



California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

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	10/10/17 _____ Date
 _____ District Superintendent	10/10/17 _____ Date

Contact: Michael Gregoryk

(909) 274-4230

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	36,846,710	36,846,710		36,846,710
Other	1300	32,277,112	32,277,112		32,277,112
Total Instructional Salaries		69,123,822	69,123,822	0	69,123,822
Non-Instructional Salaries					
Contract or Regular	1200		12,904,830		12,904,830
Other	1400		1,583,845	478	1,584,323
Total Non-Instructional Salaries		0	14,488,675	478	14,489,153
Total Academic Salaries		69,123,822	83,612,497	478	83,612,975
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		31,022,155	1,786,672	32,808,827
Other	2300		3,785,661	799,781	4,585,442
Total Non-Instructional Salaries		0	34,807,816	2,586,453	37,394,269
Instructional Aides					
Regular Status	2200	1,766,721	1,766,721		1,766,721
Other	2400	1,095,878	1,095,878		1,095,878
Total Instructional Aides		2,862,599	2,862,599	0	2,862,599
Total Classified Salaries		2,862,599	37,670,415	2,586,453	40,256,868
Employee Benefits	3000	23,835,308	43,290,670	660,614	43,951,284
Supplies and Materials	4000		2,434,081	223,325	2,657,406
Other Operating Expenses	5000	6,706	13,871,216	1,490,701	15,361,917
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		95,828,435	180,878,879	4,961,571	185,840,450

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,156,250	1,156,250		1,156,250
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		442,978		442,978
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,350,345		1,350,345
Objects to Exclude	Object Code				
Rents and Leases	5060		270,658		270,658
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		4,779,204		4,779,204

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,156,250	7,999,435	0	7,999,435
Total for ECS 84362, 50% Law		94,672,185	172,879,444	4,961,571	177,841,015
Percent of CEE (Instructional Salary Cost / Total CEE)		54.76%	100.00%		
50% of Current Expense of Education			86,439,722		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		94,672,185	172,879,444	4,961,571	177,841,015
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		95,828,435	180,878,879	4,961,571	185,840,450
Capital Expenditures	6000	444,571	1,873,493	349,075	2,222,568
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		96,273,006	182,752,372	5,310,646	188,063,018

For Year Ended June 30, 2017

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	154,726	17,546	172,272
In County Treasury	9112	71,873,027	11,637,714	83,510,741
Cash With Fiscal Agents	9113	42,398		42,398
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,329,783	3,778,437	6,108,220
Due from Other Funds	9140	195,225		195,225
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		74,695,159	15,433,697	90,128,856
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	18,943,215	1,626,875	20,570,090
Accrued Salaries and Wages Payable	9520	10,071,329		10,071,329
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,823,304	10,399,924	12,223,228
TOTAL LIABILITIES		30,837,848	12,026,799	42,864,647

For Year Ended June 30, 2017

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		3,406,898	3,406,898
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	21,115,182		21,115,182
Total Designated Fund Balance		21,115,182	3,406,898	24,522,080
Uncommitted Fund Balance	9790	22,742,129		22,742,129
TOTAL FUND EQUITY		43,857,311	3,406,898	47,264,209
TOTAL LIABILITIES AND FUND EQUITY		74,695,159	15,433,697	90,128,856

- 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, 2017

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, 2017

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, 2017

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			649,167	306,414		1,133,785
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			237,683	3,831		8,132
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	886,850	310,245	0	1,141,917
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			185,395	10,760		14,430
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						151,519
TOTAL LIABILITIES		0	0	185,395	10,760	0	165,949

- 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, 2017

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	25,768	0	0	901,329
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	675,687	299,485	0	0
Total Designated Fund Balance		0	0	701,455	299,485	0	901,329
Uncommitted Fund Balance	9790	0	0	0	0	0	74,639
TOTAL FUND EQUITY		0	0	701,455	299,485	0	975,968
TOTAL LIABILITIES AND FUND EQUITY		0	0	886,850	310,245	0	1,141,917

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	112,502,707		24,389,034
Cash With Fiscal Agents	9113	222,161		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,463,490		242,345
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		114,188,358	0	24,631,379
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,418,580		5,671,062
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	4,880,780		
TOTAL LIABILITIES		10,299,360	0	5,671,062

