



ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: MT. SAN ANTONIO

District Code: 850

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

	_____
District Chief Business Officer	Date
	10/07/15
District Superintendent	Date

Contact: Rosa Royce

(909) 274-5517

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016 District ID: 850 Name: MT. SAN ANTONIO

The Current Expense of Education
S11 GENERAL FUND - UNRESTRICTED SUBFUND

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	ECS 84362 B Total CEE	Excluded Activities	AC 6800 - 7390	Total
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	32,017,072		32,017,072			32,017,072
Other	1300	28,930,737		28,930,737			28,930,737
Total Instructional Salaries	-	60,947,809		60,947,809	0		60,947,809
Non-Instructional Salaries							
Contract or Regular	1200			10,776,372			10,776,372
Other	1400			1,293,645			1,293,645
Total Non-Instructional Salaries		0		12,070,017	0		12,070,017
Total Academic Salaries		60,947,809		73,017,826	0		73,017,826
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			26,925,828	1,386,190		28,312,018
Other	2300			2,776,574	694,575		3,471,149
Total Non-Instructional Salaries		0		29,702,402	2,080,765		31,783,167
Instructional Aides							
Regular Status	2200			1,707,801			1,707,801
Other	2400			1,071,336			1,071,336
Total Instructional Aides				2,779,137		0	2,779,137
Total Classified Salaries				32,481,539	2,080,765		34,562,304
Employee Benefits	3000			12,726,079		490,163	26,568,099
Supplies and Materials	4000			2,434,195		275,064	2,709,259
Other Operating Expenses	5000			12,048,298		1,318,829	13,367,127
Equipment Replacement	6420						0
Total Expenditures Prior to Exclusions		76,453,025		146,059,794	4,164,821		150,224,615

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A		ECS 84362 B		Excluded	
		Instructional Salary Cost		Total CEE		Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total		
Activities to Exclude	TOP Code						
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,161,750	2,505,714		2,505,714		
Student Health Services Above Amount Collected	6441				0		
Student Transportation	6491		234,959		234,959		
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0		
Objects to Exclude	Object Code						
Rents and Leases	5060		231,777		231,777	55,254	287,031
Lottery Expenditures							
Academic Salaries	1000						0
Classified Salaries	2000						0
Employee Benefits	3000						0
Supplies and Materials	4000						
Software	4100						0
Books, Magazines, & Periodicals	4200						0
Instructional Supplies & Materials	4300						0
Noninstructional, Supplies & Materials	4400						0
Total Supplies and Materials		0	0		0	0	0
Other Operating Expenses and Services	5000		4,006,720		4,006,720		4,006,720

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016 District ID: 850 Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Object	Code	Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,161,750	6,979,170	55,254	7,034,424
Total for ECS 84362, 50% Law		75,291,275	139,080,624	4,109,567	143,190,191
Percent of CEE (Instructional Salary Cost / Total CEE)		54.13%	100.00%		
50% of Current Expense of Education			69,540,312		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		75,291,275	139,080,624	4,109,567	143,190,191
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		76,453,025	146,059,794	4,164,821	150,224,615
Capital Expenditures	6000	472,130	1,643,492	300,247	1,943,739
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		76,925,155	147,703,286	4,465,068	152,168,354

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2015

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	87,847	2,966	90,813
In County Treasury	9112	46,185,561	2,932,777	49,118,338
Cash With Fiscal Agents	9113	4,553		4,553
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,498,708	3,022,772	7,521,480
Due from Other Funds	9140	2,214		2,214
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		50,878,883	5,958,515	56,837,398
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,831,970	901,181	6,733,151
Accrued Salaries and Wages Payable	9520	8,479,281		8,479,281
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,060,782	3,393,770	5,454,552
TOTAL LIABILITIES		16,372,033	4,294,951	20,666,984

