

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2009-2010)
(Budget Report for Fiscal Year 2010-2011)

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

10/07/10

Date


District Superintendent

10/7/10

Date

Contact: Linda Baldwin

(909) 594-5611 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 15, 2010. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	31,213,728	31,213,728		31,213,728
Other	1300	22,761,092	22,761,092		22,761,092
Total Instructional Salaries		53,974,820	53,974,820	0	53,974,820
Non-Instructional Salaries					
Contract or Regular	1200		9,819,905		9,819,905
Other	1400		1,193,867		1,193,867
Total Non-Instructional Salaries		0	11,013,772	0	11,013,772
Total Academic Salaries		53,974,820	64,988,592	0	64,988,592
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,527,572	1,201,725	25,729,297
Other	2300		2,206,768	718,211	2,924,979
Total Non-Instructional Salaries		0	26,734,340	1,919,936	28,654,276
Instructional Aides					
Regular Status	2200	1,679,893	1,679,893		1,679,893
Other	2400	1,166,529	1,166,529	1,272	1,167,801
Total Instructional Aides		2,846,422	2,846,422	1,272	2,847,694
Total Classified Salaries		2,846,422	29,580,762	1,921,208	31,501,970
Employee Benefits	3000	12,525,577	25,174,580	415,536	25,590,116
Supplies and Materials	4000		2,135,712	99,122	2,234,834
Other Operating Expenses	5000		11,627,838	497,472	12,125,310
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		69,346,819	133,507,484	2,933,338	136,440,822

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 850

Name: MT. SAN ANTONIO

Exclusions	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude					
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	1,606,383	1,606,383		1,606,383
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		237,217		237,217
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,624,547		1,624,547
Objects to Exclude					
Rents and Leases	5060		274,289		274,289
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		3,771,943		3,771,943

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		1,606,383	7,514,379	0	7,514,379
Total for ECS 84362, 50% Law		67,740,436	125,993,105	2,933,338	128,926,443
Percent of CEE (Instructional Salary Cost / Total CEE)		53.77%	100.00%		
50% of Current Expense of Education			62,996,552		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		67,740,436	125,993,105	2,933,338	128,926,443
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		69,346,819	133,507,484	2,933,338	136,440,822
Capital Expenditures	6000	332,507	862,264	66,354	928,618
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		69,679,326	134,369,748	2,999,692	137,369,440

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2010

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	146,674	35	146,709
In County Treasury	9112	15,811,270	1,436,671	17,247,941
Cash With Fiscal Agents	9113	2,915		2,915
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	25,193,497	2,463,591	27,657,088
Due from Other Funds	9140	518		518
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	304,248		304,248
TOTAL ASSETS		41,559,122	3,900,297	45,459,419
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,295,906	569,976	4,865,882
Accrued Salaries and Wages Payable	9520	6,657,239	20,913	6,678,152
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	335,561	2,512,792	2,848,353
TOTAL LIABILITIES		11,288,706	3,103,681	14,392,387

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

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		796,616	796,616
Reserve for Encumbrances Credit	9713	273,443		273,443
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		273,443	796,616	1,070,059
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	14,053,918		14,053,918
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	4,448,380		4,448,380
Total Designated Fund Balance		18,502,298	0	18,502,298
Uncommitted(Unrestricted) Fund Balance	9790	11,494,675		11,494,675
TOTAL FUND EQUITY		30,270,416	796,616	31,067,032
TOTAL LIABILITIES AND FUND EQUITY		41,559,122	3,900,297	45,459,419

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, 2010

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, 2010

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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						45
In County Treasury	9112			307,263	92,921		1,197,377
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			133,095	3,185		1,853
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	440,358	96,106	0	1,199,275
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			56,251	13,425		13,348
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						49,848
TOTAL LIABILITIES		0	0	56,251	13,425	0	63,196

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	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			42,703			
Total Designated Fund Balance		0	0	42,703	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			341,404	82,681		1,136,079
TOTAL FUND EQUITY		0	0	384,107	82,681	0	1,136,079
TOTAL LIABILITIES AND FUND EQUITY		0	0	440,358	96,106	0	1,199,275

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	60,145,325	18,400,771
Cash With Fiscal Agents	9113	3,082,293	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,820,968	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		70,048,586	18,400,771
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,251,583	2,821,520
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	416,532	
TOTAL LIABILITIES		4,668,115	2,821,520

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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		
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	65,380,471	15,579,251
Total Designated Fund Balance		65,380,471	15,579,251
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		65,380,471	15,579,251
TOTAL LIABILITIES AND FUND EQUITY		70,048,586	18,400,771

