194,421
880000 TOTAL LOCAL REVENUE	38,838,559	39,257,360
TOTAL REVENUE	<u>\$ 184,116,592</u>	<u>\$ 179,541,781</u>
890000 OTHER FINANCING SOURCES	\$ 1,720,927	\$ 1,190,927
TOTAL OTHER FINANCING SOURCES	<u>\$ 1,720,927</u>	<u>\$ 1,190,927</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 185,837,519</u>	<u>\$ 180,732,708</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 220,344,369</u>	<u>\$ 219,825,550</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
(Fund 11 and 13 Combined)
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
100000 TOTAL ACADEMIC SALARIES	\$ 82,938,887	\$ 82,320,025	\$ (618,862)
200000 TOTAL CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	39,062,258	41,389,624	2,327,366
300000 TOTAL EMPLOYEE BENEFITS	30,598,085	33,746,625	3,148,540
400000 TOTAL SUPPLIES AND MATERIALS	3,402,131	3,608,209	206,078
500000 TOTAL OTHER OPERATING EXPENSES AND SERVICES	33,337,568	31,519,596	(1,817,972)
600000 TOTAL CAPITAL OUTLAY	2,498,799	1,122,938	(1,375,861)
700000 TOTAL OTHER OUTGO	4,802,572	264,000	(4,538,572)
100000 - 700000 TOTAL EXPENDITURES	\$ 196,640,300	\$ 193,971,017	\$ (2,669,283)
<u>FUND BALANCE</u>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
794007 Assigned Fund Balance - New Resources Allocation Requests	-	-	-
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-
794010 Assigned Fund Balance - 2015-16 One-Time Expenditure	-	-	-
795001 Unassigned Fund Balance - 10% Board Policy	19,664,030	19,397,102	(266,928)
795002 Unassigned Fund Balance	4,040,039	6,457,431	2,417,392
790000 TOTAL FUND BALANCE	\$ 23,704,069	\$ 25,854,533	\$ 2,150,464
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 220,344,369	\$ 219,825,550	\$ (518,819)

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
11000-000000-9110-000000	\$ 41,892,206	\$ 45,261,180
11000-000000-9130-000000	100,000	100,000
11000-000000-9200-000000	3,738,088	3,738,088
11000-000000-9220-000000	444,822	444,822
11000-000000-9310-000000	236,437	236,437
11000-000000-9342-000000	2,214	2,214
TOTAL CURRENT ASSETS	\$ 46,413,767	\$ 49,782,741
<u>CURRENT LIABILITIES</u>		
11000-000000-9500-000000	\$ 5,563,907	\$ 5,563,907
11000-000000-9552-000000	26,644	26,644
11000-000000-9542-000000	4,716,288	4,716,288
11000-000000-9546-000000	3,762,993	3,762,993
11000-000000-9650-000000	663,261	663,261
11000-000000-9651-000000	1,094,065	1,094,065
TOTAL CURRENT LIABILITIES	\$ 15,827,158	\$ 15,827,158
TOTAL NET BEGINNING BALANCE	\$ 30,586,609	\$ 33,955,583
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
11000-901000-815000-000000	\$ 90,000	\$ 90,000
11754-902500-812002-732000	-	-
11754-901500-815000-732000	-	-
11755-902500-812002-732000	-	-
11755-901500-815000-732000	-	-
11755-902000-815001-732000	-	-
TOTAL FEDERAL REVENUE	\$ 90,000	\$ 90,000
<u>STATE REVENUE</u>		
11000-800100-861100-000000	\$ 162,697	\$ 162,697
11000-800200-861100-000000	427,283	427,283
11000-810000-861100-000000	96,698,103	106,095,942
11000-811000-861101-000000	-	-
11000-820000-861902-000000	47,545	47,545
11000-820200-861904-000000	6,911	6,911
11000-901000-861911-732000	10,000	10,000
11000-810000-863000-000000	24,454,635	24,454,635
11000-811000-863001-000000	-	-
11000-810000-867200-000000	129,721	129,721
11000-810000-867900-000000	94	94
11800-820600-868501-000000	4,416,440	4,481,960
11800-820600-868502-000000	-	-
11000-800300-868800-000000	853,045	853,045

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
STATE REVENUE (continued)		
11900-800350-868800-000000 State Mandated Reimbursements	\$ 17,309,011	\$ 2,852,040
11000-300310-869000-000000 Part-time Faculty Parity	672,548	672,548
TOTAL STATE REVENUE	\$ 145,188,033	\$ 140,194,421
<u>LOCAL REVENUE</u>		
11000-810000-881100-000000 Tax Allocation-Secured Roll	\$ 17,324,120	\$ 17,324,120
11000-810000-881200-000000 Tax Allocation-Supplemental Roll	516,172	516,172
11000-810000-881300-000000 Tax Allocation-Unsecured Roll	417,380	417,380
11000-810000-881600-000000 Prior Years' Taxes	412,153	412,153
11000-810000-881700-000000 ERAF	3,898,947	3,898,947
11000-810000-881800-000000 Redevelopment Agency Funds	389,794	389,794
11000-810000-881900-000000 Redevelopment Agency Funds-Residual	809,150	809,150
11000-361000-884003-100800 Sales and Comm-Perform Arts Dance	11,900	11,900
11000-372000-884001-100400 Sales and Comm-Perform Arts Music	11,800	11,800
11000-373000-884002-100700 Sales and Comm-Perform Arts Theater	10,900	10,900
11000-615000-885000-683000 Rentals & Leases-Mt. SAC Auxiliary	10,000	10,000
11000-820550-885000-683000 Rentals & Leases-48th Agricultural District	4,526	4,526
11000-000000-886000-000000 Interest Income	300,000	375,000
11000-810000-887410-000000 Enrollment-CY	8,134,847	8,134,847
11000-810000-887411-000000 Enrollment-Summer	-	-
11000-810000-887412-000000 Enrollment-Fall	-	-
11000-810000-887413-000000 Enrollment-Winter	-	-
11000-810000-887414-000000 Enrollment-Spring	-	-
11000-811000-887420-000000 Enrollment-PY	-	-
11000-810000-887431-000000 BOG Waivers-Summer	-	-
11000-810000-887432-000000 BOG Waivers-Fall	-	-
11000-810000-887433-000000 BOG Waivers-Winter	-	-
11000-810000-887434-000000 BOG Waivers-Spring	-	-
11000-811000-887440-000000 BOG Waivers-PY	-	-
11000-960600-887490-672000 Enrollment-Bad Debt	-	-
11000-410000-887750-000000 Instructional Materials Fees	-	-
11000-800000-887900-000000 Student Records Fees	40,000	40,000
11000-800000-888010-000000 Nonresident Tuition, International-CY	3,450,000	3,725,000
11000-800000-888011-000000 Nonresident Tuition, International-Summer	-	-
11000-800000-888012-000000 Nonresident Tuition, International-Fall	-	-
11000-800000-888013-000000 Nonresident Tuition, International-Winter	-	-
11000-800000-888014-000000 Nonresident Tuition, International-Spring	-	-
11000-800000-888020-000000 Nonresident Tuition, International-PY	-	-
11000-800000-888050-000000 Nonresident Tuition, Out of State-CY	930,000	1,005,000
11000-800000-888051-000000 Nonresident Tuition, Out of State-Summer	-	-
11000-800000-888052-000000 Nonresident Tuition, Out of State-Fall	-	-
11000-800000-888053-000000 Nonresident Tuition, Out of State-Winter	-	-
11000-800000-888054-000000 Nonresident Tuition, Out of State-Spring	-	-
11000-800000-888060-000000 Nonresident Tuition, Out of State-PY	-	-
11000-502000-888500-620000 Other Student Fees-VISA App	20,000	20,000
11000-000000-889000-000000 Other Local Revenues	50,000	50,000
11000-820570-889000-000000 Other Local Rev-JPA Prop Tax Delinquent	19,000	19,000
11000-900853-889000-000000 Other Local Rev-Purchasing Card Rebate	-	-
11000-610000-889000-672000 Other Local Rev-NSF Check Fees	1,400	1,400
11000-614000-889000-672000 Other Local Revenues-Bursar's Office	150	150
11000-631000-889000-695000 Other Local Rev-Parking Ticket/Bail	747,000	747,000
11000-631100-889000-695000 Other Local Rev-Skateboarding Fees	-	-

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
LOCALREVENUE (continued)		
11000-650300-889000-677000 Other Local Rev-Self-Insured Retention Trust	\$ -	\$ -
TOTAL LOCAL REVENUE	<u>\$ 37,509,239</u>	<u>\$ 37,934,239</u>
TOTAL REVENUE	<u>\$ 182,787,272</u>	<u>\$ 178,218,660</u>
<u>OTHER FINANCING SOURCES</u>		
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ 12,500	\$ 12,500
11000-900800-898002-731000 Intrafund Transfer-In-Comm Services/Wellness	-	-
TOTAL OTHER FINANCING SOURCES	<u>\$ 12,500</u>	<u>\$ 12,500</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 182,799,772</u>	<u>\$ 178,231,160</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 213,386,381</u>	<u>\$ 212,186,743</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
110000 Instructional Salaries	\$ 39,858,419	\$ 39,174,490	\$ (683,929)
120000 Non-Instructional Salaries	9,858,133	10,585,325	727,192
130000 Instructional Salaries, Hourly	31,699,126	31,115,687	(583,439)
140000 Non-Instructional Salaries, Hourly	1,422,593	1,368,240	(54,353)
100000 TOTAL	\$ 82,838,271	\$ 82,243,742	\$ (594,529)
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 32,297,583	\$ 34,572,366	\$ 2,274,783
220000 Instructional Aides, Regular Full-Time	1,976,129	2,071,191	95,062
230000 Short-Term Hourly Non-Instructional	1,950,240	1,785,187	(165,053)
240000 Instr Aides, Hourly, Direct Instruction	1,196,527	1,198,988	2,461
250000 Instr Aides, Full-Time, Non-Direct Instr	644,485	700,765	56,280
260000 Instr Aides, Hourly, Non-Direct Instruction	60,607	106,518	45,911
200000 TOTAL	\$ 38,125,571	\$ 40,435,015	\$ 2,309,444
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 7,741,332	\$ 9,109,465	\$ 1,368,133
320000 PERS	4,219,227	5,271,804	1,052,577
330000 OASDI and Medicare	3,916,061	4,095,434	179,373
340000 Health and Welfare Benefits	192,887	164,552	(28,335)
350000 State Unemployment Insurance	87,928	91,286	3,358
360000 Workers' Compensation Insurance	1,939,099	1,989,149	50,050
370000 Cash in Lieu Benefits	9,475,519	9,972,577	497,058
380000 Alternative Retirement Plan	322,878	309,532	(13,346)
390000 Benefits-Retirees	2,503,282	2,503,282	-
300000 TOTAL	\$ 30,398,213	\$ 33,507,081	\$ 3,108,868
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 26,000	\$ 24,000	\$ (2,000)
420000 Books, Magazines and Periodicals	17,290	18,740	1,450
430000 Instructional Supplies and Materials	878,704	951,725	73,021
440000 Software	8,300	5,800	(2,500)
450000 Non-Instructional Supplies and Materials	1,580,487	1,516,538	(63,949)
460000 Transportation and Vehicles Supplies	179,387	179,387	-
470000 Food Supplies	7,012	6,406	(606)
400000 TOTAL	\$ 2,697,180	\$ 2,702,596	\$ 5,416