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 850 Name: MT. SAN ANTONIO

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

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754			
Uncommitted Fund Balance		0	0	0
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		207,209	463,352			691,915
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		1,633	272,493			6,122
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	208,842	735,845	208,842	0	698,037
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			74,567	18,942		6,594
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	0	18,942	74,567	18,942	0	149,652
TOTAL LIABILITIES		0	18,942	74,567	18,942	0	156,246

Annual Financial and Budget Report

Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	459,376
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	661,278	189,900	0	0
Total Designated Fund Balance		0	0	661,278	189,900	0	459,376
Uncommitted Fund Balance	9790	0	0	0	0	0	82,415
TOTAL FUND EQUITY		0	0	661,278	189,900	0	541,791
TOTAL LIABILITIES AND FUND EQUITY		0	0	735,845	208,842	0	698,037

CALIFORNIA COMMUNITY COLLEGES
 Governmental Funds Group
 Annual Financial and Budget Report
 40 Capital Projects Funds:
 41 Capital Outlay Projects Fund
 42 Revenue Bond Construction Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2015
 District ID: 850
 Name: MT. SAN ANTONIO

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
ASSETS								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111							
In County Treasury	9112	17,051,394					97,760,530	
Cash With Fiscal Agents	9113	221,759						
Revolving Cash Accounts	9114							
Investments (at cost)	9120							
Accounts Receivable	9130	215,627					328,483	
Due from Other Funds	9140							
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							
Prepaid Items	9220							
TOTAL ASSETS		17,488,780	0	98,089,013				
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	3,234,602					5,903,891	
Accrued Salaries and Wages Payable	9520							
Compensated Absences Payable Current	9530							
Due to Other Funds	9540							
Temporary Loans	9550							
Current Portion of Long-Term Debt	9560							
Deferred Revenues	9570	2,121,662						
TOTAL LIABILITIES		5,356,264	0	5,903,891				

For Year Ended June 30, 2015 District ID: 850 Name: MT. SAN ANTONIO

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

For Year Ended June 30, 2015
 District ID: 850 Name: MT. SAN ANTONIO

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

For Year Ended June 30, 2015
 District ID: 850
 Name: MT. SAN ANTONIO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 Proprietary Funds Group
 60 Internal Service Funds:
 61 Self-Insurance Fund
 69 Other Internal Service Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2015
 District ID: 850
 Name: MT. SAN ANTONIO

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

For Year Ended June 30, 2015
 District ID: 850
 Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015 District ID: 850 Name: MT. SAN ANTONIO

FUND EQUITY	Description	61		69
		CA (Object)	Self-Insurance Fund	
Fund Balance Reserved		9710		
NonCash Assets		9711		
Amounts Restricted by Law for Specific Purposes		9712		
Reserve for Encumbrances Credit		9713		
Reserve for Encumbrances Debit		9714		
Reserve for Debt Services		9715		
Assigned/Committed		9754		
Unassigned		9790		
Total Reserved Fund Balance			0	0
Fund Balance (GASB 54)		9750		
Nonspendable Fund Balance		9751		
Restricted Fund Balance		9752		
Committed Fund Balance		9753		
Assigned Fund Balance		9754		
Total Designated Fund Balance			0	0
Uncommitted(Unrestricted) Fund Balance		9790		
Other Equity		9800		
Contributed Capital		9810		
Retained Earnings		9850		
Investment in General Fixed Assets		9890		
TOTAL FUND EQUITY			0	0
TOTAL LIABILITIES AND FUND EQUITY			0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				26,420				
In County Treasury	9112	1,982,261	61,270		19,173	302,496			869,380
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,562	167		259,073	38,103			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,988,823	61,437	0	304,666	340,599	0	0	869,380

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	13,001			62,724				11,739
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530				236,437				
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					104,457			
Deferred Revenues	9570				2,678				
Total Current Liabilities and Deferred Revenue		13,001	0	0	301,839	104,457	0	0	11,739
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	13,001	0	0	301,839	104,457	0	0	11,739

