

2013-14 Mt. San Antonio College

ADOPTED BUDGET



STUDENT SUCCESS

MT. SAN ANTONIO COLLEGE
2013-2014 Adopted Plan and Budget

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MT. SAN ANTONIO COLLEGE

2013-14 Adopted Budget

President's Message

For the third year in a row the Legislature passed and the Governor signed the State budget on time. This budget is balanced for the first time since 2002—no gimmicks. Unlike the 2012-13 spending plan which depended on the passage of Proposition 30, the 2013-14 plan does not rely on any voter outcome or on any unexpected revenue to materialize. Consequently, the budget does not include trigger cuts; although we will need to see if the revenue assumptions of the budget survive our turbulent state economy.

This year, the overall State budget outcome is very positive for community colleges. The economy is moving slowly, but in the right direction. The passage of Proposition 30 provided additional revenues which benefit education. The major highlights for the California Community Colleges in the 2013-14 State budget are as follows:

- \$89.4 million (1.63%) in Access, Growth/Restoration funding to help restore some of the FTES lost in recent years;
- \$87.5 million (1.57%) cost-of-living adjustment (COLA), not funded since 2007-08;
- \$88 million for Categorical Programs:
 - \$50 million for the Student Success and Support Program (formerly Matriculation);
 - \$15 million for Disabled Student Programs and Services (DSPS);
 - \$15 million for Extended Opportunity Programs and Services (EOPS); and
 - \$8 million for California Work Opportunity and Responsibility for Kids (CalWORKs).
- \$369 million to reduce deferrals from \$961 million to \$592 million;
- \$30 million in one-time funds for Scheduled Maintenance and Instructional Equipment;
- \$150,000 for the State Academic Senate;
- \$25 million for local planning related to the new Adult Education Consortia;
- \$16.9 million for the Governor's Online Education Initiative; and

- \$47 million for Proposition 39 energy efficiency activities to be allocated at the discretion of the Chancellor's Office.

Fortunately, through planned actions, Mt. SAC has maintained a healthy fund balance (reserves). This fund balance, added to the additional revenues approved in the 2013-14 State budget, will enable the College to sustain programs and services for the 2013-14 fiscal year and will allow time to develop a plan for maintaining fiscal stability for the 2014-15 fiscal year and beyond.

With the passage of Proposition 30 and the dissolution of the redevelopment agencies, the apportionment funding for community colleges is more dependent on uncertain revenue estimates than in past years. In the 2008-09 fiscal year, two-thirds of the apportionment was General Fund approved in the Budget Act. Since 2012-13, this ratio has fallen to one-third. The remaining two-thirds are based on estimates that may or may not hold. These revenue estimates are comprised of the Education Protection Account funds (Proposition 30), redirected revenue from the dissolution of the redevelopment agencies, student fees, and property taxes.

Instead of an estimated \$5,368,034 budget deficit that was projected for 2012-13, the fiscal year ended with a \$3,731,800 deficit, which resulted in a \$1,636,234 positive variance for the Unrestricted General Fund. This positive variance was mainly increased by a team effort of conserving budgets across the campus, savings from vacant positions, the ability to increase classes to earn growth funding included in Proposition 30, and opting in for the Mandated Costs Block Grant.

However, the variance was largely decreased by \$4.7 million as a result of the Statewide Structural Deficit (\$1.3 million), and a deficit for the Redevelopment Agencies Revenues Shortfall (\$3.4 million). By legislative action, a guaranteed backfill of these redevelopment revenues was put in place, but the amount of this backfill is disputed by the Department of Finance. The statewide deficit which may result from this dispute is in the range of 0.7% to 2.4%. Community college leaders are currently working with the Department of Finance, the Legislature, and the Chancellor's Office to reconcile the discrepancies. The outcome of these negotiations is unknown. Mt. SAC could recover anywhere from \$1.4 million to \$3.4 million. Consequently, Mt. SAC has taken a conservative approach by including only \$1.4 million of redevelopment backfill in the budget.

We continue to have an ongoing structural deficit with ongoing budgeted expenditures exceeding ongoing revenue. Due to built-in escalation factors such as step increases and utility costs, this ongoing structural deficit will continue to increase until Mt. SAC receives additional cost-of-living adjustments or growth funds from the State. Therefore, our collaborative work to reduce expenditures and seek additional revenue must continue in order to maintain Mt. SAC's fiscal health and stability.

The 2013-14 proposed budget reflects the Governor's recognition of the important role that community colleges play in providing access to quality, affordable higher education. Although the proposed 2013-14 budget for community colleges has improved our funding, anticipated revenues continue to be less than our current expenditures. As always, the budget is considered a dynamic planning document flexible enough to be responsive to the College's needs, yet very dependent upon uncertain, variable revenue.

This year's budget is based on achieving 1.63% in growth and includes the 1.57% cost-of-living adjustment. Increase in growth creates the demand for new facilities, staffing, and other budgetary challenges. To address the facility needs and infrastructure, the Board recently approved the issuance of \$145 million in general obligation bonds. Included in the budget are ongoing unrestricted general fund revenues of \$137,408,765, which were projected using information provided by the State Chancellor's Office. Ongoing unrestricted general fund expenditures are estimated at \$146,853,655, leaving a projected ongoing budget deficit of \$9,444,890.

The 2013-14 proposed budget includes a 1.57% on-schedule salary increase, an additional 1% salary increase, and \$1,500 annually for health and welfare for the Faculty, CSEA 262, and CSEA 651. The additional 1% salary increase and the annual \$1,500 for health and welfare will be considered one-time for the 2013-14 fiscal year if the State-funded cost-of-living adjustment (COLA) for the 2014-15 fiscal year is less than 2%.

The budget also includes \$1,238,791 for New Resources Allocation Requests and \$175,570 of ongoing funds from the restricted Lottery for Instructional Materials and Educational Software.

The use of one-time funds (unassigned fund balance above the Board-mandated 10%), ongoing and one-time revenue increases, and ongoing and one-time expenditure reductions allows us to offset the current year estimated deficit. However, the increase of ongoing expenditures, which primarily caused the \$9.4 million structural deficit, is ongoing and our one-time funds are finite. Consequently, we will continue to work collectively to identify additional actions to reduce expenditures and increase revenue, developing a plan that will take us through the following two fiscal years. Fortunately, the State is on its way to recovery, and Mt. SAC will take this opportunity to grow and provide quality programs and services for students and a stable, fairly-compensated employment for our faculty and staff.

The 2013-14 proposed budget is not balanced – unrestricted general fund revenues remain over \$9 million less than budgeted expenditures – but it still includes some unassigned reserves above the 10% mandate, every penny of which we will need to offset the impact of possible one-time reductions such as the Statewide Structural Deficit or the Redevelopment Revenues Shortfall in the 2013-14 fiscal year, and increasing expenditure obligations year-to-year. The College will continue to

determine the best plan of action necessary to protect and maintain fiscal stability. You will notice the 2013-14 proposed budget continues to have an increased level of detail. This is in an effort to increase transparency, which will assist in developing a meaningful and productive dialogue among all constituencies and will serve Mt. SAC well as we search for solutions to help manage the budget.

As we begin a new academic year, we must re-dedicate ourselves to the Vision, Mission, and Core Values of the College. With all of the opportunities and challenges facing us, Mt. SAC continues to deliver quality programs and services to over 60,000 students through the passionate hard work of our dedicated faculty and staff. Our tradition of excellence, innovation, and leadership has made Mt. SAC one of America's finest community colleges.

William T. Scroggins, Ph.D.
College President/CEO
Mt. San Antonio College

MT. SAN ANTONIO COLLEGE

2013-14 Adopted Budget Overview

Title 5 of the California Code of Regulations requires that community college districts use budgets to monitor expenditures as part of sound fiscal management. The budget is also a management tool used to document and monitor the fiscal plan for the College. Prior to the end of the fiscal year, each California community college is required to prepare and submit a tentative budget for the Board of Trustees' approval. The College brought the tentative budget to the Board of Trustees for approval in June.

Revenues

The College receives revenue from a variety of sources. Each source may dictate the basis upon which the revenue is allocated or earned, how it may be spent, and the continuing availability of the revenue.

State revenue available to community colleges is dictated by Constitutional Amendments and enabling legislation. Proposition 98 provides specific procedures to determine a minimum guarantee for annual K-14 funding. The original legislation specifying a split between K-12 and community colleges, allocating approximately 11% to community colleges, which was enacted in 1988-89, has been suspended since 1992-93, with community colleges receiving much less than the statutory 11%. However, in the 2013-14 fiscal year, the State is fully funding Proposition 98. When the amount of funding, which would normally flow through to the community colleges is short (for whatever reason, but primarily due to a property tax or enrollment fee shortfall), our funding is "deficited." Contrary to what one might expect in the opposite circumstance, when there is a "surplus," colleges are not allowed to keep the additional property tax or enrollment fee revenues.

With the passage of Proposition 30 and the dissolution of the redevelopment agencies, the apportionment funding for community colleges is based on greater estimates. In the 2008-09 fiscal year, two-thirds of the apportionment was General Fund approved in the Budget Act. Since 2012-13, this ratio has changed to be one-third. The remaining two-thirds are based on estimates that may or may not hold. The revenues from Proposition 30 are held in the Education Protection Account (EPA). These revenues and the Redevelopment Agency revenues are components of districts' base apportionment. Similar to "Local Property Taxes," districts' State aid is reduced by one dollar for each dollar received from the EPA or Redevelopment Revenues.

Based on legal requirements and State projections of total revenues available in the coming year, the Legislature and the Governor ultimately determine an amount to be provided for community colleges. Projecting a college's revenue based on statewide

allocations involves many dynamic factors and complications. Of significance is the concept of "prior period adjustments," whereby a college does not know for certain what its revenue was for the prior fiscal year until February or March of the subsequent fiscal year. In the First Period Apportionment report ("P-1"), normally received in February, corrections made to the prior year may also modify the current year's base revenue. What eventually happens depends upon not just Mt. SAC's enrollment and State funds budgeted for community colleges, but also on the actual enrollment of all California Community Colleges.

Mt. SAC's main source of revenue comes from a combination of property taxes, enrollment fees, and State apportionment, which equal Mt. SAC's total computational revenue or total base apportionment allocation. The State Apportionment includes the funds as a result of the passage of Proposition 30. This proposition temporarily raises the sales and use tax by .25 until the end of 2016. It also raises the income tax annual earnings over \$250,000 until the end of 2018.

Apportionment revenue is based on \$4,565 per Credit FTES and \$2,745 per Noncredit FTES. In addition, courses that qualify under the new Enhanced Noncredit criteria are funded at \$3,232 per FTES. Apportionment revenue has been budgeted at our estimated 2012-13 base allocation plus \$1,379,317 in growth restoration and \$1,974,478 in the 1.57% cost-of-living adjustment. In addition, Nonresident Tuition has been increased by \$250,000 to align with actual revenues received in 2012-13. The State Lottery rate is estimated to increase from \$122 to \$126, which equals \$107,058. Interest earnings have been decreased by \$200,000 due to low interest rates. Included in the proposed budget are ongoing unrestricted general fund revenues totaling \$137,408,765, which is \$3.6 million more than the total revenue budgeted for the 2012-13 Adopted Budget.

Expenditures

As a direct result of the continuously changing State revenue projections, our budget planning process has been significantly altered from past years. Most of the College's expenditures are those with very little discretion such as salaries, benefits, utilities, and ongoing costs and commitments. Since the College received a One-time Mandated Cost Block Grant and Growth/Restoration in the 2012-13 fiscal year, a total of \$1,238,791 has been assigned for the New Resources Allocation Requests to be distributed in fall 2013.

In the 2013-14 proposed budget, Faculty, CSEA 262, and CSEA 651 will receive a 1.57% on-schedule salary increase, an additional 1% salary increase, and an annual \$1,500 for health and welfare, totaling \$3,881,885. The additional 1% salary increase and the annual \$1,500 for health and welfare will be considered one-time for the 2013-14 fiscal year if the State-funded cost-of-living adjustment (COLA) for the 2014-15 fiscal year is less than 2%. The last time employees received salary-negotiated increases was in the 2011-12 fiscal year.

Included in the budget are ongoing expenditure increases, which include the annual step-and-column salary progression along with the associated employer-paid benefits. Some of the most significant budget decreases are \$775,405 in unemployment insurance due to a rate decrease from 1.10% to .05%, and \$442,818 for the net decrease of six full-time faculty positions with the corresponding backfill. Besides the salary increases for the Faculty, CSEA 262, and CSEA 651 previously mentioned, some of the most notable increases are the Class Schedule Increase of 530 FTES in spring 2013 and the increase in the Contribution to the OPEB Trust due to June actuarial valuation. The total ongoing expenditures for the Unrestricted General Fund are estimated at \$146,853,655, leaving a projected ongoing deficit of \$9,444,890. The College must continue to work together to reduce the ongoing structural budget deficit. Mt. SAC's history of healthy reserves has allowed the College to continue the many outstanding programs and services for which it is known while allowing for careful consideration of budget plans for the 2013-14 fiscal year and beyond.

The College has ended the 2012-13 fiscal year with a \$27.7 million fund balance in the Unrestricted General Fund, which represents a 19.94% fund balance. The 2012-13 Adopted Budget projected the fund balance to be \$23.4 million. The \$4.3 million increase is primarily due to an increase in revenues for Growth, the Mandated Cost Block Grant, Revenue-Generated Accounts, savings in vacant positions and department budgets, and the decrease in the Redevelopment Revenues Shortfall and the Statewide Structural Deficit. We are fortunate to continue to end the fiscal year with a strong fund balance (reserves). Mt. SAC's history of healthy fund balances (reserves) has allowed the College to continue the many outstanding programs and services for which it is known while allowing for careful consideration of budget plans for the 2013-14 fiscal year and beyond.

One-Time Revenues and Expenditures

The College ended with a \$3.8 million deficit. This decrease was largely attributed to a \$4.7 million apportionment shortfall as a result of the Statewide Structural Deficit (\$1.3 million) and a deficit for the Redevelopment Agencies Revenues (\$3.4 million). The guaranteed backfill of these redevelopment revenues is in dispute due to timing issues and gaps. The Statewide deficit is in the range of .7% to 2.4%. Community college leaders are currently working with the Department of Finance, the legislators, and the Chancellor's Office to reconcile the discrepancies. The outcome of these negotiations is unknown. Mt. SAC could recover \$1.4 million or \$3.4 million. Mt. SAC has taken a conservative approach by including \$1.4 million in the budget.

The budget also includes \$1,842,576 for the 2013-14 Access, Growth/Restoration (1.63%), and the corresponding Class Schedule cost of \$1,105,014. Another significant revenue increase is the Mandated Cost Block Grant of \$790,520. One-time expenditures include budget carryovers, One-time Support, and Immediate Needs Requests One-time. The Board election expenses have been substantially decreased. The expense will only include the cost of two new members as there was

no opposition to the existing members up for re-election. In order to conserve Mt. SAC's Fund Balance, the College will not be making the annual required contribution to the OPEB Trust, and the retiree medical premiums will be paid from the OPEB Trust. This will result in a total one-time savings of \$6,585,543.

Revenue-Generated Accounts

The fund balance increased from \$1,592,580 to \$2,720,704 primarily as a result of the inclusion of the Auxiliary Services Trust accounts. This carryover fund balance has been budgeted in the 2013-14 fiscal year.



Mission ▪ Vision ▪ Core Values

OUR MISSION

The mission of Mt. San Antonio College is to support students in achieving their educational goals in an environment of academic excellence.

OUR VISION

Mt. SAC strives to be regarded as one of the premier community colleges in the nation. We will be viewed as a leader in community college teaching, programs, and services.

As a premier community college, we will provide access to quality, focusing on student success within a climate of integrity and respect. We will earn this reputation by consistently exceeding the expectations of our students, our staff, and our community.

OUR CORE VALUES

Integrity

We treat each other honestly, ethically, and responsibly in an atmosphere of trust.

Diversity

We respect and welcome all differences, and we foster equal participation throughout the campus community.

Community Building

We work in responsible partnerships through open communication, caring, and a cooperative spirit.

Student Focus

We address the needs of students and the community in our planning and actions.

Life-Long Learning

We promote the continuing pursuit of high educational goals through equal access to excellence in both teaching and support services.

Positive Spirit

We work harmoniously, show compassion, and take pride in our work.

**MT. SAN ANTONIO COLLEGE
TOTAL FTES HISTORY**

Fiscal Year	FTES Funded Base	Actual FTES	% FTES Change From Prior Yr Actual	Funded FTES	% of FTES Increase Funded	Unfunded FTES	Percent Unfunded
1996-97	18,307	19,908	5.61%	18,666	1.96%	1,242	6.24%
1997-98	18,666	20,888	4.92%	19,764	5.88%	1,124	5.38%
1998-99	19,764	21,902	4.85%	20,673	4.60%	1,229	5.61%
1999-00	20,673	22,699	3.64%	22,404	8.37%	295	1.30%
2000-01	22,404	23,459	3.35%	23,198	3.54%	261	1.11%
2001-02	23,198	25,986	10.77%	23,558	1.55%	2,428	9.34%
2002-03	23,558	25,503	-1.86%	24,030	2.00%	1,473	5.78%
2003-04	23,788	24,149	-5.31%	24,036	1.04%	113	0.47%
2004-05	24,036	26,371	9.20%	26,371	9.71%	0	0.00%
2005-06	26,371	28,278	7.23%	28,278	7.23%	0	0.00%
2006-07	28,278	29,886	5.69%	29,886	5.69%	0	0.00%
2007-08	29,886	31,934	6.853%	30,243	1.19%	1,691	5.30%
2008-09	30,243	32,685	2.35%	30,585	1.13%	2,100	6.42%
2009-10	29,488 (1)	31,048	-5.01%	29,334	0.00%	1,714	5.52%
2010-11	29,334	31,151	0.33%	30,084	2.56%	1,067	3.43%
2011-12	27,784 (2)	28,701 (3)	-7.86%	27,803	0.07%	898	3.13%
2012-13 Est	27,803	28,803 (4)	0.36%	28,233	0.00%	570	1.98%
2013-14 Est	27,803	28,803 (5)	0.00%	28,233	0.00%	570	1.98%

(1) Includes FTES Workload Reduction of 1,096 FTES

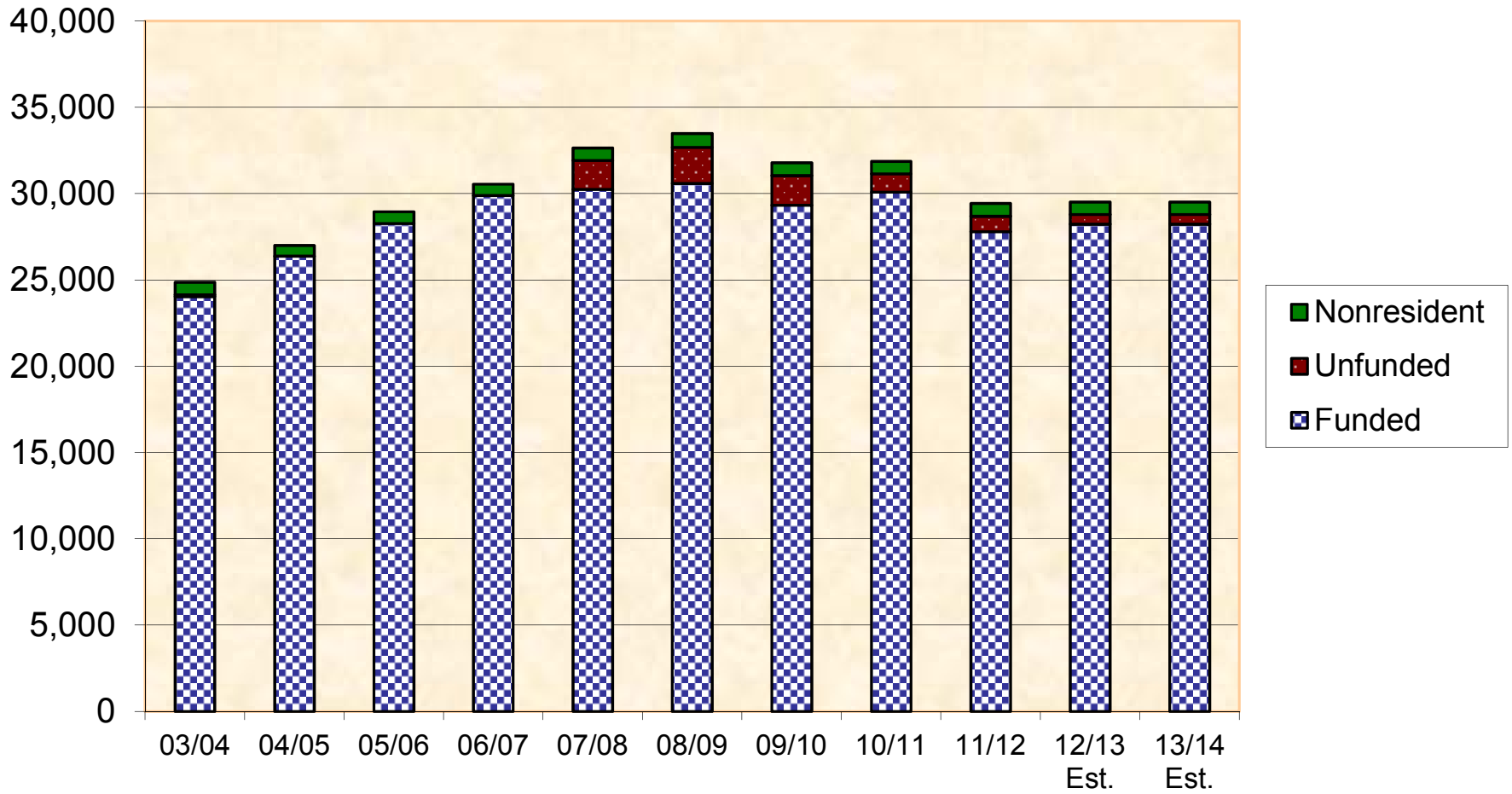
(2) Includes FTES Workload Reduction of 1,869 FTES

(3) Mt. SAC reduced 1,609 FTES and an additional 415 FTES for spring 2012

(4) Mt. SAC increased 530 FTES for Spring 2013

(5) Mt. SAC projected growth increase of 539 FTES for Fall 2013 not included in this report.

FULL-TIME EQUIVALENT STUDENTS (FTES) HISTORY: Funded (on base), "Unfunded", and Nonresident



MT. SAN ANTONIO COLLEGE

**SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2013-14 ADOPTED BUDGET**

EMPLOYEE GROUP	2012-2013	2012-2013	2013-2014	2013-2014	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	73	73.000	78	78.000	5	5
SUPERVISORS						
100% FTE	12	12.000	14	14.000		
LESS THAN 100% FTE	1	0.750	1	0.750		
SUPERVISORS TOTAL	13	12.750	15	14.750	2	2
FACULTY	396	395.500	390	389.500	(6)	(6)
CONFIDENTIAL	14	14.000	14	14.000	-	-
CLASSIFIED - UNIT A						
100% FTE	328	328.000	336	336.000		
LESS THAN 100% FTE	132	65.525	128	63.850		
UNIT A TOTAL	460	393.525	464	399.850	4	6.325
CLASSIFIED - UNIT B						
100% FTE	93	93.000	95	95.000		
LESS THAN 100% FTE	8	3.800	8	3.800		
UNIT B TOTAL	101	96.800	103	98.800	2	2
TOTAL	1057	985.575	1064	994.900	7	9.325

MT. SAN ANTONIO COLLEGE

**2012-13 ANALYSIS OF ADOPTED BUDGET TO ACTUALS
UNRESTRICTED GENERAL FUND**

DESCRIPTION	ADOPTED BUDGET 2012-2013	ACTUAL INC/EXP 2012-13	VARIANCE INC/EXP 2012-13
<u>REVENUE</u>			
810000 FEDERAL REVENUE	\$ 420,000	\$ 484,076	\$ 64,076
860000 STATE REVENUE	103,856,077	88,947,458	(14,908,619)
880000 LOCAL REVENUE	31,096,184	46,791,206	15,695,022
890000 OTHER FINANCING SOURCES	153,558	272,054	118,496
TOTAL REVENUE	<u>\$ 135,525,819</u>	<u>\$ 136,494,794</u>	<u>\$ 968,975</u>
<u>EXPENDITURES</u>			
100000 ACADEMIC SALARIES	\$ 66,784,085	\$ 67,887,374	\$ (1,103,289)
200000 CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	33,132,900	32,242,881	890,019
300000 EMPLOYEE BENEFITS	23,017,996	22,488,975	529,021
400000 SUPPLIES AND MATERIALS	2,905,414	2,516,101	389,313
500000 OTHER OPERATING EXPENSES AND SERVICES	14,395,342	11,590,248	2,805,094
600000 CAPITAL OUTLAY	1,702,822	1,840,156	(137,334)
700000 OTHER OUTGO	547,874	532,735	15,139
TOTAL EXPENDITURES	<u>\$ 142,486,433</u>	<u>\$ 139,098,470</u>	<u>\$ 3,387,963</u>
2012-13 ENDING BALANCE	<u>\$ (6,960,614)</u>	<u>\$ (2,603,676)</u>	<u>\$ 4,356,938</u>

2012 - 13
EXPLANATION OF VARIANCES
Estimated for Tentative Budget versus Year-end Actuals

(June 30, 2013)

Estimated for Tentative Budget	Year-End Actuals	Difference	Explanation
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UNRESTRICTED GENERAL FUND 11 AND 12:

ONGOING REVENUES:

Base Apportionment Revenue (2012-13)	-	-	-	
Total Apportionment	-	-	-	
Nonresident Tuition - International	(332,311)	(332,127)	184	Carryover International Student Fee \$331,026 to 2013-14.
Nonresident Tuition - Out of State	724,959	716,587	(8,372)	
Interest	(219,812)	(220,692)	(880)	Interest decreased mainly as a result of the apportionment deferrals and decrease in interest rates.
Parking Citations	(58,750)	(37,003)	21,747	
JPA Property Tax Delinquency	(2,639)	(2,301)	338	
Administrative Allowance 2% Enrollment	-	19,886	19,886	Per 2012-13 second principal apportionment.
Part-time Faculty Health Insurance & Office Hours	-	-	-	
Faculty Parity	-	-	-	
Performing Arts Ticket Sales	(15,821)	2,041	17,862	
Student Records	(20,551)	(17,674)	2,877	
Student Fees Visa Application	(3,900)	2,450	6,350	Carryover Student Fee Visa Application \$16,450 to 2013-14.
Medicare Part D Subsidy	(612)	28,397	29,009	
BOG Fee Waiver Administration	238,886	238,886	-	Per 2012-13 second principal apportionment.
Administrative Allowance, Financial Aid Programs	(34,370)	29,007	63,377	
Prior Year Lottery Adjustment	172,683	128,126	(44,557)	Adjustment to 2011-12 Lottery funds.
Sale of Fixed Assets	8,684	11,833	3,149	
Other Misc. Revenue	(70,413)	(69,913)	500	Rebates (\$12,690), Fire Academy Settlement (\$43,824), and CSEA and CCA release time reimbursements (\$59,428).
Rentals and Leases	10,000	9,998	(2)	48th Agricultural District and Auxiliary Services rent.
Self Insured Retention Trust	53,572	161,133	107,561	Insurance Fund for legal expenses, claims and settlements.
Current Year Lottery	-	(58,884)	(58,884)	Decrease in rates from \$124 to \$122.
TOTAL ONGOING REVENUES	449,605	609,750	160,145	

2012 - 13
EXPLANATION OF VARIANCES
Estimated for Tentative Budget versus Year-end Actuals

(June 30, 2013)

Estimated for Tentative Budget	Year-End Actuals	Difference	Explanation
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ONE-TIME REVENUES:

Access, Growth Restoration	1,061,367	1,379,317	317,950	Fully restored share of the \$189 Million 2009-10 Statewide Workload Reduction. This figure will change in February 2014 when final FTES are reported by all Districts.
Prior Year Apportionment Adjustment (2011-12)	511,417	511,417	-	Per 2012-13 first principal apportionment, February 2013.
Statewide Structural Deficit	(1,881,675)	(1,308,709)	572,966	Anticipated Community College System Structural Deficit estimated at 1% mainly due to restoring FTES that districts previously lost, new colleges and centers becoming eligible for funding, and a \$100 EPA per FTES for Basic Aid Districts.
RDA Backfill Deficit in Dispute	-	(3,395,599)	(3,395,599)	2012-13 Redevelopment Revenues Deficit. Guaranteed Backfill in dispute as a result of timing issues and gaps. Chancellor's Office proposed two scenarios: best case Mt. SAC will recover \$3.3 million; worst case Mt. SAC will only recover \$1.4 million. The final outcome will be known in February 2014.
TRANS Interest and Premium	316,210	284,941	(31,269)	The revenues include premium of \$278,400 and interest earned of \$6,541. The TRANS net gain is estimated to be \$9,333 on December 31, 2013.
Mandated Cost Block Grant	780,684	780,684	-	District elected to participate in the Mandated Costs Block Grant for 2012-13. Election requested on September 27, 2013.
TOTAL ONE-TIME REVENUES	788,003	(1,747,949)	(2,535,952)	
TOTAL REVENUES	1,237,608	(1,138,199)	(2,375,807)	

2012 - 13
EXPLANATION OF VARIANCES
Estimated for Tentative Budget versus Year-end Actuals

(June 30, 2013)

Estimated for Tentative Budget	Year-End Actuals	Difference	Explanation
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EXPENDITURES:

Savings from Regular Salaries	2,149,550	2,058,000	(91,550)	When actuals are compared to the revised budget, savings in this section total \$773,597 due to several retirements, unpaid leave of absences, and vacancies. Portions of the budget were transferred to adjunct faculty hourly, short-term, and overtime backfill.
Hourly Faculty	(1,576,044)	(1,626,381)	(50,337)	
Blended Rate Overtime Salaries and Benefits - Three Years	(187,157)	(187,157)	-	The original estimate was based only on classified instructors with rehire rights. The additional expenditure includes classified instructors without rehire rights.
Blended Rate Overtime Salaries and Benefits - FY 2012-13	(57,406)	(71,735)	(14,329)	
Short-term Hourly and Overtime	(24,249)	(132,308)	(108,059)	
Benefits	477,791	526,766	48,975	
Retiree Benefit Health and Welfare Premiums	-	-	-	One-time expenditures savings for Retiree Health Premiums and OPEB Trust Contribution. The Retirees Benefits Premiums were paid out of the OPEB Trust for a total of \$4,431,678.
Stars of Excellence	79,854	55,618	(24,236)	Conserved Budget; Balance of unspent funds.
Travel and Conference	4,207	1,293	(2,914)	Instituted 2012-13 travel and conference freeze.
Instructional Equipment	110,377	110,377	-	The Instruction Office intentionally did not allocate all of these funds in order to save for emergencies. The Carryover balance to 2013-14 is \$110,377 when actuals are compared to the revised budget.
Catalog and Schedules	67,381	78,265	10,884	Instruction discontinued the mailing of the schedule of classes to the community, which was a deliberate cost saving strategy. When actuals are compared to the revised budget the balance is \$78,265. A total of \$10,872 in encumbrances not paid as of June 30, 2013 will carryover to 2013-14.
Marketing Savings (Accounts 561000, 583000 and 589000)	37,807	36,958	(849)	Due to a planned reduction in marketing.
Energy Maintenance Projects	166,488	222,034	55,546	When actuals are compared to the revised budget, the balance is \$53,188. A total of \$53,188 will carryover to 2013-14 for the Central Plant Energy.
Postage	101,228	101,228	-	Carryover balance to 2013-14 due to increase in mailing as a result of increase in enrollment, alumni giving mailers, and bids and construction document mailers. The carryover balance to 2013-14 is \$100,228 when actuals are compared to the revised budget.
Rideshare Program	3,396	3,609	213	
Institutional Memberships	26,623	28,479	1,856	
Human Resources - Recruitment, Employment Related, & HR Fingerprinting	40,229	101,585	61,356	A total of \$48,942 in encumbrances not paid as of June 30, 2013 will carryover to 2013-14.
Accreditation	28,091	25,552	(2,539)	
New Faculty Computers and Furniture	11	11	-	
Utilities - Gas & Electric	196,644	178,405	(18,239)	
Utilities - Telephone	58,443	67,826	9,383	
Utilities - Water	(24,179)	(15,257)	8,922	
Utilities - Waste Disposal and Recycling	50,282	57,648	7,366	
Utilities - Cable	(2,180)	(1,838)	342	
Liability Insurance Premiums	-	-	-	

2012 - 13
EXPLANATION OF VARIANCES
Estimated for Tentative Budget versus Year-end Actuals

(June 30, 2013)

