

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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

9/26/19

Date

9/26/19

Date

Contact: Rosa Royce

(909) 274-5530

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	38,369,853	38,369,853		38,369,853
Other	1300	36,593,834	36,593,834	3,116	36,596,950
Total Instructional Salaries		74,963,687	74,963,687	3,116	74,966,803
Non-Instructional Salaries					
Contract or Regular	1200		13,601,049	19,686	13,620,735
Other	1400		1,927,837	3,694	1,931,531
Total Non-Instructional Salaries		0	15,528,886	23,380	15,552,266
Total Academic Salaries		74,963,687	90,492,573	26,496	90,519,069
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		35,595,276	1,950,489	37,545,765
Other	2300		4,170,691	798,741	4,969,432
Total Non-Instructional Salaries		0	39,765,967	2,749,230	42,515,197
Instructional Aides					
Regular Status	2200	2,048,362	2,048,362		2,048,362
Other	2400	1,625,267	1,625,267	2,953	1,628,220
Total Instructional Aides		3,673,629	3,673,629	2,953	3,676,582
Total Classified Salaries		3,673,629	43,439,596	2,752,183	46,191,779
Employee Benefits	3000	25,391,083	46,317,378	788,603	47,105,981
Supplies and Materials	4000		2,425,607	227,804	2,653,411
Other Operating Expenses	5000	1,367,790	17,026,509	1,712,622	18,739,131
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		105,396,189	199,701,663	5,507,708	205,209,371

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	1,119,167	1,119,167		1,119,167
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		395,988		395,988
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,393,211		1,393,211
Objects to Exclude	Object Code				
Rents and Leases	5060		254,589		254,589
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		5,477,586		5,477,586

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,119,167	8,640,541	0	8,640,541
Total for ECS 84362, 50% Law		104,277,022	191,061,122	5,507,708	196,568,830
Percent of CEE (Instructional Salary Cost / Total CEE)		54.58%	100.00%		
50% of Current Expense of Education			95,530,561		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		104,277,022	191,061,122	5,507,708	196,568,830
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		105,396,189	199,701,663	5,507,708	205,209,371
Capital Expenditures	6000	384,415	1,642,554	321,544	1,964,098
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		105,780,604	201,344,217	5,829,252	207,173,469

For Year Ended June 30, 2019

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	399,886	13,528	413,414
In County Treasury	9112	76,549,782	13,504,490	90,054,272
Cash With Fiscal Agents	9113	16,554		16,554
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,803,232	4,263,109	7,066,341
Due from Other Funds	9140	266,274		266,274
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		80,135,728	17,781,127	97,916,855
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,084,767	1,471,267	11,556,034
Accrued Salaries and Wages Payable	9520	11,728,968		11,728,968
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	2,376,276	12,096,631	14,472,907
TOTAL LIABILITIES		24,190,011	13,567,898	37,757,909

For Year Ended June 30, 2019

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		4,213,229	4,213,229
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	25,435,418		25,435,418
Total Designated Fund Balance		25,435,418	4,213,229	29,648,647
Uncommitted Fund Balance	9790	30,510,299		30,510,299
TOTAL FUND EQUITY		55,945,717	4,213,229	60,158,946
TOTAL LIABILITIES AND FUND EQUITY		80,135,728	17,781,127	97,916,855

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 850

Name: MT. SAN ANTONIO

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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				2,286		
In County Treasury	9112			866,001	203,581		1,440,455
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			300,953	1,940		12,335
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,166,954	207,807	0	1,452,790
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			96,947	8,973		10,101
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			62,458			151,363
TOTAL LIABILITIES		0	0	159,405	8,973	0	161,464

- 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, 2019

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	26,682	0	0	1,160,467
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	980,867	198,834	0	0
Total Designated Fund Balance		0	0	1,007,549	198,834	0	1,160,467
Uncommitted Fund Balance	9790	0	0	0	0	0	130,859
TOTAL FUND EQUITY		0	0	1,007,549	198,834	0	1,291,326
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,166,954	207,807	0	1,452,790