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

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				
Amon'ts 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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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		
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, 2010

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	1,306,618			9,281	320,687			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				61,833	37,974			
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		1,306,618	0	0	71,114	358,661	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	1,948			63,485	1,789			
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					101,959			
Deferred Revenues	9570				4,802				
Total Current Liabilities and Deferred Revenue		1,948	0	0	68,287	103,748	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	0	0	0	0
TOTAL LIABILITIES	968	1,948	0	0	68,287	103,748	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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								
Amonts 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	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751					254,913			
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	400,000							
Total Designated Fund Balance		400,000	0	0	0	254,913	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	904,670							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,304,670	0	0	2,827	254,913	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,306,618	0	0	71,114	358,661	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	58,886	1,092,548	1,151,434
Workforce Investment Act	8130		295,910	295,910
Temporary Assistance for Needy Families (TANF)	8140		137,665	137,665
Student Financial Aid	8150	38,420		38,420
Veterans Education	8160	3,926		3,926
Vocational and Technical Education Act (VATEA)	8170		1,512,037	1,512,037
Other Federal Revenues	8190	943,486	1,171,531	2,115,017
Total Federal Revenues	8100	1,044,718	4,209,691	5,254,409
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	106,045,466		106,045,466
State General Apportionment	8612			0
Other General Apportionment	8613	21,490		21,490
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		746,626	746,626
Disabled Students Programs and Services(DSPS)	8623		1,717,173	1,717,173
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		307,301	307,301
Telecommunications and Technology Infrastructure Program (TTIP)	8626		5,554	5,554
Other General Categorical Programs	8627		5,143,460	5,143,460

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,998,958	1,998,958
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	139,370		139,370
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	110		110
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,771,943	586,075	4,358,018
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	672,548		672,548
Total State Revenues	8600	110,650,927	10,505,147	121,156,074

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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	14,162,124		14,162,124
Tax Allocation, Supplemental Roll	8812	137,124		137,124
Tax Allocation, Unsecured Roll	8813	384,321		384,321
Prior Years Taxes	8816	519,954		519,954
Education Revenues Augmentation Fund (ERAF)	8817	2,260,616		2,260,616
Redevelopment Agency Funds	8818	97,719		97,719
Contributions, Gifts, Grants, and Endowments	8820		108,426	108,426
Contract Services	8830			
Contract Instructional Services	8831	133,264	13,334	146,598
Other Contract Services	8832	31,825	105,751	137,576
Sales and Commissions	8840	45,084		45,084
Rentals and Leases	8850	308,793		308,793
Interest and Investment Income	8860	625,266		625,266
Student Fees and Charges	8870			
Community Services Classes	8872	956,998		956,998
Dormitory	8873			0
Enrollment	8874	7,712,711		7,712,711
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	151,761		151,761
Insurance	8878			0
Student Records	8879	48,282		48,282
Nonresident Tuition	8880	3,460,872		3,460,872
Parking Services and Public Transportation	8881		1,882,693	1,882,693
Other Student Fees and Charges	8885	154,621		154,621
Other Local Revenues	8890	747,319		747,319
Total Local Revenues	8800	31,938,654	2,110,204	34,048,858
Total Revenues		143,634,299	16,825,042	160,459,341

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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	13,887		13,887
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	13,887	0	13,887
Total Revenues and Other Financing Sources		143,648,186	16,825,042	160,473,228

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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 Natual Resources	0100	1,528,755	462,244	86,345	24,197		2,101,541
Architecture and Environmental Design	0200	122,928	270				123,198
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,396,604	117,541	111,245	27,346		3,652,736
Business and Management	0500	2,585,989	79,962	15,899			2,681,850
Communications	0600	898,769	56,413	66,829	130,601		1,152,612
Computer and Information Science	0700	1,697,603	222,682	123,348	145,944		2,189,577
Education	0800	4,906,141	1,209,894	351,241	20,500		6,487,776
Engineering and Related Industrial Technology	0900	3,063,190	501,510	308,786	264,312		4,137,798
Fine and Applied Arts	1000	5,402,852	611,089	272,941	184,568		6,471,450
Foreign language	1100	2,198,426	42,468	7,696	2,440		2,251,030
Health	1200	5,594,432	1,050,566	324,331	68,574		7,037,903
Consumer Education And Home Economics	1300	2,406,648	312,539	262,710	27,285		3,009,182
Law	1400	318,681	12,980	5,656			337,317
Humanities(Letters)	1500	8,291,177	725,146	90,040	56,621		9,162,984
Library Science	1600		2,388				2,388
Mathematics	1700	5,149,990	261,872	27,580	449		5,439,891
Military Studies	1800						0
Physical Sciences	1900	3,788,402	244,831	56,772	24,203		4,114,208
Psychology	2000	1,023,423	37,945	3,144			1,064,512
Public Affairs and Services	2100	1,476,699	79,021	84,376	2,867		1,642,963
Social Sciences	2200	3,953,656	163,220	10,059	4,271		4,131,206
Commercial Services	3000	170,765	1,620	2,711	54,875		229,971
Interdisciplinary Studies	4900	9,135,916	4,445,067	707,126	357,695		14,645,804
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,606,815					1,606,815
Sub-Total Instructional Activites		68,717,861	10,641,268	2,918,835	1,396,748		83,674,712
Total Expenditures for GF Activities*		71,174,848	63,666,062	16,579,338	2,304,822	3,638,246	157,363,316

