



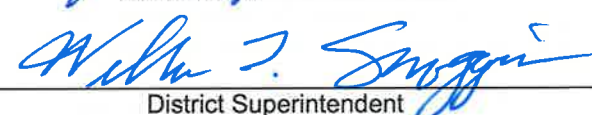

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: MT. SAN ANTONIO

District Code: 850

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

 _____ District Chief Business Officer	 _____ Date
 _____ District Superintendent	 _____ Date

Contact: Rosa Royce

(909) 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, 2013. 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: 2012-2013

Budget Year: 2013-2014

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	32,182,487	32,182,487		32,182,487
Other	1300	23,927,265	23,927,265		23,927,265
Total Instructional Salaries		56,109,752	56,109,752	0	56,109,752
Non-Instructional Salaries					
Contract or Regular	1200		10,481,833		10,481,833
Other	1400		1,295,789		1,295,789
Total Non-Instructional Salaries		0	11,777,622	0	11,777,622
Total Academic Salaries		56,109,752	67,887,374	0	67,887,374
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,729,938	1,246,010	25,975,948
Other	2300		2,772,505	646,251	3,418,756
Total Non-Instructional Salaries		0	27,502,443	1,892,261	29,394,704
Instructional Aides					
Regular Status	2200	1,584,043	1,584,043		1,584,043
Other	2400	1,264,134	1,264,134		1,264,134
Total Instructional Aides		2,848,177	2,848,177	0	2,848,177
Total Classified Salaries		2,848,177	30,350,620	1,892,261	32,242,881
Employee Benefits	3000	10,936,179	22,040,384	448,592	22,488,976
Supplies and Materials	4000		2,224,051	292,051	2,516,102
Other Operating Expenses	5000		10,292,152	1,298,096	11,590,248
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		69,894,108	132,794,581	3,931,000	136,725,581

For Actual Year: 2012-2013

Budget Year: 2013-2014

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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		217,788		217,788
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		231,110		231,110
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		3,661,166		3,661,166

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	4,110,064	0	4,110,064
Total for ECS 84362, 50% Law		69,894,108	128,684,517	3,931,000	132,615,517
Percent of CEE (Instructional Salary Cost / Total CEE)		54.31%	100.00%		
50% of Current Expense of Education			64,342,258		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		69,894,108	128,684,517	3,931,000	132,615,517
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		69,894,108	132,794,581	3,931,000	136,725,581
Capital Expenditures	6000	576,267	1,598,264	241,892	1,840,156
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		70,470,375	134,392,845	4,172,892	138,565,737

For Year Ended June 30, 2013

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	36,955,131	320,876	37,276,007
Cash With Fiscal Agents	9113	3,964		3,964
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	34,667,628	2,953,778	37,621,406
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		71,736,723	3,274,654	75,011,377
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,319,484	485,539	15,805,023
Accrued Salaries and Wages Payable	9520	7,493,540		7,493,540
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	20,117,485		20,117,485
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,076,256	1,416,511	2,492,767
TOTAL LIABILITIES		44,006,765	1,902,050	45,908,815

For Year Ended June 30, 2013

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,372,604	1,372,604
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	3,959,495		3,959,495
Total Designated Fund Balance		3,959,495	1,372,604	5,332,099
Uncommitted Fund Balance	9790	23,770,463		23,770,463
TOTAL FUND EQUITY		27,729,958	1,372,604	29,102,562
TOTAL LIABILITIES AND FUND EQUITY		71,736,723	3,274,654	75,011,377

- 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, 2013

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

- 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, 2013

District ID: 850

Name: MT. SAN ANTONIO

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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			538,035	113,056		1,285,875
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			40,861	12,351		3,968
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	578,896	125,407	0	1,289,843
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			38,126	9,257		10,926
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						97,876
TOTAL LIABILITIES		0	0	38,126	9,257	0	108,802

