



▶ **Mt. San Antonio  
College**

**2018-2019**

**Tentative Budget**

**MT. SAN ANTONIO COLLEGE**  
**2018-19 Tentative Plan and Budget**

**TABLE OF CONTENTS**

	<u>Page</u>
2017-18 Adopted to 2018-19 Tentative - Changes to the Fund Balance .....	1
Summary of Regular Positions Included in the 2018-19 Tentative Budget .....	4
2018-19 Tentative Budget Assumptions	
Unrestricted General Fund 11	
Ongoing Revenue Budget Assumptions .....	5
Ongoing Expenditure Budget Assumptions.....	6
One-Time Revenue and Expenditure Budget Assumptions .....	7
Unrestricted General Fund 13 – Revenue-Generated Accounts	
Revenue and Expenditure Assumptions .....	8
2018-19 Budget Comparison History – Unrestricted General Fund .....	9
New Ongoing Positions – Unrestricted General Fund .....	15
2017-18 New Resources Allocation Requests Phase 8 – Operating Expenses .....	17
Unrestricted General Fund (Fund 11 and Fund 13 Combined) Revenue .....	18
Unrestricted General Fund (Fund 11 and Fund 13 Combined) Expenditures.....	19
Unrestricted General Fund – 11 Revenue.....	20
Unrestricted General Fund – 11 Expenditures .....	23
Unrestricted General Fund – Revenue-Generated - 13 Revenue .....	25
Unrestricted General Fund – Revenue-Generated - 13 Expenditures .....	29
Restricted General Fund – 17 Revenue .....	31
Restricted General Fund – 17 Expenditures .....	34
Child Development Fund – 33 .....	36
Farm Operations Fund – 34.....	39
Student Health Services Fund – 39.....	41
Capital Outlay Projects Fund – 41 .....	43

Capital Outlay Projects / Redevelopment Fund – 43 .....	46
2010 Bond Anticipation Notes Construction Fund – 44 .....	48
Bond Construction Fund No 2 – 45 .....	50
Bond Construction Fund No 3 – 46 .....	52
2017 Bond Anticipation Notes Construction Fund – 47 .....	54
Associated Students Trust Fund – 71 .....	56
Student Representation Fee Trust Fund – 72 .....	59
Student Financial Aid Trust Fund – 74 .....	61
Scholarship & Loan Trust Fund – 75 .....	64
Other Trust Funds – 79 .....	66

**UNRESTRICTED GENERAL FUND  
CHANGES TO THE FUND BALANCE  
BASED ON ESTIMATED ACTUALS PROJECTED TO JUNE 30, 2018  
FROM 2017-18 ADOPTED BUDGET TO 2018-19 TENTATIVE BUDGET  
(Prepared May 11, 2018)**

	<b>Changes to the Fund Balance</b>	
<b>2017-18 ADOPTED BUDGET - FUND BALANCE - AT 10.46%</b>	<b>\$ 21,640,461</b>	(H)
<b>Plus: 2017-18 Unbudgeted Revenues</b>		
2017-18 COLA (1.56%) - Ongoing	2,170	
2017-18 Increase to Base Allocation - Ongoing	447,261	(A)
Apport. Prior Year Adjustments (Base/Faculty Hiring/Stability) - Ongoing	13,821	
One-time Apportionment (2015-16 Surplus & 2017-18 RDA Backfill)	1,213,272	(B)
2016-17 Statewide Apportionment Deficit at 0.0%	844,796	(C)
2017-18 Growth at Target	1,352,240	(D)
2017-18 Additional Growth Beyond Target Growth	4,891,198	(D)
Nonresident Tuition (International)	(222,018)	(E)
Lottery Prior Year	526,055	(F)
Miscellaneous Revenue	743,022	(F)
	<b>9,811,817</b>	
<b>Changes in 2017-18 Revenues</b>		
<b>Plus: 2017-18 Unexpended Expenditure Budgets</b>		
Permanent/Hourly Faculty (Net of \$1,199,173 Over Expenditure in Hourly Faculty)	704,493	
Unexpended Budget for Positions and Benefits (Mainly Classified Managers and Staff) <sup>(1)</sup>	3,132,555	
Unexpended Departmental and Institutional Budgets	390,711	
Unexpended New Resources Allocation Budgets - One-Time	3,509,925	
	<b>7,737,684</b>	(G)
<b>Changes in 2017-18 Expenditures</b>		
<b>Net Changes in Revenues &amp; Expenditures</b>	<b>17,549,501</b>	(H)
<b>2017-18 Ending Fund Balance - Unrestricted General Fund</b>	<b>39,189,962</b>	(H)
<b>Less: Commitments</b>		
Purchases in Progress and Carryovers	(3,481,039)	(I)
New Resources Allocation Phases 1 to 9	(3,509,925)	(J)
Assigned to fund 2018-19 One-Time Expenditures	(5,355,151)	(K)
<b>Total Commitments</b>	<b>(12,346,115)</b>	(H)
<b>2018-19 TENTATIVE BUDGET</b>		
<b>Plus: 2018-19 Ongoing Revenues</b>	<b>194,365,701</b>	
<b>Less: 2018-19 Ongoing Expenditures</b>	<b>(194,859,787)</b>	(L)
<b>Ongoing Budget Deficit</b>	<b>(494,086)</b>	(M)
<b>ONE-TIME FUNDS</b>		
<b>Plus: 2018-19 One-Time Revenues</b>	-	
<b>Less: 2018-19 One-Time Expenditures</b>	<b>(12,346,115)</b>	(N)
<b>One-Time Revenues net of One-Time Expenditures</b>	<b>(12,346,115)</b>	
<b>REVENUE GENERATED ACCOUNTS</b>		
<b>Beginning Estimated Balance as of July 1, 2018</b>	<b>8,648,176</b>	
<b>Plus: 2018-19 Revenue Generated Accounts Increases</b>	<b>2,928,204</b>	
<b>Less: 2018-19 Revenue Generated Accounts Decreases</b>	<b>(11,576,380)</b>	
<b>Ending Fund Balance Revenue Generated Accounts</b>	<b>-</b>	
<b>PROJECTED ENDING FUND BALANCE - AT 12.04%</b>	<b>\$ 26,349,761</b>	(H)

(1) Positions currently in progress of being filled.

**UNRESTRICTED GENERAL FUND  
CHANGES TO THE FUND BALANCE  
BASED ON ESTIMATED ACTUALS PROJECTED TO JUNE 30, 2018  
FROM 2017-18 ADOPTED BUDGET TO 2018-19 TENTATIVE BUDGET**

**FOOTNOTES**

**(Prepared May 11, 2018)**

- (A) 2017-18 Increase to Base Allocation adjusted and received with first principal apportionment of April 2018. This allocation will be adjusted in June 2018.
- (B) 2015-16 One-Time Apportionment Surplus and 2017-18 One-Time Apportionment Unused Redevelopment Backfill received during the 2017-18 fiscal year.
- (C) In the 2017-18 Adopted Budget, the College estimated the 2017-18 Apportionment Deficit to be at 0.5% or \$844,796. Per the Chancellor's Office, there will not be a statewide apportionment deficit for 2017-18.
- (D) The 2017-18 Growth was not included in the 2017-18 Adopted Budget as established in the Budget Review and Development Guide. The rationale is that growth estimates will change multiple times during the year, and the final number is known in February of the following fiscal year. The College reported an increase of 1,145 FTES with the second period attendance report (P2) in April 2018. This increase results in an estimated Growth increase of 3.6% or \$6,243,438. This estimate is subject to change and the final Growth for 2017-18 fiscal year will be known in February 2019. The College will receive the guarantee Growth at 1% target or \$1,352,240. The additional \$4,891,198 beyond the 1% target is subject to the availability of unused statewide Growth funds.
- (E) The International Student FTEs decreased from 915 in 2016-17 to 844 in 2017-18 as reported in April 2018 resulting in a decrease of revenues.
- (F) The College received additional revenues for prior year lottery adjustment and interest due to rate increases.
- (G) The Unexpended Expenditure Budgets are mainly the result of unexpended full-time faculty budget, vacancies for classified management and staff, and committed operating expenses due to New Resources Allocation Requests Phases 3, 7, 8, and 9.
- (H) (16) The College's Net Changes in Revenues and Expenditures or Positive Variance for the 2017-18 fiscal year is estimated at a positive \$17,549,501, which added to 2017-18 Adopted Budget Fund Balance of \$21,640,461, results in \$39,189,962 projected Unrestricted General Ending Fund Balance for the 2017-18 fiscal year. Reducing this amount by \$12,346,115 for Commitments made during fiscal year 2017-18 and the 2018-19 Ongoing Budget Deficit of (\$494,086), results in a balance of \$26,349,761, which is the Projected Ending Fund Balance for the 2018-19 Tentative Budget. This balance is \$4.7 million over the 2017-18 Adopted Budget Fund Balance of \$21,640,461. This difference of \$4.7 million is mainly the increase in Additional Growth beyond the 1% target earned by the College estimated at \$4,891,198.
- (I) Includes a total of \$373,023 for Purchases in Progress and \$3,108,016 for Carryover Budgets.
- (J) Includes a total of \$1,207,911 for New Resources Allocation Committed Carryovers Phases 1 to 5 and \$2,302,014 for New Resources Allocation Committed Carryovers Phases 6 to 9.

**UNRESTRICTED GENERAL FUND  
 CHANGES TO THE FUND BALANCE  
 BASED ON ESTIMATED ACTUALS PROJECTED TO JUNE 30, 2018  
 FROM 2017-18 ADOPTED BUDGET TO 2018-19 TENTATIVE BUDGET**

**FOOTNOTES**

(Prepared May 11, 2018)

(K) The Assigned to fund 2018-19 One-Time Expenditures are comprised of:

STRS and PERS Trust	\$ 4,000,000
Auxiliary Unfunded PERS Liability	199,944
Computer Replacement Program	250,000
Positions Funded with One-Time Funds	622,683
Election Cost	584,072
Early High School Program Credit	90,000
2018-19 One-Time Savings from Vacant Positions	(391,548)
	<u><u><b>\$5,355,151</b></u></u>

(L) Includes a \$2.5 million payment towards the annual contribution to the OPEB Trust for 2018-19 as approved by the Board of Trustees on May 27, 2015.

(M) The College is projecting an Ongoing Budget Deficit of \$494,086; however, the College actual results have consistently performed better than budgeted, due to underspending and conservative revenue assumptions.

(N) Mainly includes \$3,481,039 for Purchases in Progress and Carryovers, \$3,509,925 for New Resources Allocation Phases 1 to 9, \$4,000,000 for the Mt. SAC STRS/PERS Trust contribution to be approved by the Board of Trustees on September 12, 2018, \$199,944 for the Auxiliary Unfunded PERS Liability, \$250,000 for the Computer Replacement Program, \$622,683 One-time Positions, \$584,072 for Election Cost, and \$90,000 for Early High School Program Credit.

# MT. SAN ANTONIO COLLEGE

## SUMMARY OF REGULAR POSITIONS INCLUDED IN THE 2018-19 TENTATIVE BUDGET

EMPLOYEE GROUP	2017-2018	2017-2018	2018-2019	2018-2019	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
<b>MANAGEMENT</b>	124	124.000	128	128.000	4.00	4.0000
<b>SUPERVISORS</b>						
100% FTE	3	3.000	1	1.000		
LESS THAN 100% FTE						
<b>SUPERVISORS TOTAL</b>	3	3.000	1	1.000	(2.00)	(2.0000)
<b>FACULTY</b>	440	439.000	434	434.000	(5.50)	(5.0000)
<b>CONFIDENTIAL</b>	13	13.000	13	13.000	-	-
<b>CLASSIFIED - UNIT A</b>						
100% FTE	432	432.000	457	457.000		
LESS THAN 100% FTE	127	63.700	126	62.820		
<b>UNIT A TOTAL</b>	559	495.700	583	519.820	24.00	24.1201
<b>CLASSIFIED - UNIT B</b>						
100% FTE	102	102.000	105	105.000		
LESS THAN 100% FTE	5	2.375	5	2.375		
<b>UNIT B TOTAL</b>	107	104.375	110	107.375	3.00	3.0000
<b>TOTAL</b>	<b>1,246</b>	<b>1,179.075</b>	<b>1,269</b>	<b>1,203.195</b>	<b>23.50</b>	<b>24.1201</b>

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE BUDGET  
UNRESTRICTED GENERAL FUND**

**UNRESTRICTED GENERAL FUND 11:**

**ONGOING REVENUE BUDGET ASSUMPTIONS**

<b>Ongoing Revenue Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
<b>Base Ongoing Revenue Budget</b>	<b>Balance as of the 2017-18 Adopted Budget</b>	<b>\$ 182,374,487</b>	<b>\$ -</b>	<b>\$ 182,374,487</b>
2016-17 Base Apportionment Adjustment	Per Apportionment Recalculation of April 2018	13,821	-	13,821
2017-18 COLA	Funded COLA at 1.56%	2,170	-	2,170
2018-19 COLA	Estimated COLA at 2.71% per May Revise and Budget Conference Committee	4,760,546	-	4,760,546
2017-18 Growth at 1% Target - Estimated	1% Statewide	1,352,240	-	1,352,240
2017-18 Additional Growth Beyond 1% Target - Estimated	Through the second period attendance (P2 320) report, the College earned 1,145 FTES or 3.6% , which is translated in \$6,243,438 total Growth. This total Growth less the Growth at 1% Target of \$1,352,240 results in \$4,891,198 Additional Growth Beyond 1% Target.	4,891,198	-	4,891,198
2017-18 Increase to Base Allocation (Budget Act)	\$183.6 Million Statewide Increase - Additional - Estimate as per First Principal Apportionment of April 2018	447,261	-	447,261
2018-19 New Funding Formula	Three-year period phase-in that begins by providing 70% enrollment-based funding, 20% funding based on the enrollment of low income students, and 10% funding based on performance outcomes for 2018-19, with a 65-20-15 split in 2019-20, and a 60-20-20 split in 2020-21 per the Budget Conference Committee.	-	-	-
2018-19 Lottery - Estimated Increase	Mainly Increase in FTES from 31,928 to 33,273 as estimated in the P2 attendance report. Will be recalculated with the annual attendance report.	203,978	-	203,978
Interest	Increase due to total elimination of the Apportionment deferrals and rate increases	400,000	-	400,000
Nonresident Tuition - International	International Students - Based on 2017-18 Estimated Actuals	(230,000)	-	(230,000)
Nonresident Tuition - Out-of-State	Out-of-State Students - Based on 2017-18 Estimated Actuals	150,000	-	150,000
Part-time Faculty Parity	Per 2017-18 Advance Apportionment - TBD	-	-	-
Other Miscellaneous Revenue	To Be Determined	-	-	-
<b>Total Revenue Increases/(Decreases)</b>		<b>\$ 11,991,214</b>	<b>\$ -</b>	<b>\$ 11,991,214</b>
<b>Total Ongoing Revenue Budget</b>		<b>\$ 194,365,701</b>	<b>\$ -</b>	<b>\$ 194,365,701</b>