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		4,525,817	168,004	67,811		4,761,632
Course and Curriculum Development	6020		145,369				145,369
Academic / Faculty Senate	6030		490,622	7,623	304		498,549
Other Instructional Administration & Governance	6090			10,042			10,042
Total Instructional Admin. & Governance		0	5,161,808	185,669	68,115	0	5,415,592
Instructional Support Services	6100						
Learning Center	6110	2,211,734	201,082	9,196	9,703		2,431,715
Library	6120		2,074,515	230,600	98,478		2,403,593
Media	6130		668,845	54,122	99,922		822,889
Museums and Galleries	6140		43,248	12,028			55,276
Academic Information Systems and Technology	6150		2,150,602	77,689	3,610		2,231,901
Other Instructional Support Services	6190						0
Total Instructional Support Services		2,211,734	5,138,292	383,635	211,713	0	7,945,374
Admissions and Records	6200		1,413,346	168,168	2,445		1,583,959
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,434,522	29,430	546		3,464,498
Matriculation and Student Assessment	6320		1,768,012	1,989			1,770,001
Transfer Programs	6330			644			644
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,202,534	32,063	546	0	5,235,143

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		1,593,778	37,245	53,036		1,684,059
Extended Opportunity Programs and Services (EOPS)	6430		703,628	18,620	1,187	189,914	913,349
Health Services	6440						0
Student Personnel Administration	6450		952,911	139,523	33,611		1,126,045
Financial Aid Administration	6460		1,688,492	209,800			1,898,292
Job Placement Services	6470		894,576	9,084	10,386		914,046
Veterans Services	6480		104,321				104,321
Miscellaneous Student Services	6490		398,520	254,679			653,199
Total Other Student Services		0	6,336,226	668,951	98,220	189,914	7,293,311
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,583,662	810,501	22,556		2,416,719
Custodial Services	6530		3,557,546	73,829	6,071		3,637,446
Grounds Maintenance and Repairs	6550		1,262,668	128,546	13,677		1,404,891
Utilities	6570			3,586,732			3,586,732
Other Operations and Maintenance of Plant	6590		642,595	861,949	10,870		1,515,414
Total Operation and Maintenance of Plant	6500	0	7,046,471	5,461,557	53,174	0	12,561,202
Planning, Policymaking and Coordinations	6600		2,836,837	1,486,182	1,554		4,324,573

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		1,121,479	112,152	7,357		1,240,988
Fiscal Operations	6720		2,632,905	557,310	27,244		3,217,459
Human Resources Management	6730		1,072,847	100,201			1,173,048
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,628,102				1,628,102
Staff Development	6750		240,649	40,061			280,710
Staff Diversity	6760		80	18,939			19,019
Logistical Services	6770		2,565,625	1,873,446	2,028		4,441,099
Management Information Systems	6780		4,358,575	1,268,415	294,693		5,921,683
Other General Institutional Support Services	6790		875,009	17,603	3,293		895,905
Total General Institutional Support Services	6700	0	14,495,271	3,988,127	334,615	0	18,818,013
Community Services & Economic Development	6800						
Community Recreation	6810		336,971	104,607	4,200		445,778
Community Service Classes	6820	1,351	306,450	314,822			622,623
Community Use of Facilities	6830		1,155,045	142,247	60,449		1,357,741
Economic Development	6840		728,536	200,411	7,726		936,673
Other Community Services & Economic Development	6880		2,218	5,354			7,572
Total Community Services	6800	1,351	2,529,220	767,441	72,375	0	3,370,387