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71		72		73		74		75		76		77		79	
		Associated Students	Trust Fund	Student Representation	Fee Trust Fund	Student Body Center Fee	Trust Fund	Student Financial Aid	Trust Fund	Scholarship and Loan	Trust Fund	Investment	Trust Fund	Deferred Compensation	Trust Fund	Other	Trust Fund
FUND EQUITY																	
Fund Balance Reserved	9710																
NonCash Assets	9711																
Amounts Restricted by Law for Specific Purposes	9712																
Reserve for Encumbrances Credit	9713																
Reserve for Encumbrances Debit	9714																
Reserve for Debt Services	9715																
Assigned/Committed	9754																
Unassigned	9790		0														0
Total Reserved Fund Balance			0														0
Fund Balance (GASB 54)																	
Nonspendable Fund Balance	9750																
Restricted Fund Balance	9751																
Restricted Fund Balance	9752	1,975,822		61,437													857,641
Committed Fund Balance	9753																
Assigned Fund Balance	9754																
Total Designated Fund Balance		1,975,822		61,437													857,641
Uncommitted(Unrestricted) Fund Balance	9790								2,827								
Other Equity																	
Contributed Capital	9800																
Retained Earnings	9810																
Retained Earnings	9850																
Investment in General Fixed Assets	9890																
TOTAL FUND EQUITY		1,975,822		61,437					2,827								857,641
TOTAL LIABILITIES AND FUND EQUITY		1,988,823		61,437					304,666								869,380

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2014-2015 District ID: 850 Name: MT. SAN ANTONIO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues							
Forest Revenues	8100						0
Higher Education Act	8120	9,801		2,143,390		2,153,191	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140			124,966		124,966	
Student Financial Aid	8150	77,970				77,970	
Veterans Education	8160	6,525				6,525	
Vocational and Technical Education Act (VATEA)	8170			968,056		968,056	
Other Federal Revenues	8190			1,369,612		1,369,612	
Total Federal Revenues	8100	94,296		4,606,024		4,700,320	
State Revenues							
General Apportionments	8600						0
Apprenticeship Apportionment	8611						0
State General Apportionment	8612	83,544,770				83,544,770	
Other General Apportionment	8613	67,002				67,002	
General Categorical Programs	8620						
Child Development	8621						0
Extended Opportunity Programs and Services(EOPS)	8622			788,592		788,592	
Disabled Students Programs and Services(DSPS)	8623			3,471,115		3,471,115	
Temporary Assistance for Needy Families (TANF)	8624						0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			537,694		537,694	
Telecommunications and Technology Infrastructure Program (TTIP)	8626						0
Other General Categorical Programs	8627			7,446,456		7,446,456	