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 69,621	\$ 65,921	\$ (3,700)
520000 Travel and Conference Expenses	780,373	984,373	204,000
530000 Dues and Memberships	226,723	226,469	(254)
540000 Insurance	992,119	992,119	-
550000 Utilities and Housekeeping Services	3,432,450	3,435,950	3,500
560000 Contracts, Rents, Leases and Repairs	2,902,832	2,079,077	(823,755)
570000 Legal, Elections and Audit Expenses	744,868	309,639	(435,229)
580000 Other Services and Expenses	19,631,815	18,441,990	(1,189,825)
590000 Indirect Costs	-	-	-
500000 TOTAL	\$ 28,780,801	\$ 26,535,538	\$ (2,245,263)
<u>CAPITAL OUTLAY</u>			
620000 Addition to Buildings	\$ -	\$ -	\$ -
630000 Library Books	20,000	20,000	-
640000 Equipment	2,019,704	624,238	(1,395,466)
600000 TOTAL	\$ 2,039,704	\$ 644,238	\$ (1,395,466)
<u>OTHER OUTGO</u>			
720000 Intrafund Transfers-Out	\$ 1,708,427	\$ -	\$ (1,708,427)
730000 Interfund Transfers-Out	3,084,145	254,000	(2,830,145)
750000 Student Financial Aid	10,000	10,000	-
760000 Other Student Aid	-	-	-
700000 TOTAL	\$ 4,802,572	\$ 264,000	\$ (4,538,572)
100000 - 700000 TOTAL EXPENDITURES	\$ 189,682,312	\$ 186,332,210	\$ (3,350,102)
<u>FUND BALANCE</u>			
794007 Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ -	\$ -
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-
794010 Assigned Fund Balance - 2016-17 One-Time Expenditure	-	-	-
795001 Unassigned Fund Balance - 10% Board Policy	19,664,030	19,397,102	(266,928)
795002 Unassigned Fund Balance	4,040,039	6,457,431	2,417,392
790000 TOTAL FUND BALANCE	\$ 23,704,069	\$ 25,854,533	\$ 2,150,464
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 213,386,381	\$ 212,186,743	\$ (1,199,638)

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
13000-000000-9110-000000	Cash and Cash Equivalents \$ 4,385,755	\$ 5,602,773
13000-000000-9200-000000	Accounts Receivable 67,835	67,835
13000-000000-9229-000000	Accounts Receivable-Student Fees 11,526	11,526
TOTAL CURRENT ASSETS	\$ 4,465,116	\$ 5,682,134
<u>CURRENT LIABILITIES</u>		
13000-000000-9500-000000	Accounts Payable \$ 241,363	\$ 241,363
13000-000000-9552-000000	Use Tax Payable 56	56
13000-000000-9650-000000	Deferred Revenue 259,619	259,619
13000-000000-9658-000000	Deferred Revenue-Materials Fee 43,837	43,837
TOTAL CURRENT LIABILITIES	\$ 544,875	\$ 544,875
TOTAL NET BEGINNING BALANCE	\$ 3,920,241	\$ 5,137,259
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
13504-504100-816000-648000	Veterans Education-Veteran's Services \$ -	\$ -
TOTAL FEDERAL REVENUE	\$ -	\$ -
<u>LOCAL REVENUE</u>		
13302-301010-882000-681000	Contr, Gifts, Grants, End.-Planetarium \$ -	\$ -
13304-301010-882000-499900	Contr, Gifts, Grants, End.-Discovery Science Day -	-
13837-410000-882000-696000	Contr, Gifts, Grants, End.-Community Education -	-
13841-372020-882000-696000	Contr, Gifts, Grants, End.-Music-Instrumental Program -	-
13863-312040-882000-696000	Contr, Gifts, Grants, End.-Young Farmers -	-
13304-301010-882001-499900	Contr, Mt SAC Foundation-Discovery Science Day -	-
13314-312000-882001-010210	Contr, Mt SAC Foundation-Mt. SAC Foundation -	-
13314-301272-882001-493000	Contr, Mt SAC Foundation-Mt. SAC Foundation -	-
13314-351020-882001-601000	Contr, Mt SAC Foundation-Mt. SAC Foundation -	-
13819-356510-882001-696000	Contr, Mt SAC Foundation-Radiologic Technology -	-
13863-312040-882001-696000	Contr, Mt SAC Foundation-Young Farmers -	-
13864-312050-882001-696000	Contr, Mt SAC Foundation-AG Club Council -	-
13833-368010-882002-696000	Sponsorships-Track and Field Program -	-
13367-367100-882003-696000	Contr, to College Programs-Aquatics -	-
13834-364000-882003-696000	Contr, to College Programs-Athletics Program -	-
13839-364220-882003-696000	Contr, to College Programs-Women's Volleyball -	-
13845-364080-882003-696000	Contr, to College Programs-Football Program -	-
13851-364030-882003-696000	Contr, to College Programs-Baseball -	-
13500-470300-883100-701000	Contr Instr Serv-Training Source Other -	-
13500-470800-883100-701000	Contr Instr Serv-Training Source Other -	-
13500-470900-883100-701000	Contr Instr Serv-Training Source Other -	-
13315-313540-883900-049900	Other Contr Serv-Wildlife Sanctuary -	-
13676-676000-883900-709000	Other Contr Serv-Video Production -	-
13677-371040-883900-060410	Other Contr Serv-Easy Education Broadcasting -	-
13837-410000-883900-696000	Other Contr Serv-Community Education -	-
13835-364130-884000-696000	Sales-Women's Soccer Program -	-
13845-364080-884000-696000	Sales-Football -	-
13856-368130-884000-696000	Sales-Championship Events -	-

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
LOCAL REVENUE (continued)		
13864-312050-884000-696000	\$ -	\$ -
13840-372010-884001-696000	-	-
13320-320000-884006-601000	-	-
13522-521000-884006-696000	-	-
13302-301010-884007-681000	-	-
13675-675000-884008-683000	-	-
13840-372010-884008-696000	-	-
13862-368100-884008-696000	-	-
13675-675950-884009-683000	-	-
13834-364000-884021-696000	-	-
13861-368110-884022-696000	-	-
13856-368130-884023-696000	-	-
13857-342530-884024-696000	-	-
13110-100100-885000-601000	93,320	93,320
13674-674000-885000-683000	-	-
13430-440100-887200-681000	1,500	1,500
13430-440200-887200-681000	6,000	6,000
13430-440300-887200-681000	10,000	10,000
13430-440400-887200-681000	135,000	135,000
13430-440500-887200-681000	12,000	12,000
13430-430200-887200-682000	7,500	7,500
13430-430300-887200-682000	4,000	4,000
13430-430400-887200-682000	160,000	160,000
13430-430500-887200-682000	12,000	12,000
13430-430600-887200-682000	175,000	175,000
13430-430700-887200-682000	40,000	40,000
13430-430900-887200-682000	7,500	7,500
13430-431000-887200-682000	4,000	4,000
13430-431200-887200-682000	5,000	5,000
13430-431300-887200-682000	1,000	1,000
13430-431400-887200-682000	25,000	25,000
13430-431500-887200-682000	404,301	404,301
13430-431700-887200-682000	3,000	3,000
13430-431800-887200-682000	10,000	10,000
13430-431900-887200-682000	1,000	1,000
13430-432100-887200-682000	5,000	5,000
13430-432200-887200-682000	5,000	5,000
13430-432300-887200-682000	115,000	115,000
13430-432500-887200-682000	20,000	20,000
13430-432900-887200-682000	61,000	61,000
13430-433000-887200-682000	-	-
13450-460000-887200-681000	6,199	-
13740-313500-887500-040100	-	-
13743-314530-887500-191400	-	-
13745-311010-887500-010200	-	-
13341-340100-887700-150100	-	-
13711-357030-887710-125100	-	-
13355-355100-887712-213350	-	-
13355-355150-887714-213350	-	-
13701-371000-887730-100100	-	-
13702-330000-887730-000000	-	-
13703-352500-887730-095300	-	-
13705-371000-887730-100100	-	-
13706-376000-887730-103000	-	-
13707-371010-887730-101300	-	-