	Estimated for Tentative Budget	Year-End Actuals	Difference	Explanation
Rate-Driven Increases Budget	568,810	568,810	-	Ongoing Unallocated Budget Balance of \$509,590 as of the 2013-14 Adopted Budget.
Balances from Unspent Status Quo Budgets	(314,267)	537,136	851,403	When actuals are compared to the revised budget the balance is \$1,398,047. A total of \$600,993 will carryover to 2013-14.
Telephone System	119,290	119,290	-	Carryover balance to 2013-14 to fund upgrade of telephone system.
Child Development Categorical Support	-	-	-	
Credit Matriculation Categorical Support	-	966	966	
DSPS Categorical Support	-	39,889	39,889	
EOPS Categorical Support	-	2,593	2,593	
Vacation Accrual	-	(160,628)	(160,628)	
Indirect Cost	319,275	419,942	100,667	
Allowance for Doubtful Accounts	-	(10,730)	(10,730)	
TRANS Interest Expenses and Cost of Issuance	(170,290)	(170,290)	-	The total interest expense is estimated to be \$318,889 on December 31, 2013. The TRANS net gain is estimated at \$9,333.
Self Insured Retention Trust	(48,744)	(162,125)	(113,381)	Insurance Fund for legal expenses, claims and settlements.
Community Services Over Expenditure and Indirect Cost	(10,487)	(29,398)	(18,911)	The over expenditure includes \$29,298 for Indirect Cost.
TOTAL EXPENDITURES	2,190,774	2,774,433	583,659	
TOTAL 2012-13 VARIANCE - UNRESTRICTED GENERAL FUND	3,428,382	1,636,234	(1,792,148)	

2012 - 13
EXPLANATION OF VARIANCES
Estimated for Tentative Budget versus Year-end Actuals

(June 30, 2013)

Estimated for Tentative Budget	Year-End Actuals	Difference	Explanation
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UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS

REVENUES:

Revenue-Generated Accounts	468,818	650,313	181,495	
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	1,241,982	1,456,861	214,879	
TOTAL REVENUES	1,710,800	2,107,174	396,374	

EXPENDITURES:

Revenue-Generated Accounts	1,421,100	1,334,575	(86,525)	Carryover \$1,984,887 funds to 2013-14.
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	(636,265)	(721,045)	(84,780)	Carryover \$735,817 funds to 2013-14.
TOTAL EXPENDITURES	784,835	613,530	(171,305)	

TOTAL 2012-13 VARIANCE - UNRESTRICTED GENERAL FUND REVENUE-GENERATED ACCOUNTS	2,495,635	2,720,704	225,069	
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TOTAL 2012-13 VARIANCE	\$ 5,924,017	\$ 4,356,938	\$ (1,567,079)	
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Funds will be carried over to 2013-14 and budgeted as one-time	Revenue Generated Accounts	Matching Revenue and Expenditures (TRANS and Self Insured Retention Trust)
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2013-14 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11 AND 12:

ONGOING REVENUE BUDGET ASSUMPTIONS

		Fund 11/12	Fund 13	Total
Base Ongoing Revenue Budget		\$ 133,777,374	\$ -	\$ 133,777,374
Balance as of the 2012-13 Adopted Budget				
2012-13 Access/Growth Restoration	Fully restored share of the \$189 million 2009-10 Statewide Workload Reduction	1,379,317	-	1,379,317
COLA	Funded COLA at 1.57%	1,974,478	-	1,974,478
Lottery	Minor decrease in FTES from 29,442 to 29,357 and an increase in rate from \$122 to \$126 for 2013-14	107,058	-	107,058
Interest	Decrease from \$400,000 to \$200,000. Rates decreased from .86% (July 2012) to .67% (June 2013)	(200,000)	-	(200,000)
Nonresident Tuition	Estimated on 2012-13 Actual Revenue; budgeted \$3,250,000	250,000	-	250,000
PT Faculty Office Hours/Health Insurance	No changes	-	-	-
PT Faculty Parity	No changes	-	-	-
Other Miscellaneous Revenue	Administrative Allowance for Financial Aid, Administrative Allowance 2% Enrollment, and Bog Fee Waiver Administration, etc. Increased revenue to align with 2012-13 actuals.	120,538	-	120,538
Total Revenue Increases/(Decreases)		\$ 3,631,391	\$ -	\$ 3,631,391
Total Ongoing Revenue Budget		\$ 137,408,765	\$ -	\$ 137,408,765

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2013-14 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND**

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

		Fund 11/12	Fund 13	Total
Base Ongoing Expenditure Budget		\$ 143,819,466	\$ -	\$ 143,819,466
Balance as of the 2012-13 Adopted Budget				
2011-12 CSEA 651 Benefit Increase	\$302 Health Benefit Contribution increase	26,576	-	26,576
2013-14 Salary Schedule Progression	Estimated step/column and longevity changes	1,002,803	-	1,002,803
2013-14 Adjunct Salary Schedule Progression	Estimated step/column changes	128,000	-	128,000
2013-14 Noncredit Adjunct Step/Column	Estimated step/column changes	105,000	-	105,000
2012-13 Medical Coverage Opt-out	Faculty, CSEA 262, and CSEA 651	(36,864)	-	(36,864)
Misc. Personnel and Benefit Changes		(463,443)	-	(463,443)
New and Reinstated Positions	Approved by President's Cabinet (Refer to page 34 for details)	345,601	-	345,601
Personnel Restructures and Reorganizations	Approved by President's Cabinet (Refer to page 35 & 36 for details)	(67,229)	-	(67,229)
Salary and Benefit Increase	Faculty, CSEA 262, and CSEA 651 contracts (includes COLA of 1.57%)	1,790,893		1,790,893
PERS Employer Rate Increase	Rate increase from 11.417% to 11.442%	7,529	-	7,529
Unemployment Insurance	Rate decrease from 1.10% to 0.05%	(775,405)	-	(775,405)
Retiree Health Premiums	Decreased mainly due to decrease in premium rates	(376,689)	-	(376,689)
Contribution to OPEB Trust	Increased per June 27, 2013 Actuarial Valuation	724,900	-	724,900
Worker's Compensation Increase	Rate increase from 1.39% to 1.48%	65,501	-	65,501
Reclassification	To be determined	-	-	-
Class Schedule Increase - Spring 2013	Ongoing increase of 530 FTES in Spring 2013 to earn the 2012-13 Growth	552,507	-	552,507
Class Schedule Increase - Shortfall	Adjunct faculty hourly shortfall in FY 2011-12 and FY 2012-13	339,828	-	339,828
Immediate Needs & Ongoing Budget Increases	Budget increases approved by President's Cabinet (Refer to pages 37 & 38 for details)	107,499	-	107,499
Rate-Driven Increases	Ongoing budget balance of \$509,590 pending allocation	-	-	-
Vacant Positions Eliminated	Ongoing expenditure savings - 6 faculty positions (Refer to page 39 for details)	(696,060)	-	(696,060)
Ongoing Backfill for Eliminated FT Faculty Positions	Hourly adjunct backfill for 6 full-time faculty positions (Refer to page 40 for details)	253,242	-	253,242
Scheduled Maintenance Match Reduction	Temporary use of Measure RR funds for Scheduled Maintenance, \$325,000 reduced in 2012-13	-	-	-
Computer Replacement Program Reduction	Temporary use of Measure RR funds for allowable equipment purchases, \$250,000 reduced in 2012-13	-	-	-
New Faculty Equipment and Computers Reduction	Temporary use of Measure RR funds for allowable equipment purchases, \$55,000 reduced in 2012-13	-	-	-
Travel and Conference Ongoing Budget Reductions	Reduced \$200,000 in 2012-13	-	-	-
Total Net Increase to Ongoing Expenditure Budget		\$ 3,034,189	\$ -	\$ 3,034,189
Total Ongoing Expenditure Budget		\$ 146,853,655	\$ -	\$ 146,853,655
Total Ongoing Budget Surplus/(Deficit)		\$ (9,444,890)	\$ -	\$ (9,444,890)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2013-14 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND**

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
2013-14 Access, Growth Restoration	Growth of 1.63% per Chancellor's Office estimates. Workload Restoration of the 2011-12 \$385 million Statewide Workload Reduction.	\$ 1,842,576	\$ -	\$ 1,842,576
Statewide Structural Deficit	Per 2012-13 deficit, estimated at 1%.	(1,295,780)	-	(1,295,780)
2012-13 Redevelopment Revenues Backfill Deficit	Guaranteed Backfill in dispute as a result of unresolved timing issues and gaps. Chancellor's Office proposed two scenarios: best case Mt. SAC will recover \$3.4 million; worst case Mt. SAC will only recover \$1.4 million. The final outcome will be known in February 2014. Mt. SAC has taken a conservative approach and has used the worst case scenario for the 2013-14 Adopted Budget.	1,383,392	-	1,383,392
Mandated Cost Block Grant	\$28 per funded FTES at P2, slight increase in FTES from 27,882 to 28,233	790,520	-	790,520
Tax Revenue Anticipation Notes - TRANS	Carryover from 2012-13	96,086	-	96,086
Total One-Time Revenue Budget		\$ 2,816,794	\$ -	\$ 2,816,794

One-Time Expenditure Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
Purchases In Progress	Carryover from 2012-13 (Refer to page 41 for details)	\$ 601,802	\$ -	\$ 601,802
Various Carryover Budgets	Carryover from 2012-13 (Refer to page 42 & 43 for details)	816,356	-	816,356
One-Time Support	DSPS Instructor and Child Development Center as approved by President's Cabinet (Refer to page 44 for details)	145,268	-	145,268
Tax Revenue Anticipation Notes - TRANS	Interest expense carryover from 2012-13	201,404	-	201,404
Salary & Benefit and Health & Welfare Increase	Faculty, CSEA 262, and CSEA 651 contracts (includes 1% salary increase and \$1,500 annually for Health and Welfare. These increases will be considered one-time for the fiscal year 2013-14 if State Funded COLA for 2014-15 is less than 2%)	2,090,992	-	2,090,992
Class Schedule Increase	Estimated increase of 539 FTES for summer and fall 2013 to earn 2013-14 Growth	1,105,014	-	1,105,014
Immediate Needs Requests - One-time	Budget increases approved by President's Cabinet (Refer to pages 45-47 for details)	400,000	-	400,000
New Resources Allocation Requests	\$458,107 carryover based on balance of the 2012-13 Growth Restoration and \$780,684 Mandated Costs Block Grant revenues. Budgeted as Assigned Fund Balance for \$1,238,791. The balance of the Growth Restoration will be recalculated in February 2014.	-	-	-
Election Cost	Two additional board members	274,000	-	274,000
Contribution to OPEB Trust	No annual contribution for 2013-14	(2,513,069)	-	(2,513,069)
Retiree Benefit Premiums	Retiree benefit premiums will be paid from the OPEB Trust	(4,072,474)	-	(4,072,474)
2013-14 One-time Savings from Vacant Positions	Salary and benefit savings - less requested backfill budget (Refer to page 48-52 for details)	(363,124)	-	(363,124)
Total One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		\$ (1,313,831)	\$ -	\$ (1,313,831)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2013-14 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
2013-14 Revenue Budgets	Matching revenue and expenditure accounts	\$ -	\$ 1,585,602	\$ 1,585,602
Total Revenue Budget		\$ -	\$ 1,585,602	\$ 1,585,602

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2012-13 Carryover	Revenue-Generated Accounts - Fund Balance (Refer to page 53-65 for details)	\$ -	\$ 2,720,704	\$ 2,720,704
2013-14 Expenditure Budgets	Matching revenue and expenditure accounts	-	\$ 1,585,602	\$ 1,585,602
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 4,306,306	\$ 4,306,306

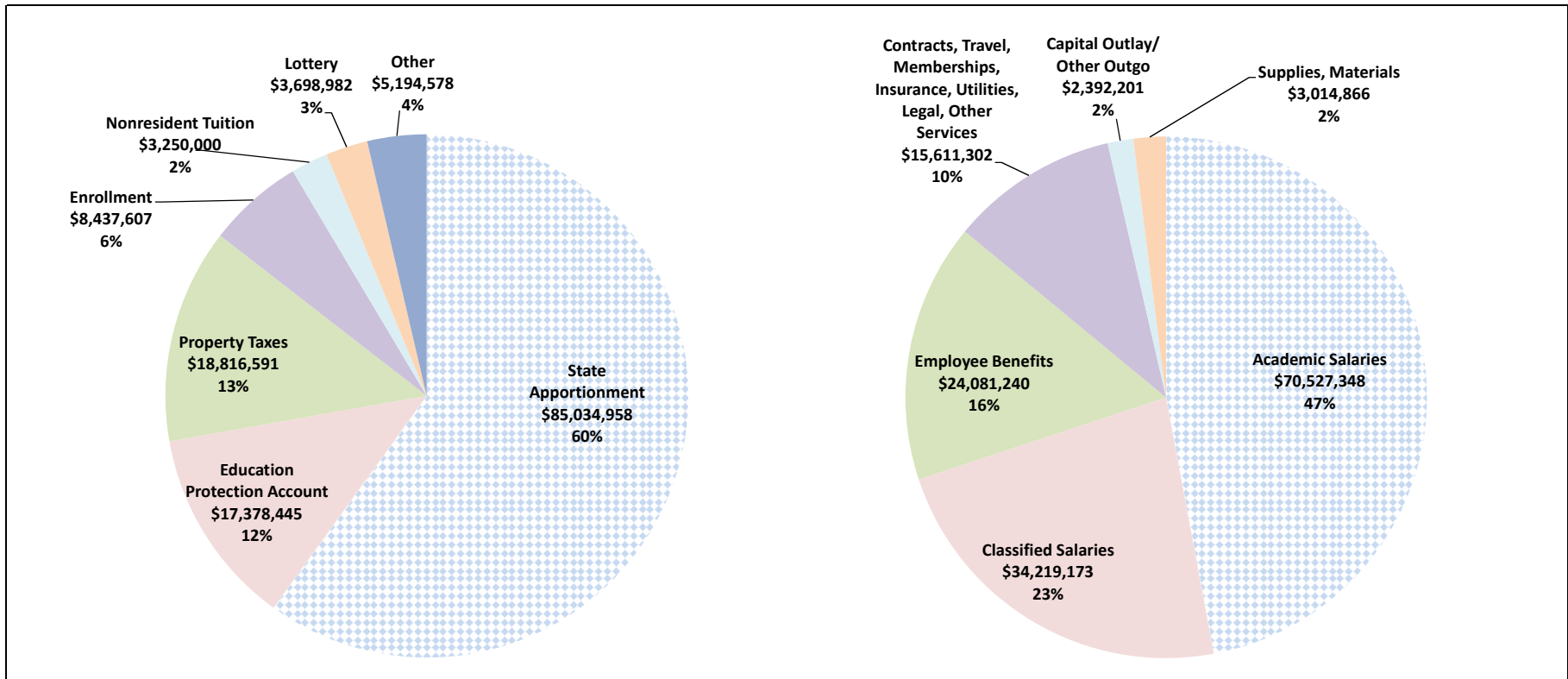
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 140,225,559	\$ 1,585,602	\$ 141,811,161
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 145,539,824	\$ 4,306,306	\$ 149,846,130
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2013-14 UNRESTRICTED GENERAL FUND BUDGET

REVENUE TOTAL = \$141,811,161

EXPENDITURE TOTAL = \$149,846,130



**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	2010-11 Actuals	2011-12 Actuals	2012-13 Adopted Budget	2012-13 Actuals	Scenario 2 Will recover \$1.4 M RDA 2013-14 Adopted Budget	Estimated 2014-15 Preliminary Budget ⁽¹⁸⁾	Scenario 1 Will recover \$3.3 M RDA 2013-14 Possible Mid Year Budget Revision
UNRESTRICTED GENERAL FUND 11 AND 12							
ONGOING REVENUE SOURCE:							
Base Apportionment	\$ 131,060,305	\$ 134,239,283	\$ 124,383,618	\$ 124,383,618	\$ 125,762,935 (9)	\$ 127,737,413	\$ 125,762,935 (9)
Apportionment Workload Reduction/Tier 2 "Trigger Cut/Prior Year Apportionment Adjustment	(1,119)	(9,855,665)	-	-	-	-	-
COLA	-	-	-	-	1,974,478 (10)	1,842,576 (12)	1,974,478 (10)
Access, Growth Restoration	3,180,097	-	-	-	-	-	-
Total Apportionment	\$ 134,239,283	\$ 124,383,618	\$ 124,383,618	\$ 124,383,618	\$ 127,737,413	\$ 129,579,989	\$ 127,737,413
Miscellaneous	\$ 6,340,552	\$ 6,523,243	\$ 5,801,832	\$ 6,470,466	\$ 5,972,370	\$ 5,972,370	\$ 5,972,370
Lottery - Current Year	3,561,264	3,830,160	3,591,924	3,533,040	3,698,982 (11)	3,698,982	3,698,982 (11)
TOTAL ONGOING REVENUES:	\$ 144,141,099	\$ 134,737,021	\$ 133,777,374	\$ 134,387,124	\$ 137,408,765	\$ 139,251,341	\$ 137,408,765
TOTAL ONGOING EXPENDITURES:	\$ (135,234,346)	\$ (141,168,698)	\$ (143,819,466)	\$ (139,894,360)	\$ (146,853,655)	\$ (150,458,769) (17)	\$ (147,030,817)
SURPLUS/(DEFICIT) - ONGOING	\$ 8,906,753	\$ (6,431,677)	\$ (10,042,092)	\$ (5,507,236)	\$ (9,444,890)	\$ (11,207,428)	\$ (9,622,052)
ONE-TIME REVENUE - INCREASES/(DECREASES)							
Access, Growth Restoration	\$ -	\$ -	\$ -	\$ 1,379,317 (1)	\$ 1,842,576 (12)	\$ -	\$ 1,842,576 (12)
One-Time Revenue (Prior Year Apportionment Adj.)	147,315	260,976	-	511,417 (2)	-	-	-
Statewide Structural Deficit/One-Time Enrollment Fee/Property Tax Deficit	(711,999)	(2,922,320)	-	(1,308,709) (3)	(1,295,780) (13)	-	(1,295,780) (13)
RDA Backfill Deficit in Dispute	-	-	-	(3,395,599) (4)	(1,383,352) (4)	-	(3,395,599) (4)
City of Industry - Legal Settlement	-	5,000,000	-	-	-	-	-
Tax and Revenue Anticipation Notes	-	-	-	284,941	96,086	-	96,086
Mandated Cost Block Grant	-	-	-	780,684 (5)	790,520 (5)	-	790,520 (5)
TOTAL ONE-TIME REVENUE:	(564,684)	\$ 2,338,656	\$ -	\$ (1,747,949)	\$ 2,816,794	\$ -	\$ 4,829,001
ONE-TIME EXPENDITURES - INCREASES/(DECREASES)							
One-Time Expenditures	\$ (4,927,119)	\$ (2,348,626)	\$ (2,038,286)	\$ (2,563,967)	\$ (4,529,822) (14)	\$ (1,837,426) (18)	\$ (4,529,822) (14)
One-time Expenditures Course Offerings	-	-	-	(607,507) (6)	(1,105,014) (15)	-	(1,105,014) (15)
One-Time Expenditure Savings (Retiree Health Premiums/OPEB)	-	2,828,573	6,712,344	6,694,859	6,948,667	-	6,948,667
TOTAL ONE-TIME EXPENDITURES:	\$ (4,927,119)	\$ 479,947	\$ 4,674,058	\$ 3,523,385	\$ 1,313,831	\$ (1,837,426)	\$ 1,313,831
SURPLUS/(DEFICIT) - ONGOING AND ONE-TIME	\$ 3,414,950	\$ (3,613,074)	\$ (5,368,034)	\$ (3,731,800)	\$ (5,314,265)	\$ (13,044,854)	\$ (3,479,220)
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS							
TOTAL REVENUES:	\$ 1,613,784	\$ 2,004,977	\$ 1,748,445	\$ 3,855,619	\$ 1,585,602	\$ -	\$ 1,585,602
TOTAL EXPENDITURES:	(1,486,079)	(1,871,340)	(3,341,025)	(2,727,495)	(4,306,306)	-	(4,306,306)
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ 127,705	\$ 133,637	\$ (1,592,580)	\$ 1,128,124	\$ (2,720,704)	\$ -	\$ (2,720,704)
SURPLUS/(DEFICIT) - ONGOING, ONE-TIME, AND REVENUE-GENERATED	\$ 3,542,655	\$ (3,479,437)	\$ (6,960,614)	\$ (2,603,676)	\$ (8,034,969)	\$ (13,044,854)	\$ (6,199,924)
SUMMARY OF FUND BALANCE:							
UNRESTRICTED GENERAL FUND 11 AND 12							
Assigned Fund Balance							
City of Industry - Legal Settlement	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance - New Resources Allocation Requests	-	-	-	1,238,791 (7)	1,238,791 (7)	-	1,238,791 (7)
Total Assigned Fund Balance:	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 1,238,791	\$ 1,238,791	\$ -	\$ 1,238,791
Unassigned Fund Balance							
10% - Board Policy	\$ 14,164,754	\$ 14,256,009	\$ 14,248,643	\$ 13,909,847	\$ 14,984,613	\$ 6,650,135	\$ 15,002,329
Unassigned Fund Balance	18,189,374	9,485,045	4,124,377	9,860,616	3,471,585 (16)	-	5,288,914 (16)
Total Unassigned Fund Balance:	\$ 32,354,128	\$ 23,741,054	\$ 18,373,020	\$ 23,770,463	\$ 18,456,198	\$ 6,650,135	\$ 20,291,243
Total Fund Balance:	\$ 32,354,128	\$ 28,741,054	\$ 23,373,020	\$ 25,009,254	\$ 19,694,989	\$ 6,650,135	\$ 21,530,034
Total Fund Balance Percentage:	23.08%	20.43%	16.80%	18.34%	13.53%	4.37%	14.78%
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS							
Assigned Fund Balance							
Revenue-Generated Accounts	\$ 1,458,943	\$ 1,592,580 (8)	\$ -	\$ 2,720,704 (8)	\$ -	\$ -	\$ -
Total Fund Balance Unrestricted General Fund (Funds 11, 12, and 13):	\$ 33,813,071	\$ 30,333,634	\$ 23,373,020	\$ 27,729,958	\$ 19,694,989	\$ 6,650,135	\$ 21,530,034
Total Fund Balance Percentage Unrestricted General Fund (Funds 11, 12 and 13):	23.87%	21.28%	16.40%	19.94%	13.14%	4.37%	14.35%

(1) Fully restored share of the \$189 million 2009-10 Statewide Workload Reduction is \$1,379,317. Figure will change in February 2014.
(2) 2011-12 final apportionment revenue payment (one-time).
(3) Anticipated Community College System Structural Deficit (Estimated at 1%) mainly as a result of stability restoration and a \$100 EPA per FTEs for Basic Aid Districts
(4) 2012-13 Redevelopment Revenues Deficit. Guaranteed Backfill in dispute as result of unresolved timing issues and gaps. Chancellor's Office proposed two scenarios: best case Mt. SAC will recover \$3.4 million; worst case Mt. SAC will only recover \$1.4 million. The final outcome will be known in February 2014. Mt. SAC has taken a conservative approach and has used the worst case scenario for the 2013-14 Adopted Budget.
(5) District elected to participate in the Mandated Costs Block Grant for 2012-13 and 2013-14
(6) Cost of 530 FTES spring 2013 courses
(7) Estimated Assigned Fund Balance for New Resources Allocation Requests. The final figure will be recalculated when the final 2012-13 Growth Restoration is known in February 2014.

(8) Fund Balance increased from \$1,592,580 to \$2,720,704 mainly as a result of the Auxiliary Trust accounts conversion
(9) Includes the \$1,379,317 Growth Restoration received in the fiscal year 2012-13
(10) Funded COLA at 1.57%
(11) Minor decrease in FTES from 29,442 to 29,357 and an increase in rate from \$122 to \$126 for 2013-14
(12) Estimated Access, Growth Restoration for the fiscal year 2013-14. The College will need to increase courses to earn the growth.
(13) 1% of estimated Total Apportionment Computational Revenue for 2013-14
(14) Includes \$274,000 board election expenses for 2013-14. Includes 1% salary increase and \$1,500 annually for health and welfare for Faculty, CSEA 262, and CSEA 651. These increases will be considered one-time for the fiscal year 2013-14 if State Funded COLA for 2014-15 is less than 2%.
(15) Cost of course offerings. Estimated increase of 539 FTES for summer and fall 2013 to earn the 2013-14 Growth
(16) Pending salary increases for Managers, Confidential and Supervisors estimated at \$465,234
(17) Assumes a conservative ongoing expenditure of \$2,500,000 and \$1,105,114 for cost of increase in courses.
(18) Includes board election expenses for 2014-15

TOTAL APPORTIONMENT COMPUTATIONAL REVENUE

	2011-12 Actuals 2011-12	%	2012-13 Actuals ⁽⁴⁾ 2012-13	%	2013-14 Adopted ⁽⁵⁾ Budget	%
Property Taxes	\$ 17,854,370	14%	\$ 18,816,591	15%	\$ 18,816,591	15%
EPA (Education Protection Account) ^{(1) (2) (3)}	-	0%	20,089,066	16%	17,378,445 ⁽⁵⁾	14%
Student Enrollment Fees	7,294,458	6%	8,300,839	7%	8,870,732	7%
State General Apportionment	99,234,790	80%	78,556,439	62%	82,671,645	65%
Total Base Apportionment	<u>\$ 124,383,618</u>	<u>100%</u>	<u>\$ 125,762,935</u>	<u>100%</u>	<u>\$ 127,737,413</u> ⁽⁶⁾	<u>100%</u>

(1) Created by Proposition 30, which temporarily raises the sales tax and use tax by .25 cents until 2016, and raises the income tax on annual earnings over \$250,000 until 2018. These funds are one-time in nature, occurring over several years.

(2) Proceeds shall not be used for administrative costs.

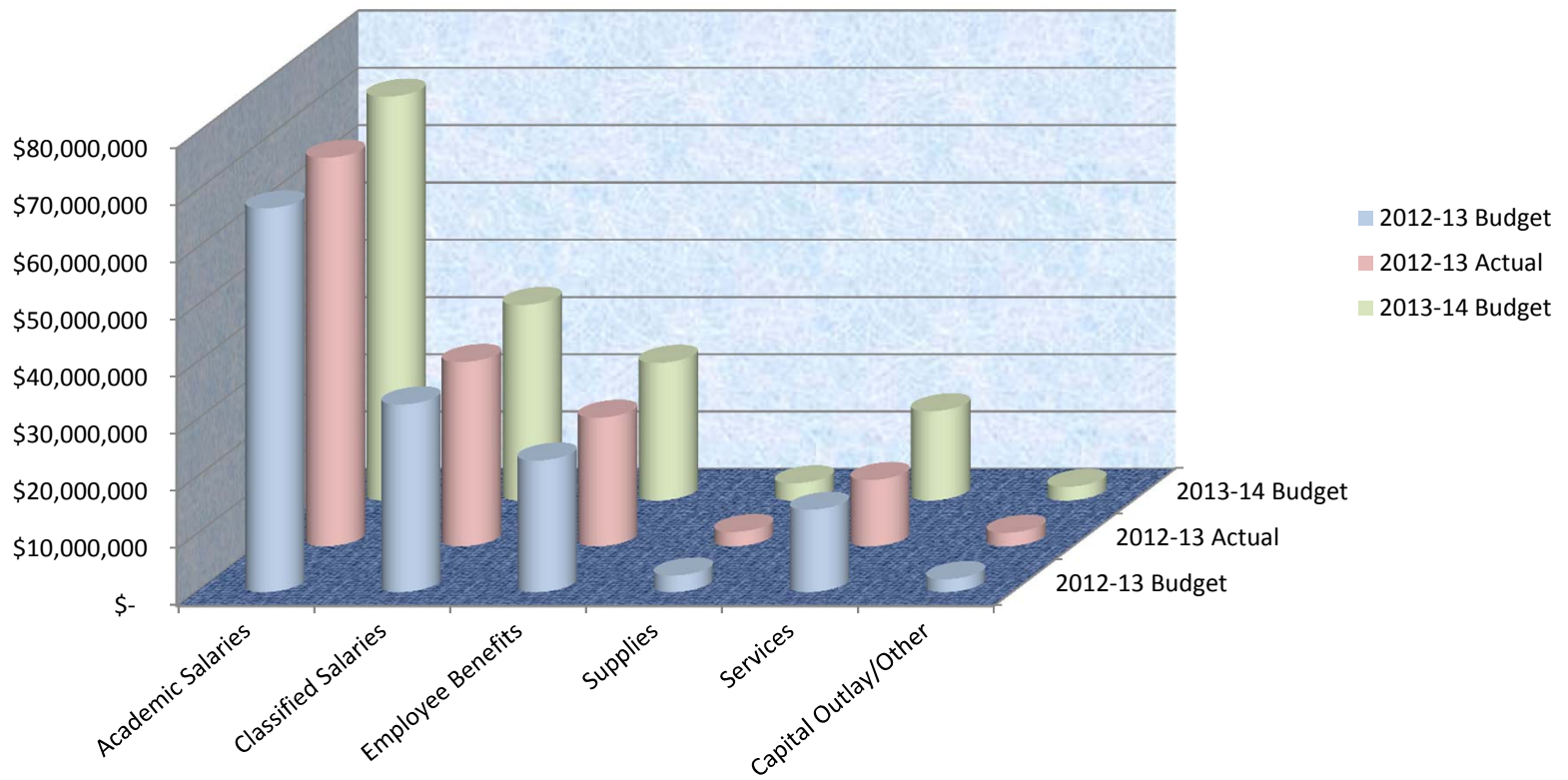
(3) Distribution of funds will be on a quarterly basis for 2013-14: Sept., Dec., Mar., and Jun.

(4) Per advance apportionment 2013-14.

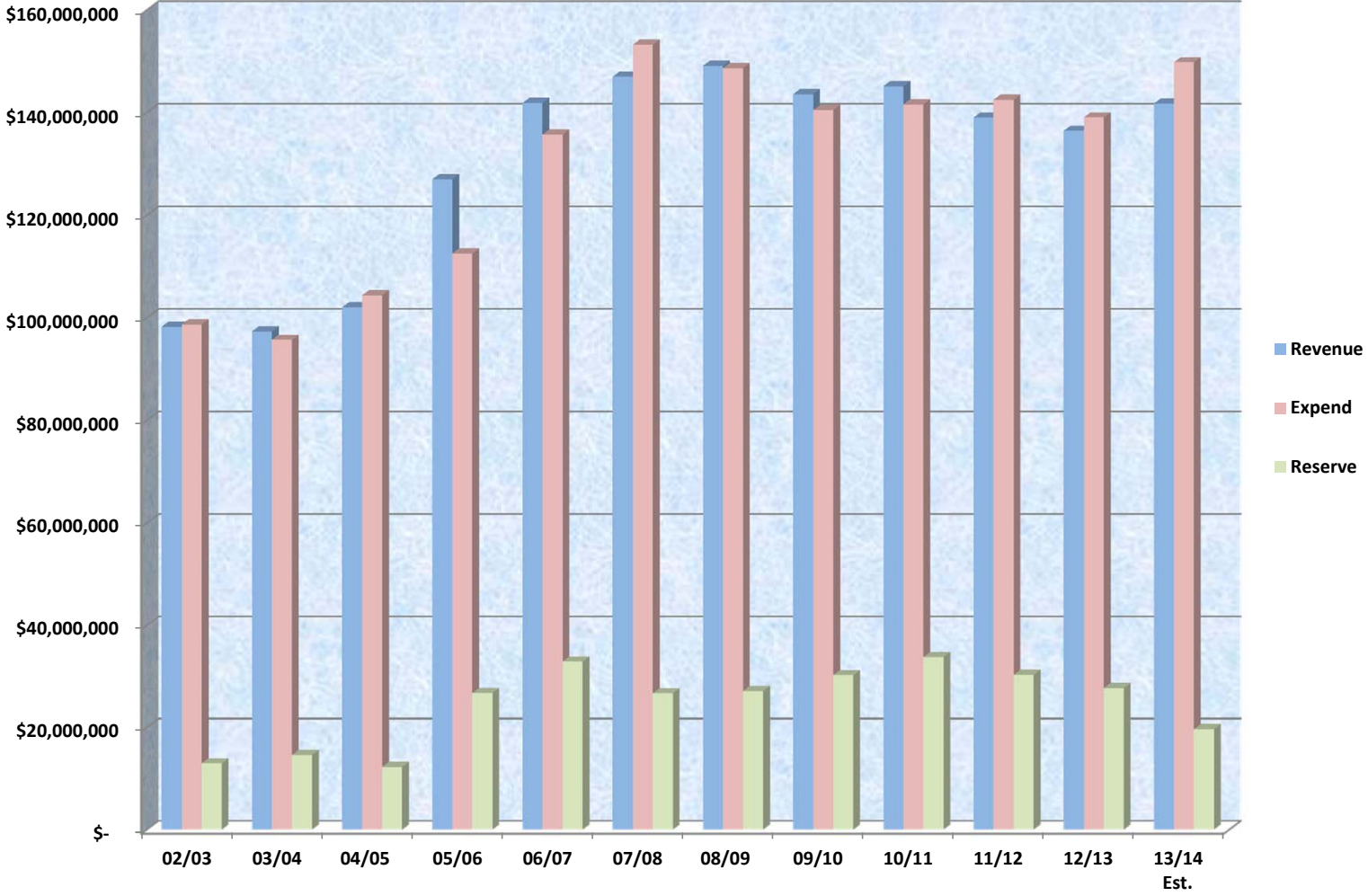
(5) Governor's Budget provides backfill for 2012-13 and 2013-14. The decrease, when comparing 2013-14 to 2011-12, is the result of only including 12 months of income tax collections. There were 18 months of income tax collections in 2011-12.

