

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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

10/5/12
Date



District Superintendent

10/5/12
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, 2012. Please submit the report to :

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	32,127,957	32,127,957		32,127,957
Other	1300	22,911,429	22,911,429		22,911,429
Total Instructional Salaries		55,039,386	55,039,386	0	55,039,386
Non-Instructional Salaries					
Contract or Regular	1200		10,274,247	1,673	10,275,920
Other	1400		1,431,882		1,431,882
Total Non-Instructional Salaries		0	11,706,129	1,673	11,707,802
Total Academic Salaries		55,039,386	66,745,515	1,673	66,747,188
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,675,812	1,217,969	25,893,781
Other	2300		2,771,837	523,744	3,295,581
Total Non-Instructional Salaries		0	27,447,649	1,741,713	29,189,362
Instructional Aides					
Regular Status	2200	1,494,657	1,494,657		1,494,657
Other	2400	1,257,503	1,257,503		1,257,503
Total Instructional Aides		2,752,160	2,752,160	0	2,752,160
Total Classified Salaries		2,752,160	30,199,809	1,741,713	31,941,522
Employee Benefits					
	3000	13,319,152	27,007,415	438,921	27,446,336
Supplies and Materials					
	4000		2,314,522	69,670	2,384,192
Other Operating Expenses					
	5000		10,639,165	747,095	11,386,260
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions		71,110,698	136,906,426	2,999,072	139,905,498

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

		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	2,055,804	2,055,804		2,055,804
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		199,533		199,533
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,302,915		2,302,915
Objects to Exclude	Object Code				
Rents and Leases	5060		275,832		275,832
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,915,774		3,915,774

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,055,804	8,749,858	0	8,749,858
Total for ECS 84362, 50% Law		69,054,894	128,156,568	2,999,072	131,155,640
Percent of CEE (Instructional Salary Cost / Total CEE)		53.88%	100.00%		
50% of Current Expense of Education			64,078,284		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		69,054,894	128,156,568	2,999,072	131,155,640
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		71,110,698	136,906,426	2,999,072	139,905,498
Capital Expenditures	6000	474,252	1,606,422	175,039	1,781,461
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		71,584,950	138,512,848	3,174,111	141,686,959

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	10,000		10,000
In County Treasury	9112	2,453,626	511,210	2,964,836
Cash With Fiscal Agents	9113	4,957		4,957
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	42,497,934	2,467,274	44,965,208
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		45,066,517	2,978,484	48,045,001
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,467,408	482,243	6,949,651
Accrued Salaries and Wages Payable	9520	7,249,317		7,249,317
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,016,158	1,289,434	2,305,592
TOTAL LIABILITIES		14,732,883	1,771,677	16,504,560

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		1,206,807	1,206,807
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	1,206,807	1,206,807
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	6,592,580		6,592,580
Total Designated Fund Balance		6,592,580	0	6,592,580
Uncommitted(Unrestricted) Fund Balance	9790	23,741,054		23,741,054
TOTAL FUND EQUITY		30,333,634	1,206,807	31,540,441
TOTAL LIABILITIES AND FUND EQUITY		45,066,517	2,978,484	48,045,001

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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 EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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			508,530	129,438		1,318,533
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			108,956	6,362		1,606
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	617,486	135,800	0	1,320,139
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			46,106	14,863		11,643
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						94,694
TOTAL LIABILITIES		0	0	46,106	14,863	0	106,337

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712			32,292			1,107,346
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	32,292	0	0	1,107,346
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754			539,088	120,937		
Total Designated Fund Balance		0	0	539,088	120,937	0	0
Uncommitted(Unrestricted) Fund Balance	9790						106,456
TOTAL FUND EQUITY		0	0	571,380	120,937	0	1,213,802
TOTAL LIABILITIES AND FUND EQUITY		0	0	617,486	135,800	0	1,320,139