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
LOCAL REVENUE (continued)		
13708-371000-887730-100100	Sales Materials, Arts-Print Making Fees	\$ -
13710-336030-887730-130200	Sales Materials, Interior Design/Fashion, Print Fees	\$ -
13712-360000-887730-083500	Sales Materials, First Aid and CPR Fees	-
13713-352510-887730-095300	Sales Materials, Industrial Design Technology	-
13736-413100-887750-010920	Instr Materials Fees-Noncredit, Floral Design	-
13742-502000-887900-620000	Student Records, Expedited Transcript Fee	-
13631-631000-888107-695000	Parking Serv-Special Events, Facility Rental	-
13856-368130-888107-696000	Parking Serv-Special Events, Championship Events	-
13738-340151-888500-490000	Other Student Fees-Charges, Study Abroad Travel Fees	-
13741-900810-888500-672000	Other Student Fees-Charges, Bursar's Office, Dupl. ID	-
13741-900860-888500-672000	Other Student Fees-Charges, Bursar's Office, Dupl. ID	-
13831-364110-888500-696000	Other Student Fees-Athletics-Pep Squad	-
13832-352000-888500-699000	Other Student Fees-Flight Training Student Fees	-
13833-368010-888500-696000	Other Student Fees-Track and Field Program	-
13840-372010-888500-696000	Other Student Fees-Music-Choral	-
13841-372020-888500-696000	Other Student Fees-Music-Instrumental	-
13842-372010-888500-696000	Other Student Fees-Music-Choral Singers Program	-
13851-364030-888500-696000	Other Student Fees-Baseball	-
13858-342010-888500-696000	Other Student Fees-Communication Department	-
13732-353510-888545-094600	Exam Fees, Air Conditioning/Refrigeration	-
13733-356000-888545-121000	Exam Fees, Respiratory Therapy	-
13734-353520-888545-095650	Exam Fees, Welding Certification	-
13735-355000-888545-213300	Exam Fees, State Fire Marshall Certification	-
13737-351510-888545-095000	Exam Fees, Aircraft Maintenance	-
13744-351000-888545-123000	Exam Fees, Nursing Kaplan Integrated	-
13340-340110-889000-675000	Other Local Rev-Developmental Ed Study Team	-
13503-502100-889000-620000	Other Local Rev-International Student Insurance Ref	-
13515-481350-889000-684000	Other Local Rev-TAP Contract Ed Events	-
13621-625000-889000-653000	Other Local Rev-Custodial-Recycling	-
13622-622000-889000-659000	Other Local Rev-SCE Development Energy Efficiency Prog	-
13630-663000-889000-677000	Other Local Rev-Printing Services	-
13632-631200-889000-695000	Other Local Rev-Fingerprinting-Parking	-
13651-650100-889000-644000	Other Local Rev-Risk Management-Safety Credits	-
13651-650100-889000-651000	Other Local Rev-Risk Management-Safety Credits	-
13651-650100-889000-672000	Other Local Rev-Risk Management-Safety Credits	-
13651-650100-889000-677000	Other Local Rev-Risk Management-Safety Credits	-
13652-650400-889000-651000	Other Local Rev-Insurance Claims - Internal	-
13653-623000-889000-651000	Other Local Rev-3rd Party Insurance Claims	-
13675-675000-889000-683000	Other Local Rev-Box Office	-
13842-372010-889000-696000	Other Local Rev-Music-Choral Singers Program	-
13859-352010-889000-696000	Other Local Rev-Flying Team	-
13863-312040-889000-696000	Other Local Rev-Young Farmers	-
13823-312510-889004-696000	Other Local Rev-Chemistry Awards	-
13828-342012-889004-696000	Other Local Rev-Physical Fitness/Fire and Law	-
13858-342010-889004-696000	Other Local Rev-Communication Dept Projects	-
13868-342011-889004-696000	Other Local Rev-Mt SAC Speakers	-
13304-301010-889005-499900	Registration/Entry Fees, Discovery Science Day	-
13367-367100-889005-696000	Registration/Entry Fees, Aquatics Program	-
13828-342012-889005-696000	Registration/Entry Fees, Physical Fitness/Fire & Law	-
13833-368010-889005-696000	Registration/Entry Fees, Track & Field	-
13834-364000-889005-696000	Registration/Entry Fees, Athletics Program	-
13836-364120-889005-696000	Registration/Entry Fees, Men's Soccer Program	-
13838-364250-889005-696000	Registration/Entry Fees, Wrestling Program	-
13839-364220-889005-696000	Registration/Entry Fees, Women's Volleyball Prog	-
13840-372010-889005-696000	Registration/Entry Fees, Music-Choral Program	-

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
LOCAL REVENUE (continued)		
13841-372020-889005-696000	\$ -	\$ -
13848-364050-889005-696000	-	-
13849-364040-889005-696000	-	-
13856-368130-889005-696000	-	-
13861-368110-889005-696000	-	-
13868-342011-889005-696000	-	-
TOTAL LOCAL REVENUE	\$ 1,329,320	\$ 1,323,121
TOTAL REVENUE	\$ 1,329,320	\$ 1,323,121
<u>OTHER FINANCING SOURCES</u>		
13654-650400-891001-000000	\$ -	\$ -
13551-352520-891002-095600	-	-
13112-504000-898002-646000	-	-
13113-900330-898002-675000	-	-
13114-505000-898002-671000	-	-
13115-325000-898002-675000	-	-
13116-150000-898002-671000	-	-
13117-900610-898002-660000	-	-
13120-325000-898002-675000	-	-
13502-502100-898002-620000	1,708,427	1,178,427
TOTAL OTHER FINANCING SOURCES	\$ 1,708,427	\$ 1,178,427
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 3,037,747	\$ 2,501,548
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 6,957,988	\$ 7,638,807

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
EXPENDITURES

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
120000 Instructional Salaries	\$ 94,229	\$ 76,283	\$ (17,946)
140000 Non-Instructional Salaries, Hourly	6,387	-	(6,387)
100000 TOTAL	\$ 100,616	\$ 76,283	\$ (24,333)
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 430,805	\$ 547,759	\$ 116,954
230000 Short-Term Hourly Non-Instructional	462,798	406,850	(55,948)
240000 Hourly Instructional Aide-Dir Instruction	43,084	-	(43,084)
200000 TOTAL	\$ 936,687	\$ 954,609	\$ 17,922
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 10,797	\$ 9,596	\$ (1,201)
320000 PERS	50,326	75,133	24,807
330000 OASDI and Medicare	44,679	52,682	8,003
350000 State Unemployment Insurance	516	519	3
360000 Workers' Compensation Insurance	16,086	16,219	133
370000 Cash in Lieu Benefits	62,650	73,153	10,503
380000 Alternative Retirement Plan	14,818	12,242	(2,576)
390000 Benefits-Retirees	-	-	-
300000 TOTAL	\$ 199,872	\$ 239,544	\$ 39,672
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 17,500	\$ 24,546	\$ 7,046
420000 Books, Magazines and Periodicals	1,000	974	(26)
430000 Instructional Supplies and Materials	308,126	321,624	13,498
450000 Non-Instructional Supplies and Materials	361,213	541,201	179,988
470000 Food Supplies	17,112	17,268	156
400000 TOTAL	\$ 704,951	\$ 905,613	\$ 200,662
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 122,571	\$ 174,488	\$ 51,917
520000 Travel and Conference Expenses	162,477	165,457	2,980
530000 Dues and Memberships	2,100	2,045	(55)
540000 Insurance	13,232	24,667	11,435
550000 Utilities and Housekeeping Services	4,164	8,056	3,892
560000 Contracts, Rents, Leases and Repairs	558,302	935,933	377,631
580000 Other Services and Expenses	3,491,120	3,335,488	(155,632)
590000 Indirect Costs	202,801	337,924	135,123
500000 TOTAL	\$ 4,556,767	\$ 4,984,058	\$ 427,291

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 137,989	\$ 134,404	\$ (3,585)
640000 Equipment	321,106	344,296	23,190
600000 TOTAL	\$ 459,095	\$ 478,700	\$ 19,605
<u>OTHER OUTGO</u>			
720000 Intrafund Transfers-Out	\$ -	\$ -	\$ -
730000 Interfund Transfers-Out	-	-	-
769000 Other Student Aid	-	-	-
700000 TOTAL	\$ -	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 6,957,988	\$ 7,638,807	\$ 680,819
<u>FUND BALANCE</u>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 6,957,988	\$ 7,638,807	\$ 680,819

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
17000-000000-9110-000000 Cash and Cash Equivalents	\$ 2,935,743	\$ 3,216,055
17000-000000-9200-000000 Accounts Receivable	3,022,772	3,022,772
TOTAL CURRENT ASSETS	\$ 5,958,515	\$ 6,238,827
<u>CURRENT LIABILITIES</u>		
17000-000000-9500-000000 Accounts Payable	\$ 901,181	\$ 901,181
17000-000000-9650-000000 Deferred Revenue	3,393,770	3,393,770
TOTAL CURRENT LIABILITIES	\$ 4,294,951	\$ 4,294,951
TOTAL NET BEGINNING BALANCE	\$ 1,663,564	\$ 1,943,876
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
17122-500400-812000-701000 AANAPISI - Begins 10/1/11	\$ 10,792	\$ -
17124-500400-812000-701000 AANAPISI - Begins 10/1/13	4,896	-
17125-500400-812000-701000 AANAPISI - Begins 10/1/14	139,450	-
17126-500400-812000-701000 AANAPISI - Begins 10/1/15	272,941	86,729
17127-500400-812000-701000 AANAPISI - Begins 10/1/16	-	283,146
17527-514000-812000-701000 Upward Bound - Begins 9/1/16	-	292,005
17534-514000-812000-701000 Upward Bound - Begins 9/1/13	1,746	-
17535-514000-812000-701000 Upward Bound - Begins 9/1/14	70,287	-
17536-514000-812000-701000 Upward Bound - Begins 9/1/15	277,405	25,221
17644-380580-812000-490000 Building Pathways, Title V - Ends 9/30/14	130,390	-
17645-380580-812000-490000 Building Pathways, Title V - Ends 9/30/15	309,514	-
17646-380580-812000-490000 Building Pathways, Title V - Ends 9/30/16	316,050	129,445
17647-380580-812000-490000 Building Pathways, Title V - Ends 9/30/17	-	649,850
17666-902500-812001-000000 Federal Work Study - 15/16	584,993	-
17375-514500-812003-701000 Mt. SAC Student Support Services - 14/15	35,438	-
17376-514510-812003-701000 Achieving College Ensuring Success (ACES) - 15/16	220,000	29,807
17377-514510-812003-701000 Achieving College Ensuring Success (ACES) - 16/17	-	220,000
17567-523300-814000-649000 TANF - 16/17	-	112,789
17576-523300-814000-649000 TANF - 15/16	124,966	-
17327-392000-817000-000000 Perkins Title I-C - 16/17	-	994,154
17336-392000-817000-000000 Perkins Title I-C - 15/16	989,997	-
17345-392200-817000-701000 CTE Transitions - 14/15	115	-
17346-392200-817000-701000 CTE Transitions - 15/16	45,119	-
17045-380120-819000-130500 Child Development Training Consortium - Ends 7/31/15	5,488	-
17075-380710-819000-701000 NSF STEM Teacher Preparation Program	579,300	-
17084-380610-819000-191400 Geodesy Curriculum 21st Century	20,939	-
17425-410500-819000-493087 231 Literacy Grant ESL - 14/15	2,280	-
17426-410500-819000-493087 231 Literacy Grant ESL - 15/16	537,871	-
17426-410505-819000-493087 231 Literacy Grant ESL, Civics Section - 15/16	181,192	-
17426-420000-819000-493000 231 Literacy Grant Basic Skills - 15/16	218,565	-
17426-420100-819000-493000 231 Literacy Grant Basic Skills, GED section - 15/16	210,447	-
17427-410500-819000-493087 231 Literacy Grant ESL - 16/17	-	515,906
17427-410505-819000-493087 231 Literacy Grant ESL, Civics Section - 16/17	-	201,926
17427-420000-819000-493000 231 Literacy Grant Basic Skills - 16/17	-	145,512
17427-420100-819000-493000 231 Literacy Grant Basic Skills, GED section - 16/17	-	261,677
17626-380711-819000-701000 Youth Careers Connect - 15/16	79,423	-
TOTAL FEDERAL REVENUE	\$ 5,369,604	\$ 3,948,167