(6) Includes 1.57% COLA of \$1,974,478 and 2012-13 Growth Restoration of \$1,379,317.

COMPARISONS OF 2012-13 EXPENDITURE BUDGET AND ACTUALS, AND 2013-14 BUDGET UNRESTRICTED GENERAL FUND



ACTUAL REVENUE, EXPENDITURE and RESERVE HISTORY UNRESTRICTED GENERAL FUND



SUMMARY OF FUND BALANCES - ALL FUNDS

Fund	Fund Description	Account	Description	2012-13 Actuals	2013-14 Budget
13	Unrestricted General Fund - Revenue Generated	794001	Assigned Fund Balance - Income Generated	\$ 2,720,704	\$ -
11	Unrestricted General Fund	794007	Assigned Fund Balance - New Resources Allocation Requests	1,238,791	1,238,791
11	Unrestricted General Fund	795001	Unassigned Fund Balance - 10% Board Policy	13,909,847	14,984,613
11	Unrestricted General Fund	795002	Unassigned Fund Balance	9,860,616	3,471,585
				<u>\$ 27,729,958</u>	<u>\$ 19,694,989</u>
17	Restricted General Fund	792001	Restricted Fund Balance - Parking	\$ 495,546	\$ 373,824
17	Restricted General Fund	792002	Restricted Fund Balance - Lottery	877,058	-
				<u>\$ 1,372,604</u>	<u>\$ 373,824</u>
33	Child Development Fund	792003	Restricted Fund Balance - Child Development	\$ 27,714	\$ 27,714
33	Child Development Fund	794003	Assigned Fund Balance - Child Development	513,056	497,574
				<u>\$ 540,770</u>	<u>\$ 525,288</u>
34	Farm Operation Fund	794004	Assigned Fund Balance - Farm Operation	\$ 116,150	\$ 116,500
				<u>\$ 116,150</u>	<u>\$ 116,500</u>
39	Student Health Services Fund	792004	Restricted Fund Balance - Health Services	\$ 1,132,028	\$ 1,080,497
39	Student Health Services Fund	795003	Unassigned Fund Balance - Misc. Health Services	49,013	56,513
				<u>\$ 1,181,041</u>	<u>\$ 1,137,010</u>
41	Capital Outlay Projects Fund	792005	Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ 25,627	\$ -
41	Capital Outlay Projects Fund	795004	Unassigned Fund Balance - Capital Outlay	6,526,523	1,419,332
				<u>\$ 6,552,150</u>	<u>\$ 1,419,332</u>
42	Bond Construction Fund	792006	Restricted Fund Balance - Bond Projects	\$ 422,506	\$ -
42	Bond Construction Fund	792007	Restricted Fund Balance - Bond Interest	276,207	50,571
42	Bond Construction Fund	792008	Restricted Fund Balance - Bond Refunding	128,251	28,351
				<u>\$ 826,964</u>	<u>\$ 78,922</u>

SUMMARY OF FUND BALANCES - ALL FUNDS

Fund	Fund Description	Account	Description	2012-13 Actuals	2013-14 Budget
43	Capital Outlay Projects/Redevelopment Fund	792010	Restricted Fund Balance - RDA Walnut	\$ 217,042	\$ 217,042
43	Capital Outlay Projects/Redevelopment Fund	792011	Restricted Fund Balance - RDA La Puente	16,899	16,899
43	Capital Outlay Projects/Redevelopment Fund	792012	Restricted Fund Balance - RDA West Covina	39,291	39,291
43	Capital Outlay Projects/Redevelopment Fund	792013	Restricted Fund Balance - RDA Industry	465,770	465,770
43	Capital Outlay Projects/Redevelopment Fund	792014	Restricted Fund Balance - RDA La Verne	147,448	147,448
43	Capital Outlay Projects/Redevelopment Fund	792015	Restricted Fund Balance - RDA Irwindale	40,895	40,895
43	Capital Outlay Projects/Redevelopment Fund	792016	Restricted Fund Balance - RDA Glendora	25,549	25,549
43	Capital Outlay Projects/Redevelopment Fund	792017	Restricted Fund Balance - RDA San Dimas	72,692	72,692
43	Capital Outlay Projects/Redevelopment Fund	792018	Restricted Fund Balance - RDA Pomona	218,659	218,659
43	Capital Outlay Projects/Redevelopment Fund	792019	Restricted Fund Balance - RDA Baldwin Park	29,454	29,454
43	Capital Outlay Projects/Redevelopment Fund	792020	Restricted Fund Balance - Redevelopment Agencies	3,224,598	945,690
43	Capital Outlay Projects/Redevelopment Fund	792021	Restricted Fund Balance - Redevelopment Interest	45,421	58,304
				<u>\$ 4,543,718</u>	<u>\$ 2,277,693</u>
44	Bond Anticipation Construction Fund	792022	Restricted Fund Balance - BAN Projects	\$ 15,500,768	\$ -
44	Bond Anticipation Construction Fund	792023	Restricted Fund Balance - BAN Interest	429,204	80,705
				<u>\$ 15,929,972</u>	<u>\$ 80,705</u>
45	Bond Construction Fund No 2	792029	Restricted Fund Balance - Bond Personnel	\$ -	\$ 1,395,881
45	Bond Construction Fund No 2	792007	Restricted Fund Balance - Bond Interest	-	750,000
				<u>\$ -</u>	<u>\$ 2,145,881</u>
71	Associated Students Trust Funds	792024	Restricted Fund Balance - Associated Students	\$ 1,374,215	\$ 1,370,629
71	Associated Students Trust Funds	792025	Restricted Fund Balance - Emergency Fund	250,000	250,000
71	Associated Students Trust Funds	792026	Restricted Fund Balance - Student Center	150,000	150,000
				<u>\$ 1,774,215</u>	<u>\$ 1,770,629</u>
72	Student Representation Fee Trust Fund	792027	Restricted Fund Balance - Student Representation	\$ 33,848	\$ 22,948
				<u>\$ 33,848</u>	<u>\$ 22,948</u>
74	Student Financial Aid Trust Fund	795005	Unassigned Fund Balance - Student Financial Aid	\$ 2,827	\$ 2,827
				<u>\$ 2,827</u>	<u>\$ 2,827</u>

SUMMARY OF FUND BALANCES - ALL FUNDS

Fund	Fund Description	Account	Description	2012-13 Actuals	2013-14 Budget
75	Scholarship and Loan Trust Fund	792028	Restricted Fund Balance - Scholarships and Loan	\$ 157,215	\$ -
				<u>\$ 157,215</u>	<u>\$ -</u>
79	Other Trust Funds	794005	Assigned Fund Balance - Mt SAC Cross Country Invitational	\$ 466,040	\$ 551,551
				<u>\$ 466,040</u>	<u>\$ 551,551</u>

**2013-14
INTERFUND TRANSFERS**

Interfund Transfers-Out		Interfund Transfers-In		Amount	Description
Fund	Fund Name	Fund	Fund Name		
11	Unrestricted General Fund	33	Child Development Fund	80,000	Categorical Support
11	Unrestricted General Fund	41	Capital Outlay Projects	49,388	Energy Projects
11	Unrestricted General Fund	74	Student Financial Aid Trust Fund	149,158	FSEOG Match
71	Associated Students Trust Fund	75	Scholarship and Loan Trust Fund	67,400	Scholarships
				Total \$ 345,946	

MT. SAN ANTONIO COLLEGE
2012-13 Estimated Base Apportionment Revenue

Basic Allocation **\$ 5,535,909**

Base Revenue 2011-12	FTES	Rate	Est. Total
Credit Base	22,456.524	4,564.825104	102,510,106
Noncredit Base	1,937.570	2,744.957800	5,318,548
NC-Career Develop	3,409.290	3,232.067600	11,019,056
	<u>27,803.384</u>		<u>118,847,709</u>

Total Base Revenue **\$ 124,383,618**

Estimated COLA - 0% (COLA Eliminated) -

Estimated 2012-13 Growth/Restoration ⁽¹⁾	FTES	Rate	Est. Total
Credit Base	263.668	4,564.825104	1,203,596
Noncredit Base	739.440	2,744.957800	2,029,732
NC-Career Develop	(573.630)	3,232.067600	(1,854,011)
	<u>429.478</u>		<u>\$ 1,379,317</u>

Estimated Base Revenue for 2012-13 **\$ 125,762,935**

Basic Allocation **5,535,909**

Total 2012-13 Base FTES (Includes Growth)	FTES	Rate	Est. Total
Credit Base	22,720.192	4,564.825104	103,713,702
Noncredit Base	2,677.010	2,744.957800	7,348,279
NC-Career Develop	2,835.660	3,232.067600	9,165,045
	<u>28,232.862</u>		<u>\$ 120,227,026</u>

Total 2012-13 Base Revenue (After Growth/Restoration) **\$ 125,762,935**

(1) Full restoration of the 2009-10 Workload Reduction. This will change on February 2014 with the final recalculation of the 2012-13 apportionment.

MT. SAN ANTONIO COLLEGE
2013-14 Estimated Base Apportionment Revenue

Basic Allocation **\$ 5,535,909**

Estimated Base Revenue 2012-13	FTES	Rate	Est. Total
Credit Base	22,720.192	4,564.825104	103,713,702
Noncredit Base	2,677.010	2,744.957800	7,348,279
NC-Career Develop	2,835.660	3,232.067600	9,165,045
	<u>28,232.862</u>		<u>120,227,026</u>

Total Base Revenue **\$ 125,762,935**

Estimated COLA - 1.57% **1,974,478**

Estimated Base Revenue 2013-14 after COLA **\$ 127,737,413**

Estimated 2013-14 Growth/Restoration ⁽¹⁾	FTES	Rate	Est. Total
Credit Base	-	4,564.825104	-
Noncredit Base	-	2,744.957800	-
NC-Career Develop	-	3,232.067600	-
	<u>-</u>		<u>\$ -</u>

Estimated Base Revenue for 2013-14 **\$ 127,737,413**

Basic Allocation (Includes COLA) **5,622,823**

Total 2012-13 Base FTES (Includes COLA)	FTES	Rate	Est. Total
Credit Base	22,720.192	4,636.492858	105,342,007
Noncredit Base	2,677.010	2,788.053637	7,463,647
NC-Career Develop	2,835.660	3,282.811061	9,308,936
	<u>28,232.862</u>		<u>\$ 122,114,590</u>

Estimated Base Revenue for 2013-14 (After COLA) **\$ 127,737,413**

(1) Estimated Growth/Restoration of \$1,842,576 for 2013-14 not included in this report. The dollar figure has been budgeted as one-time revenues for the fiscal year 2013-14.

**NEW AND REINSTATED POSITIONS
UNRESTRICTED GENERAL FUND**

POS NUMBER	ACTUAL FTE	RANGE	TOTAL MON	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
HUMAN RESOURCES:												
MC9987	1	13	12	VACANT-MANAGER, PROFESSIONAL DEVELOPMENT AND EMPLOYEE ENGAGEMENT	11000	325000	215000	675000	100.00%	\$ 102,645	\$ 27,345	\$ 129,990
TOTAL HUMAN RESOURCES										\$ 102,645	\$ 27,345	\$ 129,990
INSTRUCTION:												
CA9472	0.475	52	12	VACANT-CLERICAL ASSISTANT	11000	301010	211000	601000	100.00%	16,289	1,173	17,462
TOTAL INSTRUCTION										\$ 16,289	\$ 1,173	\$ 17,462
ADMINISTRATIVE SERVICES:												
CB9893	1.000	71	12	SKILLED TRADE CRAFT WORKER	11000	621600	212000	651000	100.00%	51,096	21,875	72,971
CA9464	1.000	88	12	VACANT-ACCOUNT CLERK III	11000	611000	211000	672000	100.00%	49,063	20,140	69,203
CB9892	1.000	39	12	VACANT-GROUNDS EQUIPMENT OPERATOR	11000	622000	212000	655000	100.00%	37,115	18,860	55,975
TOTAL ADMINISTRATIVE SERVICES										\$ 137,274	\$ 60,875	\$ 198,149
TOTAL NEW AND REINSTATED POSITIONS										\$ 256,208	\$ 89,393	\$ 345,601

PERSONNEL RESTRUCTURES AND REORGANIZATIONS

POSITION NUMBER	ACTUAL FTE	RANGE	TOTAL MONTHS	NAME	NET EFFECT RESTRUCTURE OR CONVERSION	CHANGE TO UNRESTRICTED FUND IN 2013-14
MA9967	1.000	19	12	VACANT-ASSOC DEAN COUNSELING - <i>Eliminated in 2012-13</i> 9 LHE Hourly Backfill for Counseling Project Coordinator, already accounted in the Budget	\$ (162,914)	\$ -
CA9935	1.000	105	12	VACANT-HIGH SCHOOL OUTREACH COORDINATOR	(108,765)	(108,765)
SU9984	1.000	8	12	VACANT-SUPRV, HS OUTREACH	105,502	105,502
Subtotal Counseling Restructure					\$ (166,177)	\$ (3,263)
CA9997	1.000	124	12	VACANT-ALVAREZ, JOHN	121,191	121,191
CA9997	1.000	124	12	VACANT-FINANCIAL AID SYSTEMS SPECIALIST	(121,191)	(121,191)
CA9497	0.475	45	12	VACANT-OFFICE ASSISTANT	(16,290)	-
CA9497	1.000	69	12	VACANT-CLERICAL SPECIALIST	58,929	-
CA9826	1.000	88	12	VACANT-SCHOLARSHIP PROGRAM SPECIALIST	(86,948)	(86,948)
CA9919	1.000	78	12	VACANT-VETERANS SERVICES SPECIALIST	(63,554)	(63,554)
CA9919	0.500	81	12	VACANT-FINANCIAL AID SPECIALIST	32,596	32,596
CA9919	0.500	81	12	VACANT-FINANCIAL AID SPECIALIST	32,596	32,596
CA9500	1.000	109	12	COORDINATOR, VETERANS AND SCHOLARSHIPS	(83,062)	(83,062)
SU9983	1.000	8	12	MARQUEZ DESIREE - SUPERVISOR	105,502	105,502
Subtotal Financial Aid Reorganization					\$ (20,231)	\$ (62,870)
CA9636	1.000	81	12	VACANT-SECRETARY	(65,190)	(65,190)
CA9636	1.000	79	12	VACANT-STUDENT SERVICES PROGRAM SPEC.	64,094	64,094
Subtotal Student Services Division Restructure					\$ (1,096)	\$ (1,096)

PERSONNEL RESTRUCTURES AND REORGANIZATIONS

POSITION NUMBER	ACTUAL FTE	RANGE	TOTAL MONTHS	NAME	NET EFFECT RESTRUCTURE OR CONVERSION	CHANGE TO UNRESTRICTED FUND IN 2013-14
CA9975	0.500	79	11	VACANT-TEACHING ASSISTANT	(29,775)	(29,775)
CA9975	0.500	62	12	VACANT-LEARNING LAB ASSISTANT I	27,804	27,804
CA9975	0.500	62	12	VACANT-LEARNING LAB ASSISTANT I	(27,804)	(27,804)
CA9622	0.475	62	12	BYALEERO FREDERICK E-LEARNING LAB ASSISTANT I	(25,341)	(25,341)
CA9622	1.000	62	12	BYALEERO FREDERICK E-LEARNING LAB ASSISTANT I	70,091	70,091
CA9975	0.475	62	12	VACANT-LEARNING LAB ASSISTANT I Funded with department's budget	19,864 (34,839)	19,864 (34,839)
Subtotal Learning Assistance Division Restructure					\$ -	\$ -
CA9904	1.000	79	12	FREEMAN JAN S-LIBRARY TECH III	(64,094)	(64,094)
CA9532	0.475	79	12	SHEN WENDY-ACCOUNT CLERK II	(29,131)	(29,131)
CA9532	1.000	79	12	SHEN WENDY-ACCOUNT CLERK II	79,161	79,161
CA9554	0.475	52	10	VACANT-LIBRARY TECHNICIAN I	(14,552)	(14,552)
CA9592	0.475	52	10	VACANT-LIBRARY TECHNICIAN I	(14,552)	(14,552)
CA9592	1.000	52	10	VACANT-LIBRARY TECHNICIAN I Funded with department's budget	44,299 (1,131)	44,299 (1,131)
Subtotal Library/Learning Resources Division Restructure					\$ -	\$ -
Total Restructures and Reorganization					\$ (187,504)	\$ (67,229)

2013-14 IMMEDIATE NEEDS - ONGOING

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Instruction	Travel and conference - Planetarium Director participation in a three year term Space Science Committee for American Association of Physics Teachers	11000	301030	521000	601000		\$ 1,500
Instruction	Instructional Materials - Chemistry, 2013 spring class offerings	11000	312500	431000	190500		12,000
Instruction	Instructional Materials - Biology, 2013 spring class offerings	11000	313500	431000	040100		21,000
Instruction	Instructional Materials - Math and Computer Sciences, 2013 spring class offerings	11000	313010	433000	170100		5,500
Instruction	Instructional Materials - Earth Sciences and Astronomy, 2013 spring class offerings	11000	314530	431000	191400		6,500
Instruction	Instructional Materials - Physical Sciences, 2013 spring class offerings	11000	314010	431000	190100		5,000
Instruction	Instructional Materials - Registered Veterinary Technician, 2013 spring class offerings	11000	312010	431000	010210		3,000
Instruction	Instructional Materials - Natural Sciences, 2013 spring class offerings	11000	301010	431000	601000		2,000
Instruction	Maintenance Agreement - Digistar computer hardware and planetarium projector system	11000	314510	564500	191100		4,350
Instruction	Employee Wellness Center program support	11000	365000	232000	083600	2100	3,272
Total							<u>\$ 64,122</u>

2013-14 ONGOING BUDGET INCREASES

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Instruction	Travel and conference for faculty who accompany students on student travel events. The funds were previously eliminated in the 2012-13 Adopted Budget.	11000	372010	523000	1004000		\$ 3,823
Instruction	Travel and conference for faculty who accompany students on student travel events. The funds were previously eliminated in the 2012-13 Adopted Budget.	11000	372020	523000	100400		822
Instruction	Travel and conference for faculty who accompany students on student travel events. The funds were previously eliminated in the 2012-13 Adopted Budget.	11000	372040	523000	100400		500
Administrative Services	Satellite services/cell phones connectivity for the Fire Academy housed in a leased facility in Ontario	11000	960200	554500	657000		1,600
Instruction	Hourly support for front desk operations of credit students at the Wellness Center	11000	365000	232000	083600	2100	19,500
President	Compensation for two additional board members	11000	110000	235000	660000	2100	10,500
President	Compensation for two additional board members - Employer Paid Contributions	11000	110000	335001	660000	2100	157
President	Compensation for two additional board members - Employer Paid Contributions	11000	110000	351001	660000	2100	5
President	Compensation for two additional board members - Employer Paid Contributions	11000	110000	361001	660000	2100	155
President	Compensation for two additional board members - Employer Paid Contributions	11000	110000	381001	660000	2100	315
President	Travel and conference for two additional board members	11000	110000	235000	660000	2100	6,000
Total							\$ 43,377

**2013-14 ONGOING BUDGET REDUCTIONS
ELIMINATED VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POS NUMBER	ACTUAL FTE	RANGE	TOTAL MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
INSTRUCTION:												
FA9660	1.000	3	11	ELIMINATED-PROFESSOR-ENGLISH	11000	342510	111000	150100	100.00%	\$ 109,432	\$ 22,691	\$ 132,123
FA9949	1.000	1	11	ELIMINATED-PROFESSOR-AERONAUTICS	11000	351500	111000	095000	100.00%	83,730	19,828	103,558
FA9963	1.000	3	11	ELIMINATED-PROFESSOR-ENGLISH	11000	342510	111000	150100	100.00%	109,432	22,691	132,123
FA9956	1.000	1	11	ELIMINATED-PROFESSOR-ENGLISH	11000	342510	111000	150100	100.00%	83,730	19,828	103,558
FA9717	1.000	3	11	ELIMINATED-PROFESSOR-COMMUNICATION	11000	342000	111000	150600	100.00%	107,432	22,468	129,900
FA9997	1.000	3	11	ELIMINATED-PROFESSOR-POLITICAL SCIENCE	11000	343530	111000	220700	100.00%	73,400	21,398	94,798
TOTAL INSTRUCTION										\$ 567,156	\$ 128,904	\$ 696,060
TOTAL ELIMINATED VACANT POSITIONS										\$ 567,156	\$ 128,904	\$ 696,060

**2013-14 ONGOING BACKFILL BUDGET FOR ELIMINATED FACULTY POSITIONS
UNRESTRICTED GENERAL FUND**

FTE	RANGE	TOTAL MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	\$ 38,275	\$ 3,932	\$ 42,207
1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	38,275	3,932	42,207
1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	38,275	3,932	42,207
1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	38,275	3,932	42,207
1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	38,275	3,932	42,207
1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	38,275	3,932	42,207
TOTAL INSTRUCTION									\$ 229,650	\$ 23,592	\$ 253,242

2012-13 PURCHASES IN PROGRESS
UNRESTRICTED GENERAL FUND
Merchandise Not Received or Services Not Completed by June 30, 2013

Purchase Order No	Vendor ID	Vendor	Account Number				Amount
P0026489	A02656960	Automatic Sync Technologies LLC	11900	672000	561000	613000	\$ 49,368
P0025153	A01422001	Canon Solutions America Inc	11000	510000	641400	631000	236
P0029588	A02803775	Cynosure New Media Inc	11000	510000	644400	631000	50,000
P0029588	A02803775	Cynosure New Media Inc	11900	510000	644400	631000	25,000
P0025501	A01436112	Energy Environmental Solutions Inc	11000	620110	582000	659000	3,800
P0029025	A01436366	Fire Service Specification and Supply	11000	355000	641400	213300	15,319
P0029384	A01422443	First Fire Systems Inc	11000	620000	589000	659000	40,400
P0029487	A01422445	Fisher Scientific Co LLC	11000	313500	641300	040100	1,341
P0029488	A01422445	Fisher Scientific Co LLC	11000	312500	641300	190500	2,682
P0027174	A01424134	Fletcher Heald and Hildreth PLC	11000	900000	571000	660000	2,562
P0027861	A02660318	General Printing and Design Inc	11000	502000	589200	620000	17,998
P0029490	A01422709	Inland Valley Daily Bulletin	11000	100000	583000	660000	366
P0022681	A02745131	Koff & Associates Inc	11000	900300	561000	673000	5,500
P0022681	A02745131	Koff & Associates Inc	11900	900300	561000	673000	43,442
P0028752	A01423304	Perkin Elmer Corp	11000	312500	431000	190500	153
P0027363	A01423583	Sculpture House Casting	11000	371000	431000	100100	513
P0029153	A02631404	Sinclair Printing Co	11000	300200	589000	620000	10,872
P0027711	A01423687	Spectrum Products Inc	11000	312500	431000	190500	131
P0021836	A01423733	Strata Information Group	11000	664000	561000	678000	318,432
P0028969	A01423797	Technical Safety Services Inc	11900	621000	589000	651000	2,387
P0023002	A02752768	The McCallum Group Inc	11000	900000	561000	660000	11,000
P0026965	A02645837	Vangent Inc	11000	900850	561000	672000	300
Total						\$ 601,802	

2012-13 CARRYOVER BUDGETS TO 2013-14
One-Time Budget Increases

ACCOUNT NUMBER					ACCOUNT NAME	DESCRIPTION	TOTAL
FUND	ORG	ACCT	PROG	ACTV			
11900	300000	141000	601000	1200	Hourly Non Instructional Salaries	Adjunct Faculty Participation in Outcomes Assessment	\$ 17,290
11900	350000	232000	601000	2100	Professional Expert Salaries	Savings from 231 Literacy Grant	6,000
11900	960000	321001	000000	2100	PERS	Savings from 231 Literacy Grant	687
11900	960000	331001	000000	2100	OASDI	Savings from 231 Literacy Grant	372
11900	960000	335001	000000	2100	Medicare	Savings from 231 Literacy Grant	87
11900	960000	351001	000000	2100	SUI	Savings from 231 Literacy Grant	3
11900	960000	361001	000000	2100	Worker's Comp	Savings from 231 Literacy Grant	89
11901	900640	641300	000000		New Equipment-\$1,000 to \$4,999	Savings from 231 Literacy Grant	55,567
11901	900640	641300	000000		New Equipment-\$1,000 to \$4,999	Instructional Equipment Carryover	110,377
Total - Instruction							\$ 190,472

2012-13 CARRYOVER BUDGETS TO 2013-14
One-Time Budget Increases

ACCOUNT NUMBER					ACCOUNT NAME	DESCRIPTION	TOTAL
FUND	ORG	ACCT	PROG	ACTV			
11900	900700	721000	731000		Intrafund Transfer-Out	International Student Program (International Student Fee)	331,026
11900	900700	721000	731000		Intrafund Transfer-Out	International Student Program (VISA Application Fee)	16,450
Total - Student Services							\$ 347,476
11900	641000	585000	677000		Postage	Mail Services	100,228
11900	621300	231000	651000	2100	Short-term Hourly	Temporary Assistance to Locksmith	9,502
11900	642000	584000	677000		Computer Related Technology	Telephone System	119,290
11900	900800	731000	731000		Interfund Transfer-Out	Central Plant Energy	49,388
Total - Administrative Services							\$ 278,408
Total Carryovers							\$ 816,356

2013-14 ONE-TIME SUPPORT

ACCOUNT NUMBER					ACCOUNT DESCRIPTION	ORGANIZATION	2013-14 Adopted Budget
FUND	ORG	ACCT	PROG	ACTV			
11300	522000	111000	080900	1100	DSPS Instructor	DSPS-Special Education	\$ 54,716
11300	522000	311000	080900	1100	STRS	DSPS-Special Education	4,514
11300	522000	351000	080900	1100	SUI	DSPS-Special Education	27
11300	522000	361000	080900	1100	Worker's Comp	DSPS-Special Education	761
11300	522000	371000	080900	1100	CIL	DSPS-Special Education	5,250
						DSPS-Special Education	<u>\$ 65,268</u>
11300	336080	731000	731000		Interfund Transfers-Out	Child Development Center	80,000
						Child Development Center	<u>\$ 80,000</u>
						Total	<u><u>\$ 145,268</u></u>

2013-14 IMMEDIATE NEEDS - ONE-TIME

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Instruction	Employee Wellness Center Program Support - Summer 2013 Salaries	11900	365000	232000	083600	2100	\$ 4,117
Instruction	Employee Wellness Center Program Support - Summer 2013 Employer Paid Contributions	11900	960000	335001	000000	2100	61
Instruction	Employee Wellness Center Program Support - Summer 2013 Employer Paid Contributions	11900	960000	351001	000000	2100	2
Instruction	Employee Wellness Center Program Support - Summer 2013 Employer Paid Contributions	11900	960000	361001	000000	2100	61
Instruction	Employee Wellness Center Program Support - Summer 2013 Employer Paid Contributions	11900	960000	381001	000000	2100	124
Student Services	50% reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Salaries	11900	522000	211000	642000	2100	21,844
Student Services	50% reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	321000	000000	2100	2,494
Student Services	50% reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	331000	000000	2100	1,355
Student Services	50% reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	335000	000000	2100	317
Student Services	50% reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	351000	000000	2100	11
Student Services	50% reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	361000	000000	2100	304
Student Services	50% reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	371000	000000	2100	2,977
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Salaries	11900	522000	233000	642000	2100	48,344

2013-14 IMMEDIATE NEEDS - ONE-TIME

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Paid Contributions	11900	960000	335001	000000	2100	\$ 722
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Paid Contributions	11900	960000	351001	000000	2100	24
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Paid Contributions	11900	960000	361001	000000	2100	715
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Paid Contributions	11900	960000	381001	000000	2100	1,450
Instruction	Manager for Work Force Development - Salaries	11900	410000	232000	601000	2100	89,107
Instruction	Manager for Work Force Development - Employer Paid Contributions	11900	960000	331001	000000	2100	5,525
Instruction	Manager for Work Force Development - Employer Paid Contributions	11900	960000	335001	000000	2100	1,331
Instruction	Manager for Work Force Development - Employer Paid Contributions	11900	960000	351001	000000	2100	45
Instruction	Manager for Work Force Development - Employer Paid Contributions	11900	960000	361001	000000	2100	1,319
Instruction	Manager for Work Force Development - Employer Paid Contributions	11900	960000	381001	000000	2100	2,673
Administrative Services	Cisco Network Hardware	11900	661000	641700	678000		117,189
Administrative Services	Broadcast, Relocate KSAK Transmitter - UPS Device 1000VA	11900	672000	641200	613000		561
Administrative Services	Broadcast, Relocate KSAK Transmitter - UPS Device 3000VA and FM Off-Air Modulation Monitor (2)	11900	672000	641300	613000		6,487
Administrative Services	Broadcast, Relocate KSAK Transmitter - Studio Transmitter Link, Antenna, Transmitter System	11900	672000	641400	613000		34,952
Administrative Services	Broadcast, Relocate KSAK Transmitter - Rental for Generator	11900	672000	563000	613000		3,000

2013-14 IMMEDIATE NEEDS - ONE-TIME

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Administrative Services	Broadcast, Relocate KSAK Transmitter - Construction Services	11900	621000	622000	651000		\$ 26,000
Administrative Services	Broadcast, Relocate KSAK Transmitter - Installation Supplies and hardware Supplies	11900	672000	451000	613000		4,000
Administrative Services	Broadcast, Relocate KSAK Transmitter - Rental of space for Antenna \$1,500 for 10 Months	11900	672000	562000	613000		15,000
Total Allocated							\$ 392,111
Total Unallocated		11000	999990	589910	000000		7,889
Total							<u>\$ 400,000</u>

**UNRESTRICTED GENERAL FUND
2013-14 ONE-TIME SAVINGS FROM VACANT POSITIONS**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	PC APPROVED RTF	FD	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
HUMAN RESOURCES														
MC9966	1.000	21	12	VACANT-DIR. OF HR OP AND EMPLOYEE SVCS	6/25/13	11000	200000	215000	673000	2100	100.000%	\$ (139,965)	\$ (34,999)	\$ (174,964)
MC9966	1.000	21	9	VACANT-DIR. OF HR OP AND EMPLOYEE SVCS (OCT-JUN)		11000	999920	215000	000000	2100	100.000%	104,974	27,192	132,166
											SAVINGS	(34,991)	(7,807)	(42,798)
MC9987	1.000	13	12	VACANT-DIR POD	5/13/13	11000	325000	215000	675000	2100	100.000%	(102,645)	(27,345)	(129,990)
MC9987	1.000	13	9	VACANT-DIR POD (OCT-JUN)		11000	999920	215000	000000	2100	100.000%	76,984	21,452	98,436
											SAVINGS	(25,661)	(5,893)	(31,554)
TOTAL HUMAN RESOURCES												\$ (60,652)	\$ (13,700)	\$ (74,352)