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	33,328,890		286,306,852
Cash With Fiscal Agents	9113	223,283		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,545,325		33,497
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		36,097,498	0	286,340,349
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,049,762		6,927,793
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	1,383,785		
TOTAL LIABILITIES		6,433,547	0	6,927,793

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	18,915,993		279,412,556
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		18,915,993	0	279,412,556
Uncommitted Fund Balance	9790	10,747,958		
TOTAL FUND EQUITY		29,663,951	0	279,412,556
TOTAL LIABILITIES AND FUND EQUITY		36,097,498	0	286,340,349

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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, 2019

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	2,255,567	33,994		54,293	334,733			751,784
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	14,720	314		307,352	28,114			92,500
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		2,270,287	34,308	0	361,645	362,847	0	0	844,284

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	13,903			3,422				7,370
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				266,274				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					104,457			
Deferred Revenues	9570				77,622				
Total Current Liabilities and Deferred Revenue		13,903	0	0	347,318	104,457	0	0	7,370
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	13,903	0	0	347,318	104,457	0	0	7,370

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	2,256,384	34,308			258,390			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								836,914
Total Designated Fund Balance		2,256,384	34,308	0	0	258,390	0	0	836,914
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		2,256,384	34,308	0	14,327	258,390	0	0	836,914
TOTAL LIABILITIES AND FUND EQUITY		2,270,287	34,308	0	361,645	362,847	0	0	844,284

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	75,059	1,725,877	1,800,936
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		239,575	239,575
Student Financial Aid	8150	52,290		52,290
Veterans Education	8160	10,335		10,335
Vocational and Technical Education Act (VATEA)	8170		1,021,092	1,021,092
Other Federal Revenues	8190	205,262	1,202,457	1,407,719
Total Federal Revenues	8100	342,946	4,189,001	4,531,947
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	91,319,558		91,319,558
Other General Apportionment	8613	1,848,663		1,848,663
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,291,191	1,291,191
Disabled Students Programs and Services(DSPS)	8623		3,043,562	3,043,562
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		675,799	675,799
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		23,409,856	23,409,856

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	31,067,587		31,067,587
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,775,960	2,775,960
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	111,572		111,572
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	13		13
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,477,586	2,326,025	7,803,611
State Mandated Costs	8685	950,193		950,193
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,344,903	897,601	8,242,504
Total State Revenues	8600	138,120,075	34,419,994	172,540,069

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	19,599,119		19,599,119
Tax Allocation, Supplemental Roll	8812	526,169		526,169
Tax Allocation, Unsecured Roll	8813	460,484		460,484
Prior Years Taxes	8816	731,469		731,469
Education Revenues Augmentation Fund (ERAF)	8817	30,685,686		30,685,686
Redevelopment Agency Funds - Pass Through	8818	904,764		904,764
Redevelopment Agency Funds - Residual	8819	2,703,707		2,703,707
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	239,130	56,083	295,213
Contract Services	8830			
Contract Instructional Services	8831	95,609		95,609
Other Contract Services	8832	188,444	7,305	195,749
Sales and Commissions	8840	182,597		182,597
Rentals and Leases	8850	364,461		364,461
Interest and Investment Income	8860	1,544,790		1,544,790
Student Fees and Charges	8870			
Community Services Classes	8872	798,184		798,184
Dormitory	8873			0
Enrollment	8874	10,043,171		10,043,171
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	7,999		7,999
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	124,363		124,363
Insurance	8878	707,290		707,290
Student Records	8879	144,550		144,550
Nonresident Tuition	8880	5,077,974		5,077,974
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	300,885	2,892,353	3,193,238
Other Local Revenues	8890	1,769,965		1,769,965
Total Local Revenues	8800	77,200,810	2,955,741	80,156,551
Total Revenues		215,663,831	41,564,736	257,228,567

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	11,545		11,545
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,721,119	271,785	1,992,904
Total Other Financing Sources	8900	1,732,664	271,785	2,004,449
Total Revenues and Other Financing Sources		217,396,495	41,836,521	259,233,016