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2014-2015 District ID: 850 Name: MT. SAN ANTONIO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
EPA Proceeds	8630	25,184,227			25,184,227		
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651				0		
Other Reimbursable Categorical Programs	8652		1,822,765		1,822,765		
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	129,721			129,721		
Timber Yield Tax	8672				0		
Other State Tax Subventions	8673	94			94		
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	4,006,720	1,127,678		5,134,398		
State Mandated Costs	8685	2,123,124			2,123,124		
Other State Non-Tax Revenues	8686				0		
Other State Revenues	8690	672,548			672,548		
Total State Revenues	8600	115,728,206	15,194,300		130,922,506		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2014-2015 District ID: 850 Name: MT. SAN ANTONIO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
Local Revenues							
Property Taxes	8800						
	8810						
Tax Allocation, Secured Roll	8811	17,324,120				17,324,120	
Tax Allocation, Supplemental Roll	8812	516,172				516,172	
Tax Allocation, Unsecured Roll	8813	417,380				417,380	
Prior Years Taxes	8816	412,153				412,153	
Education Revenues Augmentation Fund (ERAF)	8817	3,898,947				3,898,947	
Redevelopment Agency Funds - Pass Through	8818	389,794				389,794	
Redevelopment Agency Funds - Residual	8819	809,150				809,150	
Redevelopment Agency Funds - Asset Liquidation	8819.1					0	
Contributions, Gifts, Grants, and Endowments	8820	149,623	141,949			291,572	
Contract Services	8830						
Contract Instructional Services	8831	167,496				167,496	
Other Contract Services	8832	103,236	99,380			202,616	
Sales and Commissions	8840	234,338				234,338	
Rentals and Leases	8850	377,462				377,462	
Interest and Investment Income	8860	308,126				308,126	
Student Fees and Charges	8870						
Community Services Classes	8872	1,068,032				1,068,032	
Dormitory	8873					0	
Enrollment	8874	8,134,847				8,134,847	
Contra Revenue Account	8874.1	(43,790)				(43,790)	
Field Trips and Use of Nondistrict Facilities	8875	12,577				12,577	
Health Services	8876					0	
Instructional Materials Fees and Sales of Materials	8877	181,014				181,014	
Insurance	8878					0	
Student Records	8879	143,956				143,956	
Nonresident Tuition	8880	4,454,951				4,454,951	
Parking Services and Public Transportation	8881		2,196,587			2,196,587	
Other Student Fees and Charges	8885	435,942				435,942	
Other Local Revenues	8890	1,358,924	15,564			1,374,488	
Total Local Revenues	8800	40,854,450	2,453,480			43,307,930	
Total Revenues		156,676,952	22,253,804			178,930,756	

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2014-2015 District ID: 850 Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources				
Proceeds of General Fixed Assets	8900			
Proceeds of Long-Term Debt	8910	89,567		89,567
Incoming Transfers -- (8981/8982/8983)	8940			0
	898#	1,093,094		1,093,094
Total Other Financing Sources	8900	1,182,661	0	1,182,661
Total Revenues and Other Financing Sources		157,859,613	22,253,804	180,113,417

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015 Budget Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	1,964,292	521,684	96,117	100,811		2,682,904
Architecture and Environmental Design	0200	143,373	6,406	2,938	22,363		175,080
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,998,482	151,294	155,185	113,544		4,418,505
Business and Management	0500	2,319,344	42,898	13,047	22,433		2,397,722
Communications	0600	853,640	72,812	39,336	305,732		1,271,520
Computer and Information Science	0700	2,184,046	165,253	65,381	224,725		2,639,405
Education	0800	4,804,937	1,063,019	410,028	152,600		6,430,584
Engineering and Related Industrial Technology	0900	3,154,408	694,672	395,719	621,340		4,866,139
Fine and Applied Arts	1000	5,891,912	703,635	360,539	204,753		7,160,839
Foreign language	1100	2,246,883	55,046	18,960	1,290		2,322,179
Health	1200	5,158,958	997,296	248,946	198,992		6,604,192
Consumer Education And Home Economics	1300	3,075,260	555,417	166,172	95,834		3,892,683
Law	1400	378,758	25,487	18,468			422,713
Humanities(Letters)	1500	10,750,846	328,207	99,901	42,497		11,221,451
Library Science	1600	37,028					37,028
Mathematics	1700	6,714,906	58,341	25,173	8,612		6,807,032
Military Studies	1800						0
Physical Sciences	1900	5,089,745	277,913	130,945	157,331		5,655,934
Psychology	2000	1,479,764	57,759	6,677	55,329		1,599,529
Public Affairs and Services	2100	1,313,863	187,996	180,078	39,698		1,721,635
Social Sciences	2200	4,604,201	150,316	16,970	3,743		4,775,230
Commercial Services	3000	92,425		20,016	20,655		133,096
Interdisciplinary Studies	4900	9,451,700	4,757,959	654,710	674,962		15,539,331
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,161,750					1,161,750
Sub-Total Instructional Activities		76,870,521	10,873,410	3,125,306	3,067,244		93,936,481
Total Expenditures for GF Activities*		78,902,789	70,813,209	18,774,648	5,375,511	1,821,476	175,687,633