- 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, 2013

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	27,714	0	0	1,132,028
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	513,056	116,150	0	0
Total Designated Fund Balance		0	0	540,770	116,150	0	1,132,028
Uncommitted Fund Balance	9790	0	0	0	0	0	49,013
TOTAL FUND EQUITY		0	0	540,770	116,150	0	1,181,041
TOTAL LIABILITIES AND FUND EQUITY		0	0	578,896	125,407	0	1,289,843

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	31,997,102	1,396,525
Cash With Fiscal Agents	9113	221,632	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,079,420	2,627
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		33,298,154	1,399,152
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	6,015,070	572,188
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	257,244	
TOTAL LIABILITIES		6,272,314	572,188

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction 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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	20,499,317	826,964
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		20,499,317	826,964
Uncommitted Fund Balance	9790	6,526,523	
TOTAL FUND EQUITY		27,025,840	826,964
TOTAL LIABILITIES AND FUND EQUITY		33,298,154	1,399,152

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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, 2013

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, 2013

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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, 2013

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, 2013

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	1,805,124	33,243		11,722	226,039			467,124
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,353	605		15,687	39,525			5,469
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		1,811,477	33,848	0	27,409	265,564	0	0	472,593

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	37,252			24,398	3,892			6,553
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					104,457			
Deferred Revenues	9570	10			184				
Total Current Liabilities and Deferred Revenue		37,262	0	0	24,582	108,349	0	0	6,553
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	37,262	0	0	24,582	108,349	0	0	6,553

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	1,774,215	33,848			157,215			466,040
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,774,215	33,848	0	0	157,215	0	0	466,040
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		1,774,215	33,848	0	2,827	157,215	0	0	466,040
TOTAL LIABILITIES AND FUND EQUITY		1,811,477	33,848	0	27,409	265,564	0	0	472,593

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		1,857,121	1,857,121
Workforce Investment Act	8130		661,463	661,463
Temporary Assistance for Needy Families (TANF)	8140		103,572	103,572
Student Financial Aid	8150	129,007		129,007
Veterans Education	8160	6,672		6,672
Vocational and Technical Education Act (VATEA)	8170		1,254,995	1,254,995
Other Federal Revenues	8190	348,397	2,099,229	2,447,626
Total Federal Revenues	8100	484,076	5,976,380	6,460,456
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	63,544,359		63,544,359
Other General Apportionment	8613	64,002		64,002
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		638,660	638,660
Disabled Students Programs and Services(DSPS)	8623		1,508,979	1,508,979
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		344,243	344,243
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,043,684	4,043,684

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	20,089,066		20,089,066
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,218,317	1,218,317
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	135,526		135,526
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	107		107
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,661,166	674,129	4,335,295
State Mandated Costs	8685	780,684		780,684
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	672,548		672,548
Total State Revenues	8600	88,947,458	8,428,012	97,375,470

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	15,460,839		15,460,839
Tax Allocation, Supplemental Roll	8812	239,082		239,082
Tax Allocation, Unsecured Roll	8813	368,364		368,364
Prior Years Taxes	8816	1,209,537		1,209,537
Education Revenues Augmentation Fund (ERAF)	8817	8,653,108		8,653,108
Redevelopment Agency Funds - Pass Through	8818	276,014		276,014
Redevelopment Agency Funds - Residual	8819	3,718,147		3,718,147
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	79,057	223,065	302,122
Contract Services	8830			
Contract Instructional Services	8831	137,050		137,050
Other Contract Services	8832	95,517	128,124	223,641
Sales and Commissions	8840	206,478		206,478
Rentals and Leases	8850	317,192	79,957	397,149
Interest and Investment Income	8860	464,249	2,581	466,830
Student Fees and Charges	8870			
Community Services Classes	8872	1,036,974		1,036,974
Dormitory	8873			0
Enrollment	8874	8,431,740		8,431,740
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	9,142		9,142
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	186,239		186,239
Insurance	8878			0
Student Records	8879	144,180		144,180
Nonresident Tuition	8880	3,384,460		3,384,460
Parking Services and Public Transportation	8881		1,949,406	1,949,406
Other Student Fees and Charges	8885	460,987		460,987
Other Local Revenues	8890	1,912,850		1,912,850
Total Local Revenues	8800	46,791,206	2,383,133	49,174,339
Total Revenues		136,222,740	16,787,525	153,010,265