**UNRESTRICTED GENERAL FUND
2013-14 ONE-TIME SAVINGS FROM VACANT POSITIONS**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	PC APPROVED RTF	FD	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS	
INSTRUCTION															
MA9975	1.000	21	10.75	VACANT-DEAN, NATURAL SCIENCES	6/25/13	11000	301010	121000	601000	1200	100.000%	\$ (155,073)	\$ (20,694)	\$ (175,767)	
T99879	1.000	19	1	JUDD MATTHEW (AUG-JUN)-OUT OF CLASS		11000	301010	121000	601000	1200	100.000%	6,961	775	7,736	
BACKFILL	1.000	19	11	TEMPORARY-INTERIM ASSO DEAN NS (BACKFILL)		11000	301010	121000	601000	1200	100.000%	138,166	21,688	159,854	
												SAVINGS	(9,946)	1,769	(8,177)
CA9883	1.000	81	12	VACANT-SECRETARY	4/16/13	11000	470000	211000	701000	2100	100.000%	(62,859)	(22,453)	(85,312)	
CA9883	0.833	81	10	VACANT-SECRETARY (SEP-JUN)		11000	999920	211000	000000	2100	100.000%	52,382	20,305	72,687	
												SAVINGS	(10,477)	(2,148)	(12,625)
CA9975	0.475	62	12	VACANT-LEARNING LAB ASSISTANT I	5/14/13	11000	421000	221000	493000	2200	100.000%	(18,533)	(1,136)	(19,669)	
CA9975	0.396	62	10	VACANT-LEARNING LAB ASSISTANT I (SEP-JUN)		11000	999920	221000	000000	2200	100.000%	15,444	947	16,391	
												SAVINGS	(3,089)	(189)	(3,278)
CA9539	0.275	52	5	VACANT-LIBRARY TECHNICIAN I	6/25/13	11000	321200	211000	612000	2100	100.000%	(10,460)	(650)	(11,110)	
CA9539	0.275	52	5	VACANT-LIBRARY TECHNICIAN I		11000	999920	211000	000000	2100	100.000%	10,460	650	11,110	
												SAVINGS	-	-	-
CA9558	0.475	1	12	VACANT-LIBRARY PAGE	6/4/13	11000	321200	211000	612000	2100	100.000%	(12,515)	(770)	(13,285)	
CA9558	0.317	1	8	VACANT-LIBRARY PAGE (NOV-JUN)		11000	999920	211000	000000	2100	100.000%	8,344	511	8,855	
												SAVINGS	(4,171)	(259)	(4,430)
CA9936	0.833	60	10	VACANT-PE/ATHLETIC TECHNICIAN I (SEP-JUN)	6/4/13	11000	363000	251000	083500	2100	100.000%	(42,504)	(18,279)	(60,783)	
CA9936	0.833	60	10	VACANT-PE/ATHLETIC TECHNICIAN I (SEP-JUN)		11000	999920	251000	000000	2100	100.000%	42,504	18,279	60,783	
												SAVINGS	-	-	-
CA9995	1.000	60	12	VACANT-PE/ATHLETIC TECHNICIAN I	5/13/13	11000	363000	251000	083500	2100	100.000%	(48,813)	(19,573)	(68,386)	
CA9995	0.833	60	10	VACANT-PE/ATHLETIC TECHNICIAN I (SEP-JUN)		11000	999920	251000	000000	2100	100.000%	40,678	17,904	58,582	
												SAVINGS	(8,135)	(1,669)	(9,804)
CA9474	0.475	52	12	VACANT-CLERICAL ASSISTANT-SAVING		11000	421500	211000	493062	2100	100.000%	(16,289)	(993)	(17,282)	
T99887	0.238	69	6	MARTINEZ JULIA-OUT OF CLASS		11000	421500	211000	493062	2100	100.000%	610	35	645	
BACKFILL				HOURLY BACKFILL		11000	421500	231000	493062	2100		5,000	334	5,334	
												SAVINGS	(10,679)	(624)	(11,303)
MA9976	1.000	19	12	VACANT-ASSOCIATE DEAN, BUSINESS	6/11/13	11000	330000	121000	601000	1200	100.000%	(143,464)	(22,278)	(165,742)	
BACKFILL	1.000	19	12	INTERIM-ASSOCIATE DEAN, BUSINESS		11000	330000	121000	601000	1200	100.000%	143,464	22,278	165,742	
												SAVINGS	-	-	-
TOTAL INSTRUCTION												\$ (46,497)	\$ (3,120)	\$ (49,617)	

**UNRESTRICTED GENERAL FUND
2013-14 ONE-TIME SAVINGS FROM VACANT POSITIONS**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	PC APPROVED RTF	FD	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
STUDENT SERVICES														
CA9997	1.000	124	12	VACANT-FINANCIAL AID SYSTEMS SPECIALIST	9/4/12	11000	504000	211000	646000	2100	100.000%	\$ (91,832)	\$ (28,395)	\$ (120,227)
CA9997	0.917	124	11	VACANT-FINANCIAL AID SYSTEMS SPECIALIST (AUG-JUN)		11000	999920	211000	000000	2100	100.000%	84,179	26,826	111,005
											SAVINGS	(7,653)	(1,569)	(9,222)
TOTAL STUDENT SERVICES												\$ (7,653)	\$ (1,569)	\$ (9,222)

**UNRESTRICTED GENERAL FUND
2013-14 ONE-TIME SAVINGS FROM VACANT POSITIONS**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	PC APPROVED RTF	FD	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS	
ADMINISTRATIVE SERVICES															
CA9852	1.000	79	12	VACANT-COMPUTER OPERATOR	8/21/12	11000	661000	211000	678000	2100	100.000%	\$ (58,686)	\$ (21,563)	\$ (80,249)	
CA9852	0.583	79	7	VACANT-COMPUTER OPERATOR (DEC-JUN)		11000	999920	211000	000000	2100	100.000%	34,234	13,680	47,914	
T99884	1.000	124	12	SCHROEDER CHRISTOPHER-OUT OF CLASS		11000	662000	215000	615000	2100	100.000%	9,056	1,952	11,008	
T99893	0.500	124	6	LAMOREE DANIEL-OUT OF CLASS		11000	379000	211000	660000	2100	100.000%	2,959	638	3,597	
TMC9969	1.000	20	12	VICKERS DALE -OUT OF CLASS		11000	661000	215000	678000	2100	100.000%	4,805	1,037	5,842	
T99888	1.000	107	12	MAGDALENO JOSE RAUL-OUT OF CLASS		11000	661000	211000	678000	2100	100.000%	4,911	1,061	5,972	
												SAVINGS	(2,721)	(3,195)	(5,916)
CA9978	1.000	126	6	VACANT-DATABASE ADMINISTRATOR		11000	661000	211000	678000	2100	100.000%	(77,069)	(25,322)	(102,391)	
CA9978	0.583	126	1	VACANT-DATABASE ADMINISTRATOR (DEC-JUN)		11000	999920	211000	000000	2100	100.000%	45,740	16,029	61,769	
T99900	1.000	140	12	BEAN RONALD -OUT OF CLASS		11000	661000	211000	678000	2100	100.000%	6,130	1,332	7,462	
BACKFILL				HOURLY FOR EXTENTED LEAVE FOR VARIOUS POSITIONS		11000	661000	231000	678000	2100		23,907	2,022	25,929	
												SAVINGS	(1,292)	(5,939)	(7,231)
MC9968	1.000	12	12	VACANT-MANAGER, PURCHASING		11000	640000	215000	677000	2100	100.000%	(107,223)	(28,285)	(135,508)	
MC9968	1.000	12	6	VACANT-MANAGER, PURCHASING (JAN-JUN)		11000	999920	215000	000000	2100	100.000%	53,612	14,772	68,384	
T99903	1.000	95	12	PATTERSON TERESA (JUL-JUN)-OUT OF CLASS		11000	640000	215000	677000	2100	100.000%	33,224	6,814	40,038	
T99904	1.000	95	3	CHILDS PAMELA (JUL-JUN)-OUT OF CLASS		11000	640000	211000	677000	2100	100.000%	4,803	983	5,786	
												SAVINGS	(15,584)	(5,716)	(21,300)
CA9464	1.000	88	12	VACANT-ACCOUNT CLERK III	5/7/13	11000	611000	211000	672000	2100	100.000%	(49,063)	(20,140)	(69,203)	
CA9464	0.833	88	10	VACANT-ACCOUNT CLERK III (SEP-JUN)		11000	999920	211000	000000	2100	100.000%	40,886	18,467	59,353	
BACKFILL				TEMPORARY SERVICES BACKFILL		11000	610000	561000	672000			6,053	1,240	7,293	
												SAVINGS	(2,124)	(433)	(2,557)
CA9628	0.475	79	12	VACANT-LAB TECH BUSINESS AND COMP INFO SYSTEMS		11000	330000	221000	070100	2200	100.000%	(28,012)	(1,697)	(29,709)	
												SAVINGS	(28,012)	(1,697)	(29,709)
MC9973	1.000	13	12	VACANT-ASST DIR FISCAL SERVICES	4/16/13	11000	611000	215000	672000	2100	100.000%	(117,590)	(30,411)	(148,001)	
MC9973	1.000	13	10	VACANT-ASST DIR FISCAL SERVICES (SEP-JUN)		11000	999920	215000	000000	2100	100.000%	97,991	26,391	124,382	
T99902	1.000	13	3	LEE RICHARD (JUL-SEP)-OUT OF CLASS		11000	613000	215000	672000	2100	100.000%	2,327	478	2,805	
BACKFILL				TEMPORARY SERVICES BACKFILL FOR VARIOUS POSITIONS		11000	610000	561000	672000			17,272	3,542	20,814	
												SAVINGS	-	-	-
MC9988	1.000	12	12	VACANT-MANAGER, NETWORK/DATA SECURITY	2/12/13	11000	661000	215000	678000	2100	100.000%	(109,903)	(28,834)	(138,737)	
MC9988	1.000	12	10	VACANT-MANAGER, NETWORK/DATA SECURITY (SEP-JUN)		11000	999920	215000	000000	2100	100.000%	91,586	25,076	116,662	
												SAVINGS	(18,317)	(3,758)	(22,075)
SU9989	1.000	12	2	VACANT-SUPRV, SYSTEMS & OP		11000	661000	214000	678000	2100	100.000%	(106,843)	(30,888)	(137,731)	
SU9989	1.000	12	0	VACANT-SUPRV, SYSTEMS & OP (NOV-JUN)		11000	999920	214000	000000	2100	100.000%	71,481	21,829	93,310	
BACKFILL				BACKFILL FOR OUT OF CLASS ASSIGNMENT		11900	379000	232000	660000	2100		30,000	2,764	32,764	
												SAVINGS	(5,362)	(6,295)	(11,657)

**UNRESTRICTED GENERAL FUND
2013-14 ONE-TIME SAVINGS FROM VACANT POSITIONS**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	PC APPROVED RTF	FD	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
CB9958	1.000	71	12	VACANT-ELECTRICIAN	6/25/13	11000	621800	212000	651000	2100	100.000%	\$ (70,769)	\$ (25,675)	\$ (96,444)
CB9958	1.000	71	8	VACANT-ELECTRICIAN (NOV-JUN)		11000	999920	212000	000000	2100	100.000%	47,180	18,605	65,785
							620000		649000					
T99899	0.250	81	4	DEMITRIA LAURA (JUL-DEC)-OUT OF CLASS		11000	623000	211000	659000	2100	50.000%	1,912	378	2,290
T99897	0.500	81	1	HARO MELISSA (JUL-DEC)-OUT OF CLASS		11000	620000	211000	659000	2100	100.000%	1,625	333	1,958
T99885	0.500	88	6	RODRIGUEZ CAITLIN (JUL-DEC)-OUT OF CLASS		11000	620000	211000	659000	2100	100.000%	587	105	692
BACKFILL				HOURLY BACKFILL		11000	621800	231000	651000	2100		19,465	1,322	20,787
											SAVINGS	-	(4,932)	(4,932)
CB9977	1.000	34	12	VACANT-CUSTODIAN	3/26/13	11000	625000	212000	653000	2100	100.000%	(57,043)	(22,861)	(79,904)
BACKFILL				HOURLY BACKFILL		11000	622000	231000	655000	2100	100.000%	52,694	3,109	55,803
											SAVINGS	(4,349)	(19,752)	(24,101)
CB9976	1.000	39	12	VACANT-GROUNDS EQUIPMENT OPERATOR		11000	622000	212000	655000	2100	100.000%	(38,950)	(18,824)	(57,774)
BACKFILL				HOURLY BACKFILL		11000	622000	231000	655000	2100		15,461	954	16,415
											SAVINGS	(23,489)	(17,870)	(41,359)
CA9992	1.000	105	2	VACANT-PAYROLL COORDINATOR	4/9/13	11000	613000	211000	672000	2100	100.000%	(73,571)	(24,651)	(98,222)
CA9992	0.917	105	11	TITUS RONALD (AUG-JUN)		11000	613000	211000	672000	2100	100.000%	71,362	24,197	95,559
CA9718	0.583	95	7	VACANT-BUDGET AND ACCOUNTING TECH (DEC-JUN)		11000	000000	211000	000000	2100	100.000%	(299)	(2,929)	(3,228)
											SAVINGS	(2,508)	(3,383)	(5,891)
CB9990	0.475	71	12	VACANT-SKILLED TRADE CRAFT WORKER	8/14/12	11000	621600	212000	651000	2100	100.000%	(24,270)	(1,461)	(25,731)
											SAVINGS	(24,270)	(1,461)	(25,731)
CA9652	1.000	68	12	VACANT-STUDENT ACCOUNTS TECHNICIAN		11000	614000	211000	672000	2100	100.000%	(52,601)	(20,318)	(72,919)
BACKFILL				HOURLY BACKFILL		11000	614000	231000	672000	2100		25,740	5,286	31,026
BACKFILL				TEMPORARY SERVICES BACKFILL FOR VARIOUS POSITIONS		11000	610000	561000	672000			26,861	15,032	41,893
											SAVINGS	-	-	-
CA9546	0.475	79	12	VACANT-COMPUTER FACILITIES ASSISTANT		11000	662000	211000	615000	2100	100.000%	(25,901)	(1,573)	(27,474)
											SAVINGS	(25,901)	(1,573)	(27,474)
TOTAL ADMINISTRATIVE SERVICES												\$ (153,929)	\$ (76,004)	\$ (229,933)
TOTAL FUND 11000:												\$ (268,731)	\$ (94,393)	\$ (363,124)

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
President	College Improvements	13110	100000	236000	660000	2100	\$ 9,000	
President	College Improvements	13110	100000	321000	660000	2100	1,030	
President	College Improvements	13110	100000	331000	660000	2100	558	
President	College Improvements	13110	100000	335000	660000	2100	131	
President	College Improvements	13110	100000	351000	660000	2100	5	
President	College Improvements	13110	100000	361000	660000	2100	133	
President	College Improvements	13110	100100	641400	601000		351,725	\$ 362,582
President	President's Award-Mathematics	13111	313010	431000	170100		1,569	
President	President's Award-American Language	13111	341000	431000	493080		2,000	
President	President's Award-Electronics, Computer Technology	13111	353000	641600	093400		2,000	5,569
Human Resources	Human Resources-Fingerprinting	13200	203000	586500	673000		1,391	1,391
Instruction	Natural Sciences Division	13301	301010	451000	191400		6	6
Instruction	Planetarium	13302	301010	451000	681000		3,600	
Instruction	Planetarium	13302	301010	641200	681000		4,739	
Instruction	Planetarium	13302	301010	641500	681000		1,100	
Instruction	Planetarium	13302	301010	644200	681000		580	
Instruction	Planetarium	13302	301010	644400	681000		20,687	30,706
Instruction	Chemistry Department Conferences	13312	312500	451000	709000		2,449	
Instruction	Chemistry Department Conferences	13312	312500	589000	709000		333	2,782
Instruction	Mt SAC Foundation-Registered Veterinary Technician	13314	312000	641200	010210		2,781	
Instruction	Mt SAC Foundation-Registered Veterinary Technician	13314	312000	641300	010210		3,350	
Instruction	Mt SAC Foundation-Horticultural Sciences	13314	311500	451000	010900		271	
Instruction	Mt SAC Foundation-Horticultural Sciences	13314	311500	452600	010900		492	
Instruction	Mt SAC Foundation-Horticultural Sciences	13314	311500	511000	010900		510	7,404
Instruction	Wildlife Sanctuary	13315	313540	451000	049900		12,411	12,411
Instruction	Library Division	13320	320000	451000	601000		4,796	
Instruction	Library Division	13320	320000	453200	601000		1,940	
Instruction	Library Division	13320	320000	471000	601000		1,036	
Instruction	Library Division	13320	320000	589200	601000		4,567	12,339
Instruction	Center of Excellence	13336	336100	511000	684000		12,350	
Instruction	Center of Excellence	13336	336100	521000	684000		3,127	
Instruction	Center of Excellence	13336	336100	561000	684000		27,350	
Instruction	Center of Excellence	13336	336100	589000	684000		5,300	
Instruction	Center of Excellence	13336	336100	591000	684000		6,257	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Center of Excellence	13336	336100	641200	684000		\$ 427	\$ 54,811
Instruction	Developmental Education Study Team	13340	340110	451000	675000		1,438	
Instruction	Developmental Education Study Team	13340	340110	529000	675000		400	
Instruction	Developmental Education Study Team	13340	340110	589200	675000		2,000	3,838
Instruction	Writing Center, Printing Fees	13341	340100	431500	150100		27,567	27,567
Instruction	Writer's Day Program	13342	342510	511000	150100		505	505
Instruction	English	13343	342510	589200	150100		1,117	1,117
Instruction	Technology and Health Division	13350	350000	581000	120100		2,700	
Instruction	Technology and Health Division	13350	350000	589000	120100		40,300	43,000
Instruction	Health Occupations	13351	350000	431500	120100		600	
Instruction	Health Occupations	13351	350000	451000	120100		94	694
Instruction	Electronics, Computer Technology	13353	353000	431500	093410		6,892	6,892
Instruction	Welding	13354	353520	431500	095650		11,420	11,420
Instruction	Fire Academy	13355	355050	431500	213350		7,928	
Instruction	Fire Academy	13355	355050	721000	213350		6,681	14,609
Instruction	Fashion Program	13360	336020	511000	696000		4,723	
Instruction	Fashion Program	13360	336020	589000	696000		600	5,323
Instruction	Aquatics Program	13367	367100	431000	696000		4,000	
Instruction	Aquatics Program	13367	367100	451000	696000		2,000	
Instruction	Aquatics Program	13367	367100	453200	696000		100	
Instruction	Aquatics Program	13367	367100	471000	696000		1,000	
Instruction	Aquatics Program	13367	367100	521000	696000		3,000	
Instruction	Aquatics Program	13367	367100	523000	696000		8,000	
Instruction	Aquatics Program	13367	367100	561000	696000		1,162	
Instruction	Aquatics Program	13367	367100	582000	696000		500	
Instruction	Aquatics Program	13367	367100	589000	696000		1,000	
Instruction	Aquatics Program	13367	367100	589200	696000		2,000	22,762
Instruction	Research and Institutional Effectiveness	13379	379000	521000	709000		442	442
Instruction	Peer Mentoring Project	13385	380410	141000	701000	1200	11,118	
Instruction	Peer Mentoring Project	13385	380410	311000	701000	1200	917	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Peer Mentoring Project	13385	380410	335000	701000	1200	\$ 161	
Instruction	Peer Mentoring Project	13385	380410	351000	701000	1200	6	
Instruction	Peer Mentoring Project	13385	380410	361000	701000	1200	165	\$ 12,367
Instruction	Wellness Center Membership	13450	460000	232000	681000	2100	334	334
Instruction	Training Source-Contract Instruction	13500	470300	215000	701000	2100	27,081	
Instruction	Training Source-Contract Instruction	13500	470300	321000	701000	2100	3,099	
Instruction	Training Source-Contract Instruction	13500	470300	331000	701000	2100	1,679	
Instruction	Training Source-Contract Instruction	13500	470300	335000	701000	2100	393	
Instruction	Training Source-Contract Instruction	13500	470300	351000	701000	2100	14	
Instruction	Training Source-Contract Instruction	13500	470300	361000	701000	2100	401	
Instruction	Training Source-Contract Instruction	13500	470300	371000	701000	2100	1,338	
Instruction	Training Source-Contract Instruction	13500	470300	411000	701000		10,000	
Instruction	Training Source-Contract Instruction	13500	470300	451000	701000		1,000	
Instruction	Training Source-Contract Instruction	13500	470300	589000	701000		289,485	
Instruction	Training Source-Contract Instruction	13500	470300	591000	701000		43,484	
Instruction	Training Source-Contract Instruction	13500	470300	641200	701000		1,000	
Instruction	Training Source-Contract Instruction	13500	470800	589000	701000		246	
Instruction	Training Source-Contract Instruction	13500	470800	591000	701000		32	379,252
Student Services	International Student Program	13502	502100	589000	620000		128,931	128,931
Student Services	Veteran's Services	13504	504100	451000	648000		5,788	
Student Services	Veteran's Services	13504	504100	521000	648000		11,544	
Student Services	Veteran's Services	13504	504100	582000	648000		2,463	19,795
Student Services	Student Life-Activities	13521	521000	471000	696000		365	365
Student Services	Student Life-Commencement	13522	521000	589200	696000		3,947	3,947
Instruction	Aircraft, Manufacturing Technology	13551	351500	431500	095600		9,489	9,489
Administrative Services	SCCCDJPA Accounting Services, Fiscal Services	13610	610000	451000	672000		1,339	1,339
Administrative Services	Facilities Planning and Management	13620	620000	564000	659000		19,066	19,066
Administrative Services	Custodial-Recycling	13621	625000	451000	653000		1,036	
Administrative Services	Custodial-Recycling	13621	625000	641200	653000		1,469	
Administrative Services	Custodial-Recycling	13621	625000	641300	653000		3,183	5,688
Administrative Services	Printing Services	13630	663000	563000	677000		32,484	32,484

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
	Administrative Services Parking Facility Rental	13631	631000	615000	695000		\$ 50,718	\$ 50,718
	Administrative Services Campus Facility Rentals	13674	674000	236000	683000	2100	22,490	
	Administrative Services Campus Facility Rentals	13674	674000	451000	683000		3,000	
	Administrative Services Campus Facility Rentals	13674	674000	511000	683000		300	
	Administrative Services Campus Facility Rentals	13674	674000	556000	683000		500	
	Administrative Services Campus Facility Rentals	13674	674000	561000	683000		7,500	
	Administrative Services Campus Facility Rentals	13674	674000	562000	683000		13,000	
	Administrative Services Campus Facility Rentals	13674	674000	563000	683000		20,000	
	Administrative Services Campus Facility Rentals	13674	674000	564000	683000		400	
	Administrative Services Campus Facility Rentals	13674	674000	641200	683000		3,200	70,390
	Administrative Services Box Office	13675	675000	451000	683000		2,300	
	Administrative Services Box Office	13675	675000	582500	683000		7,500	
	Administrative Services Box Office	13675	675000	584000	683000		10,000	
	Administrative Services Box Office	13675	675000	589000	683000		750	
	Administrative Services Box Office	13675	675000	641200	683000		5,000	
	Administrative Services Box Office	13675	675000	641300	683000		6,505	
	Administrative Services Box Office	13675	675000	641400	683000		6,000	
	Administrative Services Box Office-Concessions	13675	675950	451000	683000		463	
	Administrative Services Box Office-Concessions	13675	675950	454100	683000		3,100	41,618
	Administrative Services Video Production	13676	676000	231000	709000	2100	1,500	
	Administrative Services Video Production	13676	676000	232000	709000	2100	12,000	
	Administrative Services Video Production	13676	676000	236000	709000	2100	5,000	
	Administrative Services Video Production	13676	676000	236500	709000	2100	1,500	
	Administrative Services Video Production	13676	676000	321000	709000	2100	247	
	Administrative Services Video Production	13676	676000	331000	709000	2100	538	
	Administrative Services Video Production	13676	676000	335000	709000	2100	296	
	Administrative Services Video Production	13676	676000	351000	709000	2100	11	
	Administrative Services Video Production	13676	676000	361000	709000	2100	296	
	Administrative Services Video Production	13676	676000	381000	709000	2100	405	
	Administrative Services Video Production	13676	676000	451000	709000		500	
	Administrative Services Video Production	13676	676000	471000	709000		600	
	Administrative Services Video Production	13676	676000	529000	709000		6,000	
	Administrative Services Video Production	13676	676000	563000	709000		35,000	
	Administrative Services Video Production	13676	676000	589000	709000		2,000	
	Administrative Services Video Production	13676	676000	641200	709000		15,000	
	Administrative Services Video Production	13676	676000	641300	709000		37,000	117,893
Instruction	Ceramics, Clay Fees	13701	371000	431500	100100		4,050	4,050
Instruction	Business, Color Copy/Laser Fees	13702	330000	431500	000000		51,419	51,419

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Architecture/Design, Production Fees	13703	352500	431500	095300		\$ 5,315	\$ 5,315
Instruction	Health Careers, Lab Print Fees	13704	350500	431500	129900		6	6
Instruction	Arts, Materials Fees	13705	371000	431500	100100		865	865
Instruction	Photographics, Production Fees	13706	376000	431500	103000		3,144	3,144
Instruction	Commercial Art, Print Fees	13707	371010	431500	101300		1,069	1,069
Instruction	Arts, Print Making Fees	13708	371000	431500	100100		1,728	1,728
Instruction	Animation, Paper Fees	13709	371010	431500	101300		892	892
Instruction	Interior Design/Fashion, Print Fees	13710	336030	431500	130200		1,884	1,884
Instruction	Paramedic Program	13711	357030	431000	125100		1,256	1,256
Instruction	First Aid and CPR Fees	13712	360000	582000	083500		1,022	1,022
Instruction	Industrial Design Tech, Production Fees	13713	352510	431500	095300		1,310	
Instruction	Industrial Design Tech, Production Fees	13713	352510	564500	095300		450	1,760
Instruction	Air Conditioning, EPA Test Fees	13732	353510	451000	094600		1,758	
Instruction	Air Conditioning, EPA Test Fees	13732	353510	584000	094600		2,009	3,767
Instruction	Respiratory Therapy Test Fees	13733	356000	584000	121000		516	516
Instruction	Welding Certification	13734	353520	431500	095650		16,084	16,084
Instruction	State Fire Marshall Certification	13735	355000	431500	213300		170	170
Instruction	Floral Design, Material Fees	13736	413100	431500	010920		11,287	11,287
Instruction	Aircraft Maintenance Fees	13737	351510	141000	095000	1200	744	
Instruction	Aircraft Maintenance Fees	13737	351510	311000	095000	1200	61	
Instruction	Aircraft Maintenance Fees	13737	351510	335000	095000	1200	11	
Instruction	Aircraft Maintenance Fees	13737	351510	361000	095000	1200	11	827
Instruction	Study Abroad Travel Fees	13738	340150	451000	490000		46	
Instruction	Study Abroad Travel Fees	13738	340150	523000	490000		5,559	5,605

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Paramedic Exam Fees	13739	357030	232000	125100	2100	\$ 3,020	
Instruction	Paramedic Exam Fees	13739	357030	331000	125100	2100	11	
Instruction	Paramedic Exam Fees	13739	357030	335000	125100	2100	46	
Instruction	Paramedic Exam Fees	13739	357030	351000	125100	2100	2	
Instruction	Paramedic Exam Fees	13739	357030	361000	125100	2100	45	
Instruction	Paramedic Exam Fees	13739	357030	381000	125100	2100	127	\$ 3,251
Administrative Services	Bursar's Office, Duplicate ID Noncredit Students	13741	900810	451000	672000		147,138	147,138
Student Services	Expedited Transcript Fee	13742	502000	231000	620000	2100	7,067	
Student Services	Expedited Transcript Fee	13742	502000	335000	620000	2100	106	
Student Services	Expedited Transcript Fee	13742	502000	351000	620000	2100	4	
Student Services	Expedited Transcript Fee	13742	502000	361000	620000	2100	105	
Student Services	Expedited Transcript Fee	13742	502000	381000	620000	2100	212	
Student Services	Expedited Transcript Fee	13742	502000	451000	620000		4,107	
Student Services	Expedited Transcript Fee	13742	502000	561000	620000		26,555	
Student Services	Expedited Transcript Fee	13742	502000	589000	620000		4,164	
Student Services	Expedited Transcript Fee	13742	502000	641200	620000		1,669	
Student Services	Expedited Transcript Fee	13742	502000	641500	620000		400	44,389
Instruction	Nursing Kaplan Integrated Test Fees	13744	351000	584000	123000		29,188	29,188
Instruction	Future Teachers of America	13812	340210	589000	696000		387	387
Instruction	Nursing Program	13813	351000	589000	696000		1,762	1,762
Instruction	Dance Program	13814	361000	589000	696000		1,826	1,826
Instruction	Ceramics	13815	371000	511000	696000		350	
Instruction	Ceramics	13815	371000	589000	696000		1,442	1,792
Instruction	Science Programs	13816	313025	589000	696000		863	863
Instruction	Fat Tire Bike Race	13818	353525	589000	696000		952	952
Instruction	Radiologic Tech Special Ed Program	13819	356510	471000	696000		79	
Instruction	Radiologic Tech Special Ed Program	13819	356510	589000	696000		5,074	
Instruction	Radiologic Tech Special Ed Program	13819	356510	589200	696000		833	5,986
Student Services	Disabled Student Services Program	13820	522010	589000	696000		1,733	1,733
Instruction	Phi Theta Kappa	13821	300110	451000	696000		1,478	1,478

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Children's Literature Day	13822	342505	589000	696000	\$ 236	\$ 236	
Instruction	Chemistry Program	13823	312510	431000	696000	702		
Instruction	Chemistry Program	13823	312510	453200	696000	197		
Instruction	Chemistry Program	13823	312510	589200	696000	957	1,856	
Instruction	CARE Thanksgiving Food Drive	13824	341010	589000	696000	204	204	
Instruction	RN Completion Ceremony	13825	351010	589000	696000	444	444	
Administrative Services	Fountain Maintenance	13826	620010	564000	695000	4,607	4,607	
President	Voices	13827	100050	451000	709000	100		
President	Voices	13827	100050	453200	709000	200		
President	Voices	13827	100050	589000	709000	304	604	
Instruction	American Readers Theater Program	13828	342012	431000	696000	1,500		
Instruction	American Readers Theater Program	13828	342012	451000	696000	149		
Instruction	American Readers Theater Program	13828	342012	453200	696000	201		
Instruction	American Readers Theater Program	13828	342012	471000	696000	767		
Instruction	American Readers Theater Program	13828	342012	511000	696000	1,000		
Instruction	American Readers Theater Program	13828	342012	523000	696000	300		
Instruction	American Readers Theater Program	13828	342012	589000	696000	2,201		
Instruction	American Readers Theater Program	13828	342012	589200	696000	1,333		
Instruction	American Readers Theater Program	13828	342012	589201	696000	1,432	8,883	
Instruction	Physical Fitness/Fire & Law Program	13829	363106	451000	696000	202		
Instruction	Physical Fitness/Fire & Law Program	13829	363106	589000	696000	209	411	
Instruction	Math Computer Lab	13830	313020	451000	696000	4,492	4,492	
Instruction	Flight Training Program	13832	352000	431000	699000	7,338		
Instruction	Flight Training Program	13832	352000	431500	699000	1,430		
Instruction	Flight Training Program	13832	352000	451000	699000	3,966		
Instruction	Flight Training Program	13832	352000	451500	699000	100		
Instruction	Flight Training Program	13832	352000	452800	699000	1,008		
Instruction	Flight Training Program	13832	352000	471000	699000	457		
Instruction	Flight Training Program	13832	352000	521000	699000	365		
Instruction	Flight Training Program	13832	352000	523000	699000	2,661		
Instruction	Flight Training Program	13832	352000	562000	699000	4,614		
Instruction	Flight Training Program	13832	352000	564000	699000	11,319		
Instruction	Flight Training Program	13832	352000	584000	699000	590		
Instruction	Flight Training Program	13832	352000	589000	699000	67,873		

