

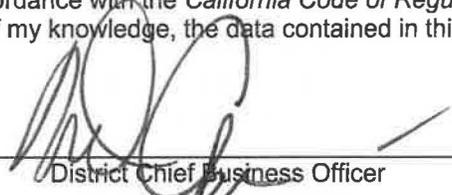
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: MT. SAN ANTONIO

District Code: 850

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

 _____ District Chief Business Officer	 _____ District Superintendent
_____ 10/5/18 Date	_____ 10/8/18 Date

Contact: Michael Gregoryk
909-274-4230

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	37,516,563	37,516,563		37,516,563
Other	1300	34,466,992	34,466,992		34,466,992
Total Instructional Salaries		71,983,555	71,983,555	0	71,983,555
Non-Instructional Salaries					
Contract or Regular	1200		13,215,341	12,088	13,227,429
Other	1400		1,778,954	1,038	1,779,992
Total Non-Instructional Salaries		0	14,994,295	13,126	15,007,421
Total Academic Salaries		71,983,555	86,977,850	13,126	86,990,976
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		33,488,665	1,971,655	35,460,320
Other	2300		4,030,183	865,361	4,895,544
Total Non-Instructional Salaries		0	37,518,848	2,837,016	40,355,864
Instructional Aides					
Regular Status	2200	2,009,084	2,009,084		2,009,084
Other	2400	1,473,050	1,473,050	1,125	1,474,175
Total Instructional Aides		3,482,134	3,482,134	1,125	3,483,259
Total Classified Salaries		3,482,134	41,000,982	2,838,141	43,839,123
Employee Benefits	3000	22,957,873	43,876,557	755,146	44,631,703
Supplies and Materials	4000		2,521,690	237,614	2,759,304
Other Operating Expenses	5000	925,801	15,806,130	1,748,547	17,554,677
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		99,349,363	190,183,209	5,592,574	195,775,783

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,135,211	1,135,211		1,135,211
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		391,729		391,729
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,371,307		1,371,307
Objects to Exclude	Object Code				
Rents and Leases	5060		272,240		272,240
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		5,415,508		5,415,508

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,135,211	8,585,995	0	8,585,995
Total for ECS 84362, 50% Law		98,214,152	181,597,214	5,592,574	187,189,788
Percent of CEE (Instructional Salary Cost / Total CEE)		54.08%	100.00%		
50% of Current Expense of Education			90,798,607		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		98,214,152	181,597,214	5,592,574	187,189,788
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		99,349,363	190,183,209	5,592,574	195,775,783
Capital Expenditures	6000	287,837	1,008,432	283,330	1,291,762
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		99,637,200	191,191,641	5,875,904	197,067,545

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2018

District ID: 850

Name: MT, SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	69,875	6,354	76,229
In County Treasury	9112	65,808,319	11,975,761	77,784,080
Cash With Fiscal Agents	9113	44,004		44,004
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	7,238,245	3,728,883	10,967,128
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		73,260,443	15,710,998	88,971,441
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,316,151	1,267,569	13,583,720
Accrued Salaries and Wages Payable	9520	11,064,661		11,064,661
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,261,014	11,155,630	13,416,644
TOTAL LIABILITIES		25,641,826	12,423,199	38,065,025

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		3,287,799	3,287,799
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	22,153,185		22,153,185
Total Designated Fund Balance		22,153,185	3,287,799	25,440,984
Uncommitted Fund Balance	9790	25,465,432		25,465,432
TOTAL FUND EQUITY		47,618,617	3,287,799	50,906,416
TOTAL LIABILITIES AND FUND EQUITY		73,260,443	15,710,998	88,971,441

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			815,352	257,662		1,300,334
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			184,842	6,608		11,144
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,000,194	264,270	0	1,311,478
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			99,136	19,098		9,772
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			83,409			157,101
TOTAL LIABILITIES		0	0	182,545	19,098	0	166,873

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	26,148	0	0	1,050,605
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	791,501	245,172	0	0
Total Designated Fund Balance		0	0	817,649	245,172	0	1,050,605
Uncommitted Fund Balance	9790	0	0	0	0	0	94,000
TOTAL FUND EQUITY		0	0	817,649	245,172	0	1,144,605
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,000,194	264,270	0	1,311,478