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	44,560,303	3,280,397
Cash With Fiscal Agents	9113	351,123	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,013,699	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		45,925,125	3,280,397
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,620,225	478,469
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	253,486	
TOTAL LIABILITIES		3,873,711	478,469

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	36,260,375	2,801,928
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		36,260,375	2,801,928
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	5,791,039	
TOTAL FUND EQUITY		42,051,414	2,801,928
TOTAL LIABILITIES AND FUND EQUITY		45,925,125	3,280,397

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
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, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	1,688,711	25,100		58,508	227,818			395,491
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				13,761	38,012			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,688,711	25,100	0	72,269	265,830	0	0	395,491

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,505			24,818	2,043			8,512
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					102,457			
Deferred Revenues	9570				44,624				
Total Current Liabilities and Deferred Revenue		8,505	0	0	69,442	104,500	0	0	8,512
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	8,505	0	0	69,442	104,500	0	0	8,512

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	1,680,206	25,100			161,330			386,979
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		1,680,206	25,100	0	0	161,330	0	0	386,979
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,680,206	25,100	0	2,827	161,330	0	0	386,979
TOTAL LIABILITIES AND FUND EQUITY		1,688,711	25,100	0	72,269	265,830	0	0	395,491

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	64,406	1,439,663	1,504,069
Workforce Investment Act	8130		760,774	760,774
Temporary Assistance for Needy Families (TANF)	8140		99,451	99,451
Student Financial Aid	8150	70,345		70,345
Veterans Education	8160	12,986		12,986
Vocational and Technical Education Act (VATEA)	8170		1,174,653	1,174,653
Other Federal Revenues	8190	319,388	1,607,078	1,926,466
Total Federal Revenues	8100	467,125	5,081,619	5,548,744
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	96,727,520		96,727,520
Other General Apportionment	8613	66,656		66,656
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		646,115	646,115
Disabled Students Programs and Services(DSPS)	8623		1,469,534	1,469,534
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		329,939	329,939
Telecommunications and Technology Infrastructure Program (TTIP)	8626		2,123	2,123
Other General Categorical Programs	8627		3,665,683	3,665,683

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		725,533	725,533
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	138,178		138,178
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	107		107
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,915,774	918,576	4,834,350
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	672,548		672,548
Total State Revenues	8600	101,520,783	7,757,503	109,278,286

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	14,443,887		14,443,887
Tax Allocation, Supplemental Roll	8812	169,510		169,510
Tax Allocation, Unsecured Roll	8813	344,203		344,203
Prior Years Taxes	8816	1,073,650		1,073,650
Education Revenues Augmentation Fund (ERAF)	8817	1,244,868		1,244,868
Redevelopment Agency Funds - Pass Through	8818	439,967		439,967
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	37,000	177,409	214,409
Contract Services	8830			
Contract Instructional Services	8831	62,720		62,720
Other Contract Services	8832	56,442	127,875	184,317
Sales and Commissions	8840	59,831		59,831
Rentals and Leases	8850	316,551		316,551
Interest and Investment Income	8860	429,516		429,516
Student Fees and Charges	8870			
Community Services Classes	8872	1,043,082		1,043,082
Dormitory	8873			0
Enrollment	8874	7,442,945		7,442,945
Field Trips and Use of Nondistrict Facilities	8875	1,320		1,320
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	212,888		212,888
Insurance	8878			0
Student Records	8879	38,745		38,745
Nonresident Tuition	8880	3,435,785		3,435,785
Parking Services and Public Transportation	8881		1,996,813	1,996,813
Other Student Fees and Charges	8885	108,959		108,959
Other Local Revenues	8890	6,085,079		6,085,079
Total Local Revenues	8800	37,046,948	2,302,097	39,349,045
Total Revenues		139,034,856	15,141,219	154,176,075

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	28,212		28,212
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	17,586		17,586
Total Other Financing Sources	8900	45,798	0	45,798
Total Revenues and Other Financing Sources		139,080,654	15,141,219	154,221,873