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

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		5,481,866	266,709	104,314		5,852,889
Course and Curriculum Development	6020		112,792				112,792
Academic / Faculty Senate	6030		673,658	14,880			688,538
Other Instructional Administration & Governance	6090		76	28,242			28,318
Total Instructional Admin. & Governance		0	6,268,392	309,831	104,314	0	6,682,537
Instructional Support Services	6100						
Learning Center	6110	2,011,406	415,045	13,188	202,163		2,641,802
Library	6120		1,945,423	350,525	191,996		2,487,944
Media	6130		694,486	86,142	46,103		826,731
Museums and Galleries	6140		43,320	7,390			50,710
Academic Information Systems and Technology	6150		1,785,567	49,821	44,700		1,880,088
Other Instructional Support Services	6190						0
Total Instructional Support Services		2,011,406	4,883,841	507,066	484,962	0	7,887,275
Admissions and Records	6200		1,802,576	229,746	14,731		2,047,053
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,560,097	131,283	97,554		4,788,934
Matriculation and Student Assessment	6320		1,286,743	30,440	85,456		1,402,639
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,846,840	161,723	183,010	0	6,191,573

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016 District ID: 850 Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						0
Cal Work Opportunity and Responsibility to Kids *	6410						
Disabled Student Programs and Services (DSPS)	6420		2,412,468	133,530	290,447		2,836,445
Extended Opportunity Programs and Services (EOPS)	6430		949,242	22,844	3,431	213,048	1,188,565
Health Services	6440			4,126			4,126
Student Personnel Administration	6450		1,321,132	204,878	24,358		1,550,368
Financial Aid Administration	6460		2,098,995	55,900	3,610		2,158,505
Job Placement Services	6470		1,085,728	58,011	756		1,144,495
Veterans Services	6480		87,967	24,828			112,795
Miscellaneous Student Services	6490		232,356	254,204	53,922		540,482
Total Other Student Services		0	8,187,888	758,321	376,524	213,048	9,535,781
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,754,856	872,679	86,944		2,714,479
Custodial Services	6530		4,145,754	94,596			4,240,350
Grounds Maintenance and Repairs	6550		1,816,362	202,264	36,739		2,055,365
Utilities	6570			3,278,010			3,278,010
Other Operations and Maintenance of Plant	6590		952,164	875,108	4,736		1,832,008
Total Operation and Maintenance of Plant		0	8,669,136	5,322,657	128,419	0	14,120,212
Planning, Policymaking and Coordinations	6600		3,239,254	442,518	46,126		3,727,898

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016 District ID: 850 Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		915,953	195,629	7,176		1,118,758
Fiscal Operations	6720		2,862,263	744,027	1,254		3,607,544
Human Resources Management	6730		1,364,550	202,206	18,727		1,585,483
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,345,926				1,345,926
Staff Development	6750		286,019	151,179			437,198
Staff Diversity	6760		983	21,015			21,998
Logistical Services	6770		2,604,454	1,970,465	7,916		4,582,835
Management Information Systems	6780		4,786,132	2,295,852	617,869		7,699,853
Other General Institutional Support Services	6790		730,530	73,888	4,138		808,556
Total General Institutional Support Services	6700	0	14,896,810	5,654,261	657,080	0	21,208,151
Community Services & Economic Development	6800						
Community Recreation	6810		353,533	113,797	33,936		501,266
Community Service Classes	6820		189,759	428,663			618,422
Community Use of Facilities	6830		1,342,847	142,663	191,792		1,677,302
Economic Development	6840		323,280	224,143	3,129		550,552
Other Community Services & Economic Development	6890		981				981
Total Community Services	6800	0	2,210,400	909,266	228,857	0	3,348,523