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	76,912,468		9,258,895
Cash With Fiscal Agents	9113	222,624		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	596,040		88,421
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		77,731,132	0	9,347,316
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,338,702		1,262,130
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	6,222,213		
TOTAL LIABILITIES		13,560,915	0	1,262,130

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	47,723,571		8,085,186
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		47,723,571	0	8,085,186
Uncommitted Fund Balance	9790	16,446,646		
TOTAL FUND EQUITY		64,170,217	0	8,085,186
TOTAL LIABILITIES AND FUND EQUITY		77,731,132	0	9,347,316

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,288,213	73,458		152,403	306,950			890,061
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	15,452	489		226,733	28,956			292,500
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,303,665	73,947	0	379,136	335,906	0	0	1,182,561

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	21,429	6,023		3,406	150			197,415
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					104,457			
Deferred Revenues	9570				361,403				
Total Current Liabilities and Deferred Revenue		21,429	6,023	0	364,809	104,607	0	0	197,415
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	21,429	6,023	0	364,809	104,607	0	0	197,415

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,282,236	67,924			231,299			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								985,146
Total Designated Fund Balance		2,282,236	67,924	0	0	231,299	0	0	985,146
Uncommitted(Unrestricted) Fund Balance	9790				14,327				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,282,236	67,924	0	14,327	231,299	0	0	985,146
TOTAL LIABILITIES AND FUND EQUITY		2,303,665	73,947	0	379,136	335,906	0	0	1,182,561

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	30,272	1,858,953	1,889,225
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		238,979	238,979
Student Financial Aid	8150	62,947		62,947
Veterans Education	8160	4,800		4,800
Vocational and Technical Education Act (VATEA)	8170		1,076,275	1,076,275
Other Federal Revenues	8190	1,172	1,508,111	1,509,283
Total Federal Revenues	8100	99,191	4,682,318	4,781,509
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	87,280,423		87,280,423
Other General Apportionment	8613	249,045		249,045
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,226,510	1,226,510
Disabled Students Programs and Services(DSPS)	8623		3,322,503	3,322,503
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		521,069	521,069
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		18,565,570	18,565,570

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	24,583,549		24,583,549
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,056,016	5,056,016
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	114,875		114,875
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	9		9
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,415,508	1,784,752	7,200,260
State Mandated Costs	8685	880,048		880,048
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,659,912	466,133	7,126,045
Total State Revenues	8600	125,183,369	30,942,553	156,125,922

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	18,424,388		18,424,388
Tax Allocation, Supplemental Roll	8812	558,714		558,714
Tax Allocation, Unsecured Roll	8813	415,675		415,675
Prior Years Taxes	8816	394,521		394,521
Education Revenues Augmentation Fund (ERAF)	8817	33,111,683		33,111,683
Redevelopment Agency Funds - Pass Through	8818	1,079,860		1,079,860
Redevelopment Agency Funds - Residual	8819	2,088,013		2,088,013
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	133,330	57,077	190,407
Contract Services	8830			
Contract Instructional Services	8831	305,970		305,970
Other Contract Services	8832	225,992	5,647	231,639
Sales and Commissions	8840	210,432		210,432
Rentals and Leases	8850	306,252		306,252
Interest and Investment Income	8860	1,126,982		1,126,982
Student Fees and Charges	8870			
Community Services Classes	8872	813,325		813,325
Dormitory	8873			0
Enrollment	8874	9,359,427		9,359,427
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	6,473		6,473
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	108,339		108,339
Insurance	8878	878,900		878,900
Student Records	8879	144,537		144,537
Nonresident Tuition	8880	4,900,490		4,900,490
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	344,285	2,992,237	3,336,522
Other Local Revenues	8890	1,636,311		1,636,311
Total Local Revenues	8800	76,573,899	3,054,961	79,628,860
Total Revenues		201,856,459	38,679,832	240,536,291

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	96,778		96,778
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,532,740		1,532,740
Total Other Financing Sources	8900	1,629,518	0	1,629,518
Total Revenues and Other Financing Sources		203,485,977	38,679,832	242,165,809