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	1,599,507	466,940	102,671	45,935		2,215,053
Architecture and Environmental Design	0200	147,902		3,477	13,572		164,951
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,567,530	135,682	109,406	25,126		3,837,744
Business and Management	0500	2,034,068	85,503	22,410	41,714		2,183,695
Communications	0600	850,532	69,688	55,726	80,962		1,056,908
Computer and Information Science	0700	2,001,079	252,965	265,407	72,702		2,592,153
Education	0800	4,373,977	1,093,451	317,633	25,200		5,810,261
Engineering and Related Industrial Technology	0900	3,151,510	839,009	702,692	124,923		4,818,134
Fine and Applied Arts	1000	5,412,389	766,182	243,204	73,212		6,494,987
Foreign language	1100	2,175,333	36,197	10,779			2,222,309
Health	1200	5,291,940	960,058	316,089	58,686		6,626,773
Consumer Education And Home Economics	1300	2,624,811	276,394	266,314	21,324		3,188,843
Law	1400	322,569	22,965	6,432			351,966
Humanities(Letters)	1500	9,860,585	399,309	85,581	2,502		10,347,977
Library Science	1600	35,499					35,499
Mathematics	1700	6,246,470	178,486	31,232	3,597		6,459,785
Military Studies	1800						0
Physical Sciences	1900	3,906,876	297,619	86,519	67,420		4,358,434
Psychology	2000	1,039,585	125,299	4,587			1,169,471
Public Affairs and Services	2100	1,384,647	129,451	183,906	71,622		1,769,626
Social Sciences	2200	4,188,198	129,491	13,413	7,463		4,338,565
Commercial Services	3000	128,935		2,668	2,753		134,356
Interdisciplinary Studies	4900	8,248,047	3,910,194	337,747	244,017		12,740,005
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,055,804					2,055,804
Sub-Total Instructional Activites		70,647,793	10,174,883	3,167,893	982,730		84,973,299
Total Expenditures for GF Activities*		72,628,493	64,360,288	16,452,160	2,515,841	1,337,310	157,294,092

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		4,539,820	145,178	156,538		4,841,536
Course and Curriculum Development	6020		91,496				91,496
Academic / Faculty Senate	6030		696,779	13,331	712		710,822
Other Instructional Administration & Governance	6090		851	22,940			23,791
Total Instructional Admin. & Governance		0	5,328,946	181,449	157,250	0	5,667,645
Instructional Support Services	6100						
Learning Center	6110	1,883,869	145,649	12,751			2,042,269
Library	6120		2,160,007	243,592	177,046		2,580,645
Media	6130		664,977	64,228	106,156		835,361
Museums and Galleries	6140		43,551	6,319			49,870
Academic Information Systems and Technology	6150		2,008,356	64,100	44,417		2,116,873
Other Instructional Support Services	6190		23,789	698			24,487
Total Instructional Support Services		1,883,869	5,046,329	391,688	327,619	0	7,649,505
Admissions and Records	6200		1,591,055	158,540	18,403		1,767,998
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,783,341	21,849	9,759		3,814,949
Matriculation and Student Assessment	6320		1,274,462	8,047			1,282,509
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,057,803	29,896	9,759	0	5,097,458

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,767,304	53,209	23,007		1,843,520
Extended Opportunity Programs and Services (EOPS)	6430		845,005	13,290	8,321	284,881	1,151,497
Health Services	6440						0
Student Personnel Administration	6450		1,002,644	102,214	44,391		1,149,249
Financial Aid Administration	6460		1,891,329	97,797	13,032		2,002,158
Job Placement Services	6470		936,128	15,605			951,733
Veterans Services	6480		75,828	2,120			77,948
Miscellaneous Student Services	6490		293,477	205,678			499,155
Total Other Student Services		0	6,811,715	489,913	88,751	284,881	7,675,260
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,625,863	885,600	62,532		2,573,995
Custodial Services	6530		3,719,497	67,146	4,495		3,791,138
Grounds Maintenance and Repairs	6550		1,520,769	145,063	4,103		1,669,935
Utilities	6570			3,156,716			3,156,716
Other Operations and Maintenance of Plant	6590		907,259	736,013	4,546		1,647,818
Total Operation and Maintenance of Plant	6500	0	7,773,388	4,990,538	75,676	0	12,839,602
Planning, Policymaking and Coordinations	6600		2,783,160	565,947	12,820		3,361,927