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016 District ID: 850 Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		63,109	3,482			66,591
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,158,813	454,525	6,407		2,619,745
Student and Co-Curricular Activities	6960		68,059	350,405	23,756		442,220
Student Housing	6970						0
Other Ancillary Services	6990		80,138	182,076	1,851		264,065
Total Ancillary Services	6900	0	2,370,119	990,488	32,014	0	3,392,621
Auxiliary Operations	7000						
Contract Education	7010	20,862	1,535,239	302,918	41,877		1,900,896
Other Auxiliary Operations	7090		29,304	50,651	10,353		90,308
Total Auxiliary Operations	7000	20,862	1,564,543	353,569	52,230	0	1,991,204

CALIFORNIA COMMUNITY COLLEGES
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 SUPPLEMENTAL DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016 District ID: 850 Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			9,896			9,896
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,416,894	1,416,894
Student Aid	7320					191,534	191,534
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,608,428	1,608,428
Sub-Total Non-Instructional Activities		2,032,268	59,939,799	15,649,342	2,308,267	1,821,476	81,751,152
Total Expenditures General Fund: activities *		78,902,789	70,813,209	18,774,648	5,375,511	1,821,476	175,687,633

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$268,495,282
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	30,494.94		
	2. 2014-2015 Second Period Actual FTES	31,545.75		
	3. 2014-2015 Population change factor (C2/C1)	1.0345		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$288,368,739
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$288,368,739
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$288,368,739
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			121,152,738
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			129,815
C.	Local Property taxes			23,767,716
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			39,006
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			481,104
H.	2015-2016 Appropriations Subject to Limit			\$144,608,171

For Actual Year: 2014-2015 Budget Year: 2015-2016 **General Fund**

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	Actual	Budget	Actual	TOTAL
REVENUES:							
Federal Revenues	8100	94,296	90,000	4,606,024	5,369,604	4,700,320	5,459,604
State Revenues	8600	115,728,206	145,188,033	15,194,300	24,702,155	130,922,506	169,890,188
Local Revenues	8800	40,854,450	38,838,559	2,453,480	2,767,998	43,307,930	41,606,557
Total Revenues		156,676,952	184,116,592	22,253,804	32,839,757	178,930,756	216,956,349
EXPENDITURES:							
Academic Salaries	1000	73,017,826	82,938,887	3,223,111	4,204,744	76,240,937	87,143,631
Classified Salaries	2000	34,562,304	39,062,258	9,577,382	10,548,782	44,139,686	49,611,040
Employee Benefits	3000	26,568,099	30,598,085	2,767,276	3,188,032	29,335,375	33,786,117
Supplies and Materials	4000	2,709,259	3,402,131	874,212	2,554,829	3,583,471	5,956,960
Other Operating Expenses and Services	5000	13,367,127	33,337,568	1,824,050	9,932,171	15,191,177	43,269,739
Capital Outlay	6000	1,943,739	2,498,799	3,431,772	3,318,095	5,375,511	5,816,894
Total Expenditures		152,168,354	191,837,728	21,697,803	33,746,653	173,866,157	225,584,381
Excess (Deficiency) of Revenues over Expenditures		4,508,598	(7,721,136)	556,001	(906,896)	5,064,599	(8,628,032)
Other Financing Sources	8900	1,182,661	1,720,927			1,182,661	1,720,927
Other Outgo	7000	1,420,594	4,802,572	400,882	603,226	1,821,476	5,405,798
Net Increase/(Decrease) in Fund Balance		4,270,665	(10,802,781)	155,119	(1,510,122)	4,425,784	(12,312,903)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	30,236,185	34,506,850	1,508,445	1,663,564	31,744,630	36,170,414
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	30,236,185		1,508,445		31,744,630	
Ending Fund Balance, June 30		34,506,850	23,704,069	1,663,564	153,442	36,170,414	23,857,511