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		44,392				44,392
Farm Operations	6930			111			111
Food Services	6940		10,261				10,261
Parking	6950		1,900,125	118,713	49,579		2,068,417
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,954,778	118,824	49,579	0	2,123,181
Auxiliary Operations	7000						
Contract Education	7010	243,902	910,011	399,886	15,738	181	1,569,718
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	243,902	910,011	399,886	15,738	181	1,569,718

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					3,229,785	3,229,785
Student Aid	7320					218,366	218,366
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,448,151	3,448,151
Sub-Total Non-Instructional Activites		2,456,987	53,024,794	13,660,503	908,074	3,638,246	73,688,604
Total Expenditures General Fund: activities *		71,174,848	63,666,062	16,579,338	2,304,822	3,638,246	157,363,316

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$271,204,302
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	33,488.31		
	2. 2009-2010 Second Period Actual FTES	31,797.32		
	3. 2009-2010 Population change factor (C2/C1)	0.9495		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$250,967,769
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)			\$250,967,769
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$250,967,769
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			105,811,231
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			139,481
C.	Local Property taxes			17,464,139
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			67,987
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			384,652
H.	2010-2011 Appropriations Subject to Limit			\$123,098,186

For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,044,718	413,500	4,209,691	5,691,884	5,254,409	6,105,384
State Revenues	8600	110,650,927	110,160,915	10,505,147	8,004,482	121,156,074	118,165,397
Local Revenues	8800	31,938,654	30,707,395	2,110,204	2,419,123	34,048,858	33,126,518
Total Revenues		143,634,299	141,281,810	16,825,042	16,115,489	160,459,341	157,397,299
EXPENDITURES:							
Academic Salaries	1000	64,988,592	65,924,920	2,912,837	2,676,103	67,901,429	68,601,023
Classified Salaries	2000	31,501,974	32,516,552	7,705,684	6,113,462	39,207,658	38,630,014
Employee Benefits	3000	25,590,114	27,089,770	2,141,709	2,142,060	27,731,823	29,231,830
Supplies and Materials	4000	2,234,834	3,022,395	718,117	806,257	2,952,951	3,828,652
Other Operating Expenses and Services	5000	12,125,309	16,096,596	1,501,078	2,590,868	13,626,387	18,687,464
Capital Outlay	6000	928,618	1,579,110	1,376,204	1,403,126	2,304,822	2,982,236
Total Expenditures		137,369,441	146,229,343	16,355,629	15,731,876	153,725,070	161,961,219
Excess /(Deficiency) of Revenues over Expenditures		6,264,858	(4,947,533)	469,413	383,613	6,734,271	(4,563,920)
Other Financing Sources	8900	13,887				13,887	0
Other Outgo	7000	3,169,740	1,284,158	468,506	605,908	3,638,246	1,890,066
Net Increase/(Decrease) in Fund Balance		3,109,005	(6,231,691)	907	(222,295)	3,109,912	(6,453,986)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,161,411	30,270,416	795,709	796,616	27,957,120	31,067,032
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	27,161,411		795,709		27,957,120	
Ending Fund Balance, June 30		30,270,416	24,038,725	796,616	574,321	31,067,032	24,613,046

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	194,806					
Local Revenues	8800	17,278,654	17,079,621				
Total Revenues		17,473,460	17,079,621	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,879,378	9,661,159				
Debt Interest and Other Service Charges	7120	7,862,311	7,612,748				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,741,689	17,273,907	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,741,689)	(17,273,907)	0	0	0	0
Net Increase/Decrease in Fund Balance		731,771	(194,286)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,789,684	12,521,455		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,789,684		0		0	
Ending Fund Balance, June 30		12,521,455	12,327,169	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					165,373	164,869
State Revenues	8600					753,054	725,291
Local Revenues	8800					433,353	424,900
Total Income		0	0	0	0	1,351,780	1,315,060
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,032,611	941,615
Employee Benefits	3000					245,735	253,118
Supplies and Materials	4000					20,154	22,700
Other Operating Expenses and Services	5000					62,997	82,920
Capital Outlay	6000					21,319	1,149
Total Expenditures		0	0	0	0	1,382,816	1,301,502
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(31,036)	13,558
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(31,036)	13,558
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	415,143	384,107
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		415,143	
Ending Fund Balance, June 30		0	0	0	0	384,107	397,665