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Flight Training Program	13832	352000	641300	699000		\$ 2,871	
Instruction	Flight Training Program	13832	352000	641400	699000		10,001	\$ 114,593
Instruction	Track and Field Program	13833	368010	431000	696000		3,460	
Instruction	Track and Field Program	13833	368010	451000	696000		503	
Instruction	Track and Field Program	13833	368010	521000	696000		138	
Instruction	Track and Field Program	13833	368010	523000	696000		423	
Instruction	Track and Field Program	13833	368010	563000	696000		40	
Instruction	Track and Field Program	13833	368010	589000	696000		2,844	
Instruction	Track and Field Program	13833	368010	641200	696000		1,102	8,510
Instruction	Athletics Program	13834	364000	431000	696000		966	
Instruction	Athletics Program	13834	364000	451000	696000		1,840	
Instruction	Athletics Program	13834	364000	452700	696000		300	
Instruction	Athletics Program	13834	364000	453200	696000		500	
Instruction	Athletics Program	13834	364000	471000	696000		1,300	
Instruction	Athletics Program	13834	364000	521000	696000		2,200	
Instruction	Athletics Program	13834	364000	523000	696000		5,000	
Instruction	Athletics Program	13834	364000	554500	696000		479	
Instruction	Athletics Program	13834	364000	561000	696000		10,000	
Instruction	Athletics Program	13834	364000	562000	696000		1,000	
Instruction	Athletics Program	13834	364000	564500	696000		102	
Instruction	Athletics Program	13834	364000	582000	696000		600	
Instruction	Athletics Program	13834	364000	589000	696000		5,208	
Instruction	Athletics Program	13834	364000	589200	696000		2,745	
Instruction	Athletics Program	13834	364000	641200	696000		500	32,740
Instruction	Women's Soccer Program	13835	364130	431000	696000		1,500	
Instruction	Women's Soccer Program	13835	364130	451000	696000		2,000	
Instruction	Women's Soccer Program	13835	364130	523000	696000		2,000	
Instruction	Women's Soccer Program	13835	364130	589000	696000		150	
Instruction	Women's Soccer Program	13835	364130	641200	696000		500	
Instruction	Women's Soccer Program	13835	364130	641500	696000		1,000	7,150
Instruction	Continuing Education Division Programs	13837	410000	451000	696000		2,000	
Instruction	Continuing Education Division Programs	13837	410000	453200	696000		4,000	
Instruction	Continuing Education Division Programs	13837	410000	471000	696000		600	
Instruction	Continuing Education Division Programs	13837	410000	584000	696000		1,000	
Instruction	Continuing Education Division Programs	13837	410000	589000	696000		45,935	
Instruction	Continuing Education Division Programs	13837	410000	589200	696000		10,600	64,135
Instruction	Wrestling Program	13838	364250	431000	696000		1,500	
Instruction	Wrestling Program	13838	364250	452700	696000		50	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Wrestling Program	13838	364250	523000	696000	\$ 2,000		
Instruction	Wrestling Program	13838	364250	589000	696000	7,311		
Instruction	Wrestling Program	13838	364250	589200	696000	400	\$ 11,261	
Instruction	Women's Volleyball Program	13839	364220	431000	696000	1,700		
Instruction	Women's Volleyball Program	13839	364220	451000	696000	2,300		
Instruction	Women's Volleyball Program	13839	364220	452700	696000	100		
Instruction	Women's Volleyball Program	13839	364220	453200	696000	500		
Instruction	Women's Volleyball Program	13839	364220	471000	696000	45		
Instruction	Women's Volleyball Program	13839	364220	511000	696000	250		
Instruction	Women's Volleyball Program	13839	364220	523000	696000	400		
Instruction	Women's Volleyball Program	13839	364220	562000	696000	420		
Instruction	Women's Volleyball Program	13839	364220	589000	696000	437		
Instruction	Women's Volleyball Program	13839	364220	589200	696000	525	6,677	
Instruction	Music-Choral Program	13840	372010	451000	696000	2,000		
Instruction	Music-Choral Program	13840	372010	511000	696000	4,000		
Instruction	Music-Choral Program	13840	372010	523000	696000	3,000		
Instruction	Music-Choral Program	13840	372010	562000	696000	4,000		
Instruction	Music-Choral Program	13840	372010	589000	696000	189		
Instruction	Music-Choral Program	13840	372010	641300	696000	500	13,689	
Instruction	Music-Instrumental Program	13841	372020	431000	696000	750		
Instruction	Music-Instrumental Program	13841	372020	451000	696000	600		
Instruction	Music-Instrumental Program	13841	372020	471000	696000	100		
Instruction	Music-Instrumental Program	13841	372020	511000	696000	100		
Instruction	Music-Instrumental Program	13841	372020	523000	696000	1,000		
Instruction	Music-Instrumental Program	13841	372020	589000	696000	24,607		
Instruction	Music-Instrumental Program	13841	372020	589200	696000	1,700		
Instruction	Music-Instrumental Program	13841	372020	589201	696000	600	29,457	
Instruction	Music-Choral Singers Program	13842	372010	451000	696000	800		
Instruction	Music-Choral Singers Program	13842	372010	511000	696000	100		
Instruction	Music-Choral Singers Program	13842	372010	523000	696000	834	1,734	
Instruction	Kinesiology Program	13843	360000	431000	696000	100		
Instruction	Kinesiology Program	13843	360000	451000	696000	200		
Instruction	Kinesiology Program	13843	360000	589000	696000	2,904	3,204	
Instruction	Football Program	13845	364080	431000	696000	2,000		
Instruction	Football Program	13845	364080	451000	696000	2,000		
Instruction	Football Program	13845	364080	452700	696000	330		
Instruction	Football Program	13845	364080	471000	696000	400		

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Football Program	13845	364080	521000	696000	\$ 300		
Instruction	Football Program	13845	364080	522000	696000	400		
Instruction	Football Program	13845	364080	525000	696000	700		
Instruction	Football Program	13845	364080	563000	696000	500		
Instruction	Football Program	13845	364080	589000	696000	637		
Instruction	Football Program	13845	364080	589200	696000	350	\$ 7,617	
Instruction	Basic Fire Academy	13846	355050	451000	696000	883	883	
Instruction	Women's Golf Program	13847	364100	451000	696000	200		
Instruction	Women's Golf Program	13847	364100	471000	696000	100		
Instruction	Women's Golf Program	13847	364100	521000	696000	500		
Instruction	Women's Golf Program	13847	364100	589000	696000	1,000		
Instruction	Women's Golf Program	13847	364100	589200	696000	79	1,879	
Instruction	Women's Basketball Program	13848	364050	431000	696000	2,500		
Instruction	Women's Basketball Program	13848	364050	451000	696000	200		
Instruction	Women's Basketball Program	13848	364050	452700	696000	50		
Instruction	Women's Basketball Program	13848	364050	453200	696000	100		
Instruction	Women's Basketball Program	13848	364050	471000	696000	150		
Instruction	Women's Basketball Program	13848	364050	523000	696000	3,000		
Instruction	Women's Basketball Program	13848	364050	585000	696000	200		
Instruction	Women's Basketball Program	13848	364050	589000	696000	235		
Instruction	Women's Basketball Program	13848	364050	589200	696000	1,000	7,435	
Instruction	Men's Basketball Program	13849	364040	523000	696000	400		
Instruction	Men's Basketball Program	13849	364040	589000	696000	59		
Instruction	Men's Basketball Program	13849	364040	589200	696000	400	859	
Instruction	Athletic Training Program	13850	368020	451000	696000	399	399	
Instruction	Men's Golf Program	13852	364090	589000	696000	29	29	
Instruction	Men's Tennis Program	13853	364170	589000	696000	1	1	
Instruction	Softball Program	13854	364140	431000	696000	1,500		
Instruction	Softball Program	13854	364140	451000	696000	200		
Instruction	Softball Program	13854	364140	511000	696000	800		
Instruction	Softball Program	13854	364140	523000	696000	880		
Instruction	Softball Program	13854	364140	589000	696000	151		
Instruction	Softball Program	13854	364140	589310	696000	120	3,651	
Instruction	Women's Tennis Program	13855	364180	589000	696000	40	40	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Championship Events	13856	368130	451000	696000		\$ 4,000	
Instruction	Championship Events	13856	368130	452700	696000		200	
Instruction	Championship Events	13856	368130	471000	696000		300	
Instruction	Championship Events	13856	368130	523000	696000		600	
Instruction	Championship Events	13856	368130	525000	696000		200	
Instruction	Championship Events	13856	368130	561000	696000		300	
Instruction	Championship Events	13856	368130	589000	696000		58,194	
Instruction	Championship Events	13856	368130	589200	696000		300	
Instruction	Championship Events	13856	368130	641200	696000		800	\$ 64,894
Instruction	Mountaineer Advertising	13857	342530	421500	696000		11	
Instruction	Mountaineer Advertising	13857	342530	451000	696000		3,520	
Instruction	Mountaineer Advertising	13857	342530	511000	696000		510	
Instruction	Mountaineer Advertising	13857	342530	523000	696000		8,900	
Instruction	Mountaineer Advertising	13857	342530	582000	696000		4,152	
Instruction	Mountaineer Advertising	13857	342530	584000	696000		1,620	
Instruction	Mountaineer Advertising	13857	342530	589000	696000		3,850	
Instruction	Mountaineer Advertising	13857	342530	589200	696000		3,565	26,128
Instruction	Communication Department Program	13858	342010	451000	696000		3,000	
Instruction	Communication Department Program	13858	342010	471000	696000		750	
Instruction	Communication Department Program	13858	342010	511000	696000		200	
Instruction	Communication Department Program	13858	342010	523000	696000		16,000	
Instruction	Communication Department Program	13858	342010	589000	696000		28,614	
Instruction	Communication Department Program	13858	342010	589200	696000		1,250	
Instruction	Communication Department Program	13858	342010	589201	696000		1,600	
Instruction	Communication Department Program	13858	342010	641200	696000		1,000	52,414
Instruction	Flying Team	13859	352010	523000	696000		9,087	9,087
Instruction	Mt. SAC Athletic Services	13861	368110	589000	696000		1,706	
Instruction	Mt. SAC Athletic Services	13861	368110	589200	696000		250	1,956
Instruction	Athletic Operations	13862	368100	431000	696000		100	
Instruction	Athletic Operations	13862	368100	451000	696000		1,100	
Instruction	Athletic Operations	13862	368100	523000	696000		11,000	
Instruction	Athletic Operations	13862	368100	531000	696000		300	
Instruction	Athletic Operations	13862	368100	543000	696000		100	
Instruction	Athletic Operations	13862	368100	582000	696000		11,774	
Instruction	Athletic Operations	13862	368100	589000	696000		1,040	
Instruction	Athletic Operations	13862	368100	589200	696000		800	26,214

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Young Farmers	13863	312040	451000	696000		\$ 400	
Instruction	Young Farmers	13863	312040	471000	696000		400	
Instruction	Young Farmers	13863	312040	523000	696000		450	
Instruction	Young Farmers	13863	312040	531000	696000		250	
Instruction	Young Farmers	13863	312040	589201	696000		134	\$ 1,634
Instruction	Agricultural Club Council	13864	312050	451000	696000		1,360	
Instruction	Agricultural Club Council	13864	312050	471000	696000		264	1,624
Instruction	American Language Program	13865	341000	589000	696000		47	47
Instruction	Students in Free Enterprise	13866	332010	589000	696000		1,974	1,974
Instruction	Interpreting Program	13867	345510	451000	696000		1,840	1,840
Instruction	Mt. SAC Speakers Program	13868	342011	431000	696000		5,400	
Instruction	Mt. SAC Speakers Program	13868	342011	451000	696000		100	
Instruction	Mt. SAC Speakers Program	13868	342011	453200	696000		100	
Instruction	Mt. SAC Speakers Program	13868	342011	471000	696000		300	
Instruction	Mt. SAC Speakers Program	13868	342011	589000	696000		3,195	
Instruction	Mt. SAC Speakers Program	13868	342011	589200	696000		2,000	11,095
President	Classified Senate	13869	900620	451000	709000		1,033	
President	Classified Senate	13869	900620	453200	709000		500	
President	Classified Senate	13869	900620	589000	709000		1,825	
President	Classified Senate	13869	900620	589200	709000		100	3,458
Instruction	Computer Information Systems Program	13870	333010	453200	696000		200	
Instruction	Computer Information Systems Program	13870	333010	471000	696000		200	
Instruction	Computer Information Systems Program	13870	333010	589000	696000		8,266	8,666
Instruction	Art Alliance	13871	374010	511000	696000		300	
Instruction	Art Alliance	13871	374010	589000	696000		11,709	12,009
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	141000	675000	1200	3,431	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	311000	675000	1200	283	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	335000	675000	1200	50	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	351000	675000	1200	2	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	361000	675000	1200	51	
Administrative Services	AB 1801 Reappropriation Funds, Purchasing	13901	640000	561400	677000		6,374	
Administrative Services	AB 1801 Reappropriation Funds, Safety and Risk Management	13901	650000	451000	677000		8,472	
Administrative Services	AB 1801 Reappropriation Funds, Safety and Risk Management	13901	650000	641200	677000		7,313	25,976

**REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2012-13**

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	AB 1802 General Purpose Funds, Medical Services	13902	357000	511000	125000		\$ 10,000	
Student Services	AB 1802 General Purpose Funds, Student Life	13902	521000	641400	645000		10,281	
Administrative Services	AB 1802 General Purpose Funds, Vice President, Administrative Services	13902	600000	589000	000000		54,840	
Administrative Services	AB 1802 General Purpose Funds, Fiscal Services	13902	610000	521000	672000		6,089	
Administrative Services	AB 1802 General Purpose Funds, Information Technology	13902	661000	641400	678000		82,503	
Administrative Services	AB 1802 General Purpose Funds, Enterprise Application Systems	13902	664000	521000	678000		4,428	\$ 168,141
Administrative Services	Medi-Cal Admin Activities Program, Fiscal Services	13903	610000	589000	672000		90,610	90,610
Total							\$ 2,720,704	\$ 2,720,704

**2013-14 NEW RESOURCE ALLOCATION REQUESTS
RESTRICTED GENERAL FUND
LOTTERY FUNDS**

Department/Org	Description	Account Number				Total
		Fund	Org	Acct	Prog	
Technology and Health, Air Conditioning	Upkeep of equipment in AC (inside repairs), increased cost of consumables (copper wire), refrigerants	17800	353510	431000	094600	\$ 2,000
Kinesiology, Athletics & Dance	Increase in the Athletic Operational Accounts	17800	364000	431000	083550	30,000
Technology and Health, Aircraft, Manufacturing Technology, Aeronautics	Increase supply budget Aviation Maintenance	17800	351500	431000	095000	3,000
Natural Sciences, Chemistry	Increase Chemistry supply account	17800	312500	431000	190500	13,000
Natural Sciences, Biological Sciences	Increase Biology supply account	17800	313500	431000	040100	20,500
Natural Sciences, Physical Sciences	Increase Physics supply account	17800	314010	431000	190100	5,500
Natural Sciences, Registered Veterinary Technician	Increase Agricultural Sciences supply account	17800	312010	431000	010210	3,500
Natural Sciences, Mathematics	Increase Math/Computer Science supply account	17800	313010	433000	170100	6,500
Natural Sciences	Increase Natural Sciences Division supply account	17800	301010	431000	000000	3,000
Natural Sciences, Geology	Increase Earth Sciences/Astronomy supply account	17800	314530	431000	191400	8,500
Instruction Total						\$ 95,500

**2013-14 NEW RESOURCE ALLOCATION REQUESTS
RESTRICTED GENERAL FUND
LOTTERY FUNDS**

Department/Org	Description	Account Number				Total
		Fund	Org	Acct	Prog	
Counseling/Aspire	Instructional Materials (Textbooks)	17800	510100	431000	499900	\$ 4,500
Student Services Total						\$ 4,500

**2013-14 NEW RESOURCE ALLOCATION REQUESTS
RESTRICTED GENERAL FUND
LOTTERY FUNDS**

Department/Org	Description	Account Number				Total
		Fund	Org	Acct	Prog	
Informational Technology Institutional	Adobe License - Instructional Portion	17800	665000	584000	499900	\$ 75,570
Administrative Services Total						\$ 75,570
Total New Resources Allocation Requests Funded with Restricted Lottery						\$ 175,570

**MT. SAN ANTONIO COLLEGE
2013-14
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2012-13	% of Total Budget
<u>President/CEO</u>			
100000	President	\$ 431,635	0.25%
100050	Voices	604	0.00%
100100	College Improvements	466,480	0.28%
110000	Board of Trustees	356,932	0.21%
130000	Legislative Affairs	500	0.00%
150000	Foundation	207,648	0.12%
505000	Marketing and Public Affairs	677,308	0.40%
	Sub-Total President/CEO	\$ 2,141,107	1.26%
<u>Human Resources</u>			
200000	Vice President Human Resources	\$ 1,118,802	0.66%
203000	HR-Fingerprinting	1,391	0.00%
	Sub-Total Human Resources	\$ 1,120,193	0.66%
<u>Instruction</u>			
300000	Vice President Instruction	\$ 581,977	0.34%
300100	Honors Program	134,191	0.08%
300110	Phi Theta Kappa	1,478	0.00%
300200	Catalogs and Schedules	113,872	0.07%
301010	Natural Sciences Division	784,052	0.46%
301020	Natural Sciences-Classroom	11,576	0.01%
301030	Natural Sciences-Special Projects	16,006	0.01%
311010	Animal Sciences-General	356,039	0.21%
311020	Animal Sciences-Production	57,493	0.03%
311500	Horticultural Sciences	1,273	0.00%
311510	Horticultural Sciences-General	493,763	0.29%
311610	Horticultural Sciences-Production	94,908	0.06%
312000	Registered Veterinary Tech	6,131	0.00%
312010	Registered Vet Tech-General	457,345	0.27%
312040	Young Farmers	1,634	0.00%
312050	Agricultural Club Council	1,624	0.00%
312500	Chemistry	1,411,514	0.83%
312510	Chemistry Program	1,856	0.00%
313010	Mathematics	3,653,883	2.16%
313020	Mathematics-MARC	5,292	0.00%
313025	Math-Science Conference	863	0.00%
313030	Computer Sciences	207,324	0.12%
313500	Biological Sciences	2,229,552	1.32%
313510	Anthropology	213,304	0.13%
313520	Health Education	105,275	0.06%
313530	Histotechnology	108,716	0.06%
313540	Wildlife Sanctuary	17,651	0.01%
314000	Physics, Engineering	212,620	0.13%
314010	Physical Sciences	582,962	0.34%
314510	Astronomy	392,507	0.23%
314520	Other Physical Sciences	20,933	0.01%
314530	Geology	528,500	0.31%
314540	Oceanography	19,882	0.01%
320000	Library/Learning Resources Division	331,731	0.20%
321000	Learning Assistance - Division	1,514,219	0.89%
321500	Learning Assistance	490,352	0.29%
321200	Library	1,616,968	0.95%
323000	Distance Learning	158,040	0.09%
324000	Tutorial Services	69,636	0.04%
324010	Tutorial Services-LAC	486,277	0.29%
324020	Tutorial Services-MARC	76,000	0.04%

**MT. SAN ANTONIO COLLEGE
2013-14
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2012-13	% of Total Budget
325000	Professional and Organizational Dev	\$ 105,067	0.06%
330000	Business Division	714,110	0.42%
332000	Business Administration	1,520	0.00%
332010	Business-Commerce	13,386	0.01%
332030	Economics	215,684	0.13%
332040	Paralegal	198,595	0.12%
332050	Real Estate	103,072	0.06%
333000	Computer Information Systems	1,158,082	0.68%
333010	Computer Information Systems Prog	8,666	0.01%
335010	Accounting	223,546	0.13%
335020	Business Management	418,328	0.25%
336000	Consumer Science and Design Tech	24,033	0.01%
336020	Fashion	313,219	0.18%
336030	Interior Design	170,828	0.10%
336040	Restaurant and Food Services Mgt	111,421	0.07%
336050	Child Development	648,886	0.38%
336060	Nutrition	307,116	0.18%
336080	Child Development Center	80,000	0.05%
336100	Center of Excellence	54,811	0.03%
340000	Humanities/Social Sciences Division	610,346	0.36%
340100	Writing Center	187,985	0.11%
340110	Developmental Education Study Team	3,838	0.00%
340150	Study Abroad	5,605	0.00%
340200	Teacher Preparation Institute	19,036	0.01%
340210	Future Teachers of America	387	0.00%
341000	American Language	526,245	0.31%
341010	CARE Thanksgiving Food Drive	204	0.00%
342000	Communication	829,739	0.49%
342010	Communication Department Program	52,414	0.03%
342011	Mt. SAC Speakers Program	11,095	0.01%
342012	American Readers Theater	8,883	0.01%
342505	Children's Literature Day	236	0.00%
342510	English	3,518,769	2.08%
342520	Journalism	222,452	0.13%
342530	Mountaineer Advertising	26,128	0.02%
343490	History and Art History	623	0.00%
343500	History	823,009	0.49%
343510	Art History	206,644	0.12%
343515	Geography and Political Science	616	0.00%
343520	Geography	212,605	0.13%
343530	Political Science	378,085	0.22%
345000	Psychology, Education	669,845	0.40%
345500	Sign Language, Interepreting	317,923	0.19%
345510	Interpreting Program	1,840	0.00%
346000	Sociology	502,264	0.30%
346500	Philosophy	434,548	0.26%
347000	Foreign Languages	890,089	0.52%
350000	Tech and Health Division	973,060	0.57%
350500	Health Career Skills Lab	6	0.00%
351000	Nursing	1,439,620	0.85%
351010	RN Completion Ceremony	444	0.00%
351500	Aircraft, Manufacturing Tech	319,213	0.19%
351510	Aircraft Maintenance	827	0.00%
351520	Manufacturing Technology	53,420	0.03%
352000	Aeronautics	592,206	0.35%
352010	Flying Team	9,087	0.01%
352500	Architecture, Eng Design Tech	570,240	0.34%
352510	Industrial Design Technology	1,760	0.00%

**MT. SAN ANTONIO COLLEGE
2013-14
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2012-13	% of Total Budget
353000	Electronics, Computer Tech	\$ 452,221	0.27%
353510	Air Conditioning/Refrigeration	307,292	0.18%
353520	Welding	308,605	0.18%
353525	Fat Tire Bike Race	952	0.00%
354510	Administration of Justice	194,779	0.11%
354520	Alcohol and Drug Counseling	219,232	0.13%
355000	Fire Technology	539,876	0.32%
355050	Fire Academy	15,492	0.01%
355500	Psychiatric Technology	818,148	0.48%
356000	Respiratory Technology	382,110	0.23%
356500	Radiologic Technology	375,269	0.22%
356510	Radiologic Tech Special Ed Program	5,986	0.00%
357000	Medical Services	323,180	0.19%
357010	Emergency Medical Technology	17,303	0.01%
357030	Paramedic	24,587	0.01%
360000	Kinesiology Division	502,627	0.30%
361000	Dance	226,010	0.13%
363000	Kinesology-General	389,862	0.23%
363030	Baseball, Men	83,730	0.05%
363040	Basketball, Men	80,550	0.05%
363050	Basketball, Women	80,550	0.05%
363060	Cross Country, Men	77,394	0.05%
363070	Cross Country, Women	77,394	0.05%
363080	Football, Men	274,110	0.16%
363106	Physical Fitness/Fire and Law	411	0.00%
363120	Soccer, Men	101,072	0.06%
363130	Soccer, Women	90,831	0.05%
363150	Swimming, Men	41,865	0.02%
363160	Swimming, Women	41,865	0.02%
363190	Track and Field, Men	77,394	0.05%
363200	Track and Field, Women	77,394	0.05%
363230	Water Polo, Men	41,865	0.02%
363240	Water Polo, Women	41,865	0.02%
364000	Athletics-General	411,553	0.24%
364030	Athletics-Baseball, Men	26,000	0.02%
364040	Athletics-Basketball, Men	18,859	0.01%
364050	Athletics-Basketball, Women	25,435	0.02%
364060	Athletics-Cross Country, Men	18,000	0.01%
364070	Athletics-Cross Country, Women	18,000	0.01%
364080	Athletics-Football, Men	81,617	0.05%
364090	Athletics-Golf, Men	10,029	0.01%
364100	Athletics-Golf, Women	11,879	0.01%
364110	Athletics-Pep Squad	10,000	0.01%
364120	Athletics-Soccer, Men	26,000	0.02%
364130	Athletics-Soccer, Women	33,150	0.02%
364140	Athletics-Softball, Women	29,651	0.02%
364150	Athletics-Swimming, Men	18,000	0.01%
364160	Athletics-Swimming, Women	18,000	0.01%
364170	Athletics-Tennis, Men	10,001	0.01%
364180	Athletics-Tennis, Women	10,040	0.01%
364190	Athletics-Track and Field, Men	34,000	0.02%
364200	Athletics-Track and Field, Women	26,000	0.02%
364220	Athletics-Volleyball, Women	24,677	0.01%
364230	Athletics-Water Polo, Men	18,000	0.01%
364240	Athletics-Water Polo, Women	18,000	0.01%
364250	Athletics-Wrestling, Men	37,261	0.02%
365000	Exercise Science/Wellness Center	113,590	0.07%
367100	Aquatics	22,762	0.01%

**MT. SAN ANTONIO COLLEGE
2013-14
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2012-13	% of Total Budget
368010	Track and Field	\$ 8,510	0.01%
368020	Athletic Training	399	0.00%
368100	Athletic Operations	26,214	0.02%
368110	Mt. SAC Athletic Services	1,956	0.00%
368130	Championship Events	64,894	0.04%
370000	Arts Division	369,546	0.22%
371000	Fine Arts	1,112,136	0.66%
371010	Commercial Art	384,252	0.23%
371030	Commercial and Entertainment Arts	12,680	0.01%
371040	Radio, Television	226,688	0.13%
372000	Music	961,190	0.57%
372010	Music-Choral	63,317	0.04%
372020	Music-Instrumental	56,879	0.03%
372030	Music-Recital	2,800	0.00%
372040	Music-Jazz Band	13,500	0.01%
373000	Theater	356,634	0.21%
374000	Art Gallery	49,843	0.03%
374010	Art Alliance	12,009	0.01%
375000	Photography	287,883	0.17%
376000	Computer Graphics	107,001	0.06%
379000	Research and Instit Effectiveness	410,599	0.24%
380000	Grants Office	205,288	0.12%
380410	Peer Mentoring Project	12,367	0.01%
410000	Non Credit Adult Education	1,265,090	0.75%
410500	AE-ESL	2,061,040	1.22%
410510	AE VESL-Business	38,250	0.02%
410530	AE Language Learning Center	187,886	0.11%
411000	AE Handicapped-DSPS Lab	8,670	0.01%
412000	AE-Older Adults	984,813	0.58%
412210	AE Voc HO-HCRC	88,216	0.05%
412230	AE Voc HO-CNA	61,520	0.04%
412250	AE Voc HO-CPR Training Center	9,604	0.01%
413100	AE Voc-Floral Design	25,092	0.01%
413200	AE Voc-Welding	3,500	0.00%
420000	Non Credit Adult Educ-Basic Skills	73,994	0.04%
421000	AE BS-CEC	566,418	0.33%
421500	AE BS-High School	447,962	0.26%
422010	AE BS-Bonita USD	132,530	0.08%
422020	AE BS-Pomona USD	288,530	0.17%
422030	AE BS-Walnut USD	108,290	0.06%
422040	AE BS-Hacienda LaPuente USD	251,760	0.15%
422050	AE BS-West Covina USD	68,400	0.04%
422060	AE BS-Bassett USD	43,652	0.03%
422070	AE BS-Rowland USD	132,030	0.08%
422080	AE BS-Baldwin Park USD	156,110	0.09%
422100	AE BS-Alhambra USD	70,252	0.04%
422120	AE BS-Covina USD	135,651	0.08%
422130	AE BS-Charter Oak USD	20,576	0.01%
430000	Community Services Administration	285,170	0.17%
430300	CS The Arts	5,317	0.00%
430400	CS Business/Prof Dev/Certificates	81,605	0.05%
430500	CS CATS	1,695	0.00%
430600	CS College for Kids	92,918	0.05%
430700	CS Computers	25,990	0.02%
430900	CS Financial Planning	2,260	0.00%
431000	CS Flight Simulator	14,458	0.01%
431100	CS Foreign Languages	611	0.00%
431300	CS Home Economics/Home Arts	6,876	0.00%

**MT. SAN ANTONIO COLLEGE
2013-14
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2012-13	% of Total Budget
431400	CS Medical/Dental Billing	\$ 19,210	0.01%
431500	CS Motorcycle Safety	316,400	0.19%
432100	CS Traffic Violator School	5,455	0.00%
432300	CS CPR Center	100,871	0.06%
432900	CS Phlebotomy	32,207	0.02%
440100	CS Rec-Dance	2,260	0.00%
440200	CS Rec-Martial Arts	2,448	0.00%
440300	CS Rec-Sports	1,130	0.00%
440400	CS Rec-Swim	136,067	0.08%
440500	CS Rec-Tennis	12,380	0.01%
450100	CS Tours-Farm	1,500	0.00%
450200	CS Tours-Wildlife Sanctuary	832	0.00%
460000	ESWC-Memberships, Fitness Acad	12,698	0.01%
470000	Contract Training	73,478	0.04%
470300	CT Other Corporate Contracts	378,974	0.22%
470800	CT CA Early Childhood Mentor	278	0.00%
	Sub-Total Instruction	\$ 57,812,759	34.10%
<u>Student Services</u>			
500000	Vice President Student Services	\$ 380,825	0.22%
501000	Career Placement Services	544,352	0.32%
501100	Work Experience	72,161	0.04%
502000	Admissions and Records	1,378,764	0.81%
502100	International Student Program	434,478	0.26%
503000	Assessment and Matriculation	254,777	0.15%
504000	Financial Aid	716,494	0.42%
504100	Veteran's Services	62,531	0.04%
510000	Counseling and Guidance	3,039,711	1.79%
510100	Special Programs	2,200	0.00%
512000	High School Outreach	303,146	0.18%
513000	Bridge Program	244,649	0.14%
514000	Upward Bound	109,719	0.06%
520000	Student Services Division	199,360	0.12%
521000	Student Life	205,748	0.12%
521100	Lead Program, Student Life	2,500	0.00%
522000	DSPS	988,483	0.58%
522010	Disabled Student Services Program	1,733	0.00%
522100	DSPS-DHH Services	445,000	0.26%
522200	DSPS-Tram Service	5,249	0.00%
523000	EOPS	277,196	0.16%
523100	CARE	76,529	0.05%
	Sub-Total Student Services	\$ 9,745,605	5.75%
<u>Administrative Services</u>			
600000	VP Administrative Services	\$ 428,602	0.25%
610000	Fiscal Services	490,723	0.29%
611000	Budget/Categorical Programs/Audit	403,155	0.24%
612000	Accounting/Accounts Payable	504,275	0.30%
613000	Payroll	439,536	0.26%
614000	Bursar's Office	212,521	0.13%
620000	Facilities Planning and Mgt	842,311	0.50%
620010	Fountain Maintenance	4,607	0.00%
620110	Energy Maintenance Projects	469,240	0.28%
621000	Maintenance	583,593	0.34%
621100	Maintenance-Carpentry	157,951	0.09%
621200	Maintenance-HVAC	291,374	0.17%
621300	Maintenance-Locksmith	98,271	0.06%
621400	Maintenance-Painting	90,859	0.05%

**MT. SAN ANTONIO COLLEGE
2013-14
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2012-13	% of Total Budget
621500	Maintenance-Plumbing	\$ 206,921	0.12%
621600	Maintenance-Skilled Craft	154,877	0.09%
621800	Maintenance-Electrical	178,700	0.11%
622000	Grounds	1,214,730	0.72%
622200	Grounds-Irrigation	187,545	0.11%
623000	Transportation	612,121	0.36%
624000	Warehouse	243,392	0.14%
625000	Custodial	2,832,867	1.67%
630000	Public Safety	379,385	0.22%
631000	Parking Services	295,551	0.17%
640000	Purchasing	326,230	0.19%
641000	Mail Services	450,668	0.27%
642000	Switchboard	124,290	0.07%
650000	Safety and Risk Management	194,630	0.11%
650200	Rideshare Program	16,000	0.01%
660000	Office of Information Technology	570,802	0.34%
661000	Information Technology	3,806,888	2.25%
662000	Academic Technology	1,568,246	0.92%
663000	Printing Services	549,577	0.32%
664000	Enterprise Application Systems	1,530,936	0.90%
665000	Information Tech-Institutional	265,000	0.16%
670000	Event Services	381,875	0.23%
671000	Performing Arts Operations	618,064	0.36%
672000	Broadcast and Presentation Servs	723,648	0.43%
674000	Campus Facility Rentals	165,000	0.10%
675000	Box Office	38,055	0.02%
675950	Box Office-Concessions	3,563	0.00%
676000	Video Production	117,893	0.07%
Sub-Total Administrative Services \$		22,774,472	13.43%
<u>Institutional</u>			
900000	President-Institutional	\$ 213,711	0.13%
900100	Memberships	198,168	0.12%
900200	Stars of Excellence	217,450	0.13%
900300	Human Resources-Institutional	184,142	0.11%
900310	Recruitment	74,000	0.04%
900320	Employment	7,500	0.00%
900350	CSEA-Unit A Staff Development	9,000	0.01%
900360	CSEA-Unit B Staff Development	6,000	0.00%
900610	Instruction-Institutional	19,698,966	11.62%
900620	Classified Senate	6,144	0.00%
900630	Accreditation	37,200	0.02%
900640	Instructional Equipment	342,019	0.20%
900660	Academic Senate	18,347	0.01%
900700	Student Services-Institutional	397,476	0.23%
900710	Commencement-Admissions and Records	15,059	0.01%
900800	Admin Services-Institutional	99,388	0.06%
900810	Bursar-Photo ID/Bank Card Fees	537,242	0.32%
900820	Commencement-Event Services	60,616	0.04%
900850	Fiscal Services-Institutional	481,876	0.28%
901000	Financial Aid Accounting	12,200	0.01%
902000	FSEOG	149,158	0.09%
902500	Federal Work Study	117,841	0.07%
960000	Employer Paid Benefits	22,185,276	13.09%
960100	Retiree Benefit Premiums	9,905	0.01%
960200	Utilities	3,397,915	2.00%
960300	Property/Liability Insurance	1,144,424	0.68%
960400	Warehouse-Stores	396,556	0.23%