**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE BUDGET  
UNRESTRICTED GENERAL FUND**

**ONGOING EXPENDITURE BUDGET ASSUMPTIONS**

<b>Ongoing Expenditure Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
<b>Base Ongoing Expenditure Budget</b>	<b>Balance as of the 2017-18 Adopted Budget</b>	<b>\$ 183,476,155</b>	<b>\$ -</b>	<b>\$ 183,476,155</b>
2018-19 Salary Schedule Progression	Estimated step/column and longevity changes	1,350,842	-	1,350,842
2018-19 Credit Adjunct Step/Column	Estimated step/column increases	128,000	-	128,000
2018-19 Noncredit Adjunct Step/Column	Estimated step/column Increases	105,000	-	105,000
2017-18 Medical Coverage Opt-out	Management, CSEA 262, and CSEA 651	(64,763)	-	(64,763)
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies and changes in employer contributions for hourly budgets	(953,705)	-	(953,705)
2018-19 Collective Bargaining Agreements - Placeholder	2018-19 COLA of 2.71% for all units for Salary/Health Benefits, pending settlement of Collective Bargaining Agreements	3,473,860	-	3,473,860
STRS Employer Rate Increase	Rate increase from 14.43% to 16.28%	1,485,157	-	1,485,157
PERS Employer Rate Increase	Rate increase from 15.531% to 18.062%	1,069,804	-	1,069,804
Reclassification of Personnel	Management and CSEA 262	65,620	-	65,620
New Positions	Mainly Management and Classified. Includes positions funded with the New Resources Allocation Phase 8 and 2017-18 Immediate Needs (Refer to Pages 15 to 16 for Details).	1,559,595	-	1,559,595
Faculty Professional Growth	A total of \$50,000 in ongoing funds for Faculty Professional Growth	50,000	-	50,000
Hourly Faculty Budget	Ongoing increase from Summer 2017 to Spring 2018 to Earn the 2017-18 Growth - Estimated	1,245,022	-	1,245,022
Dual Enrollment	Instructional Service Agreements and Textbooks (Fall & Spring)	60,000	-	60,000
Non Credit Program	High School Programs, Early College High School, Facilities Rental at Rio Verde Academy, Summer High School operations and increase in hourly pay for Adjunct High School	1,517,000	-	1,517,000
2017-18 New Resources Allocation Phase 8 - Operating Expenses	As approved by President's Cabinet on October 31, 2017 (Refer to Page 17 Details)	142,200	-	142,200
2018-19 Rate Driven	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	150,000	-	150,000
<b>Total Net Increase to Ongoing Expenditure Budget</b>		<b>\$ 11,383,632</b>	<b>\$ -</b>	<b>\$ 11,383,632</b>
<b>Total Ongoing Expenditure Budget</b>		<b>\$ 194,859,787</b>	<b>\$ -</b>	<b>\$ 194,859,787</b>
<b>Total Ongoing Budget Surplus/(Deficit)</b>		<b>\$ (494,086)</b>	<b>\$ -</b>	<b>\$ (494,086)</b>

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE BUDGET  
UNRESTRICTED GENERAL FUND**

**ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS**

<b>Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
2018-19 Growth	To Be Determined after approval of New Funding Formula. Mt. SAC does not budget Growth until earned.	\$ -	\$ -	\$ -
<b>Total Beginning Fund Balance and One-Time Revenue Budget</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>One-Time Expenditure Budget Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
Purchases In Progress	Estimated carryover based on 2016-17	\$ 373,023	\$ -	\$ 373,023
Carryover Budgets	Estimated carryover	3,108,016	-	3,108,016
New Resources Allocation Phases 1 to 9	Estimated committed carryovers as Approved by President Cabinet	3,509,925	-	3,509,925
STRS and PERS Trust	Set aside budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	4,000,000	-	4,000,000
Auxiliary Unfunded PERS Liability	Set aside budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	199,944	-	199,944
Computer Replacement Program	For Faculty and Staff	250,000	-	250,000
Positions Funded with One-Time Funds	Management and Classified (Funded One-time or on Paid Leave-of-Absence)	622,683	-	622,683
Election Cost	Election costs for four Board Members. Based on latest election costs for 2015-16 fiscal year	584,072	-	584,072
Hourly Faculty Budget	Estimated increase to earn the 2018-19 Growth - TBD	-	-	-
Early High School Program Credit	50% Cost of Principal and Administrative Assistance of Rio Verde Academy/West Covina Unified School District	90,000	-	90,000
2018-19 One-Time Savings from Vacant Positions	Based on savings of 2017-18 Fiscal Year	(391,548)	-	(391,548)
<b>Total One-Time Expenditure Budget Increases/(Decreases)</b>		<b>\$ 12,346,115</b>	<b>\$ -</b>	<b>\$ 12,346,115</b>

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE BUDGET  
UNRESTRICTED GENERAL FUND**

**UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:**

**REVENUE AND EXPENDITURE ASSUMPTIONS**

<b>Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
Beginning Balance	Estimated Fund Balance as of June 30, 2018	\$ -	\$ 8,648,176	\$ 8,648,176
2018-19 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	2,928,204	2,928,204
<b>Total Revenue Budget</b>		<b>\$ -</b>	<b>\$ 11,576,380</b>	<b>\$ 11,576,380</b>

<b>One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
2017-18 Estimated Carryover	Revenue-Generated Accounts - Est. Carryover Balances as of June 30, 2018	-	8,648,176	8,648,176
2018-19 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	2,928,204	2,928,204
<b>Total Expenditure Budget - Funded from the Assigned Fund Balance</b>		<b>\$ -</b>	<b>\$ 11,576,380</b>	<b>\$ 11,576,380</b>

<b>Beginning Fund Balances - Revenue Generated Accounts</b>		<b>\$ -</b>	<b>\$ 8,648,176</b>	<b>\$ 8,648,176</b>
<b>Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts</b>		<b>\$ 194,365,701</b>	<b>\$ 2,928,204</b>	<b>\$ 197,293,905</b>
<b>Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts</b>		<b>\$ 207,205,902</b>	<b>\$ 11,576,380</b>	<b>\$ 218,782,282</b>

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

	2015-16 Actuals	2016-17 Adopted Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Estimated Actuals	2018-19 Tentative Budget	Est. 2019-20 Preliminary Budget	Est. 2020-21 Preliminary Budget
<b>UNRESTRICTED GENERAL</b>								
Base Apportionment	\$ 132,101,158	\$ 154,123,584	\$ 154,123,550	\$ 161,924,254	\$ 161,933,649	\$ 169,422,478	\$ 180,426,462	\$ 185,063,422
2015-16 COLA (1.02%)	1,467,240	-	-	-	-	-	-	-
2016-17 COLA (0.00%)	-	-	-	-	-	-	-	-
2017-18 COLA (1.56%)	-	-	-	2,493,309	2,495,479 (1)	-	-	-
2018-19 COLA (2.71%)	-	-	-	-	-	4,760,546 (17)	4,636,960 (24)	4,941,194 (24)
2014-15 Growth/Restoration (2.75%)	6,031,585	-	-	-	-	-	-	-
2015-16 Growth (2.00%)	-	5,061,412	5,564,914	-	-	-	-	-
2016-17 Growth (2.00%)	-	-	-	-	-	-	-	-
2017-18 Growth (1.00%)	-	-	-	-	-	6,243,438 (5)	-	-
2018-19 Growth (1.00%)	-	-	-	-	-	-	-	-
2018-19 New Funding Formula	-	-	-	-	-	-	-	-
2015-16 CDCP Equalization	5,714,336	-	-	-	-	-	-	-
2015-16 Increase to Base Allocation	7,137,537	-	106,530	-	-	-	-	-
2016-17 Increase to Base Allocation	-	2,026,158	2,072,183	-	-	-	-	-
2017-18 Increase to Base Allocation	-	-	-	4,546,089	4,993,350 (2)	-	-	-
2015-16 Full-Time Faculty Hiring	1,671,728	-	29,394	(37,432)	-	-	-	-
2016-17 Stability/Restoration Adjustment	-	-	27,683	33,006	-	-	-	-
<b>Total Apportionment</b>	<b>\$ 154,123,584</b>	<b>\$ 161,211,154</b>	<b>\$ 161,924,254</b>	<b>\$ 168,959,226</b>	<b>\$ 169,422,478</b>	<b>\$ 180,426,462</b>	<b>\$ 185,063,422</b>	<b>\$ 190,004,616</b>
Lottery - Current Year	4,620,543	4,668,480	4,567,300	4,661,488	4,661,488	4,865,466 (18)	4,865,466	4,865,466
Miscellaneous Revenues	8,884,947	8,472,741	9,288,191	8,753,773	9,800,832 (3)	9,073,773 (19)	9,073,773	9,073,773
<b>TOTAL ONGOING REVENUES</b>	<b>\$ 167,629,074</b>	<b>\$ 174,352,375</b>	<b>\$ 175,779,745</b>	<b>\$ 182,374,487</b>	<b>\$ 183,884,798</b>	<b>\$ 194,365,701</b>	<b>\$ 199,002,661</b>	<b>\$ 203,943,855</b>
Salaries, Benefits, and Operating Expenditures	\$ (156,573,569)	\$ (171,827,424)	\$ (166,639,678)	\$ (180,976,155)	\$ (176,255,636)	\$ (192,359,787)	\$ (196,031,690) (25)	\$ (199,953,380) (25)
OPEB - Contribution	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000) (4)	(2,500,000) (4)	(2,500,000) (4)	(2,500,000) (4)
<b>TOTAL ONGOING EXPENDITURES</b>	<b>\$ (159,073,569)</b>	<b>\$ (174,327,424)</b>	<b>\$ (169,139,678)</b>	<b>\$ (183,476,155)</b>	<b>\$ (178,755,636)</b>	<b>\$ (194,859,787)</b>	<b>\$ (198,531,690)</b>	<b>\$ (202,453,380)</b>
<b>ONGOING/SURPLUS (DEFICIT)</b>	<b>\$ 8,555,505</b>	<b>\$ 24,951</b>	<b>\$ 6,640,067</b>	<b>\$ (1,101,668)</b>	<b>\$ 5,129,162</b>	<b>\$ (494,086) (15)</b>	<b>\$ 470,971</b>	<b>\$ 1,490,475</b>
<b>ONE-TIME REVENUE - INCREASES/(DECREASES):</b>								
2014-15 Growth/Restoration (2.75%)*	\$ (786,116)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015-16 Growth (2%)*	4,072,418	988,994	1,492,496	-	-	-	-	-
2017-18 Growth (1%)	-	-	-	-	6,243,438 (5)	-	-	-
2018-19 Growth (1%)	-	-	-	-	-	- (20)	-	-
One-Time Apportionment/Prior Year Apportionment Adjustment*	432,693	-	614,644	-	1,213,272 (6)	-	-	-
Apportionment Statewide Deficit	441,629	(806,056)	-	(844,796)	- (7)	- (21)	-	-
CalSTRS On-Behalf Payments	4,512,080	-	6,576,477	-	-	-	-	-
State Mandated Costs Reimbursement	17,309,311	2,860,953	2,860,953	-	-	-	-	-
Other Miscellaneous Revenues	-	-	931,367	-	-	-	-	-
<b>TOTAL ONE-TIME REVENUE</b>	<b>\$ 25,982,015</b>	<b>\$ 3,043,891</b>	<b>\$ 12,475,937</b>	<b>\$ (844,796)</b>	<b>\$ 7,456,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ONE-TIME EXPENDITURES - INCREASES/(DECREASES):</b>								
One-Time Expenditures	\$ (3,675,330)	\$ (4,270,469)	\$ (5,646,425)	\$ (4,813,303)	\$ (4,369,298) (8)	\$ (5,227,738) (22)	\$ (3,682,969) (26)	\$ (4,293,025) (26)
New Resources Allocations Phases 1 to 9	(15,927,795)	(8,593,901)	(2,940,968)	(5,599,225)	(2,541,706) (9)	(3,509,925) (23)	-	-
CalSTRS On-Behalf Payments	(4,512,080)	-	(6,576,477)	-	-	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	(4,000,000)	(4,000,000)	(4,000,000)	(2,000,000)	(2,000,000) (10)	(4,000,000) (10)	-	-
Hourly Faculty Expenditures (Course Offerings)	(1,948,116)	(1,507,232)	-	(403,776)	(888,135) (11)	-	-	-
Savings from Vacant Positions	256,597	742,142	742,142	391,548	391,548	391,548	391,548	391,548
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ (29,806,724)</b>	<b>\$ (17,629,460)</b>	<b>\$ (18,421,728)</b>	<b>\$ (12,424,756)</b>	<b>\$ (9,407,591)</b>	<b>\$ (12,346,115)</b>	<b>\$ (3,291,421)</b>	<b>\$ (3,901,477)</b>
<b>TOTAL ONE-TIME REVENUES NET OF EXPENDITURES</b>	<b>\$ (3,824,709)</b>	<b>\$ (14,585,569)</b>	<b>\$ (5,945,791)</b>	<b>\$ (13,269,552)</b>	<b>\$ (1,950,881)</b>	<b>\$ (12,346,115)</b>	<b>\$ (3,291,421)</b>	<b>\$ (3,901,477)</b>