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	61,496		61,496
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	210,558		210,558
Total Other Financing Sources	8900	272,054	0	272,054
Total Revenues and Other Financing Sources		136,494,794	16,787,525	153,282,319

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	1,686,640	509,632	85,717	16,952		2,298,941
Architecture and Environmental Design	0200	148,404		5,164	1,362		154,930
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,679,948	155,274	122,693	5,205		3,963,120
Business and Management	0500	1,934,342	162,238	6,277	11,718		2,114,575
Communications	0600	842,277	75,766	58,505	58,017		1,034,565
Computer and Information Science	0700	2,156,885	275,837	490,361	103,658		3,026,741
Education	0800	4,367,049	1,061,771	308,654	64,624		5,802,098
Engineering and Related Industrial Technology	0900	3,199,652	994,718	562,829	289,475		5,046,674
Fine and Applied Arts	1000	5,347,196	738,781	245,375	98,781		6,430,133
Foreign language	1100	2,077,795	47,303	12,112	269		2,137,479
Health	1200	5,018,018	999,860	293,879	207,736		6,519,493
Consumer Education And Home Economics	1300	2,801,172	458,345	330,681	23,753		3,613,951
Law	1400	360,000	17,284	13,493			390,777
Humanities(Letters)	1500	9,910,209	417,794	90,636	27,627		10,446,266
Library Science	1600	66,730					66,730
Mathematics	1700	6,231,234	160,386	39,419	6,691		6,437,730
Military Studies	1800						0
Physical Sciences	1900	4,361,645	243,284	120,380	63,234		4,788,543
Psychology	2000	1,137,927	62,358	5,291			1,205,576
Public Affairs and Services	2100	1,445,682	112,902	173,697	61,998		1,794,279
Social Sciences	2200	4,196,587	130,235	14,229	4,023		4,345,074
Commercial Services	3000	144,075		2,060	114,187		260,322
Interdisciplinary Studies	4900	8,129,000	3,969,872	351,920	269,510		12,720,302
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		69,242,467	10,593,640	3,333,372	1,428,820		84,598,299
Total Expenditures for GF Activities*		71,389,669	63,140,988	17,202,066	3,012,869	974,606	155,720,198

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		5,152,542	135,787	192,862		5,481,191
Course and Curriculum Development	6020		110,858				110,858
Academic / Faculty Senate	6030		605,658	9,228			614,886
Other Instructional Administration & Governance	6090			11,648			11,648
Total Instructional Admin. & Governance		0	5,869,058	156,663	192,862	0	6,218,583
Instructional Support Services	6100						
Learning Center	6110	2,074,892	349,805	9,931	28,048		2,462,676
Library	6120		1,877,670	240,994	134,599		2,253,263
Media	6130		637,907	46,511	53,027		737,445
Museums and Galleries	6140		44,145	8,378			52,523
Academic Information Systems and Technology	6150		1,961,296	52,255	12,790		2,026,341
Other Instructional Support Services	6190		6,777	2,524			9,301
Total Instructional Support Services		2,074,892	4,877,600	360,593	228,464	0	7,541,549
Admissions and Records	6200		1,676,040	180,287	45,545		1,901,872
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,817,761	23,157	7,842		3,848,760
Matriculation and Student Assessment	6320		1,274,366	15,098			1,289,464
Transfer Programs	6330						0
Career Guidance	6340			12,000			12,000
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,092,127	50,255	7,842	0	5,150,224