**MT. SAN ANTONIO COLLEGE
2013-14
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2012-13	% of Total Budget
990000 Fund Balances	Rosa Royce	\$ 19,694,989	11.62%
999920 Vacant Positions	Rosa Royce	1,296,500	0.76%
999990 Placeholder	Rosa Royce	4,937,915	2.91%
	Sub-Total Institutional	\$ 75,946,983	44.80%
	Total General Fund	\$ 169,541,119	100.00%

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
(Fund 11/12 and 13 Combined)
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
TOTAL CURRENT ASSETS	\$ 45,066,517	\$ 45,066,517	\$ 71,736,723
TOTAL CURRENT LIABILITIES	14,732,883	14,732,883	44,006,765
TOTAL NET BEGINNING BALANCE	<u>\$ 30,333,634</u>	<u>\$ 30,333,634</u>	<u>\$ 27,729,958</u>
<u>CLASSIFICATION OF REVENUE</u>			
810000 TOTAL FEDERAL REVENUE	\$ 420,000	\$ 484,076	\$ 460,000
860000 TOTAL STATE REVENUE	103,856,077	88,947,458	108,337,254
880000 TOTAL LOCAL REVENUE	31,096,184	46,791,206	32,795,362
TOTAL REVENUE	<u>\$ 135,372,261</u>	<u>\$ 136,222,740</u>	<u>\$ 141,592,616</u>
890000 OTHER FINANCING SOURCES	\$ 153,558	\$ 272,054	\$ 218,545
TOTAL OTHER FINANCING SOURCES	<u>\$ 153,558</u>	<u>\$ 272,054</u>	<u>\$ 218,545</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 135,525,819</u>	<u>\$ 136,494,794</u>	<u>\$ 141,811,161</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 165,859,453</u>	<u>\$ 166,828,428</u>	<u>\$ 169,541,119</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
(Fund 11/12 and 13 Combined)
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
100000 TOTAL ACADEMIC SALARIES	\$ 66,784,085	\$ 67,887,374	\$ 70,527,348	\$ 3,743,263
200000 TOTAL CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	33,132,900	32,242,881	34,219,173	1,086,273
300000 TOTAL EMPLOYEE BENEFITS	23,017,996	22,488,975	24,081,240	1,063,244
400000 TOTAL SUPPLIES AND MATERIALS	2,905,414	2,516,101	3,014,866	109,452
500000 TOTAL OTHER OPERATING EXPENSES AND SERVICES	14,395,342	11,590,248	15,611,302	1,215,960
600000 TOTAL CAPITAL OUTLAY	1,702,822	1,840,156	1,749,498	46,676
700000 TOTAL OTHER OUTGO	547,874	532,735	642,703	94,829
100000 - 700000 TOTAL EXPENDITURES	\$ 142,486,433	\$ 139,098,470	\$ 149,846,130	\$ 7,359,697
<u>FUND BALANCE</u>				
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ 2,720,704	\$ -	\$ -
794006 Assigned Fund Balance - City of Industry Settlement	5,000,000	-	-	(5,000,000)
794007 Assigned Fund Balance - New Resources Allocation Requests	-	1,238,791	1,238,791	1,238,791
795001 Unassigned Fund Balance - 10% Board Policy	14,248,643	13,909,847	14,984,613	735,970
795002 Unassigned Fund Balance	4,124,377	9,860,616	3,471,585	(652,792)
790000 TOTAL FUND BALANCE	\$ 23,373,020	\$ 27,729,958	\$ 19,694,989	\$ (3,678,031)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 165,859,453	\$ 166,828,428	\$ 169,541,119	\$ 3,681,666

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>CURRENT ASSETS</u>			
11000-000000-9110-000000	\$ 490,427	\$ 490,427	\$ 33,866,022
11000-000000-9130-000000	100,000	100,000	100,000
11000-000000-9200-000000	42,292,739	42,292,739	34,249,336
11000-000000-9220-000000	159,475	159,475	349,351
11000-000000-9342-000000	2,214	2,214	2,214
TOTAL CURRENT ASSETS	\$ 43,044,855	\$ 43,044,855	\$ 68,566,923
<u>CURRENT LIABILITIES</u>			
11000-000000-9500-000000	\$ 6,253,735	\$ 6,253,735	\$ 15,124,039
11000-000000-9552-000000	28,645	28,645	35,433
11000-000000-9542-000000	3,954,575	3,954,575	4,115,203
11000-000000-9546-000000	3,294,742	3,294,742	3,378,337
11000-000000-9640-000000	-	-	20,117,485
11000-000000-9650-000000	83,264	83,264	95,142
11000-000000-9651-000000	688,840	688,840	692,030
TOTAL CURRENT LIABILITIES	\$ 14,303,801	\$ 14,303,801	\$ 43,557,669
TOTAL NET BEGINNING BALANCE	\$ 28,741,054	\$ 28,741,054	\$ 25,009,254
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
11000-901000-815000-000000	\$ 100,000	\$ -	\$ 120,000
11751-901500-815000-732000	-	75	-
11752-901500-815000-732000	-	4,645	-
11753-901500-815000-732000	-	60,910	-
11753-902000-815001-732000	-	63,377	-
11000-820560-819000-000000	320,000	348,397	340,000
TOTAL FEDERAL REVENUE	\$ 420,000	\$ 477,404	\$ 460,000
<u>STATE REVENUE</u>			
11000-800100-861100-000000	\$ 148,866	\$ 168,752	\$ 168,752
11000-800200-861100-000000	154,074	392,960	392,960
11000-810000-861100-000000	99,085,924	62,471,230	83,651,566
11000-811000-861101-000000	-	511,417	1,383,392
11000-820000-861902-000000	47,545	47,545	47,545
11000-820200-861904-000000	6,911	6,911	6,911
11000-901000-861911-732000	10,000	9,546	10,000
11000-810000-863000-000000	-	20,089,066	17,378,445
11000-810000-867200-000000	138,178	135,526	135,526
11000-810000-867900-000000	107	107	107
11800-820600-868501-000000	3,591,924	3,533,040	3,698,982
11800-820600-868502-000000	-	128,126	-
11900-800000-868800-000000	-	780,684	790,520
11000-300310-869000-000000	672,548	672,548	672,548
TOTAL STATE REVENUE	\$ 103,856,077	\$ 88,947,458	\$ 108,337,254
<u>LOCAL REVENUE</u>			
11000-810000-881100-000000	\$ 14,443,887	\$ 15,460,839	\$ 15,460,839
11000-810000-881200-000000	169,510	239,082	239,082
11000-810000-881300-000000	344,203	368,364	368,364

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
LOCAL REVENUE (continued)			
11000-810000-881600-000000	\$ 1,073,650	\$ 1,209,537	\$ 1,209,537
11000-810000-881700-000000	1,244,868	8,653,108	1,403,136
11000-810000-881800-000000	91,110	276,014	-
11000-810000-881900-000000	348,857	2,315,972	-
11000-810000-881910-000000	-	1,402,175	-
11000-361000-884000-100800	14,000	-	-
11000-361000-884003-100800	-	15,231	15,000
11000-372000-884000-100400	20,000	-	-
11000-372000-884001-100400	-	20,146	20,000
11000-373000-884000-100700	9,000	-	-
11000-373000-884002-100700	-	9,664	10,000
11000-615000-885000-683000	-	10,000	10,000
11000-820550-885000-683000	3,911	3,909	4,300
11000-000000-886000-000000	400,000	179,308	200,000
12000-000000-886000-000000	-	6,541	96,086
12000-900850-886000-000000	-	278,400	-
11000-810000-887410-000000	7,443,324	-	8,437,607
11000-810000-887411-000000	-	1,700,804	-
11000-810000-887412-000000	-	12,176,407	-
11000-810000-887413-000000	-	2,124,418	-
11000-810000-887414-000000	-	11,988,704	-
11000-811000-887420-000000	-	(4,056)	-
11000-810000-887431-000000	-	(1,189,994)	-
11000-810000-887432-000000	-	(8,380,612)	-
11000-810000-887433-000000	-	(1,530,673)	-
11000-810000-887434-000000	-	(8,451,447)	-
11000-811000-887440-000000	-	599	-
11000-960600-887490-672000	-	(2,410)	-
11000-410000-887750-000000	160	120	120
11000-800000-887700-000000	3,674	1,134	1,134
11000-800000-887900-000000	38,000	20,326	20,300
11000-800000-888010-000000	3,000,000	-	2,600,000
11000-800000-888011-000000	-	125,447	-
11000-800000-888012-000000	-	1,141,444	-
11000-800000-888013-000000	-	182,436	-
11000-800000-888014-000000	-	1,228,660	-
11000-800000-888020-000000	-	(10,114)	-
11000-800000-888050-000000	-	-	650,000
11000-800000-888051-000000	-	50,691	-
11000-800000-888052-000000	-	321,540	-
11000-800000-888053-000000	-	56,304	-
11000-800000-888054-000000	-	288,052	-
11000-502000-888500-620000	14,000	16,450	14,000
11000-800000-888600-000000	-	-	-
11000-000000-889000-000000	190,000	70,977	20,700
11000-820570-889000-000000	25,000	22,699	23,000
11000-610000-889000-672000	4,000	5,696	5,000
11000-614000-889000-672000	143	(56)	100
11000-631000-889000-695000	620,000	582,997	620,000
11000-650300-889000-677000	-	161,133	-
11900-665000-889000-678000	-	12,690	-
TOTAL LOCAL REVENUE	\$ 29,501,297	\$ 43,158,656	\$ 31,428,305
TOTAL REVENUE	\$ 133,777,374	\$ 132,583,518	\$ 140,225,559

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>OTHER FINANCING SOURCES</u>			
11900-355000-891005-000000 Proceeds from Ins Settlements, Fire Technology	\$ -	\$ 43,824	\$ -
11000-800000-891002-000000 Sales of Equipment and Supplies	-	11,833	-
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ 55,657</u>	<u>\$ -</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 133,777,374</u>	<u>\$ 132,639,175</u>	<u>\$ 140,225,559</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 162,518,428</u>	<u>\$ 161,380,229</u>	<u>\$ 165,234,813</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>ACADEMIC SALARIES</u>				
110000 Instructional Salaries	\$ 34,881,968	\$ 32,181,987	\$ 35,531,027	\$ 649,059
120000 Non-Instructional Salaries	8,567,277	10,481,833	8,875,675	308,398
130000 Instructional Salaries, Hourly	22,309,511	23,927,265	25,095,925	2,786,414
140000 Non-Instructional Salaries, Hourly	1,016,796	1,292,807	1,009,428	(7,368)
100000 TOTAL	\$ 66,775,552	\$ 67,883,892	\$ 70,512,055	\$ 3,736,503
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 26,807,324	\$ 25,788,235	\$ 27,929,563	\$ 1,122,239
220000 Instructional Aides, Regular Full-Time	1,664,131	1,584,043	1,726,950	62,819
230000 Short-Term Hourly Non-Instructional	2,056,262	2,260,555	1,982,809	(73,453)
240000 Instr Aides, Hourly, Direct Instruction	1,380,614	1,263,436	1,233,201	(147,413)
250000 Instr Aides, Full-Time, Non-Direct Instr	573,071	556,800	589,613	16,542
260000 Instr Aides, Hourly, Non-Direct Instruction	61,698	75,987	31,802	(29,896)
200000 TOTAL	\$ 32,543,100	\$ 31,529,056	\$ 33,493,938	\$ 950,838
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 4,971,966	\$ 5,002,066	\$ 5,479,618	\$ 507,652
320000 PERS	3,388,650	3,303,549	3,546,278	157,628
330000 OASDI and Medicare	3,283,887	3,145,036	3,428,258	144,371
340000 Health and Welfare Benefits	153,892	223,152	143,019	(10,873)
350000 State Unemployment Insurance	1,202,255	1,134,534	183,568	(1,018,687)
360000 Workers' Compensation Insurance	1,429,188	1,365,834	1,612,965	183,777
370000 Cash in Lieu Benefits	8,212,622	7,989,638	9,344,234	1,131,612
380000 Alternative Retirement Plan	271,338	227,752	212,728	(58,610)
390000 Benefits-Retirees	2,922	2,814	4,284	1,362
300000 TOTAL	\$ 22,916,720	\$ 22,394,375	\$ 23,954,952	\$ 1,038,232
<u>SUPPLIES AND MATERIALS</u>				
410000 Textbooks	\$ 29,000	\$ 15,710	\$ 27,000	\$ (2,000)
420000 Books, Magazines and Periodicals	6,931	9,906	16,869	9,938
430000 Instructional Supplies and Materials	841,760	659,202	880,559	38,799
440000 Software	19,350	4,260	13,175	(6,175)
450000 Non-Instructional Supplies and Materials	1,383,102	1,207,486	1,373,142	(9,960)
460000 Transportation and Vehicles Supplies	179,387	182,449	179,387	-
470000 Food Supplies	3,975	5,572	3,975	-
400000 TOTAL	\$ 2,463,505	\$ 2,084,585	\$ 2,494,107	\$ 30,602
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 21,950	\$ 111,988	\$ 46,121	\$ 24,171
520000 Travel and Conference Expenses	575,479	446,788	579,874	4,395
530000 Dues and Memberships	192,905	163,336	199,728	6,823
540000 Insurance	1,144,424	969,865	1,011,264	(133,160)
550000 Utilities and Housekeeping Services	3,436,060	3,144,459	3,437,111	1,051
560000 Contracts, Rents, Leases and Repairs	2,452,655	1,931,996	2,448,134	(4,521)
570000 Legal, Elections and Audit Expenses	253,129	382,762	529,691	276,562
580000 Other Services and Expenses	4,806,583	3,612,081	5,207,988	401,405

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
OTHER OPERATING EXPENSES AND SERVICES (continued)				
590000 Indirect Costs	\$ -	\$ (390,544)	\$ -	\$ -
500000 TOTAL	\$ 12,883,185	\$ 10,372,731	\$ 13,459,911	\$ 576,726
<u>CAPITAL OUTLAY</u>				
620000 Addition to Buildings	\$ -	\$ -	\$ 26,000	\$ 26,000
630000 Library Books	30,000	47,041	20,000	(10,000)
640000 Equipment	985,472	1,544,934	942,839	(42,633)
600000 TOTAL	\$ 1,015,472	\$ 1,591,975	\$ 988,839	\$ (26,633)
<u>OTHER OUTGO</u>				
720000 Intrafund Transfers-Out	\$ 153,558	\$ 153,558	\$ 347,476	\$ 193,918
730000 Interfund Transfers-Out	325,316	296,029	278,546	(46,770)
750000 Student Financial Aid	10,000	(430)	10,000	-
760000 Other Student Aid	59,000	65,204	-	(59,000)
700000 TOTAL	\$ 547,874	\$ 514,361	\$ 636,022	\$ 88,148
100000 - 700000 TOTAL EXPENDITURES	\$ 139,145,408	\$ 136,370,975	\$ 145,539,824	\$ 6,394,416
<u>FUND BALANCE</u>				
794006 Assigned Fund Balance - City of Industry Settlement	\$ 5,000,000	\$ -	\$ -	\$ (5,000,000)
794007 Assigned Fund Balance - New Resources Allocation Requests	-	1,238,791	1,238,791	1,238,791
795001 Unassigned Fund Balance - 10% Board Policy	14,248,643	13,909,847	14,984,613	735,970
795002 Unassigned Fund Balance	4,124,377	9,860,616	3,471,585	(652,792)
790000 TOTAL FUND BALANCE	\$ 23,373,020	\$ 25,009,254	\$ 19,694,989	\$ (3,678,031)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 162,518,428	\$ 161,380,229	\$ 165,234,813	\$ 2,716,385

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>CURRENT ASSETS</u>			
13000-000000-9110-000000	\$ 1,978,156	\$ 1,978,156	\$ 3,103,073
13000-000000-9200-000000	38,341	38,341	65,849
13000-000000-9229-000000	5,165	5,165	878
TOTAL CURRENT ASSETS	\$ 2,021,662	\$ 2,021,662	\$ 3,169,800
<u>CURRENT LIABILITIES</u>			
13000-000000-9500-000000	\$ 185,028	\$ 185,028	\$ 160,012
13000-000000-9650-000000	244,054	244,054	289,084
TOTAL CURRENT LIABILITIES	\$ 429,082	\$ 429,082	\$ 449,096
TOTAL NET BEGINNING BALANCE	\$ 1,592,580	\$ 1,592,580	\$ 2,720,704
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
13504-504100-816000-648000	\$ -	\$ 6,672	\$ -
TOTAL FEDERAL REVENUE	\$ -	\$ 6,672	\$ -
13743-314530-882000-191400	\$ -	\$ 53	\$ -
13819-356510-882000-696000	-	1,000	-
13831-364110-882000-696000	-	610	-
13837-410000-882000-696000	-	1,192	-
13840-372010-882000-696000	-	300	-
13314-355000-882001-213300	12,727	12,745	-
13833-368010-882001-696000	-	4,300	-
13834-364000-882001-696000	-	32,946	-
13835-364130-882001-696000	-	2,115	-
13836-364120-882001-696000	-	1,618	-
13839-364220-882001-696000	-	1,894	-
13847-364100-882001-696000	-	2,045	-
13848-364050-882001-696000	-	82	-
13839-364220-882002-696000	-	3,000	-
13845-364080-882002-696000	-	1,000	-
13848-364050-882002-696000	-	6,275	-
13849-364040-882002-696000	-	1,350	-
13854-364140-882002-696000	-	6,532	-
13500-470300-883100-701000	-	137,050	-
13315-313540-883900-049900	-	1,335	-
13520-522220-883900-499900	-	750	-
13676-676000-883900-709000	80,000	85,607	-
13837-410000-883900-696000	-	6,600	-
13861-368110-883900-696000	-	1,225	-
13829-363106-884000-696000	-	743	-
13834-364000-884000-696000	-	14	-
13839-364220-884000-696000	-	55	-
13845-364080-884000-696000	-	1,274	-
13854-364140-884000-696000	-	37	-
13864-312050-884000-696000	-	1,358	-
13871-374010-884000-696000	-	9	-
13840-372010-884001-696000	-	2,603	-
13842-372010-884001-696000	-	552	-
13320-320000-884006-601000	-	7,451	-
13522-521000-884006-696000	-	1,583	-
13833-368010-884006-696000	-	12	-
13302-301010-884007-681000	-	39,818	-

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
LOCAL REVENUE (continued)			
13675-675000-884008-683000	\$ 30,000	\$ 16,426	\$ -
13840-372010-884008-696000	-	25,319	-
13862-368100-884008-696000	-	9,934	-
13675-675950-884009-683000	-	2,682	-
13834-364000-884021-696000	-	11,180	-
13856-368130-884023-696000	-	25,247	-
13857-342530-884024-696000	-	15,140	-
13110-100100-885000-601000	109,077	113,010	114,755
13674-674000-885000-683000	147,160	189,823	94,610
13839-364220-885000-696000	-	450	-
13430-440100-887200-681000	19,000	2,707	3,500
13430-440200-887200-681000	5,500	4,245	4,000
13430-440300-887200-681000	3,500	4,999	6,000
13430-440400-887200-681000	134,000	142,510	147,000
13430-440500-887200-681000	21,000	16,543	19,910
13430-430200-887200-682000	8,500	6,052	7,500
13430-430300-887200-682000	9,000	4,185	9,000
13430-430400-887200-682000	175,000	123,697	159,918
13430-430500-887200-682000	10,500	8,381	10,000
13430-430600-887200-682000	77,169	112,728	110,000
13430-430700-887200-682000	28,000	37,412	35,000
13430-430900-887200-682000	10,000	2,886	3,500
13430-431000-887200-682000	14,000	7,616	16,000
13430-431100-887200-682000	2,500	736	1,000
13430-431200-887200-682000	7,000	-	-
13430-431300-887200-682000	-	-	10,000
13430-431400-887200-682000	55,000	36,069	40,000
13430-431500-887200-682000	407,478	368,550	387,000
13430-431700-887200-682000	-	1,617	2,000
13430-431800-887200-682000	1,500	-	-
13430-431900-887200-682000	-	(49)	-
13430-432100-887200-682000	6,500	5,957	12,000
13430-432300-887200-682000	110,000	88,986	101,000
13430-432900-887200-682000	55,000	49,649	61,000
13450-460000-887200-681000	10,001	11,498	12,364
13740-313500-887500-040100	-	1,400	-
13743-314530-887500-191400	-	7,742	-
13341-340100-887700-150100	-	8,751	-
13711-357030-887710-125100	-	7,186	-
13355-355100-887712-213350	45,775	45,775	-
13355-355150-887714-213350	-	50,509	-
13701-371000-887730-100100	-	13,827	-
13702-330000-887730-000000	-	7,160	-
13703-352500-887730-095300	-	8,200	-
13705-371000-887730-100100	-	135	-
13706-376000-887730-103000	-	6,500	-
13707-371010-887730-101300	-	940	-
13708-371000-887730-100100	-	4,230	-
13709-371010-887730-101300	-	110	-
13710-336030-887730-130200	-	3,075	-
13712-360000-887730-083500	-	9,927	-
13713-352510-887730-095300	-	1,760	-
13736-413100-887750-010920	-	16,900	-
13742-502000-887900-620000	-	123,854	-
13367-367100-888107-696000	-	30,364	-
13631-631000-888107-695000	-	46,822	-
13833-368010-888107-696000	-	6,038	-
13856-368130-888107-696000	-	770	-
13741-900810-888500-672000	-	36,223	-
13830-313020-888500-696000	-	4,531	-

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
LOCAL REVENUE (continued)			
13831-364110-888500-696000	\$ -	\$ 26,937	\$ -
13832-352000-888500-699000	-	182,838	-
13840-372010-888500-696000	-	9,283	-
13841-372020-888500-696000	-	970	-
13842-372010-888500-696000	-	1,125	-
13851-364030-888500-696000	-	5,025	-
13858-342010-888500-696000	-	3,000	-
13859-352010-888500-696000	-	1,500	-
13731-351000-888545-123000	-	(182)	-
13732-353510-888545-094600	-	725	-
13733-356000-888545-121000	-	2,625	-
13734-353520-888545-095650	-	7,000	-
13735-355000-888545-213300	-	170	-
13737-351510-888545-095000	-	3,690	-
13739-357030-888545-125100	-	7,045	-
13744-351000-888545-123000	-	68,038	-
13200-203000-889000-673000	-	11,721	-
13320-320000-889000-601000	-	7,814	-
13340-340110-889000-675000	-	1,465	-
13350-350000-889000-120100	-	800	-
13355-355050-889000-213350	-	3,288	-
13360-336020-889000-696000	-	5,923	-
13367-367100-889000-696000	-	33,580	-
13387-380480-889000-130100	-	8,895	-
13621-625000-889000-653000	-	4,361	-
13630-663000-889000-677000	-	47,898	-
13651-650100-889000-644000	-	427	-
13651-650100-889000-651000	-	566	-
13675-675000-889000-683000	-	28,877	-
13676-676000-889000-709000	-	125,075	-
13739-357030-889000-125100	-	5	-
13812-340210-889000-696000	-	387	-
13813-351000-889000-696000	-	1,762	-
13814-361000-889000-696000	-	1,826	-
13815-371000-889000-696000	-	2,142	-
13816-313025-889000-696000	-	863	-
13817-336080-889000-709000	-	1,196	-
13818-353525-889000-696000	-	952	-
13819-356510-889000-696000	-	5,818	-
13820-522010-889000-696000	-	1,733	-
13821-300110-889000-696000	-	1,997	-
13822-342505-889000-696000	-	236	-
13823-312510-889000-696000	-	856	-
13824-341010-889000-696000	-	204	-
13825-351010-889000-696000	-	444	-
13826-620010-889000-659000	-	4,607	-
13827-100050-889000-709000	-	752	-
13828-342012-889000-696000	-	5,763	-
13829-363106-889000-696000	-	236	-
13830-313020-889000-696000	-	5,866	-
13831-364110-889000-696000	-	11,856	-
13832-352000-889000-699000	-	154,201	-
13833-368010-889000-696000	-	12,244	-
13834-364000-889000-696000	-	46,809	-
13835-364130-889000-696000	-	12,499	-
13836-364120-889000-696000	-	1,557	-
13837-410000-889000-696000	-	65,455	-
13838-364250-889000-696000	-	11,888	-
13839-364220-889000-696000	-	12,753	-
13840-372010-889000-696000	-	34,063	-

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
LOCAL REVENUE (continued)			
13841-372020-889000-696000	\$ -	\$ 28,286	\$ -
13842-372010-889000-696000	-	1,813	-
13843-360000-889000-696000	-	3,485	-
13845-364080-889000-696000	-	12,172	-
13846-355050-889000-696000	-	883	-
13847-364100-889000-696000	-	702	-
13848-364050-889000-696000	-	6,533	-
13849-364040-889000-696000	-	4	-
13850-368020-889000-696000	-	1,081	-
13851-364030-889000-696000	-	2,237	-
13852-364090-889000-696000	-	29	-
13853-364170-889000-696000	-	1	-
13854-364140-889000-696000	-	4,354	-
13855-364180-889000-696000	-	40	-
13856-368130-889000-696000	-	44,176	-
13857-342530-889000-696000	-	12,366	-
13858-342010-889000-696000	-	49,873	-
13859-352010-889000-696000	-	11,370	-
13861-368110-889000-696000	-	2,257	-
13862-368100-889000-696000	-	42,540	-
13863-312040-889000-696000	-	4,747	-
13864-312050-889000-696000	-	2,730	-
13865-341000-889000-696000	-	47	-
13866-332010-889000-696000	-	1,974	-
13867-345510-889000-696000	-	1,840	-
13868-342011-889000-696000	-	8,437	-
13869-900620-889000-709000	-	3,948	-
13870-333010-889000-696000	-	8,992	-
13871-374010-889000-696000	-	12,254	-
13823-312510-889004-696000	-	2,070	-
13828-342012-889004-696000	-	3,000	-
13858-342010-889004-696000	-	19,000	-
13868-342011-889004-696000	-	5,000	-
13367-367100-889005-696000	-	29,205	-
13828-342012-889005-696000	-	4,535	-
13833-368010-889005-696000	-	1,205	-
13834-364000-889005-696000	-	5,838	-
13836-364120-889005-696000	-	3,345	-
13838-364250-889005-696000	-	3,200	-
13839-364220-889005-696000	-	500	-
13840-372010-889005-696000	-	5,100	-
13841-372020-889005-696000	-	7,775	-
13848-364050-889005-696000	-	4,915	-
13849-364040-889005-696000	-	2,064	-
13854-364140-889005-696000	-	990	-
13856-368130-889005-696000	-	450	-
13868-342011-889005-696000	-	2,242	-
13871-374010-889005-696000	-	46	-
13821-300110-889006-696000	-	5,403	-
TOTAL LOCAL REVENUE	\$ 1,594,887	\$ 3,632,550	\$ 1,367,057
TOTAL REVENUE	\$ 1,594,887	\$ 3,639,222	\$ 1,367,057
OTHER FINANCING SOURCES			
13111-341000-898002-493080	\$ -	\$ 2,000	\$ -
13356-355000-891002-213300	-	5,839	-
13502-502100-898002-620000	153,558	153,558	218,545
13833-368010-898001-696000	-	55,000	-

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
TOTAL OTHER FINANCING SOURCES	<u>\$ 153,558</u>	<u>\$ 216,397</u>	<u>\$ 218,545</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 1,748,445</u>	<u>\$ 3,855,619</u>	<u>\$ 1,585,602</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 3,341,025</u>	<u>\$ 5,448,199</u>	<u>\$ 4,306,306</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>ACADEMIC SALARIES</u>				
110000 Instructional Salaries	\$ -	\$ 500	\$ -	\$ -
140000 Non-Instructional Salaries, Hourly	8,533	2,982	15,293	6,760
100000 TOTAL	\$ 8,533	\$ 3,482	\$ 15,293	\$ 6,760
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 218,003	\$ 187,713	\$ 274,648	\$ 56,645
230000 Short-Term Hourly Non-Instructional	371,797	525,414	450,587	78,790
240000 Instr Aides, Hourly, Direct Instruction	-	698	-	-
200000 TOTAL	\$ 589,800	\$ 713,825	\$ 725,235	\$ 135,435
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 704	\$ 246	\$ 1,261	\$ 557
320000 PERS	24,197	22,045	32,596	8,399
330000 OASDI and Medicare	26,141	25,867	33,091	6,950
350000 State Unemployment Insurance	6,568	6,715	378	(6,190)
360000 Workers' Compensation Insurance	8,279	9,984	10,961	2,682
370000 Cash in Lieu Benefits	24,768	16,160	35,287	10,519
380000 Alternative Retirement Plan	10,619	13,583	12,714	2,095
390000 Benefits-Retirees	-	-	-	-
300000 TOTAL	\$ 101,276	\$ 94,600	\$ 126,288	\$ 25,012
<u>SUPPLIES AND MATERIALS</u>				
410000 Textbooks	\$ 6,500	\$ 12,663	\$ 16,500	\$ 10,000
420000 Books, Magazines and Periodicals	-	-	11	11
430000 Instructional Supplies and Materials	231,888	321,183	220,390	(11,498)
440000 Software	-	49	-	-
450000 Non-Instructional Supplies and Materials	202,556	88,911	274,645	72,089
470000 Food Supplies	965	8,710	9,213	8,248
400000 TOTAL	\$ 441,909	\$ 431,516	\$ 520,759	\$ 78,850
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 82,365	\$ 55,138	\$ 92,748	\$ 10,383
520000 Travel and Conference Expenses	40,772	145,397	121,827	81,055
530000 Dues and Memberships	-	1,930	550	550
540000 Insurance	13,350	10,064	11,750	(1,600)
550000 Utilities and Housekeeping Services	1,500	309	979	(521)
560000 Contracts, Rents, Leases and Repairs	491,462	624,752	526,293	34,831
580000 Other Services and Expenses	709,273	281,465	1,215,281	506,008
590000 Indirect Costs	173,435	98,462	181,963	8,528
500000 TOTAL	\$ 1,512,157	\$ 1,217,517	\$ 2,151,391	\$ 639,234

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED - 13
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 7,846	\$ 3,950	\$ 50,718	\$ 42,872
640000 Equipment	679,504	244,231	709,941	30,437
600000 TOTAL	\$ 687,350	\$ 248,181	\$ 760,659	\$ 73,309
<u>OTHER OUTGO</u>				
720000 Intrafund Transfers-Out	\$ -	\$ 2,000	\$ 6,681	\$ 6,681
730000 Interfund Transfers-Out	-	12,074	-	-
769000 Other Student Aid	-	4,300	-	-
700000 TOTAL	\$ -	\$ 18,374	\$ 6,681	\$ 6,681
100000 - 700000 TOTAL EXPENDITURES	\$ 3,341,025	\$ 2,727,495	\$ 4,306,306	\$ 965,281
<u>FUND BALANCE</u>				
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ 2,720,704	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ 2,720,704	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,341,025	\$ 5,448,199	\$ 4,306,306	\$ 965,281