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
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	86,215,630		18,960,317
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		86,215,630	0	18,960,317
Uncommitted Fund Balance	9790	17,673,368		
TOTAL FUND EQUITY		103,888,998	0	18,960,317
TOTAL LIABILITIES AND FUND EQUITY		114,188,358	0	24,631,379

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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, 2017

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, 2017

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	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, 2017

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, 2017

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, 2017

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, 2017

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	2,209,761	62,024		60,100	282,434			1,094,471
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	11,873	339		239,854	28,408			
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		2,221,634	62,363	0	299,954	310,842	0	0	1,094,471

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	27,760			11,846	25			6,270
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				195,225				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					104,457			
Deferred Revenues	9570				17,906				
Total Current Liabilities and Deferred Revenue		27,760	0	0	224,977	104,482	0	0	6,270
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	27,760	0	0	224,977	104,482	0	0	6,270

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	2,193,874	62,363		72,150	206,360			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								1,088,201
Total Designated Fund Balance		2,193,874	62,363	0	72,150	206,360	0	0	1,088,201
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		2,193,874	62,363	0	74,977	206,360	0	0	1,088,201
TOTAL LIABILITIES AND FUND EQUITY		2,221,634	62,363	0	299,954	310,842	0	0	1,094,471

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	6,067	1,868,997	1,875,064
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		241,048	241,048
Student Financial Aid	8150	111,027		111,027
Veterans Education	8160	4,218		4,218
Vocational and Technical Education Act (VATEA)	8170		1,051,467	1,051,467
Other Federal Revenues	8190		1,430,016	1,430,016
Total Federal Revenues	8100	121,312	4,591,528	4,712,840
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	85,580,317		85,580,317
Other General Apportionment	8613	9,812		9,812
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,147,145	1,147,145
Disabled Students Programs and Services(DSPS)	8623		3,470,202	3,470,202
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		590,182	590,182
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		17,916,565	17,916,565

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	23,217,395		23,217,395
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,123,977	3,123,977
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	117,720		117,720
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	19		19
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,779,204	1,578,019	6,357,223
State Mandated Costs	8685	3,730,833		3,730,833
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,229,384	449,441	7,678,825
Total State Revenues	8600	124,664,684	28,275,531	152,940,215

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	18,461,793		18,461,793
Tax Allocation, Supplemental Roll	8812	530,046		530,046
Tax Allocation, Unsecured Roll	8813	453,560		453,560
Prior Years Taxes	8816	316,421		316,421
Education Revenues Augmentation Fund (ERAF)	8817	24,666,071		24,666,071
Redevelopment Agency Funds - Pass Through	8818	560,710		560,710
Redevelopment Agency Funds - Residual	8819	1,432,192		1,432,192
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	144,035	22,817	166,852
Contract Services	8830			
Contract Instructional Services	8831	363,275		363,275
Other Contract Services	8832	37,169	1,876	39,045
Sales and Commissions	8840	188,197		188,197
Rentals and Leases	8850	296,641		296,641
Interest and Investment Income	8860	774,016		774,016
Student Fees and Charges	8870			
Community Services Classes	8872	923,343		923,343
Dormitory	8873			0
Enrollment	8874	9,328,195		9,328,195
Contra Revenue Account	8874.1	(76,121)		(76,121)
Field Trips and Use of Nondistrict Facilities	8875	9,594		9,594
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	99,988		99,988
Insurance	8878			0
Student Records	8879	137,441		137,441
Nonresident Tuition	8880	4,999,620		4,999,620
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	272,123	2,937,573	3,209,696
Other Local Revenues	8890	1,828,222		1,828,222
Total Local Revenues	8800	65,746,531	2,962,266	68,708,797
Total Revenues		190,532,527	35,829,325	226,361,852

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	27,252		27,252
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	2,835,919		2,835,919
Total Other Financing Sources	8900	2,863,171	0	2,863,171
Total Revenues and Other Financing Sources		193,395,698	35,829,325	229,225,023