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	2,433,151	718,678	168,600	105,721		3,426,150
Architecture and Environmental Design	0200	303,548	8,261	4,351	34,139		350,299
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,515,436	159,146	167,915	105,101		5,947,598
Business and Management	0500	2,938,101	100,253	47,997	7,767		3,094,118
Communications	0600	1,400,446	115,584	101,396	328,274		1,945,700
Computer and Information Science	0700	2,603,910	140,886	47,713	48,447		2,840,956
Education	0800	6,595,756	1,511,645	547,933	69,393		8,724,727
Engineering and Related Industrial Technology	0900	4,350,480	797,139	434,357	485,623		6,067,599
Fine and Applied Arts	1000	8,313,832	1,030,640	460,653	328,059		10,133,184
Foreign language	1100	2,535,578	104,499	62,461	615		2,703,153
Health	1200	6,624,388	1,349,598	326,898	397,272		8,698,156
Consumer Education And Home Economics	1300	4,406,973	503,987	236,663	89,105		5,236,728
Law	1400	299,477	89,737	50,118	2,377		441,709
Humanities(Letters)	1500	12,232,256	532,076	135,645	307		12,900,284
Library Science	1600	6,359					6,359
Mathematics	1700	8,514,292	249,371	32,423	1,307		8,797,393
Military Studies	1800						0
Physical Sciences	1900	6,563,030	577,397	213,908	31,925		7,386,260
Psychology	2000	2,419,550	98,157	14,008			2,531,715
Public Affairs and Services	2100	1,788,409	412,696	94,155	41,023		2,336,283
Social Sciences	2200	6,407,264	133,349	21,652	42,288		6,604,553
Commercial Services	3000	135,083	34,515	72,834	69,966		312,398
Interdisciplinary Studies	4900	19,276,858	7,623,279	2,415,818	522,573		29,838,528
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,119,167					1,119,167
Sub-Total Instructional Activites		106,783,344	16,290,893	5,657,498	2,711,282		131,443,017
Total Expenditures for GF Activities*		107,798,048	103,474,458	27,491,307	4,840,448	6,376,225	249,980,486

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		9,022,049	287,641	131,098		9,440,788
Course and Curriculum Development	6020		219,075				219,075
Academic / Faculty Senate	6030		976,721	9,657			986,378
Other Instructional Administration & Governance	6090		84,713	16,868			101,581
Total Instructional Admin. & Governance		0	10,302,558	314,166	131,098	0	10,747,822
Instructional Support Services	6100						
Learning Center	6110	1,004,255	517,078	17,644			1,538,977
Library	6120		2,386,913	350,735	219,653		2,957,301
Media	6130		1,157,639	126,035	99,409		1,383,083
Museums and Galleries	6140		37,637	8,405			46,042
Academic Information Systems and Technology	6150		2,627,502	63,339	4,620		2,695,461
Other Instructional Support Services	6190						0
Total Instructional Support Services		1,004,255	6,726,769	566,158	323,682	0	8,620,864
Admissions and Records	6200		2,776,387	1,066,009	30,978		3,873,374
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,324,567	142,230	64,492		7,531,289
Matriculation and Student Assessment	6320		1,826,030	136,817	18,022		1,980,869
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		230,255				230,255
Total Student Counseling and Guidance		0	9,380,852	279,047	82,514	0	9,742,413

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,308,264	19,792			3,328,056
Extended Opportunity Programs and Services (EOPS)	6430		1,094,420	54,818		622,685	1,771,923
Health Services	6440		79,810	53,618	7,500		140,928
Student Personnel Administration	6450		2,453,708	829,962	6,624		3,290,294
Financial Aid Administration	6460		2,476,245	261,371	60,611		2,798,227
Job Placement Services	6470		1,067,024	64,572	5,080		1,136,676
Veterans Services	6480		267,066	38,671			305,737
Miscellaneous Student Services	6490		3,169,924	1,149,808	229,606		4,549,338
Total Other Student Services		0	13,916,461	2,472,612	309,421	622,685	17,321,179
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,063,161	1,214,791	6,064		3,284,016
Custodial Services	6530		4,708,352	113,696	8,025		4,830,073
Grounds Maintenance and Repairs	6550		2,106,595	184,795	62,999		2,354,389
Utilities	6570			3,288,956			3,288,956
Other Operations and Maintenance of Plant	6590		1,112,157	808,268	5,526		1,925,951
Total Operation and Maintenance of Plant	6500	0	9,990,265	5,610,506	82,614	0	15,683,385
Planning, Policymaking and Coordinations	6600		4,072,735	851,687	11,655		4,936,077