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,882,730	35,039	29,301		1,947,070
Extended Opportunity Programs and Services (EOPS)	6430		856,715	9,744	1,066	194,588	1,062,113
Health Services	6440			427			427
Student Personnel Administration	6450		862,332	77,489	11,518		951,339
Financial Aid Administration	6460		1,793,433	138,441	47,756		1,979,630
Job Placement Services	6470		960,502	14,791	531		975,824
Veterans Services	6480		71,952	3,788			75,740
Miscellaneous Student Services	6490		280,958	236,191			517,149
Total Other Student Services		0	6,708,622	515,910	90,172	194,588	7,509,292
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,647,828	1,001,311	256,546		2,905,685
Custodial Services	6530		3,879,740	50,408	2,999		3,933,147
Grounds Maintenance and Repairs	6550		1,586,784	165,540	1,969		1,754,293
Utilities	6570			3,110,393			3,110,393
Other Operations and Maintenance of Plant	6590		848,817	620,864	13,377		1,483,058
Total Operation and Maintenance of Plant	6500	0	7,963,169	4,948,516	274,891	0	13,186,576
Planning, Policymaking and Coordinations	6600		2,802,167	405,354	16,585		3,224,106

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,004,622	98,999	6,154		1,109,775
Fiscal Operations	6720		2,477,828	305,314	2,444		2,785,586
Human Resources Management	6730		1,305,368	391,105	8,439		1,704,912
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,962				1,962
Staff Development	6750		104,134	4,908	1,117		110,159
Staff Diversity	6760		264	8,247			8,511
Logistical Services	6770		2,421,903	1,897,095	65,348		4,384,346
Management Information Systems	6780		4,333,790	1,880,952	270,873		6,485,615
Other General Institutional Support Services	6790		420,097	11,215	3,331		434,643
Total General Institutional Support Services	6700	0	12,069,968	4,597,835	357,706	0	17,025,509
Community Services & Economic Development	6800						
Community Recreation	6810		337,397	110,812	31,400		479,609
Community Service Classes	6820		195,920	428,188			624,108
Community Use of Facilities	6830		1,156,845	150,083	70,239		1,377,167
Economic Development	6840		153,944	258,306	356		412,606
Other Community Services & Economic Development	6890		1,427	2,327			3,754
Total Community Services	6800	0	1,845,533	949,716	101,995	0	2,897,244

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			362,455	696		363,151
Child Development Centers	6920		65,056				65,056
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,142,189	265,638	59,692		2,467,519
Student and Co-Curricular Activities	6960		67,361	397,784	14,557		479,702
Student Housing	6970			56			56
Other Ancillary Services	6990		73,945	142,794	79,652		296,391
Total Ancillary Services	6900	0	2,348,551	1,168,727	154,597	0	3,671,875
Auxiliary Operations	7000						
Contract Education	7010	72,310	1,278,720	376,507	74,501		1,802,038
Other Auxiliary Operations	7090		15,793	40,846	38,889		95,528
Total Auxiliary Operations	7000	72,310	1,294,513	417,353	113,390	0	1,897,566

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			117,485			117,485
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	117,485	0	0	117,485
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					463,660	463,660
Student Aid	7320					316,358	316,358
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	780,018	780,018
Sub-Total Non-Instructional Activites		2,147,202	52,547,348	13,868,694	1,584,049	974,606	71,121,899
Total Expenditures General Fund: activities *		71,389,669	63,140,988	17,202,066	3,012,869	974,606	155,720,198

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$247,185,212
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	29,441.59		
	2. 2012-2013 Second Period Actual FTES	29,356.98		
	3. 2012-2013 Population change factor (C2/C1)	0.9971		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$259,087,556
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)			\$259,087,556
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$259,087,556
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			102,413,403
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			135,633
C.	Local Property taxes			18,680,958
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			26,644
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			413,840
H.	2013-2014 Appropriations Subject to Limit			\$120,842,798