Please see Footnotes Pages 11-14

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

	<u>2015-16 Actuals</u>	<u>2016-17 Adopted Budget</u>	<u>2016-17 Actuals</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Tentative Budget</u>	<u>Est. 2019-20 Preliminary Budget</u>	<u>Est. 2020-21 Preliminary Budget</u>
<b>UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS</b>								
TOTAL REVENUES	\$ 4,871,649	\$ 3,291,216	\$ 5,140,016	\$ 3,214,858	\$ 5,067,874 (12)	\$ 2,928,204 (12)	\$ 2,928,204	\$ 2,928,204
TOTAL EXPENDITURES	(3,172,424)	(8,910,682)	(2,913,852)	(11,060,488)	(4,265,328) (12)	(11,576,380) (12)	(11,576,380)	(11,576,380)
<b>TOTAL REVENUE GENERATED INCREASES/DECREASES</b>	<b>\$ 1,699,225</b>	<b>\$ (5,619,466)</b>	<b>\$ 2,226,164</b>	<b>\$ (7,845,630)</b>	<b>\$ 802,546</b>	<b>\$ (8,648,176)</b>	<b>\$ (8,648,176)</b>	<b>\$ (8,648,176)</b>
<b>SUMMARY OF FUND BALANCE:</b>								
Assigned Fund Balance - New Resources Allocation Requests	\$ 8,593,901	\$ -	\$ 3,223,225	\$ -	\$ 3,509,925 (13)	\$ -	\$ -	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,617,962	-	2,842,370	-	3,481,039 (14)	-	-	-
Assigned Fund Balance - 2018-19 One-Time Expenditures	3,373,706	-	7,203,957	-	5,355,151 (15)	-	-	-
<b>Assigned Fund Balance</b>	<b>\$ 14,585,569</b>	<b>\$ -</b>	<b>\$ 13,269,552</b>	<b>\$ -</b>	<b>\$ 12,346,115 (16)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10% - Board Policy	\$ 19,205,272	\$ 20,086,757	\$ 19,047,526	\$ 20,696,140	\$ 19,242,856	\$ 21,878,228	\$ 14,881,135	\$ 3,821,957
Unassigned Fund Balance	1,526,564	670,030	3,694,603	944,321	7,600,991	4,471,533	-	-
<b>Unassigned Fund Balance</b>	<b>\$ 20,731,836</b>	<b>\$ 20,756,787</b>	<b>\$ 22,742,129</b>	<b>\$ 21,640,461</b>	<b>\$ 26,843,847</b>	<b>\$ 26,349,761</b>	<b>\$ 14,881,135</b>	<b>\$ 3,821,957</b>
<b>Fund Balance - Unrestricted General Fund</b>	<b>\$ 35,317,405</b>	<b>\$ 20,756,787</b>	<b>\$ 36,011,681</b>	<b>\$ 21,640,461</b>	<b>\$ 39,189,962 (16)</b>	<b>\$ 26,349,761</b>	<b>\$ 14,881,135</b>	<b>\$ 3,821,957</b>
<b>Assigned Fund Balance - Revenue-Generated Accounts</b>	<b>\$ 5,619,466</b>	<b>\$ -</b>	<b>\$ 7,845,630</b>	<b>\$ -</b>	<b>\$ 8,648,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Bal. Unrestr. General Fund Plus Fund Bal. Rev. Generated Accounts	<u>\$ 40,936,871</u>	<u>\$ 20,756,787</u>	<u>\$ 43,857,311</u>	<u>\$ 21,640,461 (16)</u>	<u>\$ 47,838,138</u>	<u>\$ 26,349,761 (16)</u>	<u>\$ 14,881,135</u>	<u>\$ 3,821,957</u>
<b>Total Fund Balance Percentage Unrestricted General Fund</b>	<b>21.32%</b>	<b>10.33%</b>	<b>23.03%</b>	<b>10.46%</b>	<b>24.86%</b>	<b>12.04%</b>	<b>6.97%</b>	<b>1.75%</b>

**Note:**

**OPEB (Other Post-Employment Benefits) Contrib/Retirees Health Premiums:**

OPEB Contrib./Retiree Health Premiums - Funded from OPEB Trust Interest Ea	\$ 3,931,388	\$ 3,931,388	\$ 3,900,334	\$ 3,900,334 (6)	\$ 3,900,334 (6)	\$ 3,900,334	\$ 3,900,334	\$ 3,900,334
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT**  
**BUDGET AND ACTUALS COMPARISON – FOOTNOTES**  
**Unrestricted General Fund**

**2017-18 Estimated Actuals and 2018-19 Tentative Budget:**

- (1) This is the Funded COLA at 1.56% for the 2017-18 fiscal year as estimated in the April 2018 first principal apportionment.
- (2) This is the \$183.6 million statewide Increase to the Base Allocation for the 2017-18 fiscal year as estimated in the April 2018 first principal apportionment.
- (3) The College received additional revenues for Prior Year Lottery Adjustment and Interest.
- (4) On May 27, 2015, the Board of Trustees approved a funding plan of Other Post-Employment Benefits Other than Pensions (OPEB) and a change to the financial presentation. The Change consists of funding on an ongoing basis \$2,500,000 from the Unrestricted General Fund and paying the Retirees Health Premiums from the interest earned on the OPEB Trust. The District paid \$2,500,000 for the 2017-18 fiscal year.
- (5) The 2017-18 Growth was not included in the 2017-18 Adopted Budget as established in the Budget Review and Development Guide. The rationale is that growth estimates will change multiple times during the year, and the final number is known in February of the following fiscal year. The College reported an increase of 1,145 FTES with the second period attendance report (P2) in April 2018. This increase results in an estimated Growth increase of 3.6% or \$6,243,438. This estimate is subject to change and the final Growth for 2017-18 fiscal year will be known in February 2019. The College will receive the guarantee Growth at 1% target or \$1,352,240. The additional \$4,891,198 beyond the 1% target is subject to the availability of unused statewide Growth funds.
- (6) The College received 2015-16 One-Time Apportionment Surplus and 2017-18 One-Time Apportionment Unused Redevelopment Backfill during the 2017-18 fiscal year.
- (7) In the 2017-18 Adopted Budget, the College budgeted a deficit of \$844,796, which was estimated at 0.5% of the total apportionment. The statewide apportionment deficit is projected to be at 0% with the second principal apportionment of June 2018. The deficit is the result of fluctuations of local and fee revenues throughout the year.
- (8) Includes commitments for Various Carryovers and Purchases in Progress (\$1,698,394), Immediate Needs (\$1,429,988), Auxiliary Services Unfunded PERS Liability (\$154,250), International Nonresident Fee (\$58,364), Computer Replacement Program (\$247,352), Faculty Positions Funded with One-Time Funds (\$489,968), and Summer Growth for Noncredit (\$290,982).

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT**  
**BUDGET AND ACTUALS COMPARISON – FOOTNOTES**

**Unrestricted General Fund**

- (9) Includes commitments for New Resources Allocation Phase 1 (\$77,054), Phase 2 (\$10,000), Phase 3 (\$573,826), Phase 4 (\$272,942), Phase 5 (\$274,089), Phase 6 (\$267,729), Phase 7 (\$461,558), Phase 8 (\$536,737), and Phase 9 (\$1,035,990) as approved by President’s Cabinet in the 2015-16, 2016-17, and 2017-18 fiscal years.
- (10) 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 \$2,000,000 in March 2018. The College will be making a \$4,000,000 contribution in the 2018-19 fiscal year. This contribution is pending Board of Trustees approval.
- (11) This is the Hourly Faculty Expenditures to earn the 2017-18 Growth.
- (12) 2017-18 estimated actuals for Revenue Generated Accounts. The 2018-19 expenditure budget is funded with the 2017-18 estimated ending fund balance and the 2018-19 projected revenues.
- (13) Includes commitments for New Resources Allocation Requests Phase 1 (\$77,054), Phase 2 (\$10,000), Phase 3 (\$573,826), Phase 4 (\$272,942), Phase 5 (\$274,089), Phase 6 (\$267,729), Phase 7 (\$461,558), Phase 8 (\$536,737), and Phase 9 (\$1,035,990).
- (14) 2017-18 Estimated Carryovers and Purchases in Progress.
- (15) Portion of the 2017-18 Estimated Ending Fund Balance is Assigned to the 2018-19 One-Time Expenditures and is comprised of:

STRS and PERS Trust	\$4,000,000
Auxiliary Services Unfunded Liability	199,944
Computer Replacement Program	250,000
Positions Funded with One-Time Funds	622,683
Election Cost	584,072
Early High School Program Credit	90,000
2018-19 One-Time Savings from Vacant Positions	<u>(391,548)</u>
	<u>\$5,355,151</u>
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT**  
**BUDGET AND ACTUALS COMPARISON – FOOTNOTES**

**Unrestricted General Fund**

- (16) The College's Net Changes in Revenues and Expenditures or Positive Variance for the 2017-18 fiscal year is estimated at a positive \$17,549,501, which added to 2017-18 Adopted Budget Fund Balance of \$21,640,461, results in \$39,189,962 projected Unrestricted General Ending Fund Balance for the fiscal year 2017-18. Reducing this amount by \$12,346,115 for Commitments made during 2017-18 fiscal year and the 2018-19 Ongoing Budget Deficit of (\$494,086) results in a balance of \$26,349,761, which is the Projected Ending Fund Balance for the 2018-19 Tentative Budget. This balance is \$4.7 million over the 2017-18 Adopted Budget Fund Balance of \$21,640,461. This difference of \$4.7 million is mainly the increase in Additional Growth beyond the 1% target earned by the College estimated at \$4,891,198.
  - (17) Estimated Funded COLA at 2.71% for the 2018-19 fiscal year.
  - (18) Lottery revenues increased as a result of an increase in FTES from 31,928 to 33,273. Will be recalculated with the June 2018 attendance report.
  - (19) Mainly net increases in Nonresident Tuition Fees and Interest.
  - (20) The Governor and the Budget Conference Committee reached an agreement to establish a New Funding Formula for Community Colleges. Due to this decision, the Growth estimate for the 2018-19 fiscal year is still unknown. Furthermore, College's policies establish that Growth is not included in the budget until earned.
  - (21) Community Colleges have not experienced statewide apportionment deficits since the 2014-15 fiscal year; therefore, the College is not budgeting for an apportionment deficit.
  - (22) Includes committed funding for the 2017-18 Carryovers and Purchases in Progress (\$3,481,039), Auxiliary Unfunded PERS Liability (\$199,944), Computer Replacement Program (\$250,000), Positions Funded with One-Time Funds (\$622,683), Election Cost (\$584,072), and Early High School Program Credit (\$90,000).
  - (23) Includes committed funding for New Resources Allocation Phase 1 (\$77,054), Phase 2 (\$10,000), Phase 3 (\$573,826), Phase 4 (\$272,942), Phase 5 (\$274,089), Phase 6 (\$267,729), Phase 7 (\$461,558), Phase 8 (\$536,737), and Phase 9 (\$1,035,990) as approved by President's Cabinet in the 2015-16, 2016-17, and 2017-18 fiscal years.
- \* Apportionment Prior Year Adjustments.



**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
BUDGET AND ACTUALS COMPARISON – FOOTNOTES**

**Unrestricted General Fund**

**Multi-year Projections:**

- (24) Includes Estimated Funded COLA at 2.57%% for the 2019-20 fiscal year and 2.67% for the 2020-21 fiscal year.
- (25) Includes Step/Column Increases and Rate Increases for CalSTRS and CalPERS.
- (26) Includes Carryovers and Purchases in Progress, Auxiliary PERS Unfunded Liability, and Election Cost.

**2018-19 NEW POSITIONS  
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
<b>2018-19 NEW RESOURCES ALLOCATION PHASE 7:</b>											
CA9356	1.000	A 81	12	Wood, Maria	11000	510000	211000	631000	2100	100.00%	\$ 80,993
CA9341	0.475	A 81	12	Stone, Allyson E	11250	394000	211000	601000	2100	100.00%	28,791
CA9340	1.000	A 120	12	Suarez, Pedro L	11000	661000	211000	678000	2100	100.00%	114,202
CA9339	0.475	A 79	12	Vacant-Student Services Program Specialist II (Student-Athlete Support)	11000	364000	211000	083550	2100	100.00%	28,233
MC9921	1.000	M 9	12	Vacant-Dir, Dual Enrollment	11250	394000	215000	601000	2100	100.00%	130,801
CA9384	0.345	A 88	12	Barrantes, Annette	11000	150000	211000	671000	2100	34.51%	30,018
FA9640	1.000	I 9		Lee, Bettina	11000	522000	111000	493030	1100	100.00%	144,772
				Less: Funded with NRA P7 and included in Adopted Budget FY 2017-18	11000	999990	589920	000000			(538,556)
										<b>SUBTOTAL</b>	<b>\$ 19,254</b>

**2018-19 NEW RESOURCES ALLOCATION PHASE 8:**

CA9335	1.000	A 126	12	Vacant-Sr Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	\$ 120,554
CA9334	1.000	A 107	12	Conrad, Mark W	11000	662000	211000	615000	2100	100.00%	101,675
CA9332	1.000	A 81	12	Henderson, Lizette R	11000	340000	211000	601000	2100	100.00%	80,993
CA9331	1.000	A 81	12	Vacant-Administrative Specialist III	11000	370000	211000	601000	2100	100.00%	80,993
CA9330	0.475	A 69	12	Vacant-Administrative Specialist I	11000	330000	211000	601000	2100	100.00%	25,607

**2018-19 NEW POSITIONS  
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
<b>2018-19 NEW RESOURCES ALLOCATION PHASE 8: (continued)</b>												
CA9630	1.000	A	79	12	Gillett, Brandon K	11000	330000	221000	070100	2200	52.50%	49,029
CA9328	1.000	A	124	12	Vacant-Systems Analyst/Programmer	11000	510000	211000	631000	2100	100.00%	118,396
CB9887	1.000	B	34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	68,682
CB9886	1.000	B	34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	68,682
CB9885	1.000	B	34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	68,682
MA9947	1.000	M	23	12	Vacant-Assoc. VP, Student Services	11000	500000	121000	660000	1200	100.00%	221,268
CA9325	1.000	A	81	12	Rose, Calleen M	11000	301010	211000	601000	2100	100.00%	80,993
CA9854	1.000	A	95	12	Kline, Maria T	11000	611000	211000	672000	2100	100.00%	26,727
CA9481	0.500	A	88	12	Mason, Lia M	11000	612000	211000	672000	2100	50.00%	49,823
											<b>SUBTOTAL</b>	<b>\$ 1,162,104</b>
<b>2017-18 Immediate Needs:</b>												
CA9515	0.250	A	79	12	Zahn, Lisa M	11000	421500	211000	493062	2100	25.00%	\$ 21,891
CA9450	0.475	A	79	12	Shiff, Jason A	11000	371040	251000	060400	2100	100.00%	5,352
CA9319	1.000	A	120	12	Vacant-Business Analyst	11000	661000	211000	678000	2100	100.00%	114,202
CA9317	1.000	A	124	12	Vacant-Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	118,396
CA9316	1.000	A	124	12	Vacant-Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	118,396
											<b>SUBTOTAL</b>	<b>\$ 378,237</b>
											<b>TOTAL</b>	<b>\$ 1,559,595</b>