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	2,098,741	652,330	132,924	85,158		2,969,153
Architecture and Environmental Design	0200	271,450		15,060	3,768		290,278
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,862,497	60,631	207,052	52,631		5,182,811
Business and Management	0500	2,534,550	87,257	22,233	8,308		2,652,348
Communications	0600	1,069,588	104,047	91,970	202,465		1,468,070
Computer and Information Science	0700	2,319,930	112,937	103,701	237,921		2,774,489
Education	0800	5,882,918	1,234,671	461,854	183,142		7,762,585
Engineering and Related Industrial Technology	0900	3,721,516	865,119	452,706	288,507		5,327,848
Fine and Applied Arts	1000	6,895,219	876,988	376,158	410,712		8,559,077
Foreign language	1100	2,380,301	111,910	38,937	843		2,531,991
Health	1200	5,901,046	1,073,157	250,643	100,052		7,324,898
Consumer Education And Home Economics	1300	3,391,385	320,623	149,535	104,917		3,966,460
Law	1400	268,541	63,443	36,203	2,347		370,534
Humanities(Letters)	1500	11,798,039	449,557	133,624	2,005		12,383,225
Library Science	1600	17,298					17,298
Mathematics	1700	7,950,304	121,302	33,669	56,422		8,161,697
Military Studies	1800						0
Physical Sciences	1900	6,091,057	253,098	228,992	149,903		6,723,050
Psychology	2000	1,758,953	62,962	6,844	5,878		1,834,637
Public Affairs and Services	2100	1,629,681	272,680	93,520	69,284		2,065,165
Social Sciences	2200	5,546,474	228,449	15,433	10,894		5,801,250
Commercial Services	3000	113,786	4,981	17,019	32,440		168,226
Interdisciplinary Studies	4900	16,876,731	5,996,933	1,615,486	760,180		25,249,330
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,131,340					3,131,340
Sub-Total Instructional Activites		96,511,345	12,953,075	4,483,563	2,767,777		116,715,760
Total Expenditures for GF Activities*		98,583,161	92,967,883	23,742,448	5,691,207	6,728,716	227,713,415

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		6,763,885	171,565	115,534		7,050,984
Course and Curriculum Development	6020		258,745				258,745
Academic / Faculty Senate	6030		1,042,842	10,839			1,053,681
Other Instructional Administration & Governance	6090		11,571	39,529			51,100
Total Instructional Admin. & Governance		0	8,077,043	221,933	115,534	0	8,414,510
Instructional Support Services	6100						
Learning Center	6110	2,067,915	366,383	11,906	94,967		2,541,171
Library	6120		2,447,049	359,563	250,992		3,057,604
Media	6130		945,265	81,023	60,198		1,086,486
Museums and Galleries	6140		46,132	8,024	2,804		56,960
Academic Information Systems and Technology	6150		2,154,616	51,809			2,206,425
Other Instructional Support Services	6190						0
Total Instructional Support Services		2,067,915	5,959,445	512,325	408,961	0	8,948,646
Admissions and Records	6200		2,229,142	232,725	18,333		2,480,200
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,648,967	229,418	38,162		6,916,547
Matriculation and Student Assessment	6320		1,923,536	78,773	133,345		2,135,654
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		189,194				189,194
Total Student Counseling and Guidance		0	8,761,697	308,191	171,507	0	9,241,395

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		3,035,753	144,097	61,938		3,241,788
Extended Opportunity Programs and Services (EOPS)	6430		918,612	92,281	2,463	494,755	1,508,111
Health Services	6440			1,156			1,156
Student Personnel Administration	6450		2,011,108	488,210	166,158		2,665,476
Financial Aid Administration	6460		2,350,628	116,929			2,467,557
Job Placement Services	6470		1,124,110	136,972	10,323		1,271,405
Veterans Services	6480		164,320	40,976			205,296
Miscellaneous Student Services	6490		2,968,019	1,254,355	497,727		4,720,101
Total Other Student Services		0	12,572,550	2,274,976	738,609	494,755	16,080,890
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,003,622	1,217,830	19,844		3,241,296
Custodial Services	6530		4,670,030	100,235	37,428		4,807,693
Grounds Maintenance and Repairs	6550		1,972,177	206,015	7,374		2,185,566
Utilities	6570			3,329,635			3,329,635
Other Operations and Maintenance of Plant	6590		1,119,800	899,077	3,075		2,021,952
Total Operation and Maintenance of Plant	6500	0	9,765,629	5,752,792	67,721	0	15,586,142
Planning, Policymaking and Coordinations	6600		3,805,840	579,725	7,083		4,392,648