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
17000-000000-9110-000000	\$ 511,210	\$ 511,210	\$ 320,876
17000-000000-9200-000000	2,467,274	2,467,274	2,953,778
17000-000000-9224-000000	-	-	-
TOTAL CURRENT ASSETS	<u>\$ 2,978,484</u>	<u>\$ 2,978,484</u>	<u>\$ 3,274,654</u>
<u>CURRENT LIABILITIES</u>			
17000-000000-9500-000000	\$ 482,243	\$ 482,243	\$ 485,539
17000-000000-9650-000000	1,289,434	1,289,434	1,416,511
TOTAL CURRENT LIABILITIES	<u>\$ 1,771,677</u>	<u>\$ 1,771,677</u>	<u>\$ 1,902,050</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,206,807</u>	<u>\$ 1,206,807</u>	<u>\$ 1,372,604</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
17009-380440-812000-701000	\$ 19,160	\$ 19,160	\$ -
17059-380470-812000-691000	380,810	280,613	100,196
17122-500400-812000-701000	256,478	137,039	119,439
17123-500400-812000-701000	191,243	281,041	191,343
17124-500400-812000-701000	-	-	122,048
17532-514000-812000-701000	160,003	150,814	-
17533-514000-812000-701000	292,005	195,968	96,037
17534-514000-812000-701000	-	-	147,818
17663-902500-812001-000000	407,090	547,900	-
17664-902500-812001-000000	-	-	422,616
17372-514500-812003-701000	101,103	76,176	24,927
17373-514500-812003-701000	134,315	168,410	44,770
17374-514500-812003-701000	-	-	138,761
17069-380450-813000-094600	661,463	661,463	-
17573-523300-814000-649000	94,478	103,572	-
17574-523300-814000-649000	-	-	98,393
17132-380110-817000-130100	31,803	31,803	-
17133-380110-817000-130100	270,000	249,170	20,829
17332-392000-817000-000000	870	870	-
17333-392000-817000-000000	923,763	923,763	-
17334-392000-817000-000000	-	-	871,143
17343-392200-817000-701000	49,389	49,389	-
17344-392200-817000-701000	-	-	44,025
17003-380350-819000-701000	155,971	95,810	60,161
17012-380500-819000-701000	13,679	13,678	-
17014-380540-819000-090100	3,502	-	-
17016-380560-819000-150600	-	10,000	-
17042-380120-819000-130500	-	4,991	-
17043-380120-819000-130500	-	3,357	5,668
17062-534500-819000-701000	16,565	16,565	-
17063-534500-819000-701000	101,868	96,269	5,600
17064-534500-819000-701000	-	-	51,599
17080-380280-819000-079900	60,025	60,025	-
17081-380510-819000-079900	1,321,477	460,963	-
17112-380490-819000-123080	67,377	67,377	-
17113-380490-819000-123080	-	88,985	35,352
17422-410500-819000-493087	3,411	3,411	-
17422-410505-819000-493087	41,222	41,222	-
17423-410500-819000-493087	411,134	478,417	-
17423-410505-819000-493087	173,482	196,863	-

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
FEDERAL REVENUE (continued)			
17423-420000-819000-493000	\$ 109,289	\$ 151,079	\$ -
17423-420100-819000-493000	158,722	157,697	-
17424-410500-819000-493087	-	-	478,417
17424-410505-819000-493087	-	-	196,863
17424-420000-819000-493000	-	-	151,079
17424-420100-819000-493000	-	-	157,697
17633-380380-819000-701000	150,241	150,241	-
17081-380510-819100-079900	-	2,279	-
TOTAL FEDERAL REVENUE	\$ 6,761,938	\$ 5,976,380	\$ 3,584,781
STATE REVENUE			
17543-523000-862200-643000	\$ 605,402	\$ 638,660	\$ -
17544-523000-862200-643000	-	-	605,402
17522-522000-862300-000000	-	3,715	-
17523-522000-862300-000000	1,465,094	1,505,264	-
17524-522000-862300-000000	-	-	1,427,472
17223-523400-862500-647000	313,442	344,243	-
17224-523400-862500-647000	-	-	327,031
17413-480000-862901-000000	840,065	840,065	-
17414-480000-862901-000000	-	-	798,062
17513-500010-862901-000000	720,987	720,987	-
17514-500010-862901-000000	-	-	684,938
17553-523100-862902-643000	97,274	104,721	-
17554-523100-862902-643000	-	-	97,274
17562-504200-862903-646000	7,737	7,737	-
17563-504200-862903-646000	977,464	978,665	24,711
17564-504200-862903-646000	-	-	1,003,728
17211-294000-862904-676000	466	466	-
17212-294000-862904-676000	12,516	8,046	4,470
17213-294000-862904-676000	-	-	12,516
17214-294000-862904-676000	-	-	12,516
17994-900640-862905-000000	-	-	370,690
17999-900640-862907-000000	8,283	8,283	-
17252-300500-862908-000000	392,865	392,865	-
17253-300500-862908-000000	1,128,434	761,585	366,849
17254-300500-862908-000000	-	-	1,128,434
17023-380140-865900-123000	260,687	260,687	-
17024-380140-865900-123000	-	-	278,000
17031-380600-865900-095300	168,029	162,979	-
17032-380600-865900-095300	218,750	141,840	76,910
17033-380600-865900-095300	-	-	218,750
17039-380460-865900-634000	-	12,000	-
17040-380460-865900-634000	-	-	10,350
17042-380120-865900-130500	4,992	-	-
17043-380120-865900-130500	-	-	-
17091-380700-865900-123010	147,820	135,204	12,617
17152-336100-865900-684000	150,000	30,198	119,802
17153-336100-865900-684000	-	587	149,413
17352-336100-865900-684000	178,263	178,263	-
17353-336100-865900-684000	205,000	205,000	-
17354-336100-865900-684000	-	-	96,648
17636-380370-865900-499900	80,719	54,268	-
17637-380370-865900-499900	-	37,291	52,709
17813-820600-868501-000000	824,376	736,050	-
17814-820600-868501-000000	-	-	910,067
17812-820600-868502-000000	-	(61,921)	-

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
STATE REVENUE (continued)			
17053-380570-869000-130500	\$ -	\$ 220,264	\$ 23,800
17054-380570-869000-130500	-	-	318,915
TOTAL STATE REVENUE	\$ 8,808,665	\$ 8,428,012	\$ 9,132,074
LOCAL REVENUE			
17010-300250-882000-170100	\$ 38,382	\$ 32,344	\$ 16,038
17013-300260-882000-619000	9,302	9,302	-
17015-380550-882000-649000	-	1,000	-
17017-515000-882000-493000	-	4,959	10,041
17058-380260-882000-123000	50,913	-	50,913
17118-504300-882000-646000	-	25,000	-
17262-380530-882000-701000	27,567	4,466	-
17263-380530-882000-701000	-	100,015	-
17308-380130-882000-123000	102,712	-	102,712
17011-380520-882002-095000	45,979	45,979	-
17428-481000-883900-000000	18,861	7,508	22,318
17443-481000-883900-701000	39,503	34,616	-
17593-523400-883900-701000	86,000	86,000	-
17594-523400-883900-701000	-	-	89,500
17060-380470-885100-691000	202,109	79,957	316,795
17060-380470-886000-691000	-	2,581	-
17631-631000-888100-695000	1,390,863	-	-
17631-631000-888103-695000	2,380	-	-
17631-631000-888104-695000	192,876	185,743	185,743
17631-631000-888105-695000	11,393	7,873	7,873
17631-631000-888106-695000	381,794	112,328	112,328
17631-631000-888108-695000	-	48,899	48,899
17631-631000-888109-695000	-	219,481	219,481
17631-631000-888111-695000	-	116,558	115,960
17631-631000-888112-695000	-	559,320	606,030
17631-631000-888113-695000	-	143,649	141,789
17631-631000-888114-695000	-	550,545	599,365
17631-631000-888120-695000	-	(40)	-
17630-631000-888130-695000	-	5,050	15,000
TOTAL LOCAL REVENUE	\$ 2,600,634	\$ 2,383,133	\$ 2,660,785
TOTAL REVENUE	\$ 18,171,237	\$ 16,787,525	\$ 15,377,640
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 19,378,044	\$ 17,994,332	\$ 16,750,244

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>ACADEMIC SALARIES</u>				
110000 Instructional Salaries	\$ -	\$ 84,297	\$ -	\$ -
120000 Non-Instructional Salaries	1,282,110	1,286,809	1,368,820	86,710
130000 Instructional Salaries, Hourly	66,831	93,567	28,573	(38,258)
140000 Non-Instructional Salaries, Hourly	861,295	800,268	597,083	(264,212)
100000 TOTAL	\$ 2,210,236	\$ 2,264,941	\$ 1,994,476	\$ (215,760)
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 4,523,772	\$ 4,304,714	\$ 4,645,678	\$ 121,906
220000 Instructional Aides, Regular Full-Time	172,055	184,156	172,770	715
230000 Short-Term Hourly, Non-Instructional	1,898,673	2,099,112	1,386,156	(512,517)
240000 Instr Aides, Hourly, Direct Instruction	898,071	978,365	906,740	8,669
260000 Instr Aides, Hourly, Non-Direct Instruction	14,100	16,215	8,050	(6,050)
200000 TOTAL	\$ 7,506,671	\$ 7,582,562	\$ 7,119,394	\$ (387,277)
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 154,651	\$ 180,073	\$ 128,816	\$ (25,835)
320000 PERS	488,110	504,449	500,635	12,525
330000 OASDI and Medicare	396,338	400,344	391,150	(5,188)
350000 State Unemployment Insurance	98,668	92,178	12,766	(85,902)
360000 Workers' Compensation Insurance	117,713	129,281	116,560	(1,153)
370000 Cash in Lieu Benefits	751,091	698,750	735,884	(15,207)
380000 Alternative Retirement Plan	70,304	58,848	68,250	(2,054)
390000 Benefits-Retirees	-	-	-	-
300000 TOTAL	\$ 2,076,875	\$ 2,063,923	\$ 1,954,061	\$ (122,814)
<u>SUPPLIES AND MATERIALS</u>				
410000 Textbooks	\$ 362,076	\$ 236,850	\$ 284,908	\$ (77,168)
420000 Books, Magazines and Periodicals	85,213	54,031	86,213	1,000
430000 Instructional Supplies and Materials	1,279,773	316,089	1,515,899	236,126
440000 Software	46,391	17,510	31,039	(15,352)
450000 Non-Instructional Supplies and Materials	316,850	187,134	240,674	(76,176)
470000 Food Supplies	6,922	4,618	2,879	(4,043)
400000 TOTAL	\$ 2,097,225	\$ 816,232	\$ 2,161,612	\$ 64,387
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 410,078	\$ 235,476	\$ 79,093	\$ (330,985)
520000 Travel and Conference Expenses	391,348	271,564	198,516	(192,832)
530000 Dues and Memberships	10,307	2,810	2,934	(7,373)
550000 Utilities and Housekeeping Services	11,100	5,791	13,970	2,870
560000 Contracts, Rents, Leases and Repairs	1,307,819	842,827	244,293	(1,063,526)
580000 Other Services and Expenses	1,333,658	628,936	1,278,665	(54,993)
590000 Indirect Costs	306,207	292,082	98,555	(207,652)
500000 TOTAL	\$ 3,770,517	\$ 2,279,486	\$ 1,916,026	\$ (1,854,491)

**MT. SAN ANTONIO COLLEGE
RESTRICTED GENERAL FUND - 17
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CAPITAL OUTLAY</u>				
630000 Library Books	\$ 97,840	\$ 96,515	\$ 90,642	\$ (7,198)
640000 Equipment	716,759	1,076,198	852,975	136,216
600000 TOTAL	\$ 814,599	\$ 1,172,713	\$ 943,617	\$ 129,018
<u>OTHER OUTGO</u>				
730000 Interfund Transfers Out	\$ -	\$ -	\$ 11,544	\$ 11,544
750000 Student Financial Aid	329,144	265,310	174,398	(154,746)
760000 Other Student Aid	169,342	176,561	101,292	(68,050)
700000 TOTAL	\$ 498,486	\$ 441,871	\$ 287,234	\$ (211,252)
100000 - 700000 TOTAL EXPENDITURES	\$ 18,974,609	\$ 16,621,728	\$ 16,376,420	\$ (2,598,189)
<u>FUND BALANCE</u>				
792001 Restricted Fund Balance - Parking	\$ 403,435	\$ 495,546	\$ 373,824	\$ (29,611)
792002 Restricted Fund Balance - Lottery	-	877,058	-	-
790000 TOTAL FUND BALANCE	\$ 403,435	\$ 1,372,604	\$ 373,824	\$ (29,611)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 19,378,044	\$ 17,994,332	\$ 16,750,244	\$ (2,627,800)

**MT. SAN ANTONIO COLLEGE
CHILD DEVELOPMENT FUND - 33
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>CURRENT ASSETS</u>			
33000-000000-9110-000000 Cash and Cash Equivalents	\$ 508,530	\$ 508,530	\$ 538,035
33000-000000-9200-000000 Accounts Receivable	108,956	108,956	40,861
TOTAL CURRENT ASSETS	\$ 617,486	\$ 617,486	\$ 578,896
<u>CURRENT LIABILITIES</u>			
33000-000000-9500-000000 Accounts Payable	\$ 46,106	\$ 46,106	\$ 38,126
TOTAL CURRENT LIABILITIES	\$ 46,106	\$ 46,106	\$ 38,126
TOTAL NET BEGINNING BALANCE	\$ 571,380	\$ 571,380	\$ 540,770
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
33540-336080-812000-692000 Parent In School Program	\$ 122,600	\$ 122,740	\$ 122,600
33530-336080-819000-692000 Child Care Food Program	62,000	59,707	62,000
TOTAL FEDERAL REVENUE	\$ 184,600	\$ 182,447	\$ 184,600
<u>STATE REVENUE</u>			
33400-336080-862900-692000 Child Care Tax Bailout	\$ 88,976	\$ 88,976	\$ 88,976
33500-336080-865900-692000 California State Preschool Program	223,298	223,298	223,298
33520-336080-865900-692000 General Child Care & Development Program	276,205	276,205	276,205
33530-336080-865900-692000 Child Care Food Program	3,000	3,166	3,000
TOTAL STATE REVENUE	\$ 591,479	\$ 591,645	\$ 591,479
<u>LOCAL REVENUE</u>			
33000-000000-886000-000000 Interest	\$ 3,000	\$ 3,556	\$ 3,000
33000-336080-887100-692000 Child Care Fees	380,000	371,207	360,000
TOTAL LOCAL REVENUE	\$ 383,000	\$ 374,763	\$ 363,000
TOTAL REVENUE	\$ 1,159,079	\$ 1,148,855	\$ 1,139,079
<u>OTHER FINANCING SOURCES</u>			
33150-336080-898001-692000 Interfund Transfers-In, Categorical Support	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL OTHER FINANCING SOURCES	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 1,239,079	\$ 1,228,855	\$ 1,219,079
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 1,810,459	\$ 1,800,235	\$ 1,759,849

**MT. SAN ANTONIO COLLEGE
CHILD DEVELOPMENT FUND - 33
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 576,362	\$ 570,142	\$ 585,321	\$ 8,959
230000 Short-Term Hourly Non-Instructional	234,515	340,684	322,819	88,304
200000 TOTAL	\$ 810,877	\$ 910,826	\$ 908,140	\$ 97,263
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 7,893	\$ 7,894	\$ 8,085	\$ 192
320000 PERS	54,878	56,044	55,757	879
330000 OASDI and Medicare	41,682	39,367	43,522	1,840
350000 State Unemployment Insurance	8,922	7,690	453	(8,469)
360000 Workers' Compensation Insurance	11,271	12,663	13,439	2,168
370000 Cash in Lieu Benefits	85,286	85,280	85,286	-
380000 Alternative Retirement Plan	8,475	4,264	9,685	1,210
300000 TOTAL	\$ 218,407	\$ 213,202	\$ 216,227	\$ (2,180)
<u>SUPPLIES AND MATERIALS</u>				
430000 Instructional Supplies and Materials	\$ 3,500	\$ 1,923	\$ 4,500	\$ 1,000
450000 Non-Instructional Supplies and Materials	5,361	6,265	7,531	2,170
470000 Food Supplies	13,345	15,027	13,345	-
400000 TOTAL	\$ 22,206	\$ 23,215	\$ 25,376	\$ 3,170
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 1,500	\$ -	\$ 5,000	\$ 3,500
520000 Travel and Conference Expenses	3,883	3,477	4,221	338
530000 Dues and Memberships	1,000	600	1,000	-
540000 Insurance	530	563	530	-
560000 Contracts, Rents, Leases and Repairs	5,300	4,770	5,300	-
580000 Other Services and Expenses	70,265	102,811	67,618	(2,647)
500000 TOTAL	\$ 82,478	\$ 112,221	\$ 83,669	\$ 1,191
<u>CAPITAL OUTLAY</u>				
640000 Equipment	\$ 1,149	\$ -	\$ 1,149	\$ -
600000 TOTAL	\$ 1,149	\$ -	\$ 1,149	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,135,117	\$ 1,259,465	\$ 1,234,561	\$ 99,444
<u>FUND BALANCE</u>				
792003 Restricted Fund Balance - Child Development	\$ 32,292	\$ 27,714	\$ 27,714	\$ (4,578)
794003 Assigned Fund Balance - Child Development	643,050	513,056	497,574	(145,476)
790000 TOTAL FUND BALANCE	\$ 675,342	\$ 540,770	\$ 525,288	\$ (150,054)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,810,459	\$ 1,800,235	\$ 1,759,849	\$ (50,610)

**MT. SAN ANTONIO COLLEGE
FARM OPERATION FUND - 34
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
34000-000000-9110-000000 Cash and Cash Equivalents	\$ 129,438	\$ 129,438	\$ 113,056
34000-000000-9200-000000 Accounts Receivable	6,362	6,362	12,351
TOTAL CURRENT ASSETS	<u>\$ 135,800</u>	<u>\$ 135,800</u>	<u>\$ 125,407</u>
<u>CURRENT LIABILITIES</u>			
34000-000000-9520-000000 Accounts Payable	\$ 13,293	\$ 13,293	\$ 6,100
34000-000000-9552-000000 Use Tax Payable	1,570	1,570	3,157
TOTAL CURRENT LIABILITIES	<u>\$ 14,863</u>	<u>\$ 14,863</u>	<u>\$ 9,257</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 120,937</u>	<u>\$ 120,937</u>	<u>\$ 116,150</u>
 <u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
34000-314620-884300-693000 Sales Farm Products-Beef	\$ 17,000	\$ 14,371	\$ 26,000
34000-314640-884400-693000 Sales Farm Products-Horse	6,000	2,747	12,000
34000-314660-884500-693000 Sales Farm Products-Sheep	12,000	11,527	18,000
34000-314680-884600-693000 Sales Farm Products-Swine	30,000	34,459	35,000
34000-314690-884700-693000 Sales Farm Products-Horticulture	107,000	110,736	111,000
34000-314610-885000-693000 Rent and Leases	15,000	11,572	11,500
34000-000000-886000-000000 Interest Income	1,200	851	800
34000-314610-889003-693000 Salvaged Materials	2,000	1,670	4,000
34000-314610-889000-693000 Other Local Revenues	2,000	2,621	2,000
TOTAL LOCAL REVENUE	<u>\$ 192,200</u>	<u>\$ 190,554</u>	<u>\$ 220,300</u>
TOTAL REVENUE	<u>\$ 192,200</u>	<u>\$ 190,554</u>	<u>\$ 220,300</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 313,137</u>	<u>\$ 311,491</u>	<u>\$ 336,450</u>

**MT. SAN ANTONIO COLLEGE
FARM OPERATION FUND - 34
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 169,550	\$ 183,587	\$ 188,550	\$ 19,000
470000 Food Supplies	-	103	-	-
400000 TOTAL	\$ 169,550	\$ 183,690	\$ 188,550	\$ 19,000
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
530000 Dues and Memberships	\$ 100	\$ -	\$ 100	\$ -
560000 Contracts, Rents, Leases and Repairs	8,050	1,182	5,700	(2,350)
580000 Other Services and Expenses	11,825	9,824	11,600	(225)
500000 TOTAL	\$ 19,975	\$ 11,006	\$ 17,400	\$ (2,575)
<u>CAPITAL OUTLAY</u>				
640000 Equipment	\$ 12,500	\$ 645	\$ 14,000	\$ 1,500
600000 TOTAL	\$ 12,500	\$ 645	\$ 14,000	\$ 1,500
100000 - 700000 TOTAL EXPENDITURES	\$ 202,025	\$ 195,341	\$ 219,950	\$ 17,925
<u>FUND BALANCE</u>				
794004 Assigned Fund Balance - Farm Operation	\$ 111,112	\$ 116,150	\$ 116,500	\$ 5,388
790000 TOTAL FUND BALANCE	\$ 111,112	\$ 116,150	\$ 116,500	\$ 5,388
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 313,137	\$ 311,491	\$ 336,450	\$ 23,313

**MT. SAN ANTONIO COLLEGE
STUDENT HEALTH SERVICES FUND - 39
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
39000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,318,533	\$ 1,318,533	\$ 1,285,875
39000-000000-9200-000000 Accounts Receivable	1,606	1,606	3,968
TOTAL CURRENT ASSETS	<u>\$ 1,320,139</u>	<u>\$ 1,320,139</u>	<u>\$ 1,289,843</u>
<u>CURRENT LIABILITIES</u>			
39000-000000-9500-000000 Accounts Payable	\$ 11,643	\$ 11,643	\$ 10,926
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	94,694	94,694	97,876
TOTAL CURRENT LIABILITIES	<u>\$ 106,337</u>	<u>\$ 106,337</u>	<u>\$ 108,802</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,213,802</u>	<u>\$ 1,213,802</u>	<u>\$ 1,181,041</u>
 <u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
39000-000000-886000-000000 Interest	\$ 16,000	\$ 9,903	\$ 7,500
39000-534000-887610-644000 Student Health Fees	1,068,000	-	1,100,000
39000-534000-887611-644000 Health Fees-Summer	-	115,113	-
39000-534000-887612-644000 Health Fees-Fall	-	510,016	-
39000-534000-887613-644000 Health Fees-Winter	-	137,336	-
39000-534000-887614-644000 Health Fees-Spring	-	501,750	-
39000-534000-887620-644000 Health Fees-PY	-	(337)	-
39000-534000-887632-644000 Financial Aid Health Fees-Fall	-	(73,820)	-
39000-534000-887634-000000 Financial Aid Health Fees-Spring	-	(74,328)	-
39000-534000-887640-644000 Financial Aid Health Fees-Prior Year	-	23	-
39000-534000-889000-644000 Other Local Income	76,200	83,958	80,000
TOTAL LOCAL REVENUE	<u>\$ 1,160,200</u>	<u>\$ 1,209,614</u>	<u>\$ 1,187,500</u>
TOTAL REVENUE	<u>\$ 1,160,200</u>	<u>\$ 1,209,614</u>	<u>\$ 1,187,500</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 2,374,002</u>	<u>\$ 2,423,416</u>	<u>\$ 2,368,541</u>

**MT. SAN ANTONIO COLLEGE
STUDENT HEALTH SERVICES FUND - 39
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
110000 Instructional Salaries	\$ 54,716	\$ 46,725	\$ -	\$ (54,716)
120000 Non-Instructional Salaries	-	7,991	-	-
100000 TOTAL	\$ 54,716	\$ 54,716	\$ -	\$ (54,716)
210000 Non-Instructional, Regular Full-Time	\$ 676,298	\$ 690,630	\$ 733,863	\$ 57,565
230000 Short-Term Hourly Non-Instructional	91,026	110,103	93,777	2,751
200000 TOTAL	\$ 767,324	\$ 800,733	\$ 827,640	\$ 60,316
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 4,514	\$ 4,514	\$ -	\$ (4,514)
320000 PERS	77,211	78,493	88,832	11,621
330000 OASDI and Medicare	53,095	51,910	60,164	7,069
350000 State Unemployment Insurance	9,042	9,317	414	(8,628)
360000 Workers' Compensation Insurance	11,426	11,891	12,228	802
370000 Cash in Lieu Benefits	81,772	83,272	86,065	4,293
380000 Alternative Retirement Plan	2,731	2,657	1,537	(1,194)
300000 TOTAL	\$ 239,791	\$ 242,054	\$ 249,240	\$ 9,449
<u>SUPPLIES AND MATERIALS</u>				
420000 Books, Magazines and Periodicals	\$ 800	\$ 279	\$ 800	\$ -
450000 Non-Instructional Supplies and Materials	45,245	32,536	45,779	534
470000 Food Supplies	-	602	-	-
400000 TOTAL	\$ 46,045	\$ 33,417	\$ 46,579	\$ 534
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ -	\$ -	\$ -	\$ -
520000 Travel and Conference Expenses	5,100	3,565	5,100	-
530000 Dues and Memberships	-	150	-	-
540000 Insurance	63,277	62,714	63,972	695
560000 Contracts, Rents, Leases and Repairs	9,000	2,588	9,000	-
580000 Other Services and Expenses	30,000	40,349	30,000	-
500000 TOTAL	\$ 107,377	\$ 109,366	\$ 108,072	\$ 695
<u>CAPITAL OUTLAY</u>				
640000 Equipment	\$ -	\$ 2,089	\$ -	\$ -
600000 TOTAL	\$ -	\$ 2,089	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,215,253	\$ 1,242,375	\$ 1,231,531	\$ 16,278

**MT. SAN ANTONIO COLLEGE
STUDENT HEALTH SERVICES FUND - 39
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>FUND BALANCE</u>				
792004 Restricted Fund Balance - Health Services	\$ 1,118,381	\$ 1,132,028	\$ 1,080,497	\$ (37,884)
795003 Unassigned Fund Balance - Misc. Health Services	40,368	49,013	56,513	16,145
790000 TOTAL FUND BALANCE	<u>\$ 1,158,749</u>	<u>\$ 1,181,041</u>	<u>\$ 1,137,010</u>	<u>\$ (21,739)</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,374,002</u>	<u>\$ 2,423,416</u>	<u>\$ 2,368,541</u>	<u>\$ (5,461)</u>

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS FUND - 41
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>CURRENT ASSETS</u>			
41000-000000-9110-000000	\$ 5,583,921	\$ 5,583,921	\$ 6,189,145
41052-000000-9131-000000	351,123	351,123	221,632
41000-000000-9200-000000	1,007,045	1,007,045	1,030,746
TOTAL CURRENT ASSETS	\$ 6,942,089	\$ 6,942,089	\$ 7,441,523
<u>CURRENT LIABILITIES</u>			
41000-000000-9500-000000	\$ 784,556	\$ 784,556	\$ 632,129
41000-000000-9650-000000	228,650	228,650	231,500
41000-000000-9656-000000	24,836	24,836	25,744
TOTAL CURRENT LIABILITIES	\$ 1,038,042	\$ 1,038,042	\$ 889,373
TOTAL NET BEGINNING BALANCE	\$ 5,904,047	\$ 5,904,047	\$ 6,552,150
<u>CLASSIFICATION OF REVENUE</u>			
<u>STATE REVENUE</u>			
41024-940200-862906-710000	\$ -	\$ -	\$ 370,695
41025-940200-862906-710000	777	-	777
41027-940200-862906-710000	73,799	1,475	72,324
41028-940200-862906-710000	38,191	-	38,191
41029-940200-862906-710000	41,954	-	41,954
41017-940100-862907-710000	846	-	846
41034-940100-862907-710000	425	-	425
41036-940100-862907-710000	1,823	-	1,823
41037-940100-862907-710000	474	178	296
41038-940100-862907-710000	4,216	2,484	1,732
41039-940100-862907-710000	66,146	-	66,146
41010-771100-865900-710000	890,332	849,698	40,634
41016-770510-865900-710000	-	-	-
41051-700210-865900-710000	125,682	69,057	56,625
TOTAL STATE REVENUE	\$ 1,244,665	\$ 922,892	\$ 692,468
<u>LOCAL REVENUE</u>			
41000-000000-886000-000000	\$ 20,000	\$ 37,584	\$ 38,000
41052-940330-886000-000000	-	122	-
41001-800000-888030-000000	573,536	-	477,629
41001-800000-888031-000000	-	21,251	-
41001-800000-888032-000000	-	204,716	-
41001-800000-888033-000000	-	32,720	-
41001-800000-888034-000000	-	220,358	-
41001-800000-888040-000000	-	(1,416)	-
41001-800000-888051-000000	-	-	125,042
41001-800000-888071-000000	-	8,587	-
41001-800000-888072-000000	-	57,667	-
41001-800000-888073-000000	-	10,097	-
41001-800000-888074-000000	-	51,661	-
41004-700220-889000-710000	-	40,000	-
41055-700151-889000-710000	94,753	658,830	-
TOTAL LOCAL REVENUE	\$ 688,289	\$ 1,342,177	\$ 640,671
TOTAL REVENUE	\$ 1,932,954	\$ 2,265,069	\$ 1,333,139

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS FUND - 41
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>OTHER FINANCING SOURCES</u>			
41004-771100-891001-710000 Comp for Loss of Fixed Assets	\$ 22,269	\$ -	\$ -
41004-700220-898001-710000 Comp for Loss of Fixed Assets	-	12,073	-
41055-700151-898001-710000 Interfund Transfers-In, Energy Projects	-	-	49,388
41055-000000-898001-710000 Interfund Transfers-In, Energy Projects	55,383	55,383	-
TOTAL OTHER FINANCING SOURCES	<u>\$ 77,652</u>	<u>\$ 67,456</u>	<u>\$ 49,388</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 2,010,606</u>	<u>\$ 2,332,525</u>	<u>\$ 1,382,527</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 7,914,653</u>	<u>\$ 8,236,572</u>	<u>\$ 7,934,677</u>

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS FUND - 41
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>SUPPLIES AND MATERIALS</u>				
430000 Instr Supplies and Materials	\$ -	\$ -	\$ -	\$ -
450000 Non-Instructional Supplies and Materials	-	-	-	-
400000 TOTAL	\$ -	\$ -	\$ -	\$ -
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
560000 Contracts, Rents, Leases and Repairs	\$ 815	\$ 315	\$ 500	\$ (315)
580000 Other Services and Expenses	-	2,971	-	-
500000 TOTAL	\$ 815	\$ 3,286	\$ 500	\$ (315)
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 66,139	\$ 51,469	\$ 14,670	\$ (51,469)
620000 Buildings	1,894,093	698,175	2,191,892	297,799
640000 Equipment	4,015,932	931,374	4,308,283	292,351
600000 TOTAL	\$ 5,976,164	\$ 1,681,018	\$ 6,514,845	\$ 538,681
<u>OTHER OUTGO</u>				
710000 Debt Retirement	\$ -	\$ 118	\$ -	\$ -
700000 TOTAL	\$ -	\$ 118	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 5,976,979	\$ 1,684,422	\$ 6,515,345	\$ 538,366
<u>FUND BALANCE</u>				
792005 Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ -	\$ 25,627	\$ -	\$ -
795004 Unassigned Fund Balance - Capital Outlay	1,937,674	6,526,523	1,419,332	(518,342)
790000 TOTAL FUND BALANCE	\$ 1,937,674	\$ 6,552,150	\$ 1,419,332	\$ (518,342)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 7,914,653	\$ 8,236,572	\$ 7,934,677	\$ 20,024

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 1 - 42
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
42000-000000-9110-000000 Cash and Cash Equivalents	\$ 3,280,397	\$ 3,280,397	\$ 1,396,525
42000-000000-9200-000000 Accounts Receivable	-	-	2,627
TOTAL CURRENT ASSETS	<u>\$ 3,280,397</u>	<u>\$ 3,280,397</u>	<u>\$ 1,399,152</u>
<u>CURRENT LIABILITIES</u>			
42000-000000-9500-000000 Accounts Payable	\$ 478,469	\$ 478,469	\$ 572,188
TOTAL CURRENT LIABILITIES	<u>\$ 478,469</u>	<u>\$ 478,469</u>	<u>\$ 572,188</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,801,928</u>	<u>\$ 2,801,928</u>	<u>\$ 826,964</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
42000-000000-886000-000000 Interest Income	\$ 10,000	\$ 18,610	\$ 5,000
42003-000000-894001-000000 Sale of Bonds	-	5,763	-
TOTAL LOCAL REVENUE	<u>\$ 10,000</u>	<u>\$ 24,373</u>	<u>\$ 5,000</u>
TOTAL REVENUE	<u>\$ 10,000</u>	<u>\$ 24,373</u>	<u>\$ 5,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 2,811,928</u>	<u>\$ 2,826,301</u>	<u>\$ 831,964</u>

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 1- 42
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 14,574	\$ 6,070	\$ 11,917	\$ (2,657)
400000 TOTAL	\$ 14,574	\$ 6,070	\$ 11,917	\$ (2,657)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
570000 Legal, Elections and Audit Expenses	\$ -	\$ 2,889	\$ -	\$ -
580000 Other Services and Expenses	1,351	-	1,351	-
500000 TOTAL	\$ 1,351	\$ 2,889	\$ 1,351	\$ -
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 154,842	\$ 542,593	\$ 214,276	\$ 59,434
620000 Buildings	781,345	344,201	488,917	(292,428)
640000 Equipment	1,794,505	1,103,584	36,581	(1,757,924)
600000 TOTAL	\$ 2,730,692	\$ 1,990,378	\$ 739,774	\$ (1,990,918)
100000 - 700000 TOTAL EXPENDITURES	\$ 2,746,617	\$ 1,999,337	\$ 753,042	\$ (1,993,575)
<u>FUND BALANCE</u>				
792006 Restricted Fund Balance - Bond Projects	\$ -	\$ 422,506	\$ -	\$ -
792007 Restricted Fund Balance - Bond Interest	36,960	276,207	50,571	13,611
792008 Restricted Fund Balance - Bond Refunding	28,351	128,251	28,351	-
790000 TOTAL FUND BALANCE	\$ 65,311	\$ 826,964	\$ 78,922	\$ 13,611
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,811,928	\$ 2,826,301	\$ 831,964	\$ (1,979,964)