**New Resources Allocation Phase 8**  
 (Approved by President's Cabinet on October 31, 2017)

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	TOTAL REQUESTED/ APPROVED BUDGET	ACCOUNT NUMBER					TOTAL FUNDED
			FUND	ORG	ACCT	PROG	ACTV	
Vice President Instruction Irene Malmgren	Student Worker/Short-Term hourly support	\$ 60,000	11000	300000	231000	660000	2100	\$ 59,061
			11000	960000	361001	000000	2100	939
<b>TOTAL-INSTRUCTION</b>		<b>\$ 60,000</b>						<b>\$ 60,000</b>
Career & Transfer Services Ivan Pena	Mountie CareerSource yearly licensing	\$ 4,000	11000	999990	589920	000000		\$ 4,000
Behavior & Wellness Team/ Grace Hanson	Marketing brochures, other marketing costs, promotional items.	5,000	11000	900720	561000	649000		600
			11000	900720	521000	649000		2,000
			11000	900720	421000	649000		300
			11000	900720	453200	649000		2,100
<b>TOTAL-STUDENT SERVICES</b>		<b>\$ 9,000</b>						<b>\$ 9,000</b>
Fiscal Services Bursars Office Doug Jenson	Increase Student Hourly budget	\$ 20,000	11000	614000	231000	672000	2100	\$ 19,687
			11000	960000	361001	000000	2100	313
Broadcast & Presentation Services William Eastham/Chris Rodriguez	Student workers assisting in Presentation Services.	15,200	11000	672000	231000	613000	2100	14,962
			11000	960000	361001	000000	2100	238
Risk Management Duetta Langevin	Accommodations and ergonomic equipment for employees to address permanent accommodations and the ergonomic needs for employees	35,000	11000	650000	641200	677000		35,000
Campus Safety/ Michael Williams	Uniforms and equipment for new officers	3,000	11000	999990	589920	000000		3,000
<b>TOTAL-ADMINISTRATIVE SERVICES</b>		<b>\$ 73,200</b>						<b>\$ 73,200</b>
<b>GRAND TOTAL</b>		<b>\$ 142,200</b>						<b>\$ 142,200</b>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19
CURRENT ASSETS	\$ 74,695,159	\$ 78,675,986
CURRENT LIABILITIES	30,837,848	30,837,848
<b>TOTAL NET BEGINNING BALANCE</b>	<b>\$ 43,857,311</b>	<b>\$ 47,838,138</b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
8100 FEDERAL REVENUES	\$ 100,000	\$ 100,000
8600 STATE REVENUES	119,191,013	131,707,023
8800 LOCAL REVENUES	63,708,729	64,028,729
<b>TOTAL REVENUES</b>	<b>\$ 182,999,742</b>	<b>\$ 195,835,752</b>
8900 OTHER FINANCING SOURCES	\$ 1,744,807	\$ 1,458,153
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,744,807</b>	<b>\$ 1,458,153</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 184,744,549</b>	<b>\$ 197,293,905</b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b>\$ 228,601,860</b>	<b>\$ 245,132,043</b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
1000 ACADEMIC SALARIES	\$ 87,070,685	\$ 87,178,980	\$ 108,295
2000 CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	43,981,278	45,857,990	1,876,712
3000 EMPLOYEE BENEFITS	39,668,784	45,088,497	5,419,713
4000 SUPPLIES AND MATERIALS	3,534,602	3,210,308	(324,294)
5000 OTHER OPERATING EXPENSES AND SERVICES	27,933,919	35,589,221	7,655,302
6000 CAPITAL OUTLAY	2,683,230	1,446,408	(1,236,822)
7000 OTHER OUTGO	2,088,901	410,878	(1,678,023)
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 206,961,399</b>	<b>\$ 218,782,282</b>	<b>\$ 11,820,883</b>
<b><u>FUND BALANCE</u></b>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
794007 Assigned Fund Balance - New Resources Allocation Requests	-	-	-
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-
794010 Assigned Fund Balance - 2018-19 One-Time Expenditures	-	-	-
795001 Unassigned Fund Balance - 10% Board Policy	20,696,140	21,458,563	762,423
795002 Unassigned Fund Balance	944,321	4,891,198	3,946,877
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 21,640,461</b>	<b>\$ 26,349,761</b>	<b>\$ 4,709,300</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 228,601,860</b>	<b>\$ 245,132,043</b>	<b>\$ 16,530,183</b>

**MT. SAN ANTONIO COLLEGE  
UNRESTRICTED GENERAL FUND - 11  
REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
11000-000000-9110-000000	\$ 64,141,143	\$ 67,319,424
11000-000000-9130-000000	100,000	100,000
11000-000000-9200-000000	1,591,407	1,591,407
11000-000000-9220-000000	455,446	455,446
11000-000000-9310-000000	195,225	195,225
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 66,483,221</u></b>	<b><u>\$ 69,661,502</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
11000-000000-9500-000000	\$ 18,694,166	\$ 18,694,166
11000-000000-9552-000000	43,470	43,470
11000-000000-9542-000000	5,795,467	5,795,467
11000-000000-9546-000000	4,275,862	4,275,862
11000-000000-9650-000000	529,026	529,026
11000-000000-9651-000000	1,133,549	1,133,549
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 30,471,540</u></b>	<b><u>\$ 30,471,540</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 36,011,681</u></b>	<b><u>\$ 39,189,962</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>FEDERAL REVENUES</u></b>		
11000-901000-815000-000000	\$ 100,000	\$ 100,000
11747-902500-812002-732000	-	-
11747-901500-815000-732000	-	-
11747-902000-815000-732000	-	-
11756-901500-815000-732000	-	-
<b>TOTAL FEDERAL REVENUES</b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 100,000</u></b>
<b><u>STATE REVENUES</u></b>		
11000-800100-861100-000000	\$ 186,564	\$ 186,564
11000-800200-861100-000000	446,481	446,481
11000-810000-861100-000000	90,415,673	100,807,257
11900-811000-861101-000000	-	-
11000-820200-861904-000000	-	-
11000-820300-861905-000000	-	-
11000-901000-861911-732000	10,000	10,000
11000-810000-863000-000000	21,832,030	23,752,478
11900-811000-863000-000000	-	-
11000-810000-867200-000000	117,720	117,720
11000-810000-867900-000000	19	19
11800-820600-868501-000000	4,661,488	4,865,466
11800-820600-868502-000000	-	-
11000-800300-868800-000000	880,048	880,048
11900-800350-868800-000000	-	-
11000-300310-869000-000000	640,990	640,990
11000-300311-869000-000000	-	-
11890-960140-869001-000000	-	-
<b>TOTAL STATE REVENUES</b>	<b><u>\$ 119,191,013</u></b>	<b><u>\$ 131,707,023</u></b>

**MT. SAN ANTONIO COLLEGE  
UNRESTRICTED GENERAL FUND - 11  
REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b>LOCAL REVENUES</b>		
11000-810000-881100-000000	\$ 18,461,793	\$ 18,461,793
11000-810000-881200-000000	530,046	530,046
11000-810000-881300-000000	453,561	453,561
11000-810000-881600-000000	316,421	316,421
11000-810000-881700-000000	24,666,071	24,666,071
11000-810000-881800-000000	560,710	560,710
11000-810000-881900-000000	1,273,640	1,273,640
11000-810000-881950-000000	158,551	158,551
11000-361000-884003-100800	10,000	10,000
11000-372000-884001-100400	10,500	10,500
11000-373000-884002-100700	12,500	12,500
11000-615000-885000-683000	10,000	10,000
11000-820550-885000-683000	4,990	4,990
11000-000000-886000-000000	550,000	950,000
11000-810000-887410-000000	9,328,195	9,328,195
11000-810000-887411-000000	-	-
11000-810000-887412-000000	-	-
11000-810000-887413-000000	-	-
11000-810000-887414-000000	-	-
11000-811000-887420-000000	-	-
11000-810000-887431-000000	-	-
11000-810000-887432-000000	-	-
11000-810000-887433-000000	-	-
11000-810000-887434-000000	-	-
11000-811000-887440-000000	-	-
11000-960600-887490-672000	-	-
11000-800000-887900-000000	40,600	40,600
11000-800000-888010-000000	4,000,000	3,770,000
11000-800000-888011-000000	-	-
11000-800000-888012-000000	-	-
11000-800000-888013-000000	-	-
11000-800000-888014-000000	-	-
11000-800000-888020-000000	-	-
11000-800000-888050-000000	985,000	1,135,000
11000-800000-888051-000000	-	-
11000-800000-888052-000000	-	-
11000-800000-888053-000000	-	-
11000-800000-888054-000000	-	-
11000-800000-888060-000000	-	-
11000-502000-888500-620000	16,600	16,600
11000-000000-889000-000000	-	-
11000-820570-889000-000000	18,000	18,000
11000-900853-889000-000000	-	-
11000-610000-889000-672000	5,000	5,000
11000-614000-889000-672000	500	500
11000-650300-889000-677000	-	-
11000-631000-889000-695000	816,000	816,000
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 62,228,678</b>	<b>\$ 62,548,678</b>
<b>TOTAL REVENUES</b>	<b>\$ 181,519,691</b>	<b>\$ 194,355,701</b>



**MT. SAN ANTONIO COLLEGE  
UNRESTRICTED GENERAL FUND - 11  
REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>OTHER FINANCING SOURCES</u></b>		
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ 10,000	\$ 10,000
11000-000000-891005-000000 Proceeds for Insurance Settlements	-	-
11000-900800-898002-731000 Intrafund Transfer-In-Comm Services/Wellness	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 10,000</u></b>	<b><u>\$ 10,000</u></b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b><u>\$ 181,529,691</u></b>	<b><u>\$ 194,365,701</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 217,541,372</u></b>	<b><u>\$ 233,555,663</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>ACADEMIC SALARIES</u></b>			
1100 Instructional Salaries	\$ 40,785,026	\$ 40,733,795	\$ (51,231)
1200 Non-Instructional Salaries	10,820,114	11,300,105	479,991
1300 Instructional Salaries, Hourly	33,771,769	33,468,145	(303,624)
1400 Non-Instructional Salaries, Hourly	1,588,707	1,577,921	(10,786)
<b>1000 TOTAL</b>	<b>\$ 86,965,616</b>	<b>\$ 87,079,966</b>	<b>\$ 114,350</b>
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 36,383,194	\$ 38,261,868	\$ 1,878,674
2200 Instructional Aides, Regular Full-Time	1,990,878	2,054,450	63,572
2300 Short-Term Hourly Non-Instructional	2,349,630	2,187,554	(162,076)
2400 Instr Aides, Hourly, Direct Instruction	1,208,253	1,237,969	29,716
2500 Instr Aides, Full-Time, Non-Direct Instr	737,756	765,906	28,150
2600 Instr Aides, Hourly, Non-Direct Instruction	84,761	62,066	(22,695)
<b>2000 TOTAL</b>	<b>\$ 42,754,472</b>	<b>\$ 44,569,813</b>	<b>\$ 1,815,341</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3100 STRS	\$ 11,432,498	\$ 13,037,878	\$ 1,605,380
3190 CalSTRS On-Behalf Paymets	-	-	-
3200 PERS	6,195,717	7,635,883	1,440,166
3300 OASDI and Medicare	4,354,864	4,546,245	191,381
3400 Health and Welfare Benefits	196,221	201,221	5,000
3500 State Unemployment Insurance	91,549	93,035	1,486
3600 Workers' Compensation Insurance	2,111,861	2,156,028	44,167
3700 Cash in Lieu Benefits	10,236,540	10,337,717	101,177
3800 Alternative Retirement Plan	245,046	238,216	(6,830)
3900 Benefits-Retirees	4,503,282	6,503,282	2,000,000
<b>3000 TOTAL</b>	<b>\$ 39,367,578</b>	<b>\$ 44,749,505</b>	<b>\$ 5,381,927</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4100 Textbooks	\$ 24,000	\$ 23,300	\$ (700)
4200 Books, Magazines and Periodicals	12,040	12,340	300
4300 Instructional Supplies and Materials	975,770	954,030	(21,740)
4400 Software	5,300	5,300	-
4500 Non-Instructional Supplies and Materials	1,533,716	1,529,585	(4,131)
4600 Transportation and Vehicles Supplies	178,387	178,387	-
4700 Food Supplies	5,806	5,806	-
<b>4000 TOTAL</b>	<b>\$ 2,735,019</b>	<b>\$ 2,708,748</b>	<b>\$ (26,271)</b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5100 Personal and Consultant Services	\$ 412,601	\$ 71,421	\$ (341,180)
5200 Travel and Conference Expenses	1,261,601	1,070,143	(191,458)
5300 Dues and Memberships	284,599	284,599	-
5400 Insurance	1,072,770	1,072,770	-
5500 Utilities and Housekeeping Services	3,347,915	3,348,915	1,000
5600 Contracts, Rents, Leases and Repairs	2,862,017	2,247,025	(614,992)
5700 Legal, Elections and Audit Expenses	244,639	828,711	584,072
5800 Other Services and Expenses	10,625,742	17,781,076	7,155,334
<b>5000 TOTAL</b>	<b>\$ 20,111,884</b>	<b>\$ 26,704,660</b>	<b>\$ 6,592,776</b>
<b><u>CAPITAL OUTLAY</u></b>			
6300 Library Books	\$ 20,000	\$ 20,000	\$ -
6400 Equipment	1,857,441	962,332	(895,109)
<b>6000 TOTAL</b>	<b>\$ 1,877,441</b>	<b>\$ 982,332</b>	<b>\$ (895,109)</b>
<b><u>OTHER OUTGO</u></b>			
7200 Intrafund Transfers-Out	\$ 1,734,807	\$ -	\$ (1,734,807)
7300 Interfund Transfers-Out	311,744	370,878	59,134
7500 Student Financial Aid	10,000	10,000	-
7600 Other Student Aid	32,350	30,000	(2,350)
<b>7000 TOTAL</b>	<b>\$ 2,088,901</b>	<b>\$ 410,878</b>	<b>\$ (1,678,023)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 195,900,911</b>	<b>\$ 207,205,902</b>	<b>\$ 11,304,991</b>
<b><u>FUND BALANCE</u></b>			
794007 Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ -	\$ -
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-
794010 Assigned Fund Balance - 2018-19 One-Time Expenditure	-	-	-
795001 Unassigned Fund Balance - 10% Board Policy	20,696,140	21,458,563	762,423
795002 Unassigned Fund Balance	944,321	4,891,198	3,946,877
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 21,640,461</b>	<b>\$ 26,349,761</b>	<b>\$ 4,709,300</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 217,541,372</b>	<b>\$ 233,555,663</b>	<b>\$ 16,014,291</b>