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,169,094	428,695			1,597,789
Fiscal Operations	6720		3,976,467	1,046,321	37,064		5,059,852
Human Resources Management	6730		2,550,727	536,594	8,651		3,095,972
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,393,211				1,393,211
Staff Development	6750		343,438	311,372	2,341		657,151
Staff Diversity	6760			73,344	10,840		84,184
Logistical Services	6770		3,193,306	1,967,210	85,975		5,246,491
Management Information Systems	6780		6,889,809	2,688,007	676,608		10,254,424
Other General Institutional Support Services	6790		2,309,231	64,588			2,373,819
Total General Institutional Support Services	6700	0	21,825,283	7,116,131	821,479	0	29,762,893
Community Services & Economic Development	6800						
Community Recreation	6810		307,547	80,098	30,430		418,075
Community Service Classes	6820	3,128	159,103	374,828			537,059
Community Use of Facilities	6830		1,662,049	386,198	139,198		2,187,445
Economic Development	6840		401,365	678,999	1,910		1,082,274
Other Community Services & Economic Development	6890		1,045	2,269			3,314
Total Community Services	6800	3,128	2,531,109	1,522,392	171,538	0	4,228,167

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		3,393	4,765			8,158
Farm Operations	6930						0
Food Services	6940			186			186
Parking	6950		2,819,309	436,117	52,919		3,308,345
Student and Co-Curricular Activities	6960		343,227	271,177	60,999		675,403
Student Housing	6970						0
Other Ancillary Services	6990		110,422	810,091	18,616		939,129
Total Ancillary Services	6900	0	3,276,351	1,522,336	132,534	0	4,931,221
Auxiliary Operations	7000						
Contract Education	7010	7,321	2,371,288	472,309	13,481		2,864,399
Other Auxiliary Operations	7090		13,507	40,456	18,172		72,135
Total Auxiliary Operations	7000	7,321	2,384,795	512,765	31,653	0	2,936,534

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,232,598	5,232,598
Student Aid	7320					424,942	424,942
Other Outgo	7390					96,000	96,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,753,540	5,753,540
Sub-Total Non-Instructional Activites		1,014,704	87,183,565	21,833,809	2,129,166	6,376,225	118,537,469
Total Expenditures General Fund: activities *		107,798,048	103,474,458	27,491,307	4,840,448	6,376,225	249,980,486

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$338,768,734
B.	2019-2020 Price Factor:			1.0385
C.	Population factor:			
	1.	2017-2018 Second Period Actual FTES	33,373.23	
	2.	2018-2019 Second Period Actual FTES	33,693.01	
	3.	2018-2019 Population change factor (C2/C1)	1.0096	
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$355,188,719
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)			\$355,188,719
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$355,188,719
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			121,284,659
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			111,585
C.	Local Property taxes			55,611,397
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			414,074
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			634,988
H.	2019-2020 Appropriations Subject to Limit			\$176,786,727