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	2,227,841	680,497	118,298	41,891		3,068,527
Architecture and Environmental Design	0200	187,988		312	21,685		209,985
Environmental Sciences and Technologies	0300		5,306				5,306
Biological Sciences	0400	5,211,243	148,080	172,657	78,095		5,610,075
Business and Management	0500	2,727,155	126,943	28,541	220,019		3,102,658
Communications	0600	1,216,752	133,414	98,927	123,952		1,573,045
Computer and Information Science	0700	2,457,322	120,510	62,078	564,772		3,204,682
Education	0800	6,143,005	1,373,964	504,008	60,337		8,081,314
Engineering and Related Industrial Technology	0900	4,079,984	922,578	426,730	80,542		5,509,834
Fine and Applied Arts	1000	7,539,427	1,086,794	372,211	162,232		9,160,664
Foreign language	1100	2,438,617	90,505	75,764	6,799		2,611,685
Health	1200	6,222,407	1,136,856	266,624	463,376		8,089,263
Consumer Education And Home Economics	1300	3,749,058	484,481	200,082	212,669		4,646,290
Law	1400	351,789	30,660	36,503	583		419,535
Humanities(Letters)	1500	12,125,219	463,568	149,286	7,074		12,745,147
Library Science	1600	12,075					12,075
Mathematics	1700	8,299,574	207,971	42,009	2,058		8,551,612
Military Studies	1800						0
Physical Sciences	1900	6,309,550	468,763	226,416	73,862		7,078,591
Psychology	2000	2,054,024	59,046	18,233			2,131,303
Public Affairs and Services	2100	1,676,103	392,889	117,368	29,501		2,215,861
Social Sciences	2200	5,857,886	153,836	15,535	3,617		6,030,874
Commercial Services	3000	147,548	34,000	34,878	140,913		357,339
Interdisciplinary Studies	4900	17,758,670	7,131,606	1,882,420	818,538		27,591,234
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,135,211					1,135,211
Sub-Total Instructional Activites		99,928,448	15,252,267	4,848,880	3,112,515		123,142,110
Total Expenditures for GF Activities*		101,930,946	99,482,960	25,420,168	4,519,383	7,170,145	238,523,602

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		7,879,193	246,610	75,516		8,201,319
Course and Curriculum Development	6020		188,352				188,352
Academic / Faculty Senate	6030		1,026,061	12,084			1,038,145
Other Instructional Administration & Governance	6090		52,255	36,829			89,084
Total Instructional Admin. & Governance		0	9,145,861	295,523	75,516	0	9,516,900
Instructional Support Services	6100						
Learning Center	6110	1,999,534	465,952	15,993	5,493		2,486,972
Library	6120		2,295,152	344,617	203,129		2,842,898
Media	6130		1,073,716	85,803	36,826		1,196,345
Museums and Galleries	6140		53,125	6,867			59,992
Academic Information Systems and Technology	6150		2,383,325	51,370	19,600		2,454,295
Other Instructional Support Services	6190						0
Total Instructional Support Services		1,999,534	6,271,270	504,650	265,048	0	9,040,502
Admissions and Records	6200		2,539,921	1,229,339	20,078		3,789,338
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,432,305	83,881	28,195		6,544,381
Matriculation and Student Assessment	6320		1,989,846	33,488	29,613		2,052,947
Transfer Programs	6330						0
Career Guidance	6340			12,000			12,000
Other Student Counseling and Guidance	6390		213,583				213,583
Total Student Counseling and Guidance		0	8,635,734	129,369	57,808	0	8,822,911

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,102,082	66,725			3,168,807
Extended Opportunity Programs and Services (EOPS)	6430		987,412	64,364	3,238	617,800	1,672,814
Health Services	6440			6,141	26,004		32,145
Student Personnel Administration	6450		2,417,074	437,065	28,837		2,882,976
Financial Aid Administration	6460		2,350,715	151,836	11,160		2,513,711
Job Placement Services	6470		1,208,269	51,061	11,764		1,271,094
Veterans Services	6480		178,068	30,994			209,062
Miscellaneous Student Services	6490		3,330,995	1,053,394	66,293		4,450,682
Total Other Student Services		0	13,574,615	1,861,580	147,296	617,800	16,201,291
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,058,514	1,114,687	33,674		3,206,875
Custodial Services	6530		4,767,226	126,219	19,125		4,912,570
Grounds Maintenance and Repairs	6550		2,130,524	197,682	1,663		2,329,869
Utilities	6570			3,516,312			3,516,312
Other Operations and Maintenance of Plant	6590		1,220,505	631,755			1,852,260
Total Operation and Maintenance of Plant	6500	0	10,176,769	5,586,655	54,462	0	15,817,886
Planning, Policymaking and Coordinations	6600		3,841,547	753,890	60,405		4,655,842