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2017-18</u>	<u>TENTATIVE BUDGET 2018-19</u>
<b><u>CURRENT ASSETS</u></b>		
13000-000000-9110-000000 Cash and Cash Equivalents	\$ 7,929,008	\$ 8,731,554
13000-000000-9200-000000 Accounts Receivable	282,259	282,259
13000-000000-9229-000000 Accounts Receivable-Student Fees	671	671
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 8,211,938</u></b>	<b><u>\$ 9,014,484</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
13000-000000-9500-000000 Accounts Payable	\$ 205,487	\$ 205,487
13000-000000-9551-000000 Sales Tax Payable	92	92
13000-000000-9650-000000 Deferred Revenue	160,729	160,729
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 366,308</u></b>	<b><u>\$ 366,308</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 7,845,630</u></b>	<b><u>\$ 8,648,176</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>FEDERAL REVENUES</u></b>		
13504-504100-816000-648000 Veterans Education-Veteran's Services	\$ -	\$ -
<b>TOTAL FEDERAL REVENUES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>LOCAL REVENUES</u></b>		
13302-301010-882000-681000 Contr, Gifts, Grants, End.-Planetarium	\$ -	\$ -
13304-301010-882000-499900 Contr, Gifts, Grants, End.-Discovery Science Day	-	-
13837-410000-882000-696000 Contr, Gifts, Grants, End.-Community Education	-	-
13304-301010-882001-499900 Contr, Mt SAC Foundation-Discovery Science Day	-	-
13314-312000-882001-010210 Contr, Mt SAC Foundation-Mt. SAC Foundation	-	-
13317-380712-882001-701000 Contr, Mt SAC Foundation-Summer Science Expl	-	-
13338-332040-882001-140200 Contr, Mt SAC Foundation-Paralegal Program	-	-
13370-371040-882001-060400 Contr, Mt SAC Foundation-Arts Division	-	-
13370-372000-882001-100400 Contr, Mt SAC Foundation-Arts Division, Music	-	-
13507-514900-882001-649000 Contr, Mt SAC Foundation-TRIO High School Activities	-	-
13819-356510-882001-696000 Contr, Mt SAC Foundation-Radiologic Technology	-	-
13864-312050-882001-696000 Contr, Mt SAC Foundation-AG Club Council	-	-
13833-368010-882002-696000 Sponsorships-Track and Field Program	-	-
13367-367100-882003-696000 Contr, to College Programs-Aquatics	-	-
13831-364110-882003-696000 Contr, to College Programs-Pep Squad Program	-	-
13833-368010-882003-696000 Contr, to College Programs-Track and Field Program	-	-
13835-364130-882003-696000 Contr, to College Programs-Women's Soccer Program	-	-
13836-364120-882003-696000 Contr, to College Programs-Men's Soccer Program	-	-
13839-364220-882003-696000 Contr, to College Programs-Women's Volleyball	-	-
13845-364080-882003-696000 Contr, to College Programs-Football Program	-	-
13847-364100-882003-696000 Contr, to College Programs-Women's Golf Program	-	-
13849-364040-882003-696000 Contr, to College Programs-Men's Basketball Program	-	-
13851-364030-882003-696000 Contr, to College Programs-Baseball	-	-
13854-364140-882003-696000 Contr, to College Programs-Softball Program	-	-
13500-470300-883100-701000 Contr Instr Serv-Training Source Other	-	-
13500-470800-883100-701000 Contr Instr Serv-Training Source Other	-	-
13315-313540-883900-049900 Other Contr Serv-Wildlife Sanctuary	-	-

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b>LOCAL REVENUES (continued)</b>		
13336-336100-883900-684000	\$ -	\$ -
13676-676000-883900-709000	-	-
13837-410000-883900-696000	-	-
13840-372010-884001-696000	-	-
13522-521000-884006-696000	-	-
13862-368100-884006-696000	-	-
13302-301010-884007-681000	-	-
13675-675000-884008-683000	-	-
13840-372010-884008-696000	-	-
13862-368100-884008-696000	-	-
13675-675950-884009-683000	-	-
13841-372020-884009-696000	-	-
13834-364000-884021-696000	-	-
13856-368130-884021-696000	-	-
13856-368130-884023-696000	-	-
13857-342530-884024-696000	-	-
13110-100100-885000-601000	99,260	99,260
13674-674000-885000-683000	-	-
13430-440100-887200-681000	1,500	1,500
13430-440200-887200-681000	3,000	3,000
13430-440300-887200-681000	10,000	10,000
13430-440400-887200-681000	175,000	175,000
13430-440500-887200-681000	-	-
13430-440600-887200-681000	-	11,304
13430-430200-887200-682000	10,000	10,000
13430-430300-887200-682000	2,600	2,600
13430-430400-887200-682000	110,000	110,000
13430-430500-887200-682000	15,000	15,000
13430-430600-887200-682000	230,000	230,000
13430-430700-887200-682000	5,000	5,000
13430-430900-887200-682000	7,000	7,000
13430-431000-887200-682000	-	-
13430-431100-887200-682000	1,000	1,000
13430-431200-887200-682000	-	-
13430-431300-887200-682000	-	-
13430-431400-887200-682000	30,000	30,000
13430-431500-887200-682000	600,000	600,000
13430-431700-887200-682000	3,000	3,000
13430-431800-887200-682000	8,000	8,000
13430-431900-887200-682000	900	900
13430-432200-887200-682000	800	800
13430-432300-887200-682000	110,000	110,000
13430-432500-887200-682000	10,687	10,687
13430-432900-887200-682000	35,000	35,000
13450-460000-887200-681000	11,304	-
13740-313500-887500-040100	-	-
13743-314530-887500-191400	-	-
13745-311010-887500-010200	-	-
13711-357030-887710-125100	-	-
13355-355100-887712-213350	-	-
13355-355150-887714-213350	-	-
13355-355050-887720-213350	-	-
13701-371000-887730-100100	-	-
13702-330000-887730-000000	-	-
13703-352500-887730-095300	-	-
13705-371000-887730-100100	-	-

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b>LOCAL REVENUES (continued)</b>		
13706-376000-887730-103000	\$ -	\$ -
13707-371010-887730-101300	-	-
13708-371000-887730-100100	-	-
13710-336030-887730-130200	-	-
13712-360000-887730-083500	-	-
13713-352510-887730-095300	-	-
13736-413100-887750-010920	-	-
13742-502000-887900-620000	-	-
13631-631000-888107-695000	-	-
13741-900860-888500-672000	-	-
13831-364110-888500-696000	-	-
13832-352000-888500-699000	-	-
13840-372010-888500-696000	-	-
13841-372020-888500-696000	-	-
13842-372010-888500-696000	-	-
13851-364030-888500-696000	-	-
13732-353510-888545-094600	-	-
13734-353520-888545-095650	-	-
13737-351510-888545-095000	-	-
13744-351000-888545-123000	-	-
13304-301010-889000-499900	-	-
13430-430600-889000-682000	1,000	1,000
13515-481350-889000-684000	-	-
13621-625000-889000-653000	-	-
13630-663000-889000-677000	-	-
13651-650100-889000-677000	-	-
13656-960310-889000-000000	-	-
13675-675000-889000-683000	-	-
13833-368010-889000-696000	-	-
13823-312510-889004-696000	-	-
13828-342012-889004-696000	-	-
13858-342010-889004-696000	-	-
13868-342011-889004-696000	-	-
13304-301010-889005-499900	-	-
13317-380712-889005-701000	-	-
13367-367100-889005-696000	-	-
13828-342012-889005-696000	-	-
13831-364110-889005-696000	-	-
13833-368010-889005-696000	-	-
13834-364000-889005-696000	-	-
13836-364120-889005-696000	-	-
13838-364250-889005-696000	-	-
13839-364220-889005-696000	-	-
13840-372010-889005-696000	-	-
13841-372020-889005-696000	-	-
13848-364050-889005-696000	-	-
13856-368130-889005-696000	-	-
13868-342011-889005-696000	-	-
13611-960600-889010-672000	-	-
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,480,051</b>	<b>\$ 1,480,051</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,480,051</b>	<b>\$ 1,480,051</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>OTHER FINANCING SOURCES</u></b>		
13356-355000-891002-213300 Sales of Equipment and Supplies	\$ -	\$ -
13502-502100-898002-620000 Intrafund Transfers-In, International Student Prog	1,663,153	1,448,153
13657-900855-898002-731000 Intrafund Transfers-In, Reasonable ADA/Ergonomics	71,654	-
13834-364000-898002-696000 Intrafund Transfers-In, Athletics Program	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 1,734,807</u></b>	<b><u>\$ 1,448,153</u></b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b><u>\$ 3,214,858</u></b>	<b><u>\$ 2,928,204</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 11,060,488</u></b>	<b><u>\$ 11,576,380</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>ACADEMIC SALARIES</u></b>			
1200 Non-Instructional Salaries	\$ 86,752	\$ 89,014	\$ 2,262
1400 Non-Instructional Salaries, Hourly	18,317	10,000	(8,317)
<b>1000 TOTAL</b>	<b>\$ 105,069</b>	<b>\$ 99,014</b>	<b>\$ (6,055)</b>
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 633,368	\$ 691,892	\$ 58,524
2300 Short-Term Hourly Non-Instructional	509,148	516,285	7,137
2400 Hourly Instructional Aide-Dir Instruction	83,290	80,000	(3,290)
2600 Hourly Instructional Aide-Other	1,000	-	(1,000)
<b>2000 TOTAL</b>	<b>\$ 1,226,806</b>	<b>\$ 1,288,177</b>	<b>\$ 61,371</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3100 STRS	\$ 32,334	\$ 34,316	\$ 1,982
3200 PERS	85,842	108,511	22,669
3300 OASDI and Medicare	62,181	65,365	3,184
3500 State Unemployment Insurance	676	702	26
3600 Workers' Compensation Insurance	21,188	22,068	880
3700 Cash in Lieu Benefits	82,151	92,125	9,974
3800 Alternative Retirement Plan	16,834	15,905	(929)
<b>3000 TOTAL</b>	<b>\$ 301,206</b>	<b>\$ 338,992</b>	<b>\$ 37,786</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4100 Textbooks	\$ 14,751	\$ 16,317	\$ 1,566
4200 Books, Magazines and Periodicals	-	-	-
4300 Instructional Supplies and Materials	279,197	32,029	(247,168)
4400 Software	2,000	2,417	417
4500 Non-Instructional Supplies and Materials	473,565	444,681	(28,884)
4600 Transportation and Vehicle Supplies	7,075	-	(7,075)
4700 Food Supplies	22,995	6,116	(16,879)
<b>4000 TOTAL</b>	<b>\$ 799,583</b>	<b>\$ 501,560</b>	<b>\$ (298,023)</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5100 Personal and Consultant Services	\$ 71,478	\$ 77,656	\$ 6,178
5200 Travel and Conference Expenses	170,931	60,668	(110,263)
5300 Dues and Memberships	2,225	1,813	(412)
5400 Insurance	13,175	14,168	993
5500 Utilities and Housekeeping Services	2,800	-	(2,800)
5600 Contracts, Rents, Leases and Repairs	788,613	669,225	(119,388)
5800 Other Services and Expenses	6,532,628	7,778,461	1,245,833
5900 Indirect Costs	240,185	282,570	42,385
<b>5000 TOTAL</b>	<b>\$ 7,822,035</b>	<b>\$ 8,884,561</b>	<b>\$ 1,062,526</b>



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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CAPITAL OUTLAY</u></b>			
6100 Sites and Site Improvements	\$ 181,377	\$ 219,221	\$ 37,844
6400 Equipment	624,412	244,855	(379,557)
<b>6000 TOTAL</b>	<b>\$ 805,789</b>	<b>\$ 464,076</b>	<b>\$ (341,713)</b>
<b><u>OTHER OUTGO</u></b>			
7200 Intrafund Transfers-Out	\$ -	\$ -	\$ -
7300 Interfund Transfers-Out	-	-	-
<b>7000 TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 11,060,488</b>	<b>\$ 11,576,380</b>	<b>\$ 515,892</b>
<b><u>FUND BALANCE</u></b>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 11,060,488</b>	<b>\$ 11,576,380</b>	<b>\$ 515,892</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
17000-000000-9110-000000 Cash and Cash Equivalents	\$ 11,655,260	\$ 11,334,708
17000-000000-9200-000000 Accounts Receivable	3,778,437	3,778,437
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 15,433,697</b>	<b>\$ 15,113,145</b>
<b><u>CURRENT LIABILITIES</u></b>		
17000-000000-9500-000000 Accounts Payable	\$ 1,626,875	\$ 1,626,875
17000-000000-9650-000000 Deferred Revenue	10,399,924	10,399,924
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 12,026,799</b>	<b>\$ 12,026,799</b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b>\$ 3,406,898</b>	<b>\$ 3,086,346</b>

**CLASSIFICATION OF REVENUES**

**FEDERAL REVENUES**

17644-380580-812000-490000 Building Pathways, Title V - Ends 9/30/14	\$ 27,853	\$ -
17646-380580-812000-490000 Building Pathways, Title V - Ends 9/30/16	56,467	-
17647-380580-812000-490000 Building Pathways, Title V - Ends 9/30/17	283,996	-
17648-380580-812000-490000 Building Pathways, Title V - Ends 9/30/18	649,747	81,748
17147-380718-812000-701000 Project RAISE - Begins 10/01/16	100,000	-
17127-500400-812000-701000 AANAPISI - Begins 10/1/16	125,406	-
17128-500400-812000-701000 AANAPISI - Begins 10/1/17	350,000	50,348
17129-500400-812000-701000 AANAPISI - Begins 10/1/18	-	332,500
17527-514000-812000-701000 Upward Bound - Begins 9/1/16	71,565	-
17528-514000-812000-701000 Upward Bound - Begins 9/1/17	292,005	27,384
17529-514000-812000-701000 Upward Bound - Begins 9/1/18	-	277,405
17659-902500-812001-000000 Federal Work Study - 18/19	-	813,299
17668-902500-812001-000000 Federal Work Study - 17/18	636,964	-
17376-514510-812003-701000 Achieving College Ensuring Success (ACES) - 15/16	11,028	-
17377-514510-812003-701000 Achieving College Ensuring Success (ACES) - 16/17	93,413	-
17378-514510-812003-701000 Achieving College Ensuring Success (ACES) - 17/18	220,000	12,238
17379-514510-812003-701000 Achieving College Ensuring Success (ACES) - 18/19	-	209,000
17568-523300-814000-649000 TANF - 17/18	104,079	-
17569-523300-814000-649000 TANF - 18/19	-	110,702
17588-523400-814000-701000 LA County DPSS-CalWorks Supp - 17/18	137,861	-
17589-523400-814000-701000 LA County DPSS-CalWorks Supp - 18/19	-	127,000
17328-392000-817000-000000 Perkins Title I-C - 17/18	1,034,683	-
17329-392000-817000-000000 Perkins Title I-C - 18/19	-	982,949
17338-392200-817000-701000 CTE Transitions - 17/18	41,592	-
17339-392200-817000-701000 CTE Transitions - 18/19	-	39,512
17006-380101-819000-191400 Pathways in Geoscience	138,552	-
17047-380120-819000-130500 Child Development Training Consortium - Ends 7/31/17	4,379	-
17008-380230-819000-110100 Enhance Undergraduate Chinese	20,960	-
17075-380710-819000-701000 STEM Teacher Preparation Program	377,991	-
17628-380711-819000-701000 Youth Careers Connect - 17/18	79,423	-
17418-410500-819000-493087 231 Literacy Grant ESL - 17/18	542,421	-
17419-410500-819000-493087 231 Literacy Grant ESL - 18/19	-	515,300
17418-410505-819000-493087 231 Literacy Grant ESL, Civics Section - 17/18	204,253	-
17419-410505-819000-493087 231 Literacy Grant ESL, Civics Section - 18/19	-	106,943
17419-410507-819000-493087 231 Literacy Grant ESL, Integrated Civics - 18/19	-	127,167
17419-410508-819000-493087 231 Literacy Grant VESL, Integrated Civics - 18/19	-	28,500