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,057,848	717,901	7,453		1,783,202
Fiscal Operations	6720		3,269,986	1,070,700	18,099		4,358,785
Human Resources Management	6730		1,838,321	387,287	2,947		2,228,555
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,377,217				3,377,217
Staff Development	6750		457,640	260,566	2,418		720,624
Staff Diversity	6760						0
Logistical Services	6770		3,053,788	1,847,922	39,889		4,941,599
Management Information Systems	6780		6,238,775	2,361,003	977,297		9,577,075
Other General Institutional Support Services	6790		2,535,856	42,438			2,578,294
Total General Institutional Support Services	6700	0	21,829,431	6,687,817	1,048,103	0	29,565,351
Community Services & Economic Development	6800						
Community Recreation	6810		340,154	92,159	7,164		439,477
Community Service Classes	6820		151,731	411,614			563,345
Community Use of Facilities	6830		1,563,301	256,725	186,974		2,007,000
Economic Development	6840		325,686	160,891	(1,496)		485,081
Other Community Services & Economic Development	6890		876	2,509			3,385
Total Community Services	6800	0	2,381,748	923,898	192,642	0	3,498,288

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		43,611	1,797			45,408
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,592,237	501,810	80,080		3,174,127
Student and Co-Curricular Activities	6960		218,116	259,425	21,807		499,348
Student Housing	6970						0
Other Ancillary Services	6990		91,183	671,002	29,800		791,985
Total Ancillary Services	6900	0	2,945,147	1,434,034	131,687	0	4,510,868
Auxiliary Operations	7000						
Contract Education	7010	3,901	1,678,457	320,915	9,047		2,012,320
Other Auxiliary Operations	7090		8,679	9,554	14,203		32,436
Total Auxiliary Operations	7000	3,901	1,687,136	330,469	23,250	0	2,044,756

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					4,097,733	4,097,733
Student Aid	7320					363,341	363,341
Other Outgo	7390					1,772,887	1,772,887
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,233,961	6,233,961
Sub-Total Non-Instructional Activites		2,071,816	80,014,808	19,258,885	2,923,430	6,728,716	110,997,655
Total Expenditures General Fund: activities *		98,583,161	92,967,883	23,742,448	5,691,207	6,728,716	227,713,415

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$302,334,870
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	32,014.32		
	2. 2016-2017 Second Period Actual FTES	31,864.85		
	3. 2016-2017 Population change factor (C2/C1)	0.9953		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$312,017,619
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)			\$312,017,619
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$312,017,619
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			112,247,703
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			117,739
C.	Local Property taxes			46,420,793
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			140,646
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			554,482
H.	2017-2018 Appropriations Subject to Limit			\$158,372,399

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	121,312	100,000	4,591,528	5,950,560	4,712,840	6,050,560
State Revenues	8600	124,664,684	119,191,013	28,275,531	36,866,827	152,940,215	156,057,840
Local Revenues	8800	65,746,531	63,708,729	2,962,266	3,307,308	68,708,797	67,016,037
Total Revenues		190,532,527	182,999,742	35,829,325	46,124,695	226,361,852	229,124,437
EXPENDITURES:							
Academic Salaries	1000	83,612,975	87,070,685	5,314,690	7,395,822	88,927,665	94,466,507
Classified Salaries	2000	40,256,868	43,981,278	13,667,804	17,369,951	53,924,672	61,351,229
Employee Benefits	3000	43,951,284	39,668,784	4,747,423	5,842,767	48,698,707	45,511,551
Supplies and Materials	4000	2,657,406	3,534,602	1,973,565	4,305,619	4,630,971	7,840,221
Other Operating Expenses and Services	5000	15,355,211	27,933,919	3,756,266	7,606,026	19,111,477	35,539,945
Capital Outlay	6000	2,222,568	2,683,230	3,468,639	4,310,042	5,691,207	6,993,272
Total Expenditures		188,056,312	204,872,498	32,928,387	46,830,227	220,984,699	251,702,725
Excess /(Deficiency) of Revenues over Expenditures		2,476,215	(21,872,756)	2,900,938	(705,532)	5,377,153	(22,578,288)
Other Financing Sources	8900	2,863,171	1,744,807	2,526,688		5,389,859	1,744,807
Other Outgo	7000	2,418,946	2,088,901	4,309,770	2,576,143	6,728,716	4,665,044
Net Increase/(Decrease) in Fund Balance		2,920,440	(22,216,850)	1,117,856	(3,281,675)	4,038,296	(25,498,525)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	40,936,871	43,857,311	2,289,042	3,406,898	43,225,913	47,264,209
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	40,936,871		2,289,042		43,225,913	
Ending Fund Balance, June 30		43,857,311	21,640,461	3,406,898	125,223	47,264,209	21,765,684