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,136,811	390,995	4,773		1,532,579
Fiscal Operations	6720		3,544,361	1,280,039	3,178		4,827,578
Human Resources Management	6730		2,117,343	363,278	15,671		2,496,292
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,373,269				3,373,269
Staff Development	6750		321,569	322,423			643,992
Staff Diversity	6760			26,346			26,346
Logistical Services	6770		3,182,817	1,866,099	53,633		5,102,549
Management Information Systems	6780		6,265,316	2,348,233	270,210		8,883,759
Other General Institutional Support Services	6790		2,290,352	68,817	19,336		2,378,505
Total General Institutional Support Services	6700	0	22,231,838	6,666,230	366,801	0	29,264,869
Community Services & Economic Development	6800						
Community Recreation	6810		331,126	67,980	26,655		425,761
Community Service Classes	6820	1,143	152,317	367,807			521,267
Community Use of Facilities	6830		1,707,929	200,390	167,993		2,076,312
Economic Development	6840		370,692	705,469	8,434		1,084,595
Other Community Services & Economic Development	6890		1,046	2,426			3,472
Total Community Services	6800	1,143	2,563,110	1,344,072	203,082	0	4,111,407

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		43,575	831			44,406
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,785,863	513,844	35,789		3,335,496
Student and Co-Curricular Activities	6960		228,734	398,448	10,728		637,910
Student Housing	6970						0
Other Ancillary Services	6990		105,430	703,480			808,910
Total Ancillary Services	6900	0	3,163,602	1,616,603	46,517	0	4,826,722
Auxiliary Operations	7000						
Contract Education	7010	1,821	2,062,064	531,521	74,664		2,670,070
Other Auxiliary Operations	7090		24,160	51,800	35,191		111,151
Total Auxiliary Operations	7000	1,821	2,086,224	583,321	109,855	0	2,781,221

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		202	56			258
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,434,605	5,434,605
Student Aid	7320					375,662	375,662
Other Outgo	7390					742,078	742,078
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,552,345	6,552,345
Sub-Total Non-Instructional Activites		2,002,498	84,230,693	20,571,288	1,406,868	7,170,145	115,381,492
Total Expenditures General Fund: activities *		101,930,946	99,482,960	25,420,168	4,519,383	7,170,145	238,523,602

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$312,017,619
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	31,864.85		
	2. 2017-2018 Second Period Actual FTES	33,373.23		
	3. 2017-2018 Population change factor (C2/C1)	1.0473		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$338,768,734
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$338,768,734
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$338,768,734
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			120,574,886
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			114,884
C.	Local Property taxes			56,072,856
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			279,206
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			598,900
H.	2018-2019 Appropriations Subject to Limit			\$176,442,932

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	99,191	100,000	4,682,318	5,060,927	4,781,509	5,160,927
State Revenues	8600	125,183,369	128,335,356	30,942,553	42,139,723	156,125,922	170,475,079
Local Revenues	8800	76,573,899	74,781,710	3,054,961	3,381,258	79,628,860	78,162,968
Total Revenues		201,856,459	203,217,066	38,679,832	50,581,908	240,536,291	253,798,974
EXPENDITURES:							
Academic Salaries	1000	86,990,976	89,152,371	6,297,168	7,711,738	93,288,144	96,864,109
Classified Salaries	2000	43,839,123	45,760,730	14,316,915	16,348,790	58,156,038	62,109,520
Employee Benefits	3000	44,631,703	44,854,189	5,338,021	6,147,735	49,969,724	51,001,924
Supplies and Materials	4000	2,759,304	3,593,313	1,283,689	5,244,810	4,042,993	8,838,123
Other Operating Expenses and Services	5000	17,554,677	37,426,257	3,822,498	11,719,481	21,377,175	49,145,738
Capital Outlay	6000	1,291,762	3,233,983	3,227,621	2,747,389	4,519,383	5,981,372
Total Expenditures		197,067,545	224,020,843	34,285,912	49,919,943	231,353,457	273,940,786
Excess /(Deficiency) of Revenues over Expenditures		4,788,914	(20,803,777)	4,393,920	661,965	9,182,834	(20,141,812)
Other Financing Sources	8900	1,629,518	1,539,707			1,629,518	1,539,707
Other Outgo	7000	2,657,126	1,950,235	4,513,019	3,941,509	7,170,145	5,891,744
Net Increase/(Decrease) in Fund Balance		3,761,306	(21,214,305)	(119,099)	(3,279,544)	3,642,207	(24,493,849)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	43,857,311	47,618,617	3,406,898	3,287,799	47,264,209	50,906,416
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	43,857,311		3,406,898		47,264,209	
Ending Fund Balance, June 30		47,618,617	26,404,312	3,287,799	8,255	50,906,416	26,412,567