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS/REDEVELOPMENT FUND - 43
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
43000-000000-9110-000000 Cash and Cash Equivalents	\$ 4,595,871	\$ 4,595,871	\$ 4,552,769
43000-000000-9200-000000 Accounts Receivable	6,654	6,654	7,465
TOTAL CURRENT ASSETS	<u>\$ 4,602,525</u>	<u>\$ 4,602,525</u>	<u>\$ 4,560,234</u>
<u>CURRENT LIABILITIES</u>			
43000-000000-9500-000000 Accounts Payable	\$ 148,365	\$ 148,365	\$ 16,516
TOTAL CURRENT LIABILITIES	<u>\$ 148,365</u>	<u>\$ 148,365</u>	<u>\$ 16,516</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 4,454,160</u>	<u>\$ 4,454,160</u>	<u>\$ 4,543,718</u>
 <u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
43000-000000-886000-000000 Interest Income	\$ 45,000	\$ 30,898	\$ 25,000
43005-700370-889000-710000 RDA-Covina	-	2,078	-
43016-700151-889000-710000 Energy Projects-District	-	20,069	-
43016-700521-889000-710000 RDA-Various	-	839,105	-
TOTAL LOCAL REVENUE	<u>\$ 45,000</u>	<u>\$ 892,150</u>	<u>\$ 25,000</u>
TOTAL REVENUE	<u>\$ 45,000</u>	<u>\$ 892,150</u>	<u>\$ 25,000</u>
<u>OTHER FINANCING SOURCES</u>			
43004-700260-894002-721000 Long-Term Debt, City of Walnut	\$ 12,311	\$ 11,868	\$ 12,294
43016-700521-898001-731000 Interfund Transfers-In	40,775	40,775	-
TOTAL OTHER FINANCING SOURCES	<u>\$ 53,086</u>	<u>\$ 52,643</u>	<u>\$ 12,294</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 98,086</u>	<u>\$ 944,793</u>	<u>\$ 37,294</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 4,552,246</u>	<u>\$ 5,398,953</u>	<u>\$ 4,581,012</u>

**MT. SAN ANTONIO COLLEGE
CAPITAL OUTLAY PROJECTS/REDEVELOPMENT FUND - 43
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
570000 Legal, Elections and Audit Expenses	\$ 14,529	\$ -	\$ 12,117	\$ (2,412)
500000 TOTAL	\$ 14,529	\$ -	\$ 12,117	\$ (2,412)
<u>CAPITAL OUTLAY</u>				
620000 Buildings	\$ 3,113,281	\$ 839,101	\$ 2,271,699	\$ (841,582)
640000 Equipment	8,568	3,840	7,209	(1,359)
600000 TOTAL	\$ 3,121,849	\$ 842,941	\$ 2,278,908	\$ (842,941)
<u>OTHER OUTGO</u>				
710000 Debt Service	\$ 12,311	\$ 12,294	\$ 12,294	\$ (17)
700000 TOTAL	\$ 12,311	\$ 12,294	\$ 12,294	\$ (17)
100000 - 700000 TOTAL EXPENDITURES	\$ 3,148,689	\$ 855,235	\$ 2,303,319	\$ (845,370)
<u>FUND BALANCE</u>				
792010 Restricted Fund Balance - RDA Walnut	\$ 217,042	\$ 217,042	\$ 217,042	\$ -
792011 Restricted Fund Balance - RDA La Puente	16,899	16,899	16,899	-
792012 Restricted Fund Balance - RDA West Covina	37,213	39,291	39,291	2,078
792013 Restricted Fund Balance - RDA Industry	465,770	465,770	465,770	-
792014 Restricted Fund Balance - RDA La Verne	147,448	147,448	147,448	-
792015 Restricted Fund Balance - RDA Irwindale	40,895	40,895	40,895	-
792016 Restricted Fund Balance - RDA Glendora	25,549	25,549	25,549	-
792017 Restricted Fund Balance - RDA San Dimas	72,692	72,692	72,692	-
792018 Restricted Fund Balance - RDA Pomona	218,659	218,659	218,659	-
792019 Restricted Fund Balance - RDA Baldwin Park	29,454	29,454	29,454	-
792020 Restricted Fund Balance - Redevelopment Agencies	86,516	3,224,598	945,690	859,174
792021 Restricted Fund Balance - Redevelopment Interest	45,420	45,421	58,304	12,884
790000 TOTAL FUND BALANCE	\$ 1,403,557	\$ 4,543,718	\$ 2,277,693	\$ 874,136
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 4,552,246	\$ 5,398,953	\$ 4,581,012	\$ 28,766

**MT. SAN ANTONIO COLLEGE
BOND ANTICIPATION NOTES CONSTRUCTION FUND - 44
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
44000-000000-9110-000000 Cash and Cash Equivalents	\$ 34,380,511	\$ 34,380,511	\$ 21,255,188
44000-000000-9200-000000 Accounts Receivable	-	-	41,209
TOTAL CURRENT ASSETS	<u>\$ 34,380,511</u>	<u>\$ 34,380,511</u>	<u>\$ 21,296,397</u>
<u>CURRENT LIABILITIES</u>			
44000-000000-9500-000000 Accounts Payable	\$ 2,687,304	\$ 2,687,304	\$ 5,366,425
TOTAL CURRENT LIABILITIES	<u>\$ 2,687,304</u>	<u>\$ 2,687,304</u>	<u>\$ 5,366,425</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 31,693,207</u>	<u>\$ 31,693,207</u>	<u>\$ 15,929,972</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
44000-000000-886000-000000 Interest Income	\$ 250,000	\$ 220,705	\$ 110,000
TOTAL LOCAL REVENUE	<u>\$ 250,000</u>	<u>\$ 220,705</u>	<u>\$ 110,000</u>
TOTAL REVENUE	<u>\$ 250,000</u>	<u>\$ 220,705</u>	<u>\$ 110,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 31,943,207</u>	<u>\$ 31,913,912</u>	<u>\$ 16,039,972</u>

MT. SAN ANTONIO COLLEGE
BOND ANTICIPATION NOTES CONSTRUCTION FUND - 44
EXPENDITURES

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 45,982	\$ 231,078	\$ 36,789	\$ (9,193)
230000 Short-Term Hourly Non-Instructional	204,522	189,080	-	(204,522)
200000 TOTAL	\$ 250,504	\$ 420,158	\$ 36,789	\$ (213,715)
<u>EMPLOYEE BENEFITS</u>				
320000 PERS	\$ 11,129	\$ 36,360	\$ 4,209	\$ (6,920)
330000 OASDI and Medicare	10,167	26,208	2,814	(7,353)
350000 State Unemployment Insurance	4,256	4,580	18	(4,238)
360000 Workers' Compensation Insurance	3,460	5,840	544	(2,916)
370000 Cash in Lieu Benefits	9,563	20,871	-	(9,563)
380000 Alternative Retirement Plan	4,819	3,052	-	(4,819)
300000 TOTAL	\$ 43,394	\$ 96,911	\$ 7,585	\$ (35,809)
<u>SUPPLIES AND MATERIALS</u>				
420000 Books, Magazines and Periodicals	\$ -	\$ 350	\$ -	\$ -
440000 Software	-	2,393	1,107	1,107
450000 Non-Instructional Supplies and Materials	5,798	13,059	86,113	80,315
400000 TOTAL	\$ 5,798	\$ 15,802	\$ 87,220	\$ 81,422
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
550000 Utilities and Housekeeping Services	\$ -	\$ 413	\$ 4,587	\$ 4,587
560000 Contracts, Rents, Leases and Repairs	383,478	396,238	307,386	(76,092)
570000 Legal, Elections and Audit Expenses	462,097	1,379,831	18,269	(443,828)
580000 Other Services and Expenses	66,175	141,700	106,475	40,300
500000 TOTAL	\$ 911,750	\$ 1,918,182	\$ 436,717	\$ (475,033)
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 3,279,188	\$ 1,587,196	\$ 2,401,465	\$ (877,723)
620000 Buildings	24,326,846	11,310,112	10,616,306	(13,710,540)
640000 Equipment	2,818,674	635,579	2,373,185	(445,489)
600000 TOTAL	\$ 30,424,708	\$ 13,532,887	\$ 15,390,956	\$ (15,033,752)
100000 - 700000 TOTAL EXPENDITURES	\$ 31,636,154	\$ 15,983,940	\$ 15,959,267	\$ (15,676,887)
<u>FUND BALANCE</u>				
792022 Restricted Fund Balance - BAN Projects	\$ -	\$ 15,500,768	\$ -	\$ -
792023 Restricted Fund Balance - BAN Interest	307,053	429,204	80,705	(226,348)
790000 TOTAL FUND BALANCE	\$ 307,053	\$ 15,929,972	\$ 80,705	\$ (226,348)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 31,943,207	\$ 31,913,912	\$ 16,039,972	\$ (15,903,235)

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 2 - 45
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
45000-000000-9110-000000 Cash and Cash Equivalents	\$ -	\$ -	\$ -
TOTAL CURRENT ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CURRENT LIABILITIES</u>			
45000-000000-9500-000000 Accounts Payable	\$ -	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
45002-000000-886000-000000 Interest Income	\$ -	\$ -	\$ 750,000
TOTAL LOCAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750,000</u>
<u>OTHER FINANCING SOURCES</u>			
45001-000000-894001-000000 Sale of Bonds, Series 2013A			\$ 144,822,655
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,572,655</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,572,655</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 145,572,655</u></u>

**MT. SAN ANTONIO COLLEGE
BOND CONSTRUCTION FUND No 2 - 45
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ -	\$ -	\$ 498,075	\$ 498,075
230000 Short-Term Hourly Non-Instructional	-	-	94,845	94,845
200000 TOTAL	\$ -	\$ -	\$ 592,920	\$ 592,920
<u>EMPLOYEE BENEFITS</u>				
320000 PERS	\$ -	\$ -	\$ 56,990	\$ 56,990
330000 OASDI and Medicare	-	-	38,760	38,760
350000 State Unemployment Insurance	-	-	271	271
360000 Workers' Compensation Insurance	-	-	8,038	8,038
370000 Cash in Lieu Benefits	-	-	57,140	57,140
380000 Alternative Retirement Plan	-	-	-	-
300000 TOTAL	\$ -	\$ -	\$ 161,199	\$ 161,199
<u>SUPPLIES AND MATERIALS</u>				
440000 Software	\$ -	\$ -	\$ 2,000	\$ 2,000
450000 Non-Instructional Supplies and Materials	-	-	36,000	36,000
400000 TOTAL	\$ -	\$ -	\$ 38,000	\$ 38,000
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
550000 Utilities and Housekeeping Services	\$ -	\$ -	\$ 8,100	\$ 8,100
560000 Contracts, Rents, Leases and Repairs	-	-	415,000	415,000
570000 Legal, Elections and Audit Expenses	-	-	3,655,000	3,655,000
580000 Other Services and Expenses	-	-	473,900	473,900
500000 TOTAL	\$ -	\$ -	\$ 4,552,000	\$ 4,552,000
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ -	\$ -	\$ 15,381,716	\$ 15,381,716
620000 Buildings	-	-	118,716,205	118,716,205
640000 Equipment	-	-	3,984,734	3,984,734
600000 TOTAL	\$ -	\$ -	\$ 138,082,655	\$ 138,082,655
100000 - 700000 TOTAL EXPENDITURES	\$ -	\$ -	\$ 143,426,774	\$ 143,426,774
<u>FUND BALANCE</u>				
792029 Restricted Fund Balance-Bond Personnel	\$ -	\$ -	\$ 1,395,881	\$ 1,395,881
792007 Restricted Fund Balance-Bond Interest	-	-	750,000	750,000
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ 2,145,881	\$ 2,145,881
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ -	\$ 145,572,655	\$ 145,572,655

**MT. SAN ANTONIO COLLEGE
ASSOCIATED STUDENTS TRUST FUND - 71
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>CURRENT ASSETS</u>			
71000-000000-9110-000000	\$ 1,688,711	\$ 1,688,711	\$ 1,805,124
71000-000000-9200-000000	-	-	6,353
TOTAL CURRENT ASSETS	\$ 1,688,711	\$ 1,688,711	\$ 1,811,477
<u>CURRENT LIABILITIES</u>			
71000-000000-9500-000000 Accounts Payable	\$ 8,505	\$ 8,505	\$ 37,252
71000-000000-9600-000000 Deferred Revenue	-	-	10
TOTAL CURRENT LIABILITIES	\$ 8,505	\$ 8,505	\$ 37,262
TOTAL NET BEGINNING BALANCE	\$ 1,680,206	\$ 1,680,206	\$ 1,774,215
 <u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
71000-000000-886000-000000 Interest Income	\$ 17,850	\$ 12,541	\$ 12,000
71000-000000-888500-000000 Other Student Fees and Charges	555,150	618,277	561,000
71000-000000-888510-000000 Exemption-Student Activity Fee	-	(19,195)	-
71000-000000-888520-000000 Non Payment-Student Activity Fee	-	(31,878)	-
71005-521500-889000-696000 Other Local Revenues	-	9,019	-
71070-521695-889000-696000 Other Local Revenues	-	735	-
TOTAL LOCAL REVENUE	\$ 573,000	\$ 589,499	\$ 573,000
TOTAL REVENUE	\$ 573,000	\$ 589,499	\$ 573,000
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 2,253,206	\$ 2,269,705	\$ 2,347,215

**MT. SAN ANTONIO COLLEGE
ASSOCIATED STUDENTS TRUST FUND - 71
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 169,682	\$ 169,647	\$ 178,167	\$ 8,485
230000 Short-Term Hourly Non-Instructional	18,694	4,648	19,708	1,014
200000 TOTAL	\$ 188,376	\$ 174,295	\$ 197,875	\$ 9,499
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 4,267	\$ 4,264	\$ 4,481	\$ 214.00
320000 PERS	13,468	13,477	14,171	703
330000 OASDI and Medicare	10,054	8,690	10,263	209
350000 State Unemployment Insurance	2,072	1,869	89	(1,983)
360000 Workers' Compensation Insurance	2,619	2,423	2,929	310
370000 Cash in Lieu Benefits	28,689	28,690	28,689	-
380000 Alternative Retirement Plan	561	8	-	(561)
300000 TOTAL	\$ 61,730	\$ 59,421	\$ 60,622	\$ (1,108)
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 38,237	\$ 28,376	\$ 38,320	\$ 83.00
470000 Food Supplies	39,075	9,914	35,936	(3,139)
400000 TOTAL	\$ 77,312	\$ 38,290	\$ 74,256	\$ (3,056)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 17,400	\$ 6,297	\$ 14,300	\$ (3,100)
520000 Travel and Conference Expenses	78,000	63,802	89,180	11,180
530000 Dues and Memberships	100	-	100	-
560000 Contracts, Rents, Leases and Repairs	3,700	1,991	4,700	1,000
580000 Other Services and Expenses	46,875	42,302	48,567	1,692
500000 TOTAL	\$ 146,075	\$ 114,392	\$ 156,847	\$ 10,772
<u>CAPITAL OUTLAY</u>				
630000 Library Books	\$ -	\$ 2,750	\$ -	\$ -
640000 Equipment	41,160	38,092	19,586	(21,574)
600000 TOTAL	\$ 41,160	\$ 40,842	\$ 19,586	\$ (21,574)
<u>STUDENT FINANCIAL AID</u>				
730000 Interfund Transfers-Out	\$ 68,500	\$ 68,250	\$ 67,400	\$ (1,100)
700000 TOTAL	\$ 68,500	\$ 68,250	\$ 67,400	\$ (1,100)
100000 - 700000 TOTAL EXPENDITURES	\$ 583,153	\$ 495,490	\$ 576,586	\$ (6,567)

**MT. SAN ANTONIO COLLEGE
ASSOCIATED STUDENTS TRUST FUND - 71
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>FUND BALANCE</u>				
792024 Restricted Fund Balance - Associated Students	\$ 1,270,053	\$ 1,374,215	\$ 1,370,629	\$ 100,576
792025 Restricted Fund Balance - Emergency Fund	250,000	250,000	250,000	-
792026 Restricted Fund Balance - Student Center	150,000	150,000	150,000	-
790000 TOTAL FUND BALANCE	<u>\$ 1,670,053</u>	<u>\$ 1,774,215</u>	<u>\$ 1,770,629</u>	<u>\$ 100,576</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,253,206</u>	<u>\$ 2,269,705</u>	<u>\$ 2,347,215</u>	<u>\$ 94,009</u>

MT. SAN ANTONIO COLLEGE
STUDENT REPRESENTATION FEE TRUST FUND - 72
REVENUE

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
72000-000000-9110-000000 Cash and Cash Equivalents	\$ 25,100	\$ 25,100	\$ 33,243
72000-000000-9200-000000 Accounts Receivable	-	-	605
TOTAL CURRENT ASSETS	\$ 25,100	\$ 25,100	\$ 33,848
<u>CURRENT LIABILITIES</u>			
72000-000000-9500-000000 Accounts Payable	\$ -	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ -
TOTAL NET BEGINNING BALANCE	\$ 25,100	\$ 25,100	\$ 33,848
 <u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
72000-000000-886000-000000 Interest Income	\$ 95	\$ 199	\$ 100
72000-000000-888400-000000 Student Representation Fee	28,000	28,100	28,000
72000-000000-888410-000000 Exemption-Student Representation Fee	-	(42)	-
TOTAL LOCAL REVENUE	\$ 28,095	\$ 28,257	\$ 28,100
TOTAL REVENUE	\$ 28,095	\$ 28,257	\$ 28,100
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 53,195	\$ 53,357	\$ 61,948

**MT. SAN ANTONIO COLLEGE
STUDENT REPRESENTATION FEE TRUST FUND - 72
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 500	\$ 4,876	\$ 10,000	\$ 9,500
470000 Food Supplies	500	261	2,000	1,500
400000 TOTAL	\$ 1,000	\$ 5,137	\$ 12,000	\$ 11,000
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
520000 Travel and Conference Expenses	\$ 4,000	\$ 13,164	\$ 20,000	\$ 16,000
530000 Dues and Memberships	-	75	-	-
560000 Contracts, Rents, Leases and Repairs	6,000	-	3,000	(3,000)
580000 Other Services and Expenses	1,000	1,133	4,000	3,000
500000 TOTAL	\$ 11,000	\$ 14,372	\$ 27,000	\$ 16,000
100000 - 700000 TOTAL EXPENDITURES	\$ 12,000	\$ 19,509	\$ 39,000	\$ 27,000
<u>FUND BALANCE</u>				
792027 Restricted Fund Balance - Student Representation	\$ 41,195	\$ 33,848	\$ 22,948	\$ (18,247)
790000 TOTAL FUND BALANCE	\$ 41,195	\$ 33,848	\$ 22,948	\$ (18,247)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 53,195	\$ 53,357	\$ 61,948	\$ 8,753

MT. SAN ANTONIO COLLEGE
STUDENT FINANCIAL AID TRUST FUND - 74
REVENUE

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>CURRENT ASSETS</u>			
74000-000000-9110-000000 Cash and Cash Equivalents	\$ 58,508	\$ 58,508	\$ 11,722
74000-000000-9200-000000 Accounts Receivable	13,761	13,761	15,687
TOTAL CURRENT ASSETS	\$ 72,269	\$ 72,269	\$ 27,409
<u>CURRENT LIABILITIES</u>			
74000-000000-9520-000000 Accounts Payable	\$ 24,818	\$ 24,818	\$ 24,398
74000-000000-9650-000000 Deferred Revenue	44,624	44,624	184
TOTAL CURRENT LIABILITIES	\$ 69,442	\$ 69,442	\$ 24,582
TOTAL NET BEGINNING BALANCE	\$ 2,827	\$ 2,827	\$ 2,827
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
74062-901500-815000-732000 Pell Grants, 11/12	\$ 500,000	\$ 278,550	\$ -
74063-901500-815000-732000 Pell Grants, 12/13	40,000,000	41,750,433	500,000
74064-901500-815000-732000 Pell Grants, 13/14	-	-	45,000,000
74112-902000-815000-732000 FSEOG Grants, 11/12	650	-	-
74113-902000-815000-732000 FSEOG Grants, 12/13	500,842	359,612	-
74114-902000-815000-732000 FSEOG Grants, 13/14	-	-	500,842
74212-903000-815000-732000 Direct Loans-Subsidized, 11/12	1,441	1,441	-
74212-903500-815000-732000 Direct Loans-Unsubsidized, 11/12	2,962	2,986	-
74213-903000-815000-732000 Direct Loans-Subsidized, 12/13	1,500,000	1,433,877	-
74213-903500-815000-732000 Direct Loans-Unsubsidized, 12/13	600,000	800,277	-
74214-903000-815000-732000 Direct Loans-Subsidized, 13/14	-	-	1,600,000
74214-903500-815000-732000 Direct Loans-Unsubsidized, 13/14	-	-	800,000
74223-906000-815000-732000 Direct Loans Parent Plus, 12/13	30,000	66,278	-
74224-906000-815000-732000 Direct Loans Parent Plus, 13/14	-	-	75,000
74901-909800-816000-732000 Veterans Education Chapter 33	5,000	-	2,500
TOTAL FEDERAL REVENUE	\$ 43,140,895	\$ 44,693,454	\$ 48,478,342
<u>STATE REVENUE</u>			
74162-904000-862900-732000 Cal Grants B, 11/12	\$ 44,624	\$ 99,775	\$ -
74162-904500-862900-732000 Cal Grants C, 11/12	-	2,160	-
74163-904000-862900-732000 Cal Grants B, 12/13	1,500,000	2,133,358	90,000
74163-904500-862900-732000 Cal Grants C, 12/13	20,000	36,813	10,000
74164-904000-862900-732000 Cal Grants B, 13/14	-	-	2,300,000
74164-904500-862900-732000 Cal Grants C, 13/14	-	-	40,000
TOTAL STATE REVENUE	\$ 1,564,624	\$ 2,272,106	\$ 2,440,000
TOTAL REVENUE	\$ 44,705,519	\$ 46,965,560	\$ 50,918,342

**MT. SAN ANTONIO COLLEGE
STUDENT FINANCIAL AID TRUST FUND - 74
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>OTHER FINANCING SOURCES</u>			
74113-902000-898001-732000 Interfund Transfers-In, FSEOG 12/13	\$ 149,158	\$ 119,871	\$ -
74114-902000-898001-732000 Interfund Transfers-In, FSEOG 13/14	-	-	149,158
TOTAL OTHER FINANCING SOURCES	<u>\$ 149,158</u>	<u>\$ 119,871</u>	<u>\$ 149,158</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 44,854,677</u>	<u>\$ 47,085,431</u>	<u>\$ 51,067,500</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 44,857,504</u>	<u>\$ 47,088,258</u>	<u>\$ 51,070,327</u>

**MT. SAN ANTONIO COLLEGE
STUDENT FINANCIAL AID TRUST FUND - 74
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>STUDENT FINANCIAL AID</u>				
750000 Student Financial Aid	\$ 44,854,677	\$ 47,085,431	\$ 51,067,500	\$ 6,212,823
700000 TOTAL	\$ 44,854,677	\$ 47,085,431	\$ 51,067,500	\$ 6,212,823
100000 - 700000 TOTAL EXPENDITURES	\$ 44,854,677	\$ 47,085,431	\$ 51,067,500	\$ 6,212,823
<u>FUND BALANCE</u>				
795005 Unassigned Fund Balance - Student Financial Aid	\$ 2,827	\$ 2,827	\$ 2,827	\$ -
790000 TOTAL FUND BALANCE	\$ 2,827	\$ 2,827	\$ 2,827	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 44,857,504	\$ 47,088,258	\$ 51,070,327	\$ 6,212,823

**MT. SAN ANTONIO COLLEGE
SCHOLARSHIP AND LOAN TRUST FUND - 75
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2012-13	ACTUAL INCOME 2012-13	ADOPTED BUDGET 2013-14
<u>CURRENT ASSETS</u>			
75000-000000-9110-000000 Cash and Cash Equivalents	\$ 227,818	\$ 227,818	\$ 226,039
75000-000000-9200-000000 Accounts Receivable	38,012	38,012	39,525
TOTAL CURRENT ASSETS	\$ 265,830	\$ 265,830	\$ 265,564
<u>CURRENT LIABILITIES</u>			
75000-000000-9520-000000 Accounts Payable	\$ 2,043	\$ 2,043	\$ 3,892
75000-000000-9560-000000 Deferred Revenue	102,457	102,457	104,457
TOTAL CURRENT LIABILITIES	\$ 104,500	\$ 104,500	\$ 108,349
TOTAL NET BEGINNING BALANCE	\$ 161,330	\$ 161,330	\$ 157,215
 <u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
75000-910000-882000-732000 Contribution, Gifts, Grants, Endow	\$ -	\$ 442,951	\$ -
TOTAL LOCAL REVENUE	\$ -	\$ 442,951	\$ -
	\$ -	\$ 442,951.00	\$ -
<u>OTHER FINANCING SOURCES</u>			
75387-910000-898001-732000 Interfund Transfers-In, AS Student Book	\$ 23,500	\$ 23,500	\$ 23,500
75805-910000-898001-732000 Interfund Transfers-In, AS Dexter MacBride	2,500	2,500	2,500
75806-910000-898001-732000 Interfund Transfers-In, AS Mark Minor Memorial	2,500	2,500	2,500
75807-910000-898001-732000 Interfund Transfers-In, AS Leadership & Service	3,000	3,000	3,000
75808-910000-898001-732000 Interfund Transfers-In, AS Sophia B Clark	3,500	3,500	4,000
75848-910000-898001-732000 Interfund Transfers-In, AS ICC Service	4,000	4,000	4,000
75890-910000-898001-732000 Interfund Transfers-In, SL Mark Minor Memorial	-	4,758	-
75916-910000-898001-732000 Interfund Transfers-In, AS Bus Transportation	4,500	4,500	900
75918-910000-898001-732000 Interfund Transfers-In, AS Music	5,000	5,000	5,000
75919-910000-898001-732000 Interfund Transfers-In, AS Student of Distinction	10,000	10,000	10,000
75922-910000-898001-732000 Interfund Transfers-In, AS Cesar Chavez	5,000	4,750	7,000
75923-910000-898001-732000 Interfund Transfers-In, AS Cross Cultural	5,000	5,000	5,000
TOTAL OTHER FINANCING SOURCES	\$ 68,500	\$ 73,008	\$ 67,400
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 68,500	\$ 515,959	\$ 67,400
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 229,830	\$ 677,289	\$ 224,615

**MT. SAN ANTONIO COLLEGE
SCHOLARSHIP AND LOAN TRUST FUND - 75
EXPENDITURES**

COLUMN 1	COLUMN 3	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>STUDENT FINANCIAL AID</u>				
760000 Other Student Aid	\$ 229,830	\$ 520,074	\$ 224,615	\$ (5,215)
700000 TOTAL	\$ 229,830	\$ 520,074	\$ 224,615	\$ (5,215)
100000 - 700000 TOTAL EXPENDITURES	\$ 229,830	\$ 520,074	\$ 224,615	\$ (5,215)
<u>FUND BALANCE</u>				
792028 Restricted Fund Balance - Scholarships and Loan	\$ -	\$ 157,215	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ 157,215	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 229,830	\$ 677,289	\$ 224,615	\$ (5,215)

**MT. SAN ANTONIO COLLEGE
OTHER TRUST FUNDS - 79
REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2012-13</u>	<u>ACTUAL INCOME 2012-13</u>	<u>ADOPTED BUDGET 2013-14</u>
<u>CURRENT ASSETS</u>			
79000-000000-9110-000000 Cash and Cash Equivaletns	\$ 395,491	\$ 395,491	\$ 467,124
79000-000000-9200-000000 Accounts Receivable	-	-	5,469
TOTAL CURRENT ASSETS	\$ 395,491	\$ 395,491	\$ 472,593
<u>CURRENT LIABILITIES</u>			
79000-000000-9520-000000 Accounts Payable	\$ 8,512	\$ 8,512	\$ 6,553
TOTAL CURRENT LIABILITIES	\$ 8,512	\$ 8,512	\$ 6,553
TOTAL NET BEGINNING BALANCE	\$ 386,979	\$ 386,979	\$ 466,040
 <u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
79301-366100-882002-709000 Sponsorships	\$ 5,963	\$ 131,100	\$ 75,000
79401-366200-882002-709000 Sponsorships	158,200	21,011	15,000
79301-366100-884020-709000 Sales-Souvenir	82,242	91,106	85,000
79401-366200-884020-709000 Sales-Souvenir	-	583	-
79301-366200-884021-709000 Sales-Banquet	-	840	-
79401-366200-884021-709000 Sales-Banquet	-	130	-
79301-366100-884022-709000 Sales-Entry Fees	139,422	153,735	145,000
79401-366200-884022-709000 Sales-Entry Fees	50,000	48,607	69,982
79301-366100-884023-709000 Sales-Gate Fees	35,999	65,734	60,000
79401-366200-884023-709000 Sales-Gate Fees	-	72,608	70,000
79401-366200-884024-709000 Sales-Advertising	5,000	3,000	3,000
79301-366100-885200-709000 Booth Rentals	210	500	300
79401-366200-885200-709000 Booth Rentals	3,000	1,000	1,000
79301-366100-888107-709000 Parking Services-Special Events	34,770	13,247	13,000
79401-366200-888107-709000 Parking Services-Special Events	15,000	-	20,000
79301-366100-898001-709000 Other Local Revenues	-	-	4,631
79401-366200-898001-709000 Interfund Transfer-In	-	4,631	-
TOTAL LOCAL REVENUE	\$ 529,806	\$ 607,832	\$ 561,913
TOTAL REVENUE	\$ 529,806	\$ 607,832	\$ 561,913
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 916,785	\$ 994,811	\$ 1,027,953

**MT. SAN ANTONIO COLLEGE
OTHER TRUST FUNDS - 79
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2012-13	ACTUAL EXPENDITURES 2012-13	ADOPTED BUDGET 2013-14	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
230000 Short-Term Hourly Non-Instructional	\$ 87,460	\$ 161,168	\$ 140,500	\$ 53,040
200000 TOTAL	\$ 87,460	\$ 161,168	\$ 140,500	\$ 53,040
<u>EMPLOYEE BENEFITS</u>				
320000 PERS	\$ -	\$ 428	\$ -	\$ -
330000 OASDI and Medicare	1,970	4,516	3,374	1,404
350000 State Unemployment Insurance	963	1,666	1,546	583
360000 Workers' Compensation Insurance	1,217	2,240	1,955	738
380000 Alternative Retirement Plan	2,624	1,705	3,615	991
300000 TOTAL	\$ 6,774	\$ 10,555	\$ 10,490	\$ 3,716
<u>SUPPLIES AND MATERIALS</u>				
420000 Books, Magazines and Periodicals	\$ -	\$ 89	\$ 80	\$ 80
450000 Non-Instructional Supplies and Materials	26,100	19,170	18,560	(7,540)
470000 Food Supplies	8,500	3,868	2,500	(6,000)
400000 TOTAL	\$ 34,600	\$ 23,127	\$ 21,140	\$ (13,460)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 15,050	\$ 2,499.00	\$ 3,000	\$ (12,050)
520000 Travel and Conference Expenses	-	4,490	-	-
550000 Utilities and Housekeeping Services	-	1,019	1,020	1,020
560000 Contracts, Rents, Leases and Repairs	30,986	68,819	81,975	50,989
580000 Other Services and Expenses	245,428	160,906	167,912	(77,516)
500000 TOTAL	\$ 291,464	\$ 237,733	\$ 253,907	\$ (37,557)
<u>CAPITAL OUTLAY</u>				
640000 Equipment	\$ 16,000	\$ 36,557	\$ 2,000	\$ (14,000)
600000 TOTAL	\$ 16,000	\$ 36,557	\$ 2,000	\$ (14,000)
<u>STUDENT FINANCIAL AID</u>				
720000 Interfund Transfers-In	\$ -	\$ 4,631	\$ 4,631	\$ 4,631
730000 Interfund Transfers-Out	58,834	55,000	43,734	(15,100)
700000 TOTAL	\$ 58,834	\$ 59,631	\$ 48,365	\$ (10,469)
100000 - 700000 TOTAL EXPENDITURES	\$ 495,132	\$ 528,771	\$ 476,402	\$ (18,730)
<u>FUND BALANCE</u>				
794005 Assigned Fund Balance-Mt SAC Cross Country Invitational	\$ 323,596	\$ 466,040	\$ 551,551	\$ 227,955
794005 Assigned Fund Balance-Mt SAC Relays	98,057	-	-	(98,057)
790000 TOTAL FUND BALANCE	\$ 421,653	\$ 466,040	\$ 551,551	\$ 129,898
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 916,785	\$ 994,811	\$ 1,027,953	\$ 111,168