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	156,604					
Local Revenues	8800	16,352,191	16,917,201				
Total Revenues		16,508,795	16,917,201	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,692,021	10,250,730				
Debt Interest and Other Service Charges	7120	8,084,569	7,894,982				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		16,776,590	18,145,712	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,776,590)	(18,145,712)	0	0	0	0
Net Increase/Decrease in Fund Balance		(267,795)	(1,228,511)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,192,405	15,924,610	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,192,405		0	0	0	0
Ending Fund Balance, June 30		15,924,610	14,696,099	0	0	0	0

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					458,140	451,312
State Revenues	8600					780,174	923,966
Local Revenues	8800					406,133	420,793
Total Income		0	0	0	0	1,644,447	1,796,071
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,157,815	1,239,699
Employee Benefits	3000					229,003	265,808
Supplies and Materials	4000					33,026	23,206
Other Operating Expenses and Services	5000					175,390	226,415
Capital Outlay	6000						1,149
Total Expenditures		0	0	0	0	1,595,234	1,756,277
Excess / (Deficiency) of Revenues over Expenditures		0	0	0	0	49,213	39,794
Other Financing Sources	8900					85,838	50,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	135,051	89,794
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				661,278
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		526,227	
Ending Fund Balance, June 30		0	0	0	0	661,278	751,072

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND	REVENUE BOND PROJECT FUND	OTHER SPECIAL REVENUE FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	240,795	196,000	1,343,392	1,284,000		
Total Income		240,795	196,000	0	1,284,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			703,245	934,061		
Employee Benefits	3000			212,454	289,132		
Supplies and Materials	4000	212,837	220,900	35,999	49,193		
Other Operating Expenses and Services	5000	19,628	21,600	110,393	174,977		
Capital Outlay	6000	3,433	11,500				
Total Expenditures		235,898	254,000	1,062,091	1,447,363		
Excess (Deficiency) of Revenues over Expenditures		4,897	(58,000)	0	(163,363)		
Other Financing Sources	8900	77,677	58,000	3,000	163,363		
Other Outgo	7000			1,150,000			
Net Increase/(Decrease) in Fund Balance		82,574	0	(865,699)	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	107,326	189,900	0	541,791		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	107,326		1,407,490			
Ending Fund Balance, June 30		189,900	189,900	0	541,791		

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,262,584	5,007,665				
Local Revenues	8800	1,071,141	640,077			815,778	500,115
Total Income		2,333,725	5,647,742	0	0	815,778	500,115
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	55,423	181,970			908,466	875,799
Employee Benefits	3000	5,988	52,712			236,986	272,721
Supplies and Materials	4000	53,346	3,157			41,797	184,205
Other Operating Expenses and Services	5000	48,310	198,692			2,535,623	699,876
Capital Outlay	6000	6,189,567	16,521,518			27,585,744	88,988,925
Total Expenditures		6,352,634	16,958,049	0	0	31,308,616	91,021,526
Excess (Deficiency) of Revenues over Expenditures		(4,018,909)	(11,310,307)	0	0	(30,492,838)	(90,521,411)
Other Financing Sources	8900	1,325,609	2,678,918			1,475,995	
Other Outgo	7000	10,834	12,294				
Net Increase/(Decrease) in Fund Balance		(2,704,134)	(8,643,683)	0	0	(29,016,843)	(90,521,411)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,836,650	12,132,516	0	0	121,201,965	92,185,122
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,836,650		0		121,201,965	
Ending Fund Balance, June 30		12,132,516	3,488,833	0	0	92,185,122	1,663,711