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	149,024	186,697			1,256,440	1,213,000
Total Income		149,024	186,697	0	0	1,256,440	1,213,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					777,597	770,429
Employee Benefits	3000					208,917	226,574
Supplies and Materials	4000	118,197	162,700			46,771	45,800
Other Operating Expenses and Services	5000	12,209	23,997			176,351	108,519
Capital Outlay	6000					5,368	20,000
Total Expenditures		130,406	186,697	0	0	1,215,004	1,171,322
Excess /(Deficiency) of Revenues over Expenditures		18,618	0	0	0	41,436	41,678
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		18,618	0	0	0	41,436	41,678
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	64,063	82,681		0	1,094,643	1,136,079
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	64,063		0		1,094,643	
Ending Fund Balance, June 30		82,681	82,681	0	0	1,136,079	1,177,757

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	10,178,650	8,748,711		
Local Revenues	8800	1,313,422	700,488	449,913	100,000
Total Income		11,492,072	9,449,199	449,913	100,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	3,591	30,000	8,199	74,317
Other Operating Expenses and Services	5000	2,470,662	2,127,341	896,111	128,702
Capital Outlay	6000	16,371,711	65,475,096	14,063,535	13,722,675
Total Expenditures		18,845,964	67,632,437	14,967,845	13,925,694
Excess /(Deficiency) of Revenues over Expenditures		(7,353,892)	(58,183,238)	(14,517,932)	(13,825,694)
Other Financing Sources	8900	69,141,426	811,539		
Other Outgo	7000	11,015,082	1,084,155		
Net Increase/(Decrease) in Fund Balance		50,772,452	(58,455,854)	(14,517,932)	(13,825,694)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	14,608,019	65,380,471	30,097,183	15,579,251
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	14,608,019		30,097,183	
Ending Fund Balance, June 30		65,380,471	6,924,617	15,579,251	1,753,557

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	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		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,149,858	401,816				
Total Income		1,149,858	401,816	0	0	0	0
Expenditures							
Academic Salaries	1000	1,042					
Classified Salaries	2000	139,479	174,580				
Employee Benefits	3000	46,574	60,520				
Supplies and Materials	4000	40,101	46,116				
Other Operating Expenses and Services	5000	137,912	83,200				
Capital Outlay	6000	8,261	1,500				
Total Expenditures		373,369	365,916	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		776,489	35,900	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	71,423	60,850				
Net Increase/(Decrease) in Fund Balance		705,066	(24,950)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	599,604	1,304,670		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	599,604		0		0	
Ending Fund Balance, June 30		1,304,670	1,279,720	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	27,812,634	31,137,637				
State Revenues	8600	1,245,615	1,810,000				
Local Revenues	8800			491,011			
Total Income		29,058,249	32,947,637	491,011	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		29,058,249	32,947,637	491,011	0	0	0
Other Financing Sources	8900	171,687	149,158	66,422	60,850		
Other Outgo	7000	29,229,936	33,096,795	598,930	315,763		
Net Increase/(Decrease) in Fund Balance		0	0	(41,497)	(254,913)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	306,410	254,913		0
Prior Years Adjustments	9020			(10,000)			
Adjusted Beginning Balance	9030	2,827		296,410		0	
Ending Fund Balance, June 30		2,827	2,827	254,913	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,998,098
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	171,687
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	60,000
41	CAPITAL OUTLAY PROJECTS FUND	71	ASSOCIATED STUDENTS TRUST FUND	5,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	66,423

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					37,578	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			37,578	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,771,943			586,075	
		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	17,968	17,968
Books, Magazines, & Periodicals	4200				0	66,221	66,221
Instructional Supplies & Materials	4300				0	165,217	165,217
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	249,406	249,406
Other Operating Expenses and Services	5000		3,771,943		3,771,943	122,900	3,894,843
Capital Outlay	6000						
Library Books	6300				0	88,957	88,957
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	88,957	88,957
Other Outgo	7000				0		0
Total Expenditures		0	3,771,943	0	3,771,943	461,263	4,233,206
Ending Balance					0	162,390	162,390

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					162,390	
Adjustments	9020						
Adjusted Beginning Balance	9030	0				162,390	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,656,655			572,346	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	36,302	36,302
Books, Magazines, & Periodicals	4200				0	83,533	83,533
Instructional Supplies & Materials	4300				0	428,944	428,944
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	548,779	548,779
Other Operating Expenses and Services	5000		3,656,655		3,656,655	94,830	3,751,485
Capital Outlay	6000						
Library Books	6300				0	91,127	91,127
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	91,127	91,127
Other Outgo	7000				0		0
Total Expenditures		0	3,656,655	0	3,656,655	734,736	4,391,391
Ending Balance					0	0	