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	342,946	100,000	4,189,001	4,687,874	4,531,947	4,787,874
State Revenues	8600	138,120,075	130,722,027	34,419,994	42,447,811	172,540,069	173,169,838
Local Revenues	8800	77,200,810	75,776,201	2,955,741	3,003,469	80,156,551	78,779,670
Total Revenues		215,663,831	206,598,228	41,564,736	50,139,154	257,228,567	256,737,382
EXPENDITURES:							
Academic Salaries	1000	90,519,069	92,986,090	6,970,225	6,645,100	97,489,294	99,631,190
Classified Salaries	2000	46,191,779	49,054,442	14,506,071	14,525,411	60,697,850	63,579,853
Employee Benefits	3000	47,105,981	46,154,526	5,979,381	6,394,581	53,085,362	52,549,107
Supplies and Materials	4000	2,653,411	3,747,612	1,383,427	5,896,135	4,036,838	9,643,747
Other Operating Expenses and Services	5000	18,739,131	39,475,813	4,715,338	15,509,254	23,454,469	54,985,067
Capital Outlay	6000	1,964,098	3,068,159	2,876,350	1,474,701	4,840,448	4,542,860
Total Expenditures		207,173,469	234,486,642	36,430,792	50,445,182	243,604,261	284,931,824
Excess /(Deficiency) of Revenues over Expenditures		8,490,362	(27,888,414)	5,133,944	(306,028)	13,624,306	(28,194,442)
Other Financing Sources	8900	1,732,664	189,057	271,785	502,455	2,004,449	691,512
Other Outgo	7000	1,895,926	827,938	4,480,299	4,409,656	6,376,225	5,237,594
Net Increase/(Decrease) in Fund Balance		8,327,100	(28,527,295)	925,430	(4,213,229)	9,252,530	(32,740,524)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	47,618,617	55,945,717	3,287,799	4,213,229	50,906,416	60,158,946
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	47,618,617		3,287,799		50,906,416	
Ending Fund Balance, June 30		55,945,717	27,418,422	4,213,229	0	60,158,946	27,418,422

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	169,993					
Local Revenues	8800	55,003,640	30,916,944				
Total Revenues		55,173,633	30,916,944	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	14,040,000	16,060,225				
Debt Interest and Other Service Charges	7120	7,058,549	17,621,711				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	21,098,549	33,681,936	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(21,098,549)	(33,681,936)	0	0	0	0
Net Increase/Decrease in Fund Balance		34,075,084	(2,764,992)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,190,840	51,265,924		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,190,840		0		0	
Ending Fund Balance, June 30		51,265,924	48,500,932	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					619,915	485,903
State Revenues	8600					1,651,083	1,709,788
Local Revenues	8800					242,593	271,902
Total Income		0	0	0	0	2,513,591	2,467,593
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,654,375	1,575,744
Employee Benefits	3000					421,769	454,438
Supplies and Materials	4000					49,661	801
Other Operating Expenses and Services	5000					177,202	420,973
Capital Outlay	6000					20,684	15,637
Total Expenditures		0	0	0	0	2,323,691	2,467,593
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	189,900	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	189,900	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	817,649	1,007,549
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		817,649	
Ending Fund Balance, June 30		0	0	0	0	1,007,549	1,007,549

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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	172,231	186,000			1,454,915	1,452,000
Total Income		172,231	186,000	0	0	1,454,915	1,452,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,900	11,261			846,310	934,211
Employee Benefits	3000	172	668			301,316	349,059
Supplies and Materials	4000	256,552	231,100			41,341	60,429
Other Operating Expenses and Services	5000	18,251	24,900			119,227	108,301
Capital Outlay	6000	35,694	10,000				
Total Expenditures		313,569	277,929	0	0	1,308,194	1,452,000
Excess /(Deficiency) of Revenues over Expenditures		(141,338)	(91,929)	0	0	146,721	0
Other Financing Sources	8900	95,000	80,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(46,338)	(11,929)	0	0	146,721	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	245,172	198,834		0	1,144,605	1,291,326
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	245,172		0		1,144,605	
Ending Fund Balance, June 30		198,834	186,905	0	0	1,291,326	1,291,326

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	7,021,344	2,710,517				
Local Revenues	8800	2,846,249	1,061,191			158,717	1,080,000
Total Income		9,867,593	3,771,708	0	0	158,717	1,080,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,007,929	1,411				2,063,150
Employee Benefits	3000	561,035	131				597,812
Supplies and Materials	4000	36,337	133,928			66,382	56,656
Other Operating Expenses and Services	5000	1,064,147	495,255			1,613,449	10,046,127
Capital Outlay	6000	67,062,071	23,755,103			12,151,516	266,215,919
Total Expenditures		70,731,519	24,385,828	0	0	13,831,347	278,979,664
Excess /(Deficiency) of Revenues over Expenditures		(60,863,926)	(20,614,120)	0	0	(13,672,630)	(277,899,664)
Other Financing Sources	8900	26,357,660	138,523			285,000,000	
Other Outgo	7000		300,000				
Net Increase/(Decrease) in Fund Balance		(34,506,266)	(20,775,597)	0	0	271,327,370	(277,899,664)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	64,170,217	29,663,951	0	0	8,085,186	279,412,556
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	64,170,217		0		8,085,186	
Ending Fund Balance, June 30		29,663,951	8,888,354	0	0	279,412,556	1,512,892