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19
<b>FEDERAL REVENUES (continued)</b>		
17418-420000-819000-493000 231 Literacy Grant Basic Skills - 17/18	\$ 216,661	\$ -
17419-420000-819000-493000 231 Literacy Grant Basic Skills - 18/19	-	221,581
17418-420100-819000-493000 231 Literacy Grant Basic Skills, GED Section - 17/18	129,261	-
17419-420100-819000-493000 231 Literacy Grant Basic Skills, GED Section - 18/19	-	122,362
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 5,950,560</b>	<b>\$ 4,185,938</b>
<b>STATE REVENUES</b>		
17538-523000-862200-643000 EOPS - 17/18	\$ 1,087,737	\$ -
17539-523000-862200-643000 EOPS - 18/19	-	1,165,184
17518-522000-862300-000000 DSPS - 17/18	3,246,646	-
17519-522000-862300-000000 DSPS - 18/19	-	3,121,286
17218-523400-862500-647000 CalWORKS - 17/18	627,173	-
17219-523400-862500-647000 CalWORKS - 18/19	-	638,466
17180-380721-862900-644000 CCC Mental Health Service Program - 17/18	-	250,000
17107-481320-862900-499900 AEBG Program Reg Consortium - 16/17	617,173	54,801
17108-481320-862900-499900 AEBG Program Reg Consortium - 17/18	757,693	172,936
17109-481320-862900-499900 AEBG Program Reg Consortium - 18/19	-	719,808
17106-481321-862900-499900 AEBG Program Reg Consortium, Member - 15/16	106,222	-
17156-481321-862900-499900 AEBG Data and Accountability, Member	21,336	-
17106-481325-862900-499900 AEBG Program Reg Consortium - 15/16	194,509	-
17156-481325-862900-499900 AEBG Data and Accountability, Consortium	81,348	-
17578-523500-862900-649000 Hunger Free Campus Support	-	50,884
17407-480000-862901-000000 Student Success & Support Prog (Noncredit) - 16/17	924,338	-
17408-480000-862901-000000 Student Success & Support Prog (Noncredit) - 17/18	1,470,185	1,146,967
17409-480000-862901-000000 Student Success & Support Prog (Noncredit) - 18/19	-	1,896,071
17507-500010-862901-000000 Student Success & Support Prog (Credit) - 16/17	2,495,914	-
17508-500010-862901-000000 Student Success & Support Prog (Credit) - 17/18	5,298,315	-
17509-500010-862901-000000 Student Success & Support Prog (Credit) - 18/19	-	5,486,082
17548-523100-862902-643000 CARE - 17/18	172,777	-
17549-523100-862902-643000 CARE - 18/19	-	180,022
17558-504200-862903-000000 BFAP - 17/18	1,143,470	-
17559-504200-862903-646000 BFAP - 18/19	-	1,079,749
17557-504201-862903-646000 Full-Time Student Success Grant - 16/17	193,924	224
17558-504201-862903-000000 Full-Time Student Success Grant - 17/18	1,145,051	-
17559-504201-862903-646000 Full-Time Student Success Grant - 18/19	-	1,087,798
17566-504201-862903-646000 Full-Time Student Success Grant - 15/16	1,291	91
17208-294000-862904-676000 Equal Employment Opportunity - 17/18	50,000	-
17997-900640-862905-000000 Instructional Equipment - 16/17	1,555,830	-
17998-900640-862905-000000 Instructional Equipment - 17/18	1,047,897	383,767
17248-300500-862908-000000 Basic Skills - 17/18	1,241,378	1,426,374
17249-300500-862908-000000 Basic Skills - 18/19	-	1,179,309
17257-300500-862908-000000 Basic Skills - 16/17	695,619	-
17087-500020-862909-000000 Student Equity - 16/17	1,360,782	-
17088-500020-862909-000000 Student Equity - 17/18	2,793,760	-
17089-500020-862909-000000 Student Equity - 18/19	-	3,265,634
17598-504100-862910-648000 Veteran Resource Center - 17/18	-	85,031
17348-336100-865900-684000 Center of Excellence - 17/18	200,000	70,000
17349-336100-865900-684000 Center of Excellence - 18/19	-	111,811
17002-380100-865900-701000 CTE Data Unlocked - Ends 10/31/17	50,000	-
17018-380140-865900-123000 Enrollment Growth for Nursing - 17/18	211,000	-
17019-380140-865900-123000 Enrollment Growth for Nursing - 18/19	-	156,372
17028-380145-865900-123010 ARR Associate Degree Nursing - 17/18	57,000	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19
<b>STATE REVENUES (continued)</b>		
17068-380460-865900-634000	\$ 12,000	\$ -
17096-380700-865900-123010	100,487	-
17098-380700-865900-123010	120,000	-
17116-380701-865900-123010	56,594	-
17136-380716-865900-490000	110,446	-
17077-380719-865900-701000	17,869	-
17079-380719-865900-701000	-	250,000
17057-392205-865900-000000	1,318,587	20,679
17158-392205-865900-000000	2,443,477	-
17159-392205-865900-000000	-	1,450,511
17277-393000-865900-094600	143,674	-
17277-393010-865900-095600	102,040	-
17277-393020-865900-701000	120,000	-
17277-393030-865900-684000	90,000	-
17277-393040-865900-684000	130,000	-
17278-393060-865900-684000	-	110,128
17387-481350-865900-684000	46,885	-
17388-481350-865900-684000	237,525	40,000
17277-481355-865900-493071	184,094	-
17278-481360-865900-499900	-	102,259
17397-380717-865901-493000	1,252,237	794,758
17818-820600-868501-000000	1,532,544	-
17819-820600-868501-000000	-	1,601,904
<b>TOTAL STATE REVENUES</b>	<b>\$ 36,866,827</b>	<b>\$ 28,098,906</b>
<b>LOCAL REVENUES</b>		
17308-380130-882000-123000	\$ 32,162	\$ -
17001-380160-882000-701000	33,238	-
17058-380260-882000-123000	46,533	-
17266-380530-882000-701000	43,362	-
17236-380715-882000-123030	-	32,595
17357-430400-882000-682000	1,000	-
17428-481000-883900-000000	26,012	-
17631-631000-888104-695000	225,337	220,491
17631-631000-888105-695000	3,030	2,921
17631-631000-888106-695000	121,096	158,954
17631-631000-888108-695000	86,177	95,007
17631-631000-888109-695000	226,192	222,961
17631-631000-888111-695000	198,080	219,695
17631-631000-888112-695000	734,810	714,693
17631-631000-888113-695000	234,900	227,855
17631-631000-888114-695000	693,525	686,040
17631-631000-888120-695000	-	-
17630-631000-888130-695000	-	-
17900-900852-888150-699000	500,000	500,000
17901-900852-888150-699000	101,854	-
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 3,307,308</b>	<b>\$ 3,081,212</b>
<b>TOTAL REVENUES</b>	<b>\$ 46,124,695</b>	<b>\$ 35,366,056</b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b>\$ 49,531,593</b>	<b>\$ 38,452,402</b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>ACADEMIC SALARIES</u></b>			
1100 Instructional Salaries	\$ 528,964	\$ 586,777	\$ 57,813
1200 Non-Instructional Salaries	3,971,711	3,913,709	(58,002)
1300 Instructional Salaries, Hourly	77,939	28,287	(49,652)
1400 Non-Instructional Salaries, Hourly	2,817,208	1,315,826	(1,501,382)
<b>1000 TOTAL</b>	<b>\$ 7,395,822</b>	<b>\$ 5,844,599</b>	<b>\$ (1,551,223)</b>
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 8,970,139	\$ 8,940,121	\$ (30,018)
2200 Instructional Aides, Regular Full-Time	536,296	771,344	235,048
2300 Short-Term Hourly, Non-Instructional	5,637,674	2,568,796	(3,068,878)
2400 Instr Aides, Hourly, Direct Instruction	2,148,516	1,052,647	(1,095,869)
2500 Instr Aides, F/T, Non Direct Instr	77,326	79,282	1,956
<b>2000 TOTAL</b>	<b>\$ 17,369,951</b>	<b>\$ 13,412,190</b>	<b>\$ (3,957,761)</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3100 STRS	\$ 899,991	\$ 812,684	\$ (87,307)
3200 PERS	1,442,086	1,746,024	303,938
3300 OASDI and Medicare	904,309	863,846	(40,463)
3500 State Unemployment Insurance	11,095	8,726	(2,369)
3600 Workers' Compensation Insurance	357,436	279,365	(78,071)
3700 Cash in Lieu Benefits	1,789,011	1,700,217	(88,794)
3800 Alternative Retirement Plan	188,769	81,856	(106,913)
3990 Fringe Benefit-Placeholder	250,070	-	(250,070)
<b>3000 TOTAL</b>	<b>\$ 5,842,767</b>	<b>\$ 5,492,718</b>	<b>\$ (350,049)</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4100 Textbooks	\$ 54,605	\$ 26,500	\$ (28,105)
4200 Books, Magazines and Periodicals	53,021	38,129	(14,892)
4300 Instructional Supplies and Materials	3,642,910	3,988,339	345,429
4400 Software	12,857	12,857	-
4500 Non-Instructional Supplies and Materials	490,360	130,304	(360,056)
4700 Food Supplies	51,866	23,675	(28,191)
<b>4000 TOTAL</b>	<b>\$ 4,305,619</b>	<b>\$ 4,219,804</b>	<b>\$ (85,815)</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5100 Personal and Consultant Services	\$ 192,501	\$ 50,962	\$ (141,539)
5200 Travel and Conference Expenses	1,643,040	243,674	(1,399,366)
5500 Utilities and Housekeeping Services	40,895	39,895	(1,000)
5600 Contracts, Rents, Leases and Repairs	1,182,228	751,215	(431,013)
5800 Other Services and Expenses	4,154,618	5,959,097	1,804,479
5900 Indirect Costs	392,744	78,936	(313,808)
<b>5000 TOTAL</b>	<b>\$ 7,606,026</b>	<b>\$ 7,123,779</b>	<b>\$ (482,247)</b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CAPITAL OUTLAY</u></b>			
6300 Library Books	\$ 115,739	\$ 110,642	\$ (5,097)
6400 Equipment	4,194,303	618,156	(3,576,147)
<b>6000 TOTAL</b>	<b>\$ 4,310,042</b>	<b>\$ 728,798</b>	<b>\$ (3,581,244)</b>
<b><u>OTHER OUTGO</u></b>			
7300 Interfund Transfers Out	\$ 1,340,266	\$ 1,088,113	\$ (252,153)
7400 Other Transfers	753,801	-	(753,801)
7500 Student Financial Aid	146,057	160,119	14,062
7600 Other Student Aid	336,019	370,437	34,418
<b>7000 TOTAL</b>	<b>\$ 2,576,143</b>	<b>\$ 1,618,669</b>	<b>\$ (957,474)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 49,406,370</b>	<b>\$ 38,440,557</b>	<b>\$ (10,965,813)</b>
<b><u>FUND BALANCE</u></b>			
792001 Restricted Fund Balance - Parking	\$ 125,223	\$ 11,845	\$ (113,378)
792002 Restricted Fund Balance - Lottery	-	-	-
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 125,223</b>	<b>\$ 11,845</b>	<b>\$ (113,378)</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 49,531,593</b>	<b>\$ 38,452,402</b>	<b>\$ (11,079,191)</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
33000-000000-9110-000000 Cash and Cash Equivalents	\$ 649,167	\$ 766,678
33000-000000-9200-000000 Accounts Receivable	237,683	237,683
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 886,850</u></b>	<b><u>\$ 1,004,361</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
33000-000000-9500-000000 Accounts Payable	\$ 185,395	\$ 185,395
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 185,395</u></b>	<b><u>\$ 185,395</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 701,455</u></b>	<b><u>\$ 818,966</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>FEDERAL REVENUES</u></b>		
33530-336080-819000-692000 Child Care Food Program	\$ 95,390	\$ 95,390
33547-336080-812000-692000 Parent In School Program - 16/17	57,773	-
33548-336080-812000-692000 Parent In School Program - 17/18	375,000	58,182
33549-336080-812000-692000 Parent In School Program - 18/19	-	357,686
<b>TOTAL FEDERAL REVENUES</b>	<b><u>\$ 528,163</u></b>	<b><u>\$ 511,258</u></b>
<b><u>STATE REVENUES</u></b>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 95,148	\$ 95,148
33500-336080-865900-692000 California State Preschool Program	314,447	337,629
33520-336080-865900-692000 General Child Care & Development Program	616,852	662,393
33521-336080-865900-692000 Gen Child Care & Dev Prog-Prior Year	6,358	-
33530-336080-865900-692000 Child Care Food Program	4,610	4,610
33590-336080-862900-692000 CSPP Quality Impr Block Grant	110,791	67,164
33890-960140-869001-000000 CalSTRS On-behalf Payments	-	-
<b>TOTAL STATE REVENUES</b>	<b><u>\$ 1,148,206</u></b>	<b><u>\$ 1,166,944</u></b>
<b><u>LOCAL REVENUES</u></b>		
33000-000000-886000-000000 Interest	\$ 6,275	\$ 9,516
33000-336080-887100-692000 Child Care Fees	283,675	283,775
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 289,950</u></b>	<b><u>\$ 293,291</u></b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b><u>\$ 1,966,319</u></b>	<b><u>\$ 1,971,493</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 2,667,774</u></b>	<b><u>\$ 2,790,459</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 733,857	\$ 740,324	\$ 6,467
2300 Short-Term Hourly Non-Instructional	616,705	637,374	20,669
<b>2000 TOTAL</b>	<b>\$ 1,350,562</b>	<b>\$ 1,377,698</b>	<b>\$ 27,136</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3100 STRS	\$ 26,015	\$ 30,333	\$ 4,318
3190 CalSTRS On-Behalf Payments	-	-	-
3200 PERS	85,976	100,062	14,086
3300 OASDI and Medicare	54,175	54,598	423
3500 State Unemployment Insurance	580	690	110
3600 Workers' Compensation Insurance	21,469	22,154	685
3700 Cash in Lieu Benefits	103,631	105,188	1,557
3800 Alternative Retirement Plan	18,501	19,121	620
<b>3000 TOTAL</b>	<b>\$ 310,347</b>	<b>\$ 332,146</b>	<b>\$ 21,799</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4300 Instructional Supplies and Materials	\$ 6,500	\$ 6,500	\$ -
4500 Non-Instructional Supplies and Materials	10,861	10,861	-
4700 Food Supplies	6,845	6,845	-
<b>4000 TOTAL</b>	<b>\$ 24,206</b>	<b>\$ 24,206</b>	<b>\$ -</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5100 Personal and Consultant Services	\$ 3,000	\$ 3,000	\$ -
5200 Travel and Conference Expenses	6,300	4,000	(2,300)
5300 Dues and Memberships	2,000	2,000	-
5400 Insurance	530	530	-
5600 Contracts, Rents, Leases and Repairs	5,700	5,700	-
5800 Other Services and Expenses	301,691	221,064	(80,627)
<b>5000 TOTAL</b>	<b>\$ 319,221</b>	<b>\$ 236,294</b>	<b>\$ (82,927)</b>
<b><u>CAPITAL OUTLAY</u></b>			
6400 Equipment	\$ 1,149	\$ 1,149	\$ -
<b>6000 TOTAL</b>	<b>\$ 1,149</b>	<b>\$ 1,149</b>	<b>\$ -</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 2,005,485</b>	<b>\$ 1,971,493</b>	<b>\$ (33,992)</b>