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		1,021,744	127,488	5,086		1,154,318
Fiscal Operations	6720		2,710,592	272,820	47,328		3,030,740
Human Resources Management	6730		1,242,925	288,024	3,987		1,534,936
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,304,877				2,304,877
Staff Development	6750		103,267	43,259	5,607		152,133
Staff Diversity	6760			12,050			12,050
Logistical Services	6770		2,424,408	1,920,137	10,000		4,354,545
Management Information Systems	6780		4,056,266	2,021,440	503,457		6,581,163
Other General Institutional Support Services	6790		833,878	12,472	10,725		857,075
Total General Institutional Support Services	6700	0	14,697,957	4,697,690	586,190	0	19,981,837
Community Services & Economic Development	6800						
Community Recreation	6810		340,251	109,905	2,545		452,701
Community Service Classes	6820		167,539	436,421			603,960
Community Use of Facilities	6830		1,180,812	119,249	122,611		1,422,672
Economic Development	6840		189,277	221,639	2,479		413,395
Other Community Services & Economic Development	6880		1,696	2,435			4,131
Total Community Services	6800	0	1,879,575	889,649	127,635	0	2,896,859

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		2,881	281,617			284,498
Child Development Centers	6920		19,634				19,634
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,051,872	269,616	119,970		2,441,458
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990		71,949				71,949
Total Ancillary Services	6900	0	2,146,336	551,233	119,970	0	2,817,539
Auxiliary Operations	7000						
Contract Education	7010	96,831	1,069,141	337,724	9,038		1,512,734
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	96,831	1,069,141	337,724	9,038	0	1,512,734

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						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					722,585	722,585
Student Aid	7320					329,844	329,844
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,052,429	1,052,429
Sub-Total Non-Instructional Activites		1,980,700	54,185,405	13,284,267	1,533,111	1,337,310	72,320,793
Total Expenditures General Fund: activities *		72,628,493	64,360,288	16,452,160	2,515,841	1,337,310	157,294,092

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$258,244,675
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	31,918.46		
	2. 2011-2012 Second Period Actual FTES	29,441.59		
	3. 2011-2012 Population change factor (C2/C1)	0.9224		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$247,185,213
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)			\$247,185,213
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$247,185,213
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			99,085,924
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			138,285
C.	Local Property taxes			17,716,085
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			52,288
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			401,171
H.	2012-2013 Appropriations Subject to Limit			\$116,591,411