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	172,098					
Local Revenues	8800	20,087,331	20,686,668				
Total Revenues		20,259,429	20,686,668	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	11,546,112	12,689,812				
Debt Interest and Other Service Charges	7120	8,181,096	7,993,836				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,727,208	20,683,648	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,727,208)	(20,683,648)	0	0	0	0
Net Increase/Decrease in Fund Balance		532,221	3,020	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,291,673	16,823,894		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,291,673		0		0	
Ending Fund Balance, June 30		16,823,894	16,826,914	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					480,871	528,163
State Revenues	8600					1,077,235	1,148,206
Local Revenues	8800					311,269	289,950
Total Income		0	0	0	0	1,869,375	1,966,319
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,325,940	1,350,562
Employee Benefits	3000					289,626	310,347
Supplies and Materials	4000					35,371	24,206
Other Operating Expenses and Services	5000					154,032	319,221
Capital Outlay	6000					3,263	1,149
Total Expenditures		0	0	0	0	1,808,232	2,005,485
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	61,143	(39,166)
Other Financing Sources	8900						
Other Outgo	7000					5,104	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	56,039	(39,166)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	645,416	701,455
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		645,416	
Ending Fund Balance, June 30		0	0	0	0	701,455	662,289

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	214,727	186,000			1,395,736	1,389,000
Total Income		214,727	186,000	0	0	1,395,736	1,389,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					770,803	953,585
Employee Benefits	3000					235,228	319,385
Supplies and Materials	4000	164,879	232,500			40,093	43,441
Other Operating Expenses and Services	5000	16,028	23,500			118,386	116,463
Capital Outlay	6000	22,214	10,000			687	
Total Expenditures		203,121	266,000	0	0	1,165,197	1,432,874
Excess /(Deficiency) of Revenues over Expenditures		11,606	(80,000)	0	0	230,539	(43,874)
Other Financing Sources	8900	79,000	80,000			4,553	
Other Outgo	7000					151,367	
Net Increase/(Decrease) in Fund Balance		90,606	0	0	0	83,725	(43,874)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	208,879	299,485		0	892,243	975,968
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	208,879		0		892,243	
Ending Fund Balance, June 30		299,485	299,485	0	0	975,968	932,094

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,322,241	6,911,311				
Local Revenues	8800	3,570,477	2,427,656			578,637	120,000
Total Income		4,892,718	9,338,967	0	0	578,637	120,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	105,342	1,141,165			1,402,343	
Employee Benefits	3000	30,999	384,039			384,522	
Supplies and Materials	4000	38,114	453,042			183,276	57,667
Other Operating Expenses and Services	5000	187,578	5,707,600			1,854,712	839,894
Capital Outlay	6000	13,675,678	98,391,177			40,275,789	17,576,869
Total Expenditures		14,037,711	106,077,023	0	0	44,100,642	18,474,430
Excess /(Deficiency) of Revenues over Expenditures		(9,144,993)	(96,738,056)	0	0	(43,522,005)	(18,354,430)
Other Financing Sources	8900	90,650,654	11,100				
Other Outgo	7000	791,105	11,100				
Net Increase/(Decrease) in Fund Balance		80,714,556	(96,738,056)	0	0	(43,522,005)	(18,354,430)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,184,363	103,888,998	0	0	62,482,322	18,960,317
Prior Years Adustments	9020	(9,921)					
Adjusted Beginning Balance	9030	23,174,442		0		62,482,322	
Ending Fund Balance, June 30		103,888,998	7,150,942	0	0	18,960,317	605,887