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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>FUND BALANCE</u></b>			
792003 Restricted Fund Balance - Child Development	\$ 25,768	\$ 25,768	\$ -
794003 Assigned Fund Balance - Child Development	636,521	793,197	156,676
<b>7900 TOTAL FUND BALANCE</b>	<b><u>\$ 662,289</u></b>	<b><u>\$ 818,965</u></b>	<b><u>\$ 156,676</u></b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b><u>\$ 2,667,774</u></b>	<b><u>\$ 2,790,459</u></b>	<b><u>\$ 122,685</u></b>

**MT. SAN ANTONIO COLLEGE  
FARM OPERATIONS FUND - 34  
REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
34000-000000-9110-000000 Cash and Cash Equivalents	\$ 306,414	\$ 208,667
34000-000000-9200-000000 Accounts Receivable	3,831	3,831
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 310,245</u></b>	<b><u>\$ 212,498</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
34000-000000-9520-000000 Accounts Payable	\$ 9,410	\$ 9,410
34000-000000-9552-000000 Use Tax Payable	1,350	1,350
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 10,760</u></b>	<b><u>\$ 10,760</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 299,485</u></b>	<b><u>\$ 201,738</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
34000-314690-884700-693000 Sales Farm Products-Horticulture	\$ 98,000	\$ 98,000
34000-000000-886000-000000 Interest Income	600	3,000
34000-314610-889000-693000 Other Local Revenues	3,000	3,000
34000-314610-889003-693000 Salvaged Materials	1,400	1,400
34000-314610-884300-693000 Sales Farm Products-Beef	20,000	20,000
34000-314610-884400-693000 Sales Farm Products-Horse	20,000	20,000
34000-314610-884500-693000 Sales Farm Products-Sheep	15,000	15,000
34000-314610-884600-693000 Sales Farm Products-Swine	28,000	28,000
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 186,000</u></b>	<b><u>\$ 188,400</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 186,000</u></b>	<b><u>\$ 188,400</u></b>
<b><u>OTHER FINANCING SOURCES</u></b>		
34000-314610-891002-693000 Sales of Equipment and Supplies	\$ 1,000	\$ 1,000
34000-314620-898001-693000 Interfund Transfer-In, Livestock Feed	79,000	79,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 80,000</u></b>	<b><u>\$ 80,000</u></b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b><u>\$ 266,000</u></b>	<b><u>\$ 268,400</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 565,485</u></b>	<b><u>\$ 470,138</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>SUPPLIES AND MATERIALS</u></b>			
4500 Non-Instructional Supplies and Materials	\$ 232,500	\$ 240,500	\$ 8,000
<b>4000 TOTAL</b>	<b>\$ 232,500</b>	<b>\$ 240,500</b>	<b>\$ 8,000</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5600 Contracts, Rents, Leases and Repairs	\$ 3,000	\$ 4,000	\$ 1,000
5800 Other Services and Expenses	20,500	11,500	(9,000)
<b>5000 TOTAL</b>	<b>\$ 23,500</b>	<b>\$ 15,500</b>	<b>\$ (8,000)</b>
<b><u>CAPITAL OUTLAY</u></b>			
6400 Equipment	\$ 10,000	\$ 10,000	\$ -
<b>6000 TOTAL</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 266,000</b>	<b>\$ 266,000</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>			
794004 Assigned Fund Balance - Farm Operation	\$ 299,485	\$ 204,138	\$ (95,347)
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 299,485</b>	<b>\$ 204,138</b>	<b>\$ (95,347)</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 565,485</b>	<b>\$ 470,138</b>	<b>\$ (95,347)</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
39000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,133,785	\$ 1,315,269
39000-000000-9200-000000 Accounts Receivable	8,132	8,132
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 1,141,917</u></b>	<b><u>\$ 1,323,401</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
39000-000000-9500-000000 Accounts Payable	\$ 14,430	\$ 14,430
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	151,519	151,519
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 165,949</u></b>	<b><u>\$ 165,949</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 975,968</u></b>	<b><u>\$ 1,157,452</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
39000-000000-886000-000000 Interest	\$ 9,000	\$ 15,000
39000-534000-887610-644000 Student Health Fees	1,300,000	1,300,000
39000-534000-889000-644000 Other Local Income	80,000	70,000
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 1,389,000</u></b>	<b><u>\$ 1,385,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 1,389,000</u></b>	<b><u>\$ 1,385,000</u></b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b><u>\$ 1,389,000</u></b>	<b><u>\$ 1,385,000</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 2,364,968</u></b>	<b><u>\$ 2,542,452</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 873,807	\$ 849,974	\$ (23,833)
2300 Short-Term Hourly Non-Instructional	79,778	79,778	-
<b>2000 TOTAL</b>	<b>\$ 953,585</b>	<b>\$ 929,752</b>	<b>\$ (23,833)</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3200 PERS	\$ 131,628	\$ 148,525	\$ 16,897
3300 OASDI and Medicare	66,421	64,511	(1,910)
3500 State Unemployment Insurance	476	463	(13)
3600 Workers' Compensation Insurance	15,162	14,783	(379)
3700 Cash in Lieu Benefits	102,516	96,865	(5,651)
3800 Alternative Retirement Plan	3,182	3,223	41
<b>3000 TOTAL</b>	<b>\$ 319,385</b>	<b>\$ 328,370</b>	<b>\$ 8,985</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4200 Books, Magazines and Periodicals	\$ 800	\$ 800	\$ -
4500 Non-Instructional Supplies and Materials	42,641	42,641	-
<b>4000 TOTAL</b>	<b>\$ 43,441</b>	<b>\$ 43,441</b>	<b>\$ -</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5200 Travel and Conference Expenses	\$ 3,100	\$ 3,100	\$ -
5300 Dues and Memberships	650	650	-
5400 Insurance	68,213	68,213	-
5600 Contracts, Rents, Leases and Repairs	1,400	1,400	-
5800 Other Services and Expenses	43,100	43,100	-
<b>5000 TOTAL</b>	<b>\$ 116,463</b>	<b>\$ 116,463</b>	<b>\$ -</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 1,432,874</b>	<b>\$ 1,418,026</b>	<b>\$ (14,848)</b>
<b><u>FUND BALANCE</u></b>			
792004 Restricted Fund Balance - Health Services	\$ 852,517	\$ 1,018,811	\$ 166,294
795003 Unassigned Fund Balance - Misc. Health Services	79,577	105,615	26,038
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 932,094</b>	<b>\$ 1,124,426</b>	<b>\$ 192,332</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 2,364,968</b>	<b>\$ 2,542,452</b>	<b>\$ 177,484</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
41000-000000-9110-000000	\$ 21,607,247	\$ 15,101,994
41052-000000-9131-000000	222,161	222,161
41000-000000-9200-000000	1,433,646	1,433,646
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 23,263,054</b>	<b>\$ 16,757,801</b>
<b><u>CURRENT LIABILITIES</u></b>		
41000-000000-9500-000000	\$ 512,152	\$ 512,152
41000-000000-9650-000000	4,840,055	4,840,055
41000-000000-9656-000000	40,725	40,725
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 5,392,932</b>	<b>\$ 5,392,932</b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b>\$ 17,870,122</b>	<b>\$ 11,364,869</b>

**CLASSIFICATION OF REVENUES**

**STATE REVENUES**

41066-730100-862900-710000	\$ 69,792	\$ 69,780
41066-700152-862900-710000	152,206	-
41067-700152-862900-710000	1,135,557	1,135,557
41068-700152-862900-710000	1,062,417	1,062,417
41024-940200-862906-710000	27,217	-
41045-940200-862906-710000	162,672	162,672
41046-940200-862906-710000	746,762	408,034
41047-940200-862906-710000	2,445,848	1,415,250
41039-940100-862907-710000	60,943	58,795
41038-940200-862906-710000	1,047,897	944,974
<b>TOTAL STATE REVENUES</b>	<b>\$ 6,911,311</b>	<b>\$ 5,257,479</b>

**LOCAL REVENUES**

41000-000000-886000-000000	\$ 120,000	\$ 200,000
41052-940330-886000-000000	-	-
41001-800000-888030-000000	573,243	488,655
41001-800000-888031-000000	-	-
41001-800000-888032-000000	-	-
41001-800000-888033-000000	-	-
41001-800000-888034-000000	-	-
41001-800000-888040-000000	-	-
41001-800000-888070-000000	139,956	146,278
41001-800000-888071-000000	-	-
41001-800000-888072-000000	-	-
41001-800000-888073-000000	-	-
41001-800000-888074-000000	-	-
41001-800000-888080-000000	-	-
41004-700222-889000-710000	-	-
41004-700223-889000-710000	-	-
41004-709042-889001-710000	-	-
41004-736068-889001-710001	-	-
41007-736032-889000-710000	-	-
41055-700151-889000-710000	-	-
41102-700152-889000-710000	731,870	-
41104-730100-889000-710000	12,587	-

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b>LOCAL REVENUES (continued)</b>		
41107-729054-889000-710000 Metropolitan Water Dist, Irrigation Control	\$ 100,000	\$ -
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 1,677,656</u></b>	<b><u>\$ 834,933</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 8,588,967</u></b>	<b><u>\$ 6,092,412</u></b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 26,459,089</u></b>	<b><u>\$ 17,457,281</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 77,673	\$ -	\$ (77,673)
2300 Short-Term Hourly Non-Instructional	1,411	-	(1,411)
<b>2000 TOTAL</b>	<b>\$ 79,084</b>	<b>\$ -</b>	<b>\$ (79,084)</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3200 PERS	\$ 12,063	\$ -	\$ (12,063)
3300 OASDI and Medicare	6,051	-	(6,051)
3500 State Unemployment Insurance	40	-	(40)
3600 Workers' Compensation Insurance	1,257	-	(1,257)
3700 Cash In Lieu of Benefits	6,609	-	(6,609)
<b>3000 TOTAL</b>	<b>\$ 26,020</b>	<b>\$ -</b>	<b>\$ (26,020)</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4500 Non-Instructional Supplies and Materials	\$ 30,081	\$ 102,195	\$ 72,114
<b>4000 TOTAL</b>	<b>\$ 30,081</b>	<b>\$ 102,195</b>	<b>\$ 72,114</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5600 Contracts, Rents, Leases and Repairs	\$ -	\$ -	\$ -
5800 Other Services and Expenses	-	-	-
<b>5000 TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>CAPITAL OUTLAY</u></b>			
6100 Sites and Site Improvements	\$ 12,773,647	\$ 4,942,100	\$ (7,831,547)
6200 Buildings	5,214,589	3,815,278	(1,399,311)
6400 Equipment	6,812,592	7,046,913	234,321
<b>6000 TOTAL</b>	<b>\$ 24,800,828</b>	<b>\$ 15,804,291</b>	<b>\$ (8,996,537)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>24,936,013</b>	<b>15,906,486</b>	<b>(9,029,527.00)</b>
<b><u>FUND BALANCE</u></b>			
792005 Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ 196,754	\$ 197,087	\$ 333
795004 Unassigned Fund Balance - Capital Outlay	1,326,322	1,353,708	27,386
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 1,523,076</b>	<b>\$ 1,550,795</b>	<b>\$ 27,719</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 26,459,089</b>	<b>\$ 17,457,281</b>	<b>\$ (9,001,808)</b>