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	584,006	545,684	29,565	29,000		
Total Income		584,006	545,684	29,565	29,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	94,117	97,041				
Employee Benefits	3000	32,577	38,336				
Supplies and Materials	4000	38,212	56,470	2,955	2,000		
Other Operating Expenses and Services	5000	420,152	335,148	35,182	26,237		
Capital Outlay	6000	24,800	21,500	25,044			
Total Expenditures		609,858	548,495	63,181	28,237	0	0
Excess /(Deficiency) of Revenues over Expenditures		(25,852)	(2,811)	(33,616)	763	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(25,852)	(2,811)	(33,616)	763	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,282,236	2,256,384	67,924	34,308		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,282,236		67,924		0	
Ending Fund Balance, June 30		2,256,384	2,253,573	34,308	35,071	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	39,114,644	45,904,827				
State Revenues	8600	3,879,413	4,284,403				
Local Revenues	8800			751,171	765,250		
Total Income		42,994,057	50,189,230	751,171	765,250	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		42,994,057	50,189,230	751,171	765,250	0	0
Other Financing Sources	8900	2,552,233	3,484,702				
Other Outgo	7000	45,546,290	53,673,932	724,080	1,023,640		
Net Increase/(Decrease) in Fund Balance		0	0	27,091	(258,390)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,327	14,327	231,299	258,390		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,327		231,299		0	
Ending Fund Balance, June 30		14,327	14,327	258,390	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			289,663	334,500
Total Income		0	0	289,663	334,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			103,465	240,680
Employee Benefits	3000			6,774	56,893
Supplies and Materials	4000			9,871	18,100
Other Operating Expenses and Services	5000			301,410	158,913
Capital Outlay	6000			16,375	6,500
Total Expenditures		0	0	437,895	481,086
Excess /(Deficiency) of Revenues over Expenditures		0	0	(148,232)	(146,586)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(148,232)	(146,586)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	985,146	836,914
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		985,146	
Ending Fund Balance, June 30		0	0	836,914	690,328

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	55,784
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	95,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	22,023
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	2,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	666,439
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	2,550,233

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,477,586			2,326,025	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	3,531	3,531
Books, Magazines, & Periodicals	4200				0	37,337	37,337
Instructional Supplies & Materials	4300				0	643,095	643,095
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	683,963	683,963
Other Operating Expenses and Services	5000		5,477,586		5,477,586	399,442	5,877,028
Capital Outlay	6000						
Library Books	6300				0	116,349	116,349
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	116,349	116,349
Other Outgo	7000				0		0
Total Expenditures		0	5,477,586	0	5,477,586	1,199,754	6,677,340
Ending Balance					0	4,099,010	4,099,010

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					4,099,010	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			4,099,010	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,158,395			1,820,610	
		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	27,000	27,000
Instructional Supplies & Materials	4300				0	5,349,894	5,349,894
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	5,389,751	5,389,751
Other Operating Expenses and Services	5000		5,158,395		5,158,395	382,004	5,540,399
Capital Outlay	6000						
Library Books	6300				0	147,865	147,865
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	147,865	147,865
Other Outgo	7000				0		0
Total Expenditures		0	5,158,395	0	5,158,395	5,919,620	11,078,015
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	31,067,587
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	31,067,587	0	0	31,067,587
TOTAL		31,067,587	0	0	31,067,587

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	13,562,338	9,286,786	22,849,124	3,569,644	18.52%
2019-20	15,408,059	11,404,663	26,812,722	3,963,598	17.35%
2020-21	16,579,432	13,127,420	29,706,852	2,894,130	10.79%

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 has a total investment of over \$11 million as of June 30, 2019.