For Actual Year 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	167,554					
Local Revenues	8800	20,883,040	22,561,369				
Total Revenues		21,050,594	22,561,369	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,689,812	14,040,000				
Debt Interest and Other Service Charges	7120	7,993,836	7,058,549				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,683,648	21,098,549	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,683,648)	(21,098,549)	0	0	0	0
Net Increase/Decrease in Fund Balance		366,946	1,462,820	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,823,894	17,190,840		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,823,894		0		0	
Ending Fund Balance, June 30		17,190,840	18,653,660	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					479,906	560,912
State Revenues	8600					1,319,675	1,238,397
Local Revenues	8800					253,516	253,516
Total Income		0	0	0	0	2,053,097	2,052,825
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,391,675	1,497,729
Employee Benefits	3000					324,760	370,817
Supplies and Materials	4000					38,078	24,206
Other Operating Expenses and Services	5000					155,960	252,540
Capital Outlay	6000					24,212	1,149
Total Expenditures		0	0	0	0	1,934,685	2,146,441
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	118,412	(93,616)
Other Financing Sources	8900						
Other Outgo	7000					2,218	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	116,194	(93,616)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	701,455	817,649
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		701,455	
Ending Fund Balance, June 30		0	0	0	0	817,649	724,033

For Actual Year 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	160,981	186,000			1,417,699	1,410,000
Total income		160,981	186,000	0	0	1,417,699	1,410,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					820,756	929,752
Employee Benefits	3000					267,339	326,418
Supplies and Materials	4000	195,698	240,500			39,857	43,441
Other Operating Expenses and Services	5000	12,104	15,500			121,110	116,463
Capital Outlay	6000	86,492	10,000				
Total Expenditures		294,294	266,000	0	0	1,249,062	1,416,074
Excess /(Deficiency) of Revenues over Expenditures		(133,313)	(80,000)	0	0	168,637	(6,074)
Other Financing Sources	8900	79,000	80,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(54,313)	0	0	0	168,637	(6,074)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	299,485	245,172		0	975,968	1,144,605
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	299,485		0		975,968	
Ending Fund Balance, June 30		245,172	245,172	0	0	1,144,605	1,138,531

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,304,806	7,817,860				
Local Revenues	8800	2,914,636	1,202,744			277,459	55,000
Total Income		4,219,442	9,020,604	0	0	277,459	55,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,732,011	1,133,367				
Employee Benefits	3000	488,563	404,018				
Supplies and Materials	4000	679,427	148,313			64,999	15,000
Other Operating Expenses and Services	5000	2,163,746	2,383,969			513,784	316,610
Capital Outlay	6000	40,766,689	60,848,419			10,573,807	6,990,229
Total Expenditures		45,830,436	64,918,086	0	0	11,152,590	7,321,839
Excess /(Deficiency) of Revenues over Expenditures		(41,610,994)	(55,897,482)	0	0	(10,875,131)	(7,266,839)
Other Financing Sources	8900	1,943,680	545,531				
Other Outgo	7000	51,467					
Net Increase/(Decrease) in Fund Balance		(39,718,781)	(55,351,951)	0	0	(10,875,131)	(7,266,839)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	103,888,998	64,170,217	0	0	18,960,317	8,085,186
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	103,888,998		0		18,960,317	
Ending Fund Balance, June 30		64,170,217	8,818,266	0	0	8,085,186	818,347