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	484,076	460,000	5,976,380	3,584,781	6,460,456	4,044,781
State Revenues	8600	88,947,458	108,337,254	8,428,012	9,132,074	97,375,470	117,469,328
Local Revenues	8800	46,791,206	32,795,362	2,383,133	2,660,785	49,174,339	35,456,147
Total Revenues		136,222,740	141,592,616	16,787,525	15,377,640	153,010,265	156,970,256
EXPENDITURES:							
Academic Salaries	1000	67,887,373	70,527,348	2,264,940	1,994,476	70,152,313	72,521,824
Classified Salaries	2000	32,242,881	34,219,173	7,582,565	7,119,394	39,825,446	41,338,567
Employee Benefits	3000	22,488,975	24,081,240	2,063,923	1,954,061	24,552,898	26,035,301
Supplies and Materials	4000	2,516,101	3,014,866	816,230	2,161,612	3,332,331	5,176,478
Other Operating Expenses and Services	5000	11,590,249	15,611,302	2,279,486	1,916,026	13,869,735	17,527,328
Capital Outlay	6000	1,840,156	1,749,498	1,172,713	943,617	3,012,869	2,693,115
Total Expenditures		138,565,735	149,203,427	16,179,857	16,089,186	154,745,592	165,292,613
Excess /(Deficiency) of Revenues over Expenditures		(2,342,995)	(7,610,811)	607,668	(711,546)	(1,735,327)	(8,322,357)
Other Financing Sources	8900	272,054	218,545			272,054	218,545
Other Outgo	7000	532,735	642,703	441,871	287,234	974,606	929,937
Net Increase/(Decrease) in Fund Balance		(2,603,676)	(8,034,969)	165,797	(998,780)	(2,437,879)	(9,033,749)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	30,333,634	27,729,958	1,206,807	1,372,604	31,540,441	29,102,562
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	30,333,634		1,206,807		31,540,441	
Ending Fund Balance, June 30		27,729,958	19,694,989	1,372,604	373,824	29,102,562	20,068,813

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	210,640					
Local Revenues	8800	20,528,173	20,373,837				
Total Revenues		20,738,813	20,373,837	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	10,764,020	12,672,408				
Debt Interest and Other Service Charges	7120	6,084,095	6,772,179				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,848,115	19,444,587	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,848,115)	(19,444,587)	0	0	0	0
Net Increase/Decrease in Fund Balance		3,890,698	929,250	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,289,271	17,179,969		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,289,271		0		0	
Ending Fund Balance, June 30		17,179,969	18,109,219	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					182,447	184,600
State Revenues	8600					591,645	591,479
Local Revenues	8800					374,763	363,000
Total Income		0	0	0	0	1,148,855	1,139,079
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					910,826	908,140
Employee Benefits	3000					213,202	216,227
Supplies and Materials	4000					23,215	25,376
Other Operating Expenses and Services	5000					112,222	83,669
Capital Outlay	6000						1,149
Total Expenditures		0	0	0	0	1,259,465	1,234,561
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(110,610)	(95,482)
Other Financing Sources	8900					80,000	80,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(30,610)	(15,482)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	571,380	540,770
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		571,380	
Ending Fund Balance, June 30		0	0	0	0	540,770	525,288

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	190,554	220,300			1,209,614	1,187,500
Total Income		190,554	220,300	0	0	1,209,614	1,187,500
Expenditures							
Academic Salaries	1000					54,716	
Classified Salaries	2000					800,733	827,640
Employee Benefits	3000					242,054	249,240
Supplies and Materials	4000	183,690	188,550			33,417	46,579
Other Operating Expenses and Services	5000	11,006	17,400			109,366	108,072
Capital Outlay	6000	645	14,000			2,089	
Total Expenditures		195,341	219,950	0	0	1,242,375	1,231,531
Excess /(Deficiency) of Revenues over Expenditures		(4,787)	350	0	0	(32,761)	(44,031)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(4,787)	350	0	0	(32,761)	(44,031)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	120,937	116,150		0	1,213,802	1,181,041
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	120,937		0		1,213,802	
Ending Fund Balance, June 30		116,150	116,500	0	0	1,181,041	1,137,010