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	579,683	578,334	29,621	27,001		
Total Income		579,683	578,334	29,621	27,001	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	113,027	90,477				
Employee Benefits	3000	28,139	28,829				
Supplies and Materials	4000	51,011	60,315	1,110	2,500		
Other Operating Expenses and Services	5000	309,738	359,342	22,463	23,959		
Capital Outlay	6000	23,828	42,813	3,442			
Total Expenditures		525,743	581,776	27,015	26,459	0	0
Excess /(Deficiency) of Revenues over Expenditures		53,940	(3,442)	2,606	542	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		53,940	(3,442)	2,606	542	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,139,934	2,193,874	59,757	62,363		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,139,934		59,757		0	
Ending Fund Balance, June 30		2,193,874	2,190,432	62,363	62,905	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	40,332,696	49,858,232				
State Revenues	8600	3,977,067	3,710,000				
Local Revenues	8800	49,050		687,101	712,001		
Total Income		44,358,813	53,568,232	687,101	712,001	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		44,358,813	53,568,232	687,101	712,001	0	0
Other Financing Sources	8900	1,173,513	1,573,010	1,000			
Other Outgo	7000	45,460,176	55,213,392	686,262	918,361		
Net Increase/(Decrease) in Fund Balance		72,150	(72,150)	1,839	(206,360)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	74,977	204,521	206,360		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		204,521		0	
Ending Fund Balance, June 30		74,977	2,827	206,360	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			575,265	499,500
Total Income		0	0	575,265	499,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			104,094	110,500
Employee Benefits	3000			5,668	7,864
Supplies and Materials	4000			28,387	29,260
Other Operating Expenses and Services	5000			335,083	298,162
Capital Outlay	6000			8,093	6,500
Total Expenditures		0	0	481,325	452,286
Excess /(Deficiency) of Revenues over Expenditures		0	0	93,940	47,214
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	93,940	47,214
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	994,261	1,088,201
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		994,261	
Ending Fund Balance, June 30		0	0	1,088,201	1,135,415

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	3,803
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	350,615
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	76,112
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	1,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	585,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,097,400
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	5,104
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	151,367
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	780,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,933,352	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,933,352	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,779,204			1,578,019	
		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	2,976	2,976
Books, Magazines, & Periodicals	4200				0	31,549	31,549
Instructional Supplies & Materials	4300				0	626,418	626,418
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	660,943	660,943
Other Operating Expenses and Services	5000		4,779,204		4,779,204	379,936	5,159,140
Capital Outlay	6000						
Library Books	6300				0	193,418	193,418
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	193,418	193,418
Other Outgo	7000				0		0
Total Expenditures		0	4,779,204	0	4,779,204	1,234,297	6,013,501
Ending Balance					0	2,277,074	2,277,074

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,277,074	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,277,074	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,661,488			1,532,544	
		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	12,857	12,857
Books, Magazines, & Periodicals	4200				0	32,777	32,777
Instructional Supplies & Materials	4300				0	3,428,864	3,428,864
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	3,474,498	3,474,498
Other Operating Expenses and Services	5000		4,661,488		4,661,488	224,478	4,885,966
Capital Outlay	6000						
Library Books	6300				0	110,642	110,642
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	110,642	110,642
Other Outgo	7000				0		0
Total Expenditures		0	4,661,488	0	4,661,488	3,809,618	8,471,106
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	23,217,395
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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	23,217,395	0	0	23,217,395
TOTAL		23,217,395	0	0	23,217,395

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 850

Name: MT. SAN ANTONIO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	8,167,984	5,011,062	13,179,046	N/A	N/A
2016-17	9,858,348	6,287,417	16,145,765	2,966,719	22.51%
2017-18	12,364,823	7,723,645	20,088,468	3,942,703	24.42%
2018-19	13,950,057	9,001,222	22,951,279	2,862,811	14.25%
2019-20	15,535,290	10,343,945	25,879,235	2,927,956	12.76%
2020-21	16,366,467	11,835,861	28,202,328	2,323,093	8.98%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
On June 22, 2016, the Board of Trustees approved the establishment of Section 115, Mt. San Antonio College STRS/PERS irrevocable governmental trust, in which funds will be deposited for employer's pension obligations. The College deposited \$4,000,000 in June 2016 and \$4,000,000 in October 2016. The College will be making a \$2,000,000 contribution in the 2017-18 fiscal year.