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	467,125	420,000	5,081,619	6,761,938	5,548,744	7,181,938
State Revenues	8600	101,520,783	103,856,077	7,757,503	8,808,665	109,278,286	112,664,742
Local Revenues	8800	37,046,948	31,096,184	2,302,097	2,600,634	39,349,045	33,696,818
Total Revenues		139,034,856	135,372,261	15,141,219	18,171,237	154,176,075	153,543,498
EXPENDITURES:							
Academic Salaries	1000	66,747,188	66,784,085	2,017,720	2,210,236	68,764,908	68,994,321
Classified Salaries	2000	31,941,522	33,132,900	6,897,075	7,506,671	38,838,597	40,639,571
Employee Benefits	3000	27,446,335	23,017,996	1,938,941	2,076,875	29,385,276	25,094,871
Supplies and Materials	4000	2,384,192	2,905,414	654,009	2,097,225	3,038,201	5,002,639
Other Operating Expenses and Services	5000	11,386,261	14,395,342	2,027,698	3,770,517	13,413,959	18,165,859
Capital Outlay	6000	1,781,461	1,702,822	734,380	814,599	2,515,841	2,517,421
Total Expenditures		141,686,959	141,938,559	14,269,823	18,476,123	155,956,782	160,414,682
Excess /(Deficiency) of Revenues over Expenditures		(2,652,103)	(6,566,298)	871,396	(304,886)	(1,780,707)	(6,871,184)
Other Financing Sources	8900	45,798	153,558			45,798	153,558
Other Outgo	7000	873,132	547,874	464,178	498,486	1,337,310	1,046,360
Net Increase/(Decrease) in Fund Balance		(3,479,437)	(6,960,614)	407,218	(803,372)	(3,072,219)	(7,763,986)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,813,071	30,333,634	799,589	1,206,807	34,612,660	31,540,441
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	33,813,071		799,589		34,612,660	
Ending Fund Balance, June 30		30,333,634	23,373,020	1,206,807	403,435	31,540,441	23,776,455

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	196,494					
Local Revenues	8800	17,547,741	18,529,213				
Total Revenues		17,744,235	18,529,213	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	10,534,039	10,764,020				
Debt Interest and Other Service Charges	7120	7,299,549	6,084,095				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,833,588	16,848,115	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,833,588)	(16,848,115)	0	0	0	0
Net Increase/Decrease in Fund Balance		(89,353)	1,681,098	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,378,624	13,289,271		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,378,624		0		0	
Ending Fund Balance, June 30		13,289,271	14,970,369	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					183,794	184,600
State Revenues	8600					642,480	591,479
Local Revenues	8800					390,541	383,000
Total Income		0	0	0	0	1,216,815	1,159,079
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					928,767	810,877
Employee Benefits	3000					205,534	218,407
Supplies and Materials	4000					22,558	22,206
Other Operating Expenses and Services	5000					97,832	82,478
Capital Outlay	6000					1,076	1,149
Total Expenditures		0	0	0	0	1,255,767	1,135,117
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(38,952)	23,962
Other Financing Sources	8900					167,000	80,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	128,048	103,962
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	443,332	571,380
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		443,332	
Ending Fund Balance, June 30		0	0	0	0	571,380	675,342

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	168,709	192,200			1,160,678	1,160,200
Total Income		168,709	192,200	0	0	1,160,678	1,160,200
Expenditures							
Academic Salaries	1000					54,716	54,716
Classified Salaries	2000					788,468	767,324
Employee Benefits	3000					227,070	239,791
Supplies and Materials	4000	149,085	169,550			50,683	46,045
Other Operating Expenses and Services	5000	10,967	19,975			110,487	107,377
Capital Outlay	6000	1,305	12,500			3,948	
Total Expenditures		161,357	202,025	0	0	1,235,372	1,215,253
Excess /(Deficiency) of Revenues over Expenditures		7,352	(9,825)	0	0	(74,694)	(55,053)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		7,352	(9,825)	0	0	(74,694)	(55,053)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	113,585	120,937		0	1,288,496	1,213,802
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	113,585		0		1,288,496	
Ending Fund Balance, June 30		120,937	111,112	0	0	1,213,802	1,158,749

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	2,557,782	1,244,665		
Local Revenues	8800	1,481,837	983,289	76,961	10,000
Total Income		4,039,619	2,227,954	76,961	10,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	16,033	250,504		
Employee Benefits	3000	1,646	43,394		
Supplies and Materials	4000	7,788	5,798	97	14,574
Other Operating Expenses and Services	5000	1,825,958	927,094	97,501	1,351
Capital Outlay	6000	14,110,539	39,522,721	4,326,937	2,730,692
Total Expenditures		15,961,964	40,749,511	4,424,535	2,746,617
Excess /(Deficiency) of Revenues over Expenditures		(11,922,345)	(38,521,557)	(4,347,574)	(2,736,617)
Other Financing Sources	8900	398,676	130,738		
Other Outgo	7000	82,995	12,311		
Net Increase/(Decrease) in Fund Balance		(11,606,664)	(38,403,130)	(4,347,574)	(2,736,617)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	53,658,078	42,051,414	7,149,502	2,801,928
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	53,658,078		7,149,502	
Ending Fund Balance, June 30		42,051,414	3,648,284	2,801,928	65,311