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
STATE REVENUE		
17537-523000-862200-643000	\$ -	\$ 1,013,340
17546-523000-862200-643000	1,066,674	-
17517-522000-862300-000000	-	3,256,137
17526-522000-862300-000000	2,617,967	-
17217-523400-862500-647000	-	490,195
17226-523400-862500-647000	510,809	-
17395-380714-862900-000000	14,910	-
17107-481300-862900-499900	-	125,337
17415-480000-862901-000000	79,446	-
17416-480000-862901-000000	786,961	-
17407-480000-862901-000000	-	1,598,116
17515-500010-862901-000000	1,064,603	-
17516-500010-862901-000000	4,671,738	-
17507-500010-862901-000000	-	6,971,468
17556-523100-862902-643000	171,266	-
17557-504200-862903-646000	-	1,025,409
17547-523100-862902-643000	-	162,703
17565-504200-862903-646000	15,397	-
17566-504200-862903-646000	1,121,045	-
17557-504201-862903-646000	-	882,000
17214-294000-862904-676000	1,166	-
17215-294000-862904-676000	2,569	-
17216-294000-862904-676000	11,428	-
17995-900640-862905-000000	148,770	-
17996-900640-862905-000000	2,026,646	306,867
17255-300500-862908-000000	483,501	-
17256-300500-862908-000000	1,241,378	446,891
17257-300500-862908-000000	-	1,179,309
17085-500010-862909-000000	1,143,697	-
17086-500010-862909-000000	3,596,347	-
17087-500020-862909-000000	-	3,387,056
17026-380140-865900-123000	160,937	-
17027-380140-865900-123000	-	152,890
17036-380145-865900-123010	68,400	-
17055-380570-865900-130500	31,658	-
17056-380570-865900-130500	350,000	-
17057-999990-865900-000000	-	655,782
17066-380372-865900-499900	92,947	-
17070-481300-865900-499900	195,853	-
17096-380700-865900-123010	160,000	-
17116-380701-865900-123010	116,517	-
17135-380716-865900-490000	149,357	-
17355-336100-865900-684000	69,663	-
17356-336100-865900-684000	190,000	-
17347-336100-865900-684000	-	190,000
17365-380713-865900-000000	350,223	-
17365-380713-865900-094600	425,335	-
17385-481350-865900-684000	34,036	-
17386-481350-865900-684000	237,525	-
17387-481350-865900-684000	-	141,590
17816-820600-868501-000000	1,293,386	-
17817-820600-868501-000000	-	1,312,000
TOTAL STATE REVENUE	\$ 24,702,155	\$ 23,297,090

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>LOCAL REVENUE</u>		
17058-380260-882000-123000 Citrus Valley Health Partners - 07/08	\$ 46,533	\$ -
17265-380530-882000-701000 LA84/Mt. SAC Relays Youth 2015	5,445	-
17308-380130-882000-123000 Pomona Valley Medical Center	54,414	-
17428-481000-883900-000000 WIA-Individual Referrals	24,372	-
17596-523400-883900-701000 LA County DPSS-CalWorks Supp - 15/16	137,861	-
17587-523400-883900-701000 LA County DPSS-CalWorks Supp - 16/17	-	137,861
17631-631000-888100-695000 Parking Fees-Public Transportation	-	-
17631-631000-888104-695000 Parking Fees-Meter Campus	207,393	207,393
17631-631000-888105-695000 Parking Fees-Meter Temple	3,426	3,426
17631-631000-888106-695000 Parking-One Day Parking Permit	185,196	185,196
17631-631000-888108-695000 Parking-One Day Parking Permit-Paylot A	84,972	84,972
17631-631000-888109-695000 Parking-One Day Parking Permit-Paylot B	278,536	230,841
17631-631000-888111-695000 Parking Services-Summer	159,140	181,945
17631-631000-888112-695000 Parking Services-Fall	672,385	696,585
17631-631000-888113-695000 Parking Services-Winter	195,535	206,140
17631-631000-888114-695000 Parking Services-Spring	677,790	685,840
17631-631000-888120-695000 Parking Services-Prior Year	-	-
17630-631000-888130-695000 Parking Serv-South Temple Meters	-	-
17236-380715-889000-123030 Dorothy Rupe Caregiver Program	35,000	-
TOTAL LOCAL REVENUE	\$ 2,767,998	\$ 2,620,199
TOTAL REVENUE	\$ 32,839,757	\$ 29,865,456
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 34,503,321	\$ 31,809,332

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
110000 Instructional Salaries	\$ 59,409	\$ 567,036	\$ 507,627
120000 Non-Instructional Salaries	2,383,957	3,863,594	1,479,637
130000 Instructional Salaries, Hourly	72,986	32,079	(40,907)
140000 Non-Instructional Salaries, Hourly	1,688,392	1,701,769	13,377
100000 TOTAL	\$ 4,204,744	\$ 6,164,478	\$ 1,959,734
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 6,310,946	\$ 7,824,872	\$ 1,513,926
220000 Instructional Aides, Regular Full-Time	358,652	398,384	39,732
230000 Short-Term Hourly, Non-Instructional	2,386,331	2,187,076	(199,255)
240000 Instr Aides, Hourly, Direct Instruction	1,492,853	1,031,321	(461,532)
250000 Instr Aides, F/T, Non Direct Instr	-	51,380	51,380
260000 Instr Aides, Hourly, Non-Direct Instruction	-	-	-
200000 TOTAL	\$ 10,548,782	\$ 11,493,033	\$ 944,251
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 383,376	\$ 672,330	\$ 288,954
320000 PERS	761,175	1,008,620	247,445
330000 OASDI and Medicare	592,524	746,119	153,595
350000 State Unemployment Insurance	6,573	8,525	1,952
360000 Workers' Compensation Insurance	204,365	267,635	63,270
370000 Cash in Lieu Benefits	1,154,912	1,573,158	418,246
380000 Alternative Retirement Plan	85,107	96,160	11,053
390000 Benefits-Retirees	-	-	-
300000 TOTAL	\$ 3,188,032	\$ 4,372,547	\$ 1,184,515
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 39,056	\$ 153,500	\$ 114,444
420000 Books, Magazines and Periodicals	87,698	85,313	(2,385)
430000 Instructional Supplies and Materials	2,159,791	2,860,708	700,917
440000 Software	17,345	15,395	(1,950)
450000 Non-Instructional Supplies and Materials	239,211	268,579	29,368
470000 Food Supplies	11,728	16,400	4,672
400000 TOTAL	\$ 2,554,829	\$ 3,399,895	\$ 845,066
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 148,218	\$ 50,851	\$ (97,367)
520000 Travel and Conference Expenses	466,197	281,511	(184,686)
530000 Dues and Memberships	700	-	(700)
550000 Utilities and Housekeeping Services	17,213	6,027	(11,186)
560000 Contracts, Rents, Leases and Repairs	501,731	254,319	(247,412)
580000 Other Services and Expenses	8,639,069	3,818,220	(4,820,849)
590000 Indirect Costs	159,043	21,397	(137,646)
500000 TOTAL	\$ 9,932,171	\$ 4,432,325	\$ (5,499,846)

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CAPITAL OUTLAY</u>			
630000 Library Books	\$ 186,642	\$ 90,642	\$ (96,000)
640000 Equipment	3,131,453	473,061	(2,658,392)
600000 TOTAL	\$ 3,318,095	\$ 563,703	\$ (2,754,392)
<u>OTHER OUTGO</u>			
730000 Interfund Transfers Out	\$ -	\$ 882,000	\$ 882,000
750000 Student Financial Aid	230,829	122,000	(108,829)
760000 Other Student Aid	372,397	289,000	(83,397)
700000 TOTAL	\$ 603,226	\$ 1,293,000	\$ 689,774
100000 - 700000 TOTAL EXPENDITURES	\$ 34,349,879	\$ 31,718,981	\$ (2,630,898)
<u>FUND BALANCE</u>			
792001 Restricted Fund Balance - Parking	\$ 153,442	\$ 90,351	\$ (63,091)
792002 Restricted Fund Balance - Lottery	-	-	-
790000 TOTAL FUND BALANCE	\$ 153,442	\$ 90,351	\$ (63,091)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 34,503,321	\$ 31,809,332	\$ (2,693,989)

**MT. SAN ANTONIO COLLEGE
CHILD DEVELOPMENT FUND - 33
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
33000-000000-9110-000000 Cash and Cash Equivalents	\$ 463,352	\$ 432,596
33000-000000-9200-000000 Accounts Receivable	272,493	272,493
TOTAL CURRENT ASSETS	<u>\$ 735,845</u>	<u>\$ 705,089</u>
<u>CURRENT LIABILITIES</u>		
33000-000000-9500-000000 Accounts Payable	\$ 74,567	\$ 74,567
TOTAL CURRENT LIABILITIES	<u>\$ 74,567</u>	<u>\$ 74,567</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 661,278</u>	<u>\$ 630,522</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
33540-336080-812000-692000 Parent In School Program	\$ -	\$ -
33546-336080-812000-692000 Parent In School Program - 15/16	375,000	37,894
33530-336080-819000-692000 Child Care Food Program	76,312	95,390
TOTAL FEDERAL REVENUE	<u>\$ 451,312</u>	<u>\$ 133,284</u>
<u>STATE REVENUE</u>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 89,875	\$ 93,085
33500-336080-865900-692000 California State Preschool Program	279,308	284,130
33520-336080-865900-692000 General Child Care & Development Program	551,095	557,380
33530-336080-865900-692000 Child Care Food Program	3,688	4,610
TOTAL STATE REVENUE	<u>\$ 923,966</u>	<u>\$ 939,205</u>
<u>LOCAL REVENUE</u>		
33000-000000-886000-000000 Interest	\$ 3,000	\$ 3,719
33000-336080-887100-692000 Child Care Fees	417,793	379,939
TOTAL LOCAL REVENUE	<u>\$ 420,793</u>	<u>\$ 383,658</u>
TOTAL REVENUE	<u>\$ 1,796,071</u>	<u>\$ 1,456,147</u>
<u>OTHER FINANCING SOURCES</u>		
33000-336080-891002-692000 Sales of Equipment and Supplies	\$ -	\$ -
33150-336080-898001-692000 Interfund Transfers-In, Categorical Support	50,000	-
TOTAL OTHER FINANCING SOURCES	<u>\$ 50,000</u>	<u>\$ -</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 1,846,071</u>	<u>\$ 1,456,147</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 2,507,349</u>	<u>\$ 2,086,669</u>