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

For Actual Year 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	579,387	576,836	30,054	29,000		
Total Income		579,387	576,836	30,054	29,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	90,023	88,757				
Employee Benefits	3000	27,698	29,987				
Supplies and Materials	4000	47,706	68,275		2,500		
Other Operating Expenses and Services	5000	313,024	347,850	24,493	25,737		
Capital Outlay	6000	12,574	32,389				
Total Expenditures		491,025	567,258	24,493	28,237	0	0
Excess/(Deficiency) of Revenues over Expenditures		88,362	9,578	5,561	763	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		88,362	9,578	5,561	763	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,193,874	2,282,236	62,363	67,924		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,193,874		62,363		0	
Ending Fund Balance, June 30		2,282,236	2,291,814	67,924	68,687	0	0

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	43,182,194	44,955,633				
State Revenues	8600	4,522,915	4,596,403				
Local Revenues	8800	31,150		686,716	743,250		
Total Income		47,736,259	49,552,036	686,716	743,250	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		47,736,259	49,552,036	686,716	743,250	0	0
Other Financing Sources	8900	1,891,700	2,958,129	2,000			
Other Outgo	7000	49,688,609	52,510,165	663,777	974,549		
Net Increase/(Decrease) in Fund Balance		(50,650)	0	24,939	(231,299)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	74,977	14,327	206,360	231,299		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	74,977		206,360		0	
Ending Fund Balance, June 30		14,327	14,327	231,299	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			286,697	302,500
Total Income		0	0	286,697	302,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			115,760	110,500
Employee Benefits	3000			9,435	7,633
Supplies and Materials	4000			19,411	18,100
Other Operating Expenses and Services	5000			241,155	158,380
Capital Outlay	6000			3,991	6,500
Total Expenditures		0	0	389,752	301,113
Excess /(Deficiency) of Revenues over Expenditures		0	0	(103,055)	1,387
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(103,055)	1,387
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,088,201	985,146
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,088,201	
Ending Fund Balance, June 30		0	0	985,146	986,533

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,000,066
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	5,000
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	2,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	929,099
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,886,700
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	2,218

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				2,277,074		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			2,277,074		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	5,415,508			1,784,752		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	2,290	2,290
Books, Magazines, & Periodicals	4200				0	21,023	21,023
Instructional Supplies & Materials	4300				0	572,521	572,521
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	595,834	595,834
Other Operating Expenses and Services	5000		5,415,508		5,415,508	427,990	5,843,498
Capital Outlay	6000						
Library Books	6300				0	65,263	65,263
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	65,263	65,263
Other Outgo	7000				0		0
Total Expenditures		0	5,415,508	0	5,415,508	1,089,087	6,504,595
Ending Balance					0	2,972,739	2,972,739

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				2,972,739		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			2,972,739		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	5,046,873			1,771,419		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	12,857	12,857
Books, Magazines, & Periodicals	4200				0	32,777	32,777
Instructional Supplies & Materials	4300				0	4,361,794	4,361,794
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	4,407,428	4,407,428
Other Operating Expenses and Services	5000		5,046,873		5,046,873	226,088	5,272,961
Capital Outlay	6000						
Library Books	6300				0	110,642	110,642
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	110,642	110,642
Other Outgo	7000				0		0
Total Expenditures		0	5,046,873	0	5,046,873	4,744,158	9,791,031
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	24,583,549
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	24,583,549	0	0	24,583,549
TOTAL		24,583,549	0	0	24,583,549

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	8,167,984	5,011,062	13,179,046	N/A	N/A
2016-17	9,858,348	6,287,417	16,145,765	2,966,719	22.51%
2017-18	11,621,965	7,657,515	19,279,480	3,133,715	19.41%
2018-19	14,215,202	9,476,151	23,691,353	4,411,873	22.88%
2019-20	15,830,566	10,912,631	26,743,197	3,051,844	12.88%
2020-21	16,677,540	12,329,174	29,006,714	2,263,517	8.46%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

On June 22, 2016, the Board of Trustees approved the establishment of Section 115, Mt San Antonio College STRS/PERS irrevocable governmental trust, in which funds will be deposited for employer's pension obligations. The College deposited \$10,000,000 through June 30, 2018. The College plans to contribute \$4,000,000 in the 2018-19 Fiscal Year.