Enterprise Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800				
Other Financing Sources	8900				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Net Profit or Loss		0	0	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	573,081	29,263	26,705			
Total Income		573,081	29,263	26,705	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	150,935	131,337				
Employee Benefits	3000	45,295	41,650				
Supplies and Materials	4000	29,925	40,175	4,505			
Other Operating Expenses and Services	5000	138,289	232,724	10,908	22,000		
Capital Outlay	6000	9,909	12,300				
Total Expenditures		374,353	458,186	10,908	26,505	0	0
Excess (Deficiency) of Revenues over Expenditures		198,728	100,139	18,355	200	0	0
Other Financing Sources	8900						
Other Outgo	7000	74,481					
Net Increase/(Decrease) in Fund Balance		124,247	100,139	18,355	200	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,851,575	1,975,822	43,082	61,437		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,851,575		43,082		0	
Ending Fund Balance, June 30		1,975,822	2,075,961	61,437	61,637	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	45,346,344	49,850,842				
State Revenues	8600	3,286,553	2,130,000				
Local Revenues	8800			519,421	416,500		
Total Income		48,632,897	51,980,842	519,421	416,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		48,632,897	51,980,842	519,421	416,500	0	0
Other Financing Sources			149,158	74,481			
Other Outgo		48,632,897	52,130,000	549,773	652,642		
Net Increase/(Decrease) in Fund Balance		0	0	44,129	(236,142)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	192,013	236,142		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		192,013		0	
Ending Fund Balance, June 30		2,827	2,827	236,142	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			611,963	585,500
Total Income		0	0	611,963	585,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			100,652	106,400
Employee Benefits	3000			4,795	7,134
Supplies and Materials	4000			23,082	29,260
Other Operating Expenses and Services	5000			268,873	298,162
Capital Outlay	6000			1,996	6,500
Total Expenditures		0	0	399,398	447,456
Excess (Deficiency) of Revenues over Expenditures		0	0	212,565	138,044
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	212,565	138,044
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	645,076	857,641
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		645,076	
Ending Fund Balance, June 30		0	0	857,641	995,685

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 850

Name: MT. SAN ANTONIO

Interfund Transfer Report

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	80,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	76,025
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	3,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	164,775
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	1,150,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	74,481

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016 District ID: 850 Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional			Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)			
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,344,898	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,344,898	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,416,440			1,293,386	
Expenditures							
Academic Salaries	1000					0	0
Classified Salaries	2000					0	0
Employee Benefits	3000					0	0
Supplies & Materials	4000						
Software	4100					16,600	16,600
Books, Magazines, & Periodicals	4200					82,777	82,777
Instructional Supplies & Materials	4300					2,077,017	2,077,017
Noninstructional Supplies & Mtrls	4400					0	0
Total Supplies and Materials		0	0	0	0	2,176,394	2,176,394
Other Operating Expenses and Services	5000		3,903,232			3,903,232	4,178,480
Capital Outlay	6000						
Library Books	6300					186,642	186,642
Equipment	6400						
Equipment - Additional	6410					0	0
Equipment - Replacement	6420					0	0
Total Capital Outlay		0	0	0	0	186,642	186,642
Other Outgo	7000					0	0
Total Expenditures		0	3,903,232	0	0	3,903,232	6,541,516
Ending Balance						513,208	0

For Actual Year: 2014-2015 District ID: 850 Name: MT. SAN ANTONIO

EPA Revenue	25,184,227
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	25,184,227	0	0	25,184,227
TOTAL		25,184,227	0	0	25,184,227

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	5,469,827	8.25%	4,162,922	11.44%		9,632,749	N/A	N/A
2014-15	6,091,090	8.88%	4,467,057	11.77%		10,558,147	925,398	9.61%
2015-16	8,135,505	10.73%	5,030,728	11.85%		13,166,233	2,608,086	24.70%
2016-17	9,538,178	12.58%	5,541,572	13.05%		15,079,750	1,913,517	14.53%
2017-18	10,940,852	14.43%	7,049,049	16.60%		17,989,901	2,910,151	19.30%
2018-19	12,343,525	16.28%	7,728,476	18.20%		20,072,001	2,082,100	11.57%
2019-20	13,746,198	18.13%	8,450,366	19.90%		22,196,564	2,124,563	10.58%
2020-21	14,481,654	19.10%	8,662,687	20.40%		23,144,341	947,777	4.27%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District will setup an irrevocable Trust to fund the STRS and PERS future increases. The District will contribute \$2,000,000 to this trust in the 2015-16 fiscal year.