**MT. SAN ANTONIO COLLEGE
CHILD DEVELOPMENT FUND - 33
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 663,507	\$ 590,861	\$ (72,646)
230000 Short-Term Hourly Non-Instructional	576,192	356,300	(219,892)
200000 TOTAL	\$ 1,239,699	\$ 947,161	\$ (292,538)
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 17,268	\$ 13,723	\$ (3,545)
320000 PERS	59,540	54,848	(4,692)
330000 OASDI and Medicare	49,426	42,617	(6,809)
350000 State Unemployment Insurance	622	473	(149)
360000 Workers' Compensation Insurance	19,168	14,637	(4,531)
370000 Cash in Lieu Benefits	99,978	85,160	(14,818)
380000 Alternative Retirement Plan	19,806	12,255	(7,551)
300000 TOTAL	\$ 265,808	\$ 223,713	\$ (42,095)
<u>SUPPLIES AND MATERIALS</u>			
430000 Instructional Supplies and Materials	\$ 7,000	\$ 6,500	\$ (500)
450000 Non-Instructional Supplies and Materials	9,861	10,861	1,000
470000 Food Supplies	6,345	6,845	500
400000 TOTAL	\$ 23,206	\$ 24,206	\$ 1,000
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 5,000	\$ 3,000	\$ (2,000)
520000 Travel and Conference Expenses	4,530	4,000	(530)
530000 Dues and Memberships	2,000	2,000	-
540000 Insurance	530	530	-
560000 Contracts, Rents, Leases and Repairs	5,700	5,700	-
580000 Other Services and Expenses	208,655	131,538	(77,117)
500000 TOTAL	\$ 226,415	\$ 146,768	\$ (79,647)
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 1,149	\$ 1,149	\$ -
600000 TOTAL	\$ 1,149	\$ 1,149	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,756,277	\$ 1,342,997	\$ (413,280)
<u>FUND BALANCE</u>			
792003 Restricted Fund Balance - Child Development	\$ 25,142	\$ 25,142	\$ -
794003 Assigned Fund Balance - Child Development	725,930	718,530	(7,400)
790000 TOTAL FUND BALANCE	\$ 751,072	\$ 743,672	\$ (7,400)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,507,349	\$ 2,086,669	\$ (420,680)

**MT. SAN ANTONIO COLLEGE
FARM OPERATIONS FUND - 34
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalents	\$ 207,209	\$ 175,803
34000-000000-9200-000000 Accounts Receivable	1,633	1,633
TOTAL CURRENT ASSETS	<u>\$ 208,842</u>	<u>\$ 177,436</u>
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 14,617	\$ 14,617
34000-000000-9552-000000 Use Tax Payable	4,325	4,325
TOTAL CURRENT LIABILITIES	<u>\$ 18,942</u>	<u>\$ 18,942</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 189,900</u>	<u>\$ 158,494</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
34000-314620-884300-693000 Sales Farm Products-Beef	\$ 12,000	\$ 20,000
34000-314640-884400-693000 Sales Farm Products-Horse	20,000	28,000
34000-314660-884500-693000 Sales Farm Products-Sheep	12,000	15,000
34000-314680-884600-693000 Sales Farm Products-Swine	30,000	25,000
34000-314690-884700-693000 Sales Farm Products-Horticulture	98,000	95,000
34000-314610-885000-693000 Rent and Leases	12,000	-
34000-000000-886000-000000 Interest Income	800	800
34000-314610-889000-693000 Other Local Revenues	10,000	3,000
34000-314610-889003-693000 Salvaged Materials	1,200	1,500
TOTAL LOCAL REVENUE	<u>\$ 196,000</u>	<u>\$ 188,300</u>
TOTAL REVENUE	<u>\$ 196,000</u>	<u>\$ 188,300</u>
<u>OTHER FINANCING SOURCES</u>		
34000-314610-891002-693000 Sales of Equipment and Supplies	\$ 3,000	\$ 1,500
34000-314620-898001-693000 Interfund Transfer-In	55,000	79,000
TOTAL OTHER FINANCING SOURCES	<u>\$ 58,000</u>	<u>\$ 80,500</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 254,000</u>	<u>\$ 268,800</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 443,900</u>	<u>\$ 427,294</u>

**MT. SAN ANTONIO COLLEGE
FARM OPERATIONS FUND - 34
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 220,900	\$ 236,300	\$ 15,400
400000 TOTAL	\$ 220,900	\$ 236,300	\$ 15,400
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
530000 Dues and Memberships	\$ 100	\$ 100	\$ -
560000 Contracts, Rents, Leases and Repairs	5,200	3,400	(1,800)
580000 Other Services and Expenses	16,300	17,500	1,200
500000 TOTAL	\$ 21,600	\$ 21,000	\$ (600)
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 11,500	\$ 11,500	\$ -
600000 TOTAL	\$ 11,500	\$ 11,500	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 254,000	\$ 268,800	\$ 14,800
<u>FUND BALANCE</u>			
794004 Assigned Fund Balance - Farm Operation	\$ 189,900	\$ 158,494	\$ (31,406)
790000 TOTAL FUND BALANCE	\$ 189,900	\$ 158,494	\$ (31,406)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 443,900	\$ 427,294	\$ (16,606)

**MT. SAN ANTONIO COLLEGE
STUDENT HEALTH SERVICES FUND - 39
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	
<u>CURRENT ASSETS</u>			
39000-000000-9110-000000	Cash and Cash Equivalents	\$ 691,915	\$ 1,024,895
39000-000000-9200-000000	Accounts Receivable	6,130	6,130
39000-000000-9220-000000	Accounts Receivable-Student Fees	8	8
39000-000000-9579-000000	Students Accounts Receivable	(16)	(16)
TOTAL CURRENT ASSETS		\$ 698,037	\$ 1,031,017
<u>CURRENT LIABILITIES</u>			
39000-000000-9500-000000	Accounts Payable	\$ 6,594	\$ 6,594
39000-000000-9656-000000	Deferred Revenue - Student Health Fees	149,652	149,652
TOTAL CURRENT LIABILITIES		\$ 156,246	\$ 156,246
TOTAL NET BEGINNING BALANCE		\$ 541,791	\$ 874,771
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
39000-000000-886000-000000	Interest	\$ 4,000	\$ 6,000
39000-534000-887610-644000	Student Health Fees	1,200,000	1,200,000
39000-534000-887611-644000	Health Fees-Summer	-	-
39000-534000-887612-644000	Health Fees-Fall	-	-
39000-534000-887613-644000	Health Fees-Winter	-	-
39000-534000-887614-644000	Health Fees-Spring	-	-
39000-534000-887620-644000	Health Fees-PY	-	-
39000-534000-887631-644000	Financial Aid Health Fees-Summer	-	-
39000-534000-887632-644000	Financial Aid Health Fees-Fall	-	-
39000-534000-887633-000000	Financial Aid Health Fees-Winter	-	-
39000-534000-887634-000000	Financial Aid Health Fees-Spring	-	-
39000-534000-887640-644000	Financial Aid Health Fees-Prior Year	-	-
39000-000000-889000-000000	Other Local Income	-	-
39000-534000-889000-644000	Other Local Income	80,000	80,000
39000-534200-889000-644000	Other Local Income	-	-
TOTAL LOCAL REVENUE		\$ 1,284,000	\$ 1,286,000
TOTAL REVENUE		\$ 1,284,000	\$ 1,286,000
<u>OTHER FINANCING SOURCES</u>			
39500-534000-898001-644000	Interfund Transfers	\$ -	\$ -
39000-534000-898001-644000	Interfund Transfers	163,363	-
TOTAL OTHER FINANCING SOURCES		\$ 163,363	\$ -
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 1,447,363	\$ 1,286,000
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 1,989,154	\$ 2,160,771

**MT. SAN ANTONIO COLLEGE
STUDENT HEALTH SERVICES FUND - 39
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 904,283	\$ 954,248	\$ 49,965
230000 Short-Term Hourly Non-Instructional	29,778	29,778	-
200000 TOTAL	\$ 934,061	\$ 984,026	\$ 49,965
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ 104,190	\$ 110,171	\$ 5,981
330000 OASDI and Medicare	68,097	71,946	3,849
350000 State Unemployment Insurance	466	492	26
360000 Workers' Compensation Insurance	14,477	15,252	775
370000 Cash in Lieu Benefits	101,009	105,503	4,494
380000 Alternative Retirement Plan	893	1,658	765
300000 TOTAL	\$ 289,132	\$ 305,022	\$ 15,890
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ 800	\$ 800	\$ -
450000 Non-Instructional Supplies and Materials	48,393	48,141	(252)
400000 TOTAL	\$ 49,193	\$ 48,941	\$ (252)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
520000 Travel and Conference Expenses	\$ 3,100	\$ 3,100	\$ -
530000 Dues and Memberships	250	250	-
540000 Insurance	73,032	73,032	-
560000 Contracts, Rents, Leases and Repairs	4,200	4,200	-
580000 Other Services and Expenses	94,395	35,200	(59,195)
500000 TOTAL	\$ 174,977	\$ 115,782	\$ (59,195)
<u>OTHER OUTGO</u>			
730000 Interfund Transfers-Out	\$ -	\$ -	\$ -
700000 TOTAL	\$ -	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,447,363	\$ 1,453,771	\$ 6,408
<u>FUND BALANCE</u>			
792004 Restricted Fund Balance - Health Services	\$ 469,816	\$ 630,326	\$ 160,510
795003 Unassigned Fund Balance - Misc. Health Services	71,975	76,674	4,699
790000 TOTAL FUND BALANCE	\$ 541,791	\$ 707,000	\$ 165,209
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,989,154	\$ 2,160,771	\$ 171,617

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS FUND - 41
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2015-16</u>	<u>TENTATIVE BUDGET 2016-17</u>
<u>CURRENT ASSETS</u>		
41000-000000-9110-000000 Cash and Cash Equivalents	\$ 8,696,015	\$ 19,988,001
41052-000000-9131-000000 Cash with Trustee	221,759	221,759
41000-000000-9200-000000 Accounts Receivable	188,616	188,616
TOTAL CURRENT ASSETS	<u>\$ 9,106,390</u>	<u>\$ 20,398,376</u>
<u>CURRENT LIABILITIES</u>		
41000-000000-9500-000000 Accounts Payable	\$ 305,015	\$ 305,015
41000-000000-9650-000000 Deferred Revenue	2,086,226	2,086,226
41000-000000-9656-000000 Deferred Revenue - Student Fees	35,436	35,436
TOTAL CURRENT LIABILITIES	<u>\$ 2,426,677</u>	<u>\$ 2,426,677</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 6,679,713</u>	<u>\$ 17,971,699</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>STATE REVENUE</u>		
41065-730100-862900-710000 Prop 39 Energy Efficiency FY 14/15	\$ 836,777	\$ -
41066-730100-862900-710000 Prop 39 Energy Efficiency FY 15/16	894,792	-
41024-940200-862906-710000 One-time Block Grant, Sch Maint 13/14	79,981	-
41027-940200-862906-710000 One-time Block Grant, Sch Maint 06/07	268	-
41045-940200-862906-710000 One-time Block Grant, Sch Maint 14/15	1,106,987	-
41046-940200-862906-710000 One-time Block Grant, Sch Maint 15/16	2,026,646	2,109,994
41017-940100-862907-710000 Ongoing Block Grant, Haz Mat 06/07	846	-
41034-940100-862907-710000 Ongoing Block Grant, Sch Maint 03/04	425	-
41039-940100-862907-710000 Ongoing Block Grant, Sch Maint 08/09	60,943	-
TOTAL STATE REVENUE	<u>\$ 5,007,665</u>	<u>\$ 2,109,994</u>
<u>LOCAL REVENUE</u>		
41000-000000-886000-000000 Interest Income	\$ 46,000	\$ 100,000
41052-940330-886000-000000 Interest-Revenue Lease Bonds (COPS)	-	-
41001-800000-888030-000000 NR Capital Outlay Fee-CY	421,035	561,869
41001-800000-888031-000000 NR Capital Outlay Fee-Summer	-	-
41001-800000-888032-000000 NR Capital Outlay Fee-Fall	-	-
41001-800000-888033-000000 NR Capital Outlay Fee-Winter	-	-
41001-800000-888034-000000 NR Capital Outlay Fee-Spring	-	-
41001-800000-888040-000000 Nonresident Capital Outlay Fee Intl-PY	-	-
41001-800000-888070-000000 NR Capital Outlay Fee Out/State-CY	125,042	150,891
41001-800000-888071-000000 NR Cap Outlay Fee Out/State-Summer	-	-
41001-800000-888072-000000 NR Cap Outlay Fee Out/State-Fall	-	-
41001-800000-888073-000000 NR Cap Outlay Fee Out/State-Winter	-	-
41001-800000-888074-000000 NR Cap Outlay Fee Out/State-Spring	-	-
41001-800000-888080-000000 NR Cap Outlay Fee Out/State-PY	-	-