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
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: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	584,302	573,000	28,275	28,095		
Total Income		584,302	573,000	28,275	28,095	0	0
Expenditures							
Academic Salaries	1000	590					
Classified Salaries	2000	165,287	188,376				
Employee Benefits	3000	58,989	61,730				
Supplies and Materials	4000	33,232	77,312		1,000		
Other Operating Expenses and Services	5000	116,250	146,075	3,175	11,000		
Capital Outlay	6000	13,766	41,160				
Total Expenditures		388,114	514,653	3,175	12,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		196,188	58,347	25,100	16,095	0	0
Other Financing Sources	8900						
Other Outgo	7000	84,800	68,500				
Net Increase/(Decrease) in Fund Balance		111,388	(10,153)	25,100	16,095	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,568,818	1,680,206	0	25,100		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,568,818		0		0	
Ending Fund Balance, June 30		1,680,206	1,670,053	25,100	41,195	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	42,357,460	43,140,895				
State Revenues	8600	2,053,574	1,564,624				
Local Revenues	8800			557,437			
Total Income		44,411,034	44,705,519	557,437	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
Excess /(Deficiency) of Revenues over Expenditures		44,411,034	44,705,519	557,437	0	0	0
Other Financing Sources	8900	187,489	149,158	86,650	68,500		
Other Outgo	7000	44,598,523	44,854,677	599,610	229,830		
Net Increase/(Decrease) in Fund Balance		0	0	44,477	(161,330)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	116,853	161,330		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		116,853		0	
Ending Fund Balance, June 30		2,827	2,827	161,330	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			833,995	529,806
Total Income		0	0	833,995	529,806
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			95,722	87,460
Employee Benefits	3000			6,316	6,774
Supplies and Materials	4000			32,185	34,600
Other Operating Expenses and Services	5000			280,772	291,464
Capital Outlay	6000			18,435	16,000
Total Expenditures		0	0	433,430	436,298
Excess /(Deficiency) of Revenues over Expenditures		0	0	400,565	93,508
Other Financing Sources	8900				
Other Outgo	7000			13,586	58,834
Net Increase/(Decrease) in Fund Balance		0	0	386,979	34,674
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		386,979
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	386,979	421,653

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	167,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	364,096
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	187,489
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	1,850
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	84,800
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	13,586

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					240,013	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			240,013	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,915,774			918,576	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	20,808	20,808
Books, Magazines, & Periodicals	4200				0	46,610	46,610
Instructional Supplies & Materials	4300				0	159,079	159,079
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	226,497	226,497
Other Operating Expenses and Services	5000		3,915,774		3,915,774	136,608	4,052,382
Capital Outlay	6000						
Library Books	6300				0	117,511	117,511
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	117,511	117,511
Other Outgo	7000				0		0
Total Expenditures		0	3,915,774	0	3,915,774	480,616	4,396,390
Ending Balance					0	677,973	677,973

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					677,973	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			677,973	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,591,924			824,376	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	28,739	28,739
Books, Magazines, & Periodicals	4200				0	83,533	83,533
Instructional Supplies & Materials	4300				0	1,197,042	1,197,042
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,309,314	1,309,314
Other Operating Expenses and Services	5000	3,591,924			3,591,924	102,393	3,694,317
Capital Outlay	6000						
Library Books	6300				0	90,642	90,642
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	90,642	90,642
Other Outgo	7000				0		0
Total Expenditures		3,591,924	0	0	3,591,924	1,502,349	5,094,273
Ending Balance					0	0	