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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
43000-000000-9110-000000 Cash and Cash Equivalents	\$ 4,842,651	\$ 4,949,644
43000-000000-9200-000000 Accounts Receivable	22,559	22,559
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 4,865,210</u></b>	<b><u>\$ 4,972,203</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
43000-000000-9500-000000 Accounts Payable	\$ 4,437	\$ 4,437
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 4,437</u></b>	<b><u>\$ 4,437</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 4,860,773</u></b>	<b><u>\$ 4,967,766</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
43000-000000-886000-000000 Interest Income	\$ 40,000	\$ 60,000
43016-700521-889000-710000 RDA-Various	-	-
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 40,000</u></b>	<b><u>\$ 60,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 40,000</u></b>	<b><u>\$ 60,000</u></b>
<b><u>OTHER FINANCING SOURCES</u></b>		
43004-700260-894002-721000 Long-Term Debt, City of Walnut	\$ 11,100	\$ -
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 11,100</u></b>	<b><u>\$ -</u></b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b><u>\$ 51,100</u></b>	<b><u>\$ 60,000</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 4,911,873</u></b>	<b><u>\$ 5,027,766</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>OTHER OUTGO</u></b>			
7100 Debt Service	\$ 11,100	\$ -	\$ (11,100)
<b>7000 TOTAL</b>	<b>\$ 11,100</b>	<b>\$ -</b>	<b>\$ (11,100)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 11,100</b>	<b>\$ -</b>	<b>\$ (11,100)</b>
<b><u>FUND BALANCE</u></b>			
792009 Restricted Fund Balance - RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 Restricted Fund Balance - RDA Walnut	217,042	217,042	-
792011 Restricted Fund Balance - RDA La Puente	16,899	16,899	-
792012 Restricted Fund Balance - RDA Covina	39,291	39,291	-
792013 Restricted Fund Balance - RDA Industry	465,770	465,770	-
792014 Restricted Fund Balance - RDA La Verne	147,448	147,448	-
792015 Restricted Fund Balance - RDA Irwindale	40,895	40,895	-
792016 Restricted Fund Balance - RDA Glendora	25,549	25,549	-
792017 Restricted Fund Balance - RDA San Dimas	72,692	72,692	-
792018 Restricted Fund Balance - RDA Pomona	218,659	218,659	-
792019 Restricted Fund Balance - RDA Baldwin Park	29,454	29,454	-
792020 Restricted Fund Balance - Redevelopment Agencies	3,410,963	3,489,741	78,778
792021 Restricted Fund Balance - Redevelopment Interest	211,678	259,893	48,215
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 4,900,773</b>	<b>\$ 5,027,766</b>	<b>\$ 126,993</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 4,911,873</b>	<b>\$ 5,027,766</b>	<b>\$ 115,893</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
44000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,281,100	\$ 1,149,045
44000-000000-9200-000000 Accounts Receivable	7,285	7,285
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 1,288,385</u></b>	<b><u>\$ 1,156,330</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
44000-000000-9500-000000 Accounts Payable	\$ 270,235	\$ 270,235
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 270,235</u></b>	<b><u>\$ 270,235</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 1,018,150</u></b>	<b><u>\$ 886,095</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
44000-000000-886000-000000 Interest Income	\$ 10,000	\$ 10,000
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 10,000</u></b>	<b><u>\$ 10,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 10,000</u></b>	<b><u>\$ 10,000</u></b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 1,028,150</u></b>	<b><u>\$ 896,095</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>SUPPLIES AND MATERIALS</u></b>			
4400 Software	\$ 882	\$ -	\$ (882)
4500 Non-Instructional Supplies and Materials	535	-	(535)
<b>4000 TOTAL</b>	<b>\$ 1,417</b>	<b>\$ -</b>	<b>\$ (1,417)</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5600 Contracts, Rents, Leases and Repairs	\$ 98,274	\$ -	\$ (98,274)
5800 Other Services and Expenses	31,045	-	(31,045)
<b>5000 TOTAL</b>	<b>\$ 129,319</b>	<b>\$ -</b>	<b>\$ (129,319)</b>
<b><u>CAPITAL OUTLAY</u></b>			
6100 Sites and Site Improvements	\$ 503,418	\$ 806,163	\$ 302,745
6200 Buildings	299,436	47,153	(252,283)
6400 Equipment	67,467	-	(67,467)
<b>6000 TOTAL</b>	<b>\$ 870,321</b>	<b>\$ 853,316</b>	<b>\$ (17,005)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 1,001,057</b>	<b>\$ 853,316</b>	<b>\$ (147,741)</b>
<b><u>FUND BALANCE</u></b>			
792022 Restricted Fund Balance - BAN Projects	\$ -	\$ -	\$ -
792023 Restricted Fund Balance - BAN Interest	27,093	42,779	15,686
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 27,093</b>	<b>\$ 42,779</b>	<b>\$ 15,686</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 1,028,150</b>	<b>\$ 896,095</b>	<b>\$ (132,055)</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
45000-000000-9110-000000 Cash and Cash Equivalents	\$ 21,241,549	\$ 13,085,693
45000-000000-9200-000000 Accounts Receivable	191,228	191,228
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 21,432,777</u></b>	<b><u>\$ 13,276,921</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
45000-000000-9500-000000 Accounts Payable	\$ 4,256,288	\$ 4,256,288
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 4,256,288</u></b>	<b><u>\$ 4,256,288</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 17,176,489</u></b>	<b><u>\$ 9,020,633</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
45000-000000-886000-000000 Interest Income	\$ 100,000	\$ 50,000
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 50,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 50,000</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 17,276,489</u></b>	<b><u>\$ 9,070,633</u></b>

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

COLUMN 1	COLUMN 3	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>SUPPLIES AND MATERIALS</u></b>			
4500 Non-Instructional Supplies and Materials	\$ 57,667	\$ -	\$ (57,667)
<b>4000 TOTAL</b>	<b>\$ 57,667</b>	<b>\$ -</b>	<b>\$ (57,667)</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5500 Utilities and Housekeeping Services	\$ 580	\$ -	\$ (580)
5600 Contracts, Rents, Leases and Repairs	555,719	-	(555,719)
5700 Legal, Elections and Audit Expenses	82,787	-	(82,787)
5800 Other Services and Expenses	200,808	-	(200,808)
<b>5000 TOTAL</b>	<b>\$ 839,894</b>	<b>\$ -</b>	<b>\$ (839,894)</b>
<b><u>CAPITAL OUTLAY</u></b>			
6100 Sites and Site Improvements	\$ 1,971,359	\$ -	\$ (1,971,359)
6200 Buildings	11,934,785	8,499,943	(3,434,842)
6400 Equipment	2,095,144	-	(2,095,144)
<b>6000 TOTAL</b>	<b>\$ 16,001,288</b>	<b>\$ 8,499,943</b>	<b>\$ (7,501,345)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 16,898,849</b>	<b>\$ 8,499,943</b>	<b>\$ (8,398,906)</b>
<b><u>FUND BALANCE</u></b>			
792006 Fund Balance - Bond Projects	\$ -	\$ -	\$ -
792007 Restricted Fund Balance-Bond Interest	296,122	489,172	193,050
792029 Restricted Fund Balance-Bond Personnel	81,518	81,518	-
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 377,640</b>	<b>\$ 570,690</b>	<b>\$ 193,050</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 17,276,489</b>	<b>\$ 9,070,633</b>	<b>\$ (8,205,856)</b>

**MT. SAN ANTONIO COLLEGE  
BOND CONSTRUCTION FUND No 3 - 46  
REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
46000-000000-9110-000000    Cash and Cash Equivalents	\$ 3,147,485	\$ 2,439,657
46000-000000-9200-000000    Accounts Receivable	51,117	51,117
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 3,198,602</u></b>	<b><u>\$ 2,490,774</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
46000-000000-9500-000000    Accounts Payable	\$ 1,414,774	\$ 1,414,774
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 1,414,774</u></b>	<b><u>\$ 1,414,774</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 1,783,828</u></b>	<b><u>\$ 1,076,000</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
46000-000000-886000-000000    Interest Income	\$ 20,000	\$ 10,000
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 20,000</u></b>	<b><u>\$ 10,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 20,000</u></b>	<b><u>\$ 10,000</u></b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 1,803,828</u></b>	<b><u>\$ 1,086,000</u></b>

**MT. SAN ANTONIO COLLEGE  
BOND CONSTRUCTION FUND No 3 - 46  
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CAPITAL OUTLAY</u></b>			
6200 Buildings	\$ 1,575,581	\$ 833,344	\$ (742,237)
<b>6000 TOTAL</b>	<b>\$ 1,575,581</b>	<b>\$ 833,344</b>	<b>\$ (742,237)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 1,575,581</b>	<b>\$ 833,344</b>	<b>\$ (742,237)</b>
<b><u>FUND BALANCE</u></b>			
792006 Restricted Fund Balance - Bond Projects	\$ -	\$ -	\$ -
792007 Restricted Fund Balance - Bond Interest	228,247	252,656	24,409
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 228,247</b>	<b>\$ 252,656</b>	<b>\$ 24,409</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 1,803,828</b>	<b>\$ 1,086,000</b>	<b>\$ (717,828)</b>



**MT. SAN ANTONIO COLLEGE  
2017 BAN CONSTRUCTION FUND - 47  
REVENUES**

<u>ACCOUNT DESCRIPTION</u>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
47000-000000-9110-000000      Cash and Cash Equivalents	\$ 84,771,709	\$ 58,016,481
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 84,771,709</u></b>	<b><u>\$ 58,016,481</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
47000-000000-9500-000000      Accounts Payable	\$ 4,631,756	\$ 4,631,756
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 4,631,756</u></b>	<b><u>\$ 4,631,756</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 80,139,953</u></b>	<b><u>\$ 53,384,725</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
47000-000000-886000-000000      Interest Income	\$ 700,000	\$ 300,000
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 700,000</u></b>	<b><u>\$ 300,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 700,000</u></b>	<b><u>\$ 300,000</u></b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 80,839,953</u></b>	<b><u>\$ 53,684,725</u></b>

**MT. SAN ANTONIO COLLEGE  
2017 BAN CONSTRUCTION FUND - 47  
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 1,062,081	\$ 1,073,652	\$ 11,571
<b>2000 TOTAL</b>	<b>\$ 1,062,081</b>	<b>\$ 1,073,652</b>	<b>\$ 11,571</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3200 PERS	\$ 164,952	\$ 193,924	\$ 28,972
3300 OASDI and Medicare	81,251	82,136	885
3500 State Unemployment Insurance	531	535	4
3600 Workers' Compensation Insurance	16,887	17,071	184
3700 Cash in Lieu Benefits	94,398	92,828	(1,570)
<b>3000 TOTAL</b>	<b>\$ 358,019</b>	<b>\$ 386,494</b>	<b>\$ 28,475</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4500 Non-Instructional Supplies and Materials	\$ 421,544	\$ -	\$ (421,544)
<b>4000 TOTAL</b>	<b>\$ 421,544</b>	<b>\$ -</b>	<b>\$ (421,544)</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5600 Contracts, Rents, Leases and Repairs	\$ 2,140,000	\$ -	\$ (2,140,000)
5700 Legal, Elections and Audit Expenses	858,381	-	(858,381)
5890 Other Services and Expenses	2,579,900	-	(2,579,900)
<b>5000 TOTAL</b>	<b>\$ 5,578,281</b>	<b>\$ -</b>	<b>\$ (5,578,281)</b>
<b><u>CAPITAL OUTLAY</u></b>			
6100 Sites and Site Improvements	\$ 2,392,556	\$ -	\$ (2,392,556)
6200 Buildings	66,229,069	50,855,565	(15,373,504)
6400 Equipment	4,098,403	-	(4,098,403)
<b>6000 TOTAL</b>	<b>\$ 72,720,028</b>	<b>\$ 50,855,565</b>	<b>\$ (21,864,463)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 80,139,953</b>	<b>\$ 52,315,711</b>	<b>\$ (27,824,242)</b>
<b><u>FUND BALANCE</u></b>			
792022 Restricted Fund Balance-BAN Projects	\$ -	\$ 9,441	\$ 9,441
792023 Restricted Fund Balance-BAN Interest	700,000	1,359,573	659,573
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 700,000</b>	<b>\$ 1,369,014</b>	<b>\$ 669,014</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 80,839,953</b>	<b>\$ 53,684,725</b>	<b>\$ (27,155,228)</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
71000-000000-9110-000000    Cash and Cash Equivalents	\$ 2,209,761	\$ 2,318,103
71000-000000-9200-000000    Accounts Receivable	11,873	11,873
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 2,221,634</b>	<b>\$ 2,329,976</b>
<b><u>CURRENT LIABILITIES</u></b>		
71000-000000-9500-000000    Accounts Payable	\$ 27,760	\$ 27,760
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 27,760</b>	<b>\$ 27,760</b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b>\$ 2,193,874</b>	<b>\$ 2,302,216</b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
71000-000000-886000-000000    Interest Income	\$ 22,000	\$ 32,486
71000-000000-888500-000000    Other Student Fees and Charges	556,334	544,350
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 578,334</b>	<b>\$ 576,836</b>
<b>TOTAL REVENUES</b>	<b>\$ 578,334</b>	<b>\$ 576,836</b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b>\$ 2,772,208</b>	<b>\$ 2,879,052</b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2100 Non-Instructional, Regular Full-Time	\$ 64,823	\$ 64,963	\$ 140
2300 Short-Term Hourly Non-Instructional	25,654	23,794	(1,860)
<b>2000 TOTAL</b>	<b>\$ 90,477</b>	<b>\$ 88,757</b>	<b>\$ (1,720)</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3200 PERS	\$ 10,068	\$ 11,734	\$ 1,666
3300 OASDI and Medicare	5,342	5,325	(17)
3500 State Unemployment Insurance	45	44	(1)
3600 Workers' Compensation Insurance	1,439	1,411	(28)
3700 Cash in Lieu Benefits	11,165	10,946	(219)
3800 Alternative Retirement Plan	770	714	(56)
<b>3000 TOTAL</b>	<b>\$ 28,829</b>	<b>\$ 30,174</b>	<b>\$ 1,345</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4500 Non-Instructional Supplies and Materials	\$ 36,040	\$ 50,825	\$ 14,785
4700 Food Supplies	24,275	19,450	(4,825)
<b>4000 TOTAL</b>	<b>\$ 60,315</b>	<b>\$ 70,275</b>	<b>\$ 9,960</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5100 Personal and Consultant Services	\$ 14,300	\$ 14,800	\$ 500
5200 Travel and Conference Expenses	114,800	135,830	21,030
5300 Dues and Memberships	100	120	20
5600 Contracts, Rents, Leases and Repairs	14,700	6,250	(8,450)
5800 Other Services and Expenses	215,442	188,850	(26,592)
<b>5000 TOTAL</b>	<b>\$ 359,342</b>	<b>\$ 345,850</b>	<b>\$ (13,492)</b>
<b><u>CAPITAL OUTLAY</u></b>			
6300 Library Books	\$ 9,000	\$ 10,000	\$ 1,000
6400 Equipment	33,813	22,389	(11,424)
<b>6000 TOTAL</b>	<b>\$ 42,813</b>	<b>\$ 32,389</b>	<b>\$ (10,424)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 581,776</b>	<b>\$ 567,445</b>	<b>\$ (14,331)</b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>FUND BALANCE</u></b>			
792024 Restricted Fund Balance - Associated Students	\$ 1,790,432	\$ 1,911,607	\$ 121,175
792025 Restricted Fund Balance - Emergency Fund	250,000	250,000	-
792026 Restricted Fund Balance - Student Center	150,000	150,000	-
<b>7900 TOTAL FUND BALANCE</b>	<b><u>\$ 2,190,432</u></b>	<b><u>\$ 2,311,607</u></b>	<b><u>\$ 121,175</u></b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b><u>\$ 2,772,208</u></b>	<b><u>\$ 2,879,052</u></b>	<b><u>\$ 106,844</u></b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
72000-000000-9110-000000    Cash and Cash Equivalents	\$    62,024	\$    63,809
72000-000000-9200-000000    Accounts Receivable	339	339
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$    62,363</u></b>	<b><u>\$    64,148</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
72000-000000-9500-000000    Accounts Payable	\$           -	\$           -
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$           -</u></b>	<b><u>\$           -</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$    62,363</u></b>	<b><u>\$    64,148</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
72000-000000-886000-000000    Interest Income	\$           550	\$           1,000
72000-000000-888400-000000    Student Representation Fee	26,451	26,480
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$    27,001</u></b>	<b><u>\$    27,480</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$    27,001</u></b>	<b><u>\$    27,480</u></b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b><u>\$    89,364</u></b>	<b><u>\$    91,628</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>SUPPLIES AND MATERIALS</u></b>			
4500 Non-Instructional Supplies and Materials	\$ 1,500	\$ 1,500	\$ -
4700 Food Supplies	1,000	1,000	-
<b>4000 TOTAL</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5200 Travel and Conference Expenses	\$ 21,959	\$ 23,737	\$ 1,778
5600 