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS FUND - 41
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>LOCAL REVENUE (Continued)</u>		
41004-700221-889000-710000	\$ -	\$ -
41004-700222-889000-710000	-	-
41004-700223-889000-710000	-	-
41055-700151-889000-710000	-	-
	<u>\$ 592,077</u>	<u>\$ 812,760</u>
TOTAL LOCAL REVENUE		
	<u>\$ 5,599,742</u>	<u>\$ 2,922,754</u>
<u>OTHER FINANCING SOURCES</u>		
41004-700220-898001-710000	\$ -	\$ -
41005-700136-898001-710000	300,000	-
41013-700130-898001-651000	250,000	-
41018-736038-898001-710000	-	-
41019-700131-898001-710000	16,624	-
41020-700132-898001-710000	400,000	-
	-	-
41021-700133-898001-710000	1,000,000	-
	-	-
41022-700134-898001-651000	380,000	-
	-	-
41023-700135-898001-659000	320,000	-
	<u>\$ 2,666,624</u>	<u>\$ -</u>
TOTAL OTHER FINANCING SOURCES		
	<u>\$ 8,266,366</u>	<u>\$ 2,922,754</u>
TOTAL REVENUE & OTHER FINANCING SOURCES		
	<u>\$ 14,946,079</u>	<u>\$ 20,894,453</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS FUND - 41
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Classified Admin Salaries	\$ 181,970	\$ 291,667	\$ 109,697
230000 Short-Term Hourly Non-Instructional	-	-	-
200000 TOTAL	\$ 181,970	\$ 291,667	\$ 109,697
<u>EMPLOYEE BENEFITS</u>			
320000 PERS Budget Holding	\$ 21,558	\$ 40,506	\$ 18,948
330000 OASDI and Medicare	13,920	22,313	8,393
350000 State Unemployment Insurance	90	146	56
360000 Workers' Compensation Insurance	2,820	4,521	1,701
370000 CIL Budget Holding	14,324	23,028	8,704
300000 TOTAL	\$ 52,712	\$ 90,514	\$ 37,802
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
560000 Contracts, Rents, Leases and Repairs	\$ 500	\$ -	\$ (500)
500000 TOTAL	\$ 500	\$ -	\$ (500)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 1,727,686	\$ 9,485,117	\$ 7,757,431
620000 Buildings	6,401,508	3,059,320	(3,342,188)
640000 Equipment	6,395,857	6,786,413	390,556
600000 TOTAL	\$ 14,525,051	\$ 19,330,850	\$ 4,805,799
100000 - 700000 TOTAL EXPENDITURES	\$ 14,760,233	\$ 19,713,031	\$ 4,952,798
<u>FUND BALANCE</u>			
792005 Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ -	\$ -	\$ -
795004 Unassigned Fund Balance - Capital Outlay	185,846	1,181,422	995,576
790000 TOTAL FUND BALANCE	\$ 185,846	\$ 1,181,422	\$ 995,576
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 14,946,079	\$ 20,894,453	\$ 5,948,374

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 1 - 42
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
42000-000000-9110-000000 Cash and Cash Equivalents	\$ 64,951	\$ -
42000-000000-9200-000000 Accounts Receivable	1,184	-
TOTAL CURRENT ASSETS	<u>\$ 66,135</u>	<u>\$ -</u>
<u>CURRENT LIABILITIES</u>		
42000-000000-9500-000000 Accounts Payable	\$ 66,135	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ 66,135</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ -</u>	<u>\$ -</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
42000-000000-886000-000000 Interest Income	\$ 115	\$ -
TOTAL LOCAL REVENUE	<u>\$ 115</u>	<u>\$ -</u>
TOTAL REVENUE	<u>\$ 115</u>	<u>\$ -</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 115</u>	<u>\$ -</u>

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 1- 42
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ -	\$ -	\$ -
620000 Buildings	115	-	(115)
640000 Equipment	-	-	-
600000 TOTAL	\$ 115	\$ -	\$ (115)
100000 - 700000 TOTAL EXPENDITURES	\$ 115	\$ -	\$ (115)
<u>FUND BALANCE</u>			
792006 Restricted Fund Balance - Bond Projects	\$ -	\$ -	\$ -
792007 Restricted Fund Balance - Bond Interest	-	-	-
792008 Restricted Fund Balance - Bond Refunding	-	-	-
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 115	\$ -	\$ (115)

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS/REDEVELOPMENT FUND - 43
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalents	\$ 3,370,257	\$ 3,708,768
43000-000000-9200-000000 Accounts Receivable	11,283	11,283
TOTAL CURRENT ASSETS	<u>\$ 3,381,540</u>	<u>\$ 3,720,051</u>
<u>CURRENT LIABILITIES</u>		
43000-000000-9500-000000 Accounts Payable	\$ 2,696	\$ 2,696
43000-000000-9650-000000 Deferred Revenue	-	-
TOTAL CURRENT LIABILITIES	<u>\$ 2,696</u>	<u>\$ 2,696</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 3,378,844</u>	<u>\$ 3,717,355</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
43000-000000-886000-000000 Interest Income	\$ 28,000	\$ 24,000
43016-700521-889000-710000 RDA-Variou s	-	-
TOTAL LOCAL REVENUE	<u>\$ 28,000</u>	<u>\$ 24,000</u>
TOTAL REVENUE	<u>\$ 28,000</u>	<u>\$ 24,000</u>
<u>OTHER FINANCING SOURCES</u>		
43004-700260-894002-721000 Long-Term Debt, City of Walnut	\$ 12,294	\$ 12,294
TOTAL OTHER FINANCING SOURCES	<u>\$ 12,294</u>	<u>\$ 12,294</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 40,294</u>	<u>\$ 36,294</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 3,419,138</u>	<u>\$ 3,753,649</u>

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS/REDEVELOPMENT FUND - 43
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
570000 Legal, Elections and Audit Expenses	\$ 12,117	\$ 12,117	\$ -
500000 TOTAL	\$ 12,117	\$ 12,117	\$ -
<u>CAPITAL OUTLAY</u>			
610000 Site and Site Improvements	\$ 70,000	\$ 70,000	\$ -
620000 Buildings	75,881	75,881	-
600000 TOTAL	\$ 145,881	\$ 145,881	\$ -
<u>OTHER OUTGO</u>			
710000 Debt Service	\$ 12,294	\$ 12,294	\$ -
700000 TOTAL	\$ 12,294	\$ 12,294	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 170,292	\$ 170,292	\$ -
<u>FUND BALANCE</u>			
792009 Restricted Fund Balance - RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 Restricted Fund Balance - RDA Walnut	217,042	217,042	-
792011 Restricted Fund Balance - RDA La Puente	16,899	16,899	-
792012 Restricted Fund Balance - RDA Covina	39,291	39,291	-
792013 Restricted Fund Balance - RDA Industry	465,770	465,770	-
792014 Restricted Fund Balance - RDA La Verne	147,448	147,448	-
792015 Restricted Fund Balance - RDA Irwindale	40,895	40,895	-
792016 Restricted Fund Balance - RDA Glendora	25,549	25,549	-
792017 Restricted Fund Balance - RDA San Dimas	72,692	72,692	-
792018 Restricted Fund Balance - RDA Pomona	218,659	218,659	-
792019 Restricted Fund Balance - RDA Baldwin Park	29,454	29,454	-
792020 Restricted Fund Balance - Redevelopment Agencies	1,849,160	2,162,488	313,328
792021 Restricted Fund Balance - Redevelopment Interest	121,554	142,737	21,183
790000 TOTAL FUND BALANCE	\$ 3,248,846	\$ 3,583,357	\$ 334,511
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,419,138	\$ 3,753,649	\$ 334,511

**MT. SAN ANTONIO COLLEGE
BOND ANTICIPATION NOTES CONSTRUCTION FUND - 44
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
44000-000000-9110-000000 Cash and Cash Equivalents	\$ 4,985,122	\$ 4,377,917
44000-000000-9200-000000 Accounts Receivable	15,728	15,728
TOTAL CURRENT ASSETS	<u>\$ 5,000,850</u>	<u>\$ 4,393,645</u>
<u>CURRENT LIABILITIES</u>		
44000-000000-9500-000000 Accounts Payable	\$ 2,926,891	\$ 2,926,891
TOTAL CURRENT LIABILITIES	<u>\$ 2,926,891</u>	<u>\$ 2,926,891</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,073,959</u>	<u>\$ 1,466,754</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
44000-000000-886000-000000 Interest Income	\$ 20,000	\$ 20,000
TOTAL LOCAL REVENUE	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL REVENUE	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 2,093,959</u>	<u>\$ 1,486,754</u>

**MT. SAN ANTONIO COLLEGE
BOND ANTICIPATION NOTES CONSTRUCTION FUND - 44
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
440000 Software	\$ 882	\$ -	\$ (882)
450000 Non-Instructional Supplies and Materials	2,275	-	(2,275)
400000 TOTAL	\$ 3,157	\$ -	\$ (3,157)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
550000 Utilities and Housekeeping Services	\$ 94	\$ -	\$ (94)
560000 Contracts, Rents, Leases and Repairs	147,325	-	(147,325)
570000 Legal, Elections and Audit Expenses	18,512	-	(18,512)
580000 Other Services and Expenses	20,144	-	(20,144)
500000 TOTAL	\$ 186,075	\$ -	\$ (186,075)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 563,622	\$ -	\$ (563,622)
620000 Buildings	1,151,820	1,398,440	246,620
640000 Equipment	135,144	-	(135,144)
600000 TOTAL	\$ 1,850,586	\$ 1,398,440	\$ (452,146)
100000 - 700000 TOTAL EXPENDITURES	\$ 2,039,818	\$ 1,398,440	\$ (641,378)
<u>FUND BALANCE</u>			
792022 Restricted Fund Balance - BAN Projects	\$ -	\$ -	\$ -
792023 Restricted Fund Balance - BAN Interest	54,141	88,314	34,173
790000 TOTAL FUND BALANCE	\$ 54,141	\$ 88,314	\$ 34,173
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,093,959	\$ 1,486,754	\$ (607,205)