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	922,892	692,468		
Local Revenues	8800	2,455,032	775,671	18,610	755,000
Total Income		3,377,924	1,468,139	18,610	755,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	420,158	36,789		592,920
Employee Benefits	3000	96,911	7,585		161,199
Supplies and Materials	4000	15,802	87,220	6,070	49,917
Other Operating Expenses and Services	5000	1,921,468	449,334	2,889	4,553,351
Capital Outlay	6000	16,056,846	24,184,709	1,990,378	138,822,429
Total Expenditures		18,511,185	24,765,637	1,999,337	144,179,816
Excess /(Deficiency) of Revenues over Expenditures		(15,133,261)	(23,297,498)	(1,980,727)	(143,424,816)
Other Financing Sources	8900	120,099	61,682	5,763	144,822,655
Other Outgo	7000	12,412	12,294		
Net Increase/(Decrease) in Fund Balance		(15,025,574)	(23,248,110)	(1,974,964)	1,397,839
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	42,051,414	27,025,840	2,801,928	826,964
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	42,051,414		2,801,928	
Ending Fund Balance, June 30		27,025,840	3,777,730	826,964	2,224,803

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

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	589,499	573,000	28,257	28,100		
Total Income		589,499	573,000	28,257	28,100	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	174,295	197,875				
Employee Benefits	3000	59,421	60,622				
Supplies and Materials	4000	38,290	74,256	5,137	12,000		
Other Operating Expenses and Services	5000	114,392	156,847	14,372	27,000		
Capital Outlay	6000	40,842	19,586				
Total Expenditures		427,240	509,186	19,509	39,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		162,259	63,814	8,748	(10,900)	0	0
Other Financing Sources	8900						
Other Outgo	7000	68,250	67,400				
Net Increase/(Decrease) in Fund Balance		94,009	(3,586)	8,748	(10,900)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,680,206	1,774,215	25,100	33,848		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,680,206		25,100		0	
Ending Fund Balance, June 30		1,774,215	1,770,629	33,848	22,948	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	44,693,454	48,478,342				
State Revenues	8600	2,272,106	2,440,000				
Local Revenues	8800			442,951			
Total Income		46,965,560	50,918,342	442,951	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		46,965,560	50,918,342	442,951	0	0	0
Other Financing Sources	8900	119,871	149,158	73,008	67,400		
Other Outgo	7000	47,085,431	51,067,500	520,074	224,615		
Net Increase/(Decrease) in Fund Balance		0	0	(4,115)	(157,215)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	161,330	157,215		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		161,330		0	
Ending Fund Balance, June 30		2,827	2,827	157,215	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			603,201	557,282
Total Income		0	0	603,201	557,282
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			161,168	140,500
Employee Benefits	3000			10,555	10,490
Supplies and Materials	4000			23,127	21,140
Other Operating Expenses and Services	5000			237,733	253,907
Capital Outlay	6000			36,557	2,000
Total Expenditures		0	0	469,140	428,037
Excess /(Deficiency) of Revenues over Expenditures		0	0	134,061	129,245
Other Financing Sources	8900			4,631	4,631
Other Outgo	7000			59,631	48,365
Net Increase/(Decrease) in Fund Balance		0	0	79,061	85,511
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	386,979	466,040
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		386,979	
Ending Fund Balance, June 30		0	0	466,040	551,551

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	80,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	108,231
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	119,871
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	68,250
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	55,000

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					677,973	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			677,973	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,661,166			674,129	
		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	468	468
Books, Magazines, & Periodicals	4200				0	43,961	43,961
Instructional Supplies & Materials	4300				0	165,703	165,703
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	210,132	210,132
Other Operating Expenses and Services	5000		3,661,166		3,661,166	172,805	3,833,971
Capital Outlay	6000						
Library Books	6300				0	92,107	92,107
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	92,107	92,107
Other Outgo	7000				0		0
Total Expenditures		0	3,661,166	0	3,661,166	475,044	4,136,210
Ending Balance					0	877,058	877,058

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					877,058	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			877,058	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,698,982			910,067	
		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	1,406,248	1,406,248
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,518,520	1,518,520
Other Operating Expenses and Services	5000		3,698,982		3,698,982	177,963	3,876,945
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		0	3,698,982	0	3,698,982	1,787,125	5,486,107
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	20,089,066
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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	20,089,066	0	0	20,089,066
TOTAL		20,089,066	0	0	20,089,066