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 2 - 45
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalents	\$ 97,695,579	\$ 61,848,697
45000-000000-9200-000000 Accounts Receivable	327,299	327,299
TOTAL CURRENT ASSETS	<u>\$ 98,022,878</u>	<u>\$ 62,175,996</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ 5,837,752	\$ 5,837,752
45000-000000-9552-000000 Use Tax Payable	4	4
TOTAL CURRENT LIABILITIES	<u>\$ 5,837,756</u>	<u>\$ 5,837,756</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 92,185,122</u>	<u>\$ 56,338,240</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
45000-000000-886000-000000 Interest Income	\$ 500,000	\$ 250,000
TOTAL LOCAL REVENUE	<u>\$ 500,000</u>	<u>\$ 250,000</u>
TOTAL REVENUE	<u>\$ 500,000</u>	<u>\$ 250,000</u>
<u>OTHER FINANCING SOURCES</u>		
45003-000000-891006-710000 Proceeds for Legal Settlements	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 500,000</u>	<u>\$ 250,000</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 92,685,122</u>	<u>\$ 56,588,240</u>

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 2 - 45
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 875,799	\$ 1,025,384	\$ 149,585
230000 Short-Term Hourly Non-Instructional	-	-	-
200000 TOTAL	\$ 875,799	\$ 1,025,384	\$ 149,585
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ 103,756	\$ 142,405	\$ 38,649
330000 OASDI and Medicare	66,999	78,442	11,443
350000 State Unemployment Insurance	437	512	75
360000 Workers' Compensation Insurance	13,574	15,894	2,320
370000 Cash in Lieu Benefits	87,955	96,067	8,112
380000 Alternative Retirement Plan	-	-	-
300000 TOTAL	\$ 272,721	\$ 333,320	\$ 60,599
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ 150	\$ -	\$ (150)
440000 Software	-	-	-
450000 Non-Instructional Supplies and Materials	184,055	-	(184,055)
400000 TOTAL	\$ 184,205	\$ -	\$ (184,205)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
550000 Utilities and Housekeeping Services	\$ 3,575	\$ -	\$ (3,575)
560000 Contracts, Rents, Leases and Repairs	168,020	-	(168,020)
570000 Legal, Elections and Audit Expenses	364,988	-	(364,988)
580000 Other Services and Expenses	163,293	-	(163,293)
500000 TOTAL	\$ 699,876	\$ -	\$ (699,876)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 13,977,684	\$ 54,959,342	\$ 40,981,658
620000 Buildings	70,734,025	-	(70,734,025)
640000 Equipment	4,277,101	-	(4,277,101)
600000 TOTAL	\$ 88,988,810	\$ 54,959,342	\$ (34,029,468)
100000 - 700000 TOTAL EXPENDITURES	\$ 91,021,411	\$ 56,318,046	\$ (34,703,365)
<u>FUND BALANCE</u>			
792029 Restricted Fund Balance-Bond Personnel	\$ 53,994	\$ 270,194	\$ 216,200
792007 Restricted Fund Balance-Bond Interest	1,609,717	-	(1,609,717)
790000 TOTAL FUND BALANCE	\$ 1,663,711	\$ 270,194	\$ (1,393,517)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 92,685,122	\$ 56,588,240	\$ (36,096,882)

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 3 - 46
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
46000-000000-9110-000000 Cash and Cash Equivalents	\$ -	\$ 17,130,458
46000-000000-9200-000000 Accounts Receivable	-	-
TOTAL CURRENT ASSETS	<u>\$ -</u>	<u>\$ 17,130,458</u>
<u>CURRENT LIABILITIES</u>		
46000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ -</u>	<u>\$ 17,130,458</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
46000-000000-886000-000000 Interest Income	\$ -	\$ 50,000
TOTAL LOCAL REVENUE	<u>\$ -</u>	<u>\$ 50,000</u>
TOTAL REVENUE	<u>\$ -</u>	<u>\$ 50,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ -</u>	<u>\$ 17,180,458</u>

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 3 - 46
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ -	\$ -	\$ -
400000 TOTAL	\$ -	\$ -	\$ -
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
570000 Legal Expenses	\$ -	\$ -	\$ -
500000 TOTAL	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ -	\$ -	\$ -
620000 Buildings	-	17,047,638	17,047,638
640000 Equipment	-	-	-
600000 TOTAL	\$ -	\$ 17,047,638	\$ 17,047,638
100000 - 700000 TOTAL EXPENDITURES	\$ -	\$ 17,047,638	\$ 17,047,638
<u>FUND BALANCE</u>			
792006 Restricted Fund Balance - Bond Projects	\$ -	\$ -	\$ -
792007 Restricted Fund Balance - Bond Interest	-	132,820	132,820
790000 TOTAL FUND BALANCE	\$ -	\$ 132,820	\$ 132,820
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ 17,180,458	\$ 17,180,458

**MT. SAN ANTONIO COLLEGE
ASSOCIATED STUDENTS TRUST FUND - 71
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,982,261	\$ 2,174,559
71000-000000-9200-000000 Accounts Receivable	6,562	6,562
TOTAL CURRENT ASSETS	<u>\$ 1,988,823</u>	<u>\$ 2,181,121</u>
<u>CURRENT LIABILITIES</u>		
71000-000000-9500-000000 Accounts Payable	\$ 12,990	\$ 12,990
71000-000000-9552-000000 Use Tax Payable	11	11
TOTAL CURRENT LIABILITIES	<u>\$ 13,001</u>	<u>\$ 13,001</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,975,822</u>	<u>\$ 2,168,120</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
71000-000000-886000-000000 Interest Income	\$ 12,000	\$ 10,707
71000-000000-888500-000000 Other Student Fees and Charges	546,325	555,679
71000-000000-888510-000000 Exemption-Student Activity Fee	-	-
71000-000000-888520-000000 Non Payment-Student Activity Fee	-	-
71005-521500-889000-696000 Other Local Revenues	-	-
71070-521695-889000-696000 Other Local Revenues	-	-
71110-521845-889009-696000 Associated Students Fundraising	-	-
TOTAL LOCAL REVENUE	<u>\$ 558,325</u>	<u>\$ 566,386</u>
TOTAL REVENUE	<u>\$ 558,325</u>	<u>\$ 566,386</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 2,534,147</u>	<u>\$ 2,734,506</u>

**MT. SAN ANTONIO COLLEGE
ASSOCIATED STUDENTS TRUST FUND - 71
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 117,937	\$ 62,923	\$ (55,014)
230000 Short-Term Hourly Non-Instructional	13,400	25,654	12,254
200000 TOTAL	\$ 131,337	\$ 88,577	\$ (42,760)
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 6,302	\$ -	\$ (6,302)
320000 PERS	7,014	7,454	440
330000 OASDI and Medicare	5,381	5,084	(297)
350000 State Unemployment Insurance	59	40	(19)
360000 Workers' Compensation Insurance	2,036	1,256	(780)
370000 Cash in Lieu Benefits	20,858	10,846	(10,012)
380000 Alternative Retirement Plan	-	545	545
300000 TOTAL	\$ 41,650	\$ 25,225	\$ (16,425)
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 24,075	\$ 47,800	\$ 23,725.00
470000 Food Supplies	16,100	21,500	5,400
400000 TOTAL	\$ 40,175	\$ 69,300	\$ 29,125
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 8,100	\$ 14,300	\$ 6,200
520000 Travel and Conference Expenses	91,824	95,574	3,750
530000 Dues and Memberships	100	100	-
560000 Contracts, Rents, Leases and Repairs	3,900	14,000	10,100
580000 Other Services and Expenses	128,800	153,250	24,450
500000 TOTAL	\$ 232,724	\$ 277,224	\$ 44,500
<u>CAPITAL OUTLAY</u>			
630000 Library Books	\$ 4,250	\$ 6,000	\$ 1,750
640000 Equipment	8,050	21,346	13,296
600000 TOTAL	\$ 12,300	\$ 27,346	\$ 15,046
100000 - 700000 TOTAL EXPENDITURES	\$ 458,186	\$ 487,672	\$ 29,486

**MT. SAN ANTONIO COLLEGE
ASSOCIATED STUDENTS TRUST FUND - 71
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>FUND BALANCE</u>			
792024 Restricted Fund Balance - Associated Students	\$ 1,675,961	\$ 1,846,834	\$ 170,873
792025 Restricted Fund Balance - Emergency Fund	250,000	250,000	-
792026 Restricted Fund Balance - Student Center	150,000	150,000	-
790000 TOTAL FUND BALANCE	<u>\$ 2,075,961</u>	<u>\$ 2,246,834</u>	<u>\$ 170,873</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,534,147</u>	<u>\$ 2,734,506</u>	<u>\$ 200,359</u>

MT. SAN ANTONIO COLLEGE
STUDENT REPRESENTATION FEE TRUST FUND - 72
REVENUE

<u>ACCOUNT DESCRIPTION</u>	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalents	\$ 61,270	\$ 56,672
72000-000000-9200-000000 Accounts Receivable	167	167
TOTAL CURRENT ASSETS	<u>\$ 61,437</u>	<u>\$ 56,839</u>
<u>CURRENT LIABILITIES</u>		
72000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 61,437</u>	<u>\$ 56,839</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
72000-000000-886000-000000 Interest Income	\$ 200	\$ 300
72000-000000-888400-000000 Student Representation Fee	26,505	27,000
72000-000000-888410-000000 Exemption-Student Representation Fee	-	-
TOTAL LOCAL REVENUE	<u>\$ 26,705</u>	<u>\$ 27,300</u>
TOTAL REVENUE	<u>\$ 26,705</u>	<u>\$ 27,300</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 88,142</u>	<u>\$ 84,139</u>

**MT. SAN ANTONIO COLLEGE
STUDENT REPRESENTATION FEE TRUST FUND - 72
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 3,505	\$ 1,500	\$ (2,005)
470000 Food Supplies	1,000	1,000	-
400000 TOTAL	\$ 4,505	\$ 2,500	\$ (2,005)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
520000 Travel and Conference Expenses	\$ 20,000	\$ 21,959	\$ 1,959
560000 Contracts, Rents, Leases and Repairs	1,000	1,000	-
580000 Other Services and Expenses	1,000	1,000	-
500000 TOTAL	\$ 22,000	\$ 23,959	\$ 1,959
100000 - 700000 TOTAL EXPENDITURES	\$ 26,505	\$ 26,459	\$ (46)
<u>FUND BALANCE</u>			
792027 Restricted Fund Balance - Student Representation	\$ 61,637	\$ 57,680	\$ (3,957)
790000 TOTAL FUND BALANCE	\$ 61,637	\$ 57,680	\$ (3,957)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 88,142	\$ 84,139	\$ (4,003)

**MT. SAN ANTONIO COLLEGE
STUDENT FINANCIAL AID TRUST FUND - 74
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalents	\$ 45,593	\$ 45,593
74000-000000-9200-000000 Accounts Receivable	259,073	259,073
TOTAL CURRENT ASSETS	\$ 304,666	\$ 304,666
<u>CURRENT LIABILITIES</u>		
74000-000000-9520-000000 Accounts Payable	\$ 62,724	\$ 62,724
74000-000000-9610-000000 Due to Other Funds	236,437	236,437
74000-000000-9650-000000 Deferred Revenue	2,678	2,678
TOTAL CURRENT LIABILITIES	\$ 301,839	\$ 301,839
TOTAL NET BEGINNING BALANCE	\$ 2,827	\$ 2,827
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
74065-901500-815000-732000 Pell Grants, 14/15	\$ 500,000	\$ -
74066-901500-815000-732000 Pell Grants, 15/16	47,000,000	300,000
74067-901500-815000-732000 Pell Grants, 16/17	-	47,000,000
74116-902000-815000-732000 FSEOG Grants, 15/16	500,842	-
74117-902000-815000-732000 FSEOG Grants, 16/17	-	525,000
74216-903000-815000-732000 Direct Loans-Subsidized, 15/16	1,200,000	-
74216-903500-815000-732000 Direct Loans-Unsubsidized, 15/16	600,000	-
74217-903000-815000-732000 Direct Loans-Subsidized, 16/17	-	1,200,000
74217-903500-815000-732000 Direct Loans-Unsubsidized, 16/17	-	600,000
74226-906000-815000-732000 Direct Loans Parent Plus, 15/16	50,000	-
74227-906000-815000-732000 Direct Loans Parent Plus, 16/17	-	50,000
TOTAL FEDERAL REVENUE	\$ 49,850,842	\$ 49,675,000
<u>STATE REVENUE</u>		
74165-904000-862900-732000 Cal Grants B, 14/15	\$ 80,000	\$ -
74165-904500-862900-732000 Cal Grants C, 14/15	10,000	-
74166-904000-862900-732000 Cal Grants B, 15/16	2,000,000	80,000
74166-904500-862900-732000 Cal Grants C, 15/16	40,000	10,000
74167-904000-862900-732000 Cal Grants B, 16/17	-	2,000,000
74167-904500-862900-732000 Cal Grants C, 16/17	-	40,000
TOTAL STATE REVENUE	\$ 2,130,000	\$ 2,130,000
TOTAL REVENUE	\$ 51,980,842	\$ 51,805,000

**MT. SAN ANTONIO COLLEGE
STUDENT FINANCIAL AID TRUST FUND - 74
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>OTHER FINANCING SOURCES</u>		
74116-902000-898001-732000 Interfund Transfers-In, FSEOG 15/16	\$ 149,158	\$ -
74117-902000-898001-732000 Interfund Transfers-In, FSEOG 16/17	-	175,000
74407-906500-898001-732000 Full-Time Stud Success Grant, 16/17	-	882,000
TOTAL OTHER FINANCING SOURCES	<u>\$ 149,158</u>	<u>\$ 1,057,000</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 52,130,000</u>	<u>\$ 52,862,000</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 52,132,827</u>	<u>\$ 52,864,827</u>

**MT. SAN ANTONIO COLLEGE
STUDENT FINANCIAL AID TRUST FUND - 74
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>STUDENT FINANCIAL AID</u>			
750000 Student Financial Aid	\$ 52,130,000	\$ 52,862,000	\$ 732,000
700000 TOTAL	<u>\$ 52,130,000</u>	<u>\$ 52,862,000</u>	<u>\$ 732,000</u>
100000 - 700000 TOTAL EXPENDITURES	<u>\$ 52,130,000</u>	<u>\$ 52,862,000</u>	<u>\$ 732,000</u>
<u>FUND BALANCE</u>			
795005 Unassigned Fund Balance - Reserves for Contingency	\$ 2,827	\$ 2,827	\$ -
790000 TOTAL FUND BALANCE	<u>\$ 2,827</u>	<u>\$ 2,827</u>	<u>\$ -</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 52,132,827</u>	<u>\$ 52,864,827</u>	<u>\$ 732,000</u>

**MT. SAN ANTONIO COLLEGE
SCHOLARSHIP AND LOAN TRUST FUND - 75
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
75000-000000-9110-000000 Cash and Cash Equivalents	\$ 302,496	\$ 291,354
75000-000000-9200-000000 Accounts Receivable	38,103	38,103
TOTAL CURRENT ASSETS	<u>\$ 340,599</u>	<u>\$ 329,457</u>
<u>CURRENT LIABILITIES</u>		
75000-000000-9520-000000 Accounts Payable	\$ -	\$ -
75000-000000-9560-000000 Amount Held in Trust for Loans	104,457	104,457
75000-000000-9650-000000 Deferred Revenue	-	-
TOTAL CURRENT LIABILITIES	<u>\$ 104,457</u>	<u>\$ 104,457</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 236,142</u>	<u>\$ 225,000</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
75000-910000-882000-732000 Contribution, Gifts, Grants, Endow	\$ 350,000	\$ 425,000
75387-910000-882001-732000 Mt. SAC Foundation, AS Student Book	24,000	30,000
75805-910000-882001-732000 Mt. SAC Foundation, AS Dexter MacBride	2,500	4,000
75806-910000-882001-732000 Mt. SAC Foundation, AS Mark Minor Memorial	2,500	4,000
75807-910000-882001-732000 Mt. SAC Foundation, AS Leadership & Service	3,000	3,000
75808-910000-882001-732000 Mt. SAC Foundation, AS Sophia B Clark	4,000	4,000
75848-910000-882001-732000 Mt. SAC Foundation, AS ICC Service	2,500	3,000
75918-910000-882001-732000 Mt. SAC Foundation, AS Music	7,500	10,000
75919-910000-882001-732000 Mt. SAC Foundation, AS Student of Distinction	14,500	16,000
75922-910000-882001-732000 Mt. SAC Foundation, AS Deam	5,000	5,000
75923-910000-882001-732000 Mt. SAC Foundation, AS Cross Cultural	-	5,000
75990-910000-882001-732000 Mt. SAC Foundation, AS Phillip Maynard Memorial	1,000	4,000
TOTAL LOCAL REVENUE	<u>\$ 416,500</u>	<u>\$ 513,000</u>
TOTAL REVENUE	<u>\$ 416,500</u>	<u>\$ 513,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 652,642</u>	<u>\$ 738,000</u>

**MT. SAN ANTONIO COLLEGE
SCHOLARSHIP AND LOAN TRUST FUND - 75
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>STUDENT FINANCIAL AID</u>			
760000 Other Student Aid	\$ 652,642	\$ 738,000	\$ 85,358
700000 TOTAL	\$ 652,642	\$ 738,000	\$ 85,358
100000 - 700000 TOTAL EXPENDITURES	\$ 652,642	\$ 738,000	\$ 85,358
<u>FUND BALANCE</u>			
792028 Restricted Fund Balance - Scholarships and Loan	\$ -	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 652,642	\$ 738,000	\$ 85,358

**MT. SAN ANTONIO COLLEGE
OTHER TRUST FUNDS - 79
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalents	\$ 869,380	\$ 1,104,664
79000-000000-9200-000000 Accounts Receivable	-	-
TOTAL CURRENT ASSETS	\$ 869,380	\$ 1,104,664
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 11,739	\$ 11,739
TOTAL CURRENT LIABILITIES	\$ 11,739	\$ 11,739
TOTAL NET BEGINNING BALANCE	\$ 857,641	\$ 1,092,925
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
79301-366100-882002-709000 Sponsorships, Cross Country	\$ 12,000	\$ 8,000
79401-366200-882002-709000 Sponsorships, Relays	65,000	70,000
79301-366100-884020-709000 Sales-Souvenir, Cross Country	90,000	90,000
79301-366105-884021-709000 Sales-Banquet, Cross Country	-	-
79401-366200-884021-709000 Sales-Banquet, Relays	-	-
79301-366100-884022-709000 Sales-Entry Fees, Cross Country	150,000	111,000
79401-366200-884022-709000 Sales-Entry Fees, Relays	75,000	60,000
79301-366100-884023-709000 Sales-Gate Fees, Cross Country	80,000	88,000
79401-366200-884023-709000 Sales-Gate Fees, Relays	65,000	36,000
79401-366200-884024-709000 Sales-Advertising, Relays	1,500	1,500
79301-366100-885200-709000 Booth Rentals, Cross Country	1,000	1,000
79401-366200-885200-709000 Booth Rentals, Relays	1,000	2,000
79301-366100-888107-709000 Parking Services-Special Events, Cross Country	30,000	17,000
79401-366200-888107-709000 Parking Services-Special Events, Relays	15,000	15,000
TOTAL LOCAL REVENUE	\$ 585,500	\$ 499,500
TOTAL REVENUE	\$ 585,500	\$ 499,500
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 1,443,141	\$ 1,592,425

**MT. SAN ANTONIO COLLEGE
OTHER TRUST FUNDS - 79
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2015-16	TENTATIVE BUDGET 2016-17	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
230000 Short-Term Hourly Non-Instructional	\$ 106,400	\$ 106,400	\$ -
200000 TOTAL	\$ 106,400	\$ 106,400	\$ -
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ -	\$ 1,588	\$ 1,588
330000 OASDI and Medicare	2,418	2,414	(4)
350000 State Unemployment Insurance	54	54	-
360000 Workers' Compensation Insurance	1,650	1,650	-
380000 Alternative Retirement Plan	3,012	2,790	(222)
300000 TOTAL	\$ 7,134	\$ 8,496	\$ 1,362
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ 100	\$ 100	\$ -
450000 Non-Instructional Supplies and Materials	26,160	26,160	-
470000 Food Supplies	3,000	3,000	-
400000 TOTAL	\$ 29,260	\$ 29,260	\$ -
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 3,000	\$ 3,000	\$ -
520000 Travel and Conference Expenses	1,000	1,000	-
550000 Utilities and Housekeeping Services	1,220	1,220	-
560000 Contracts, Rents, Leases and Repairs	48,380	48,380	-
580000 Other Services and Expenses	244,562	244,562	-
500000 TOTAL	\$ 298,162	\$ 298,162	\$ -
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 6,500	\$ 6,500	\$ -
600000 TOTAL	\$ 6,500	\$ 6,500	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 447,456	\$ 448,818	\$ 1,362
<u>FUND BALANCE</u>			
794005 Assigned Fund Balance-Mt SAC Cross Country Invitational	\$ 764,632	\$ 883,837	\$ 119,205
794005 Assigned Fund Balance-Mt SAC Relays	231,053	259,770	28,717
790000 TOTAL FUND BALANCE	\$ 995,685	\$ 1,143,607	\$ 147,922
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,443,141	\$ 1,592,425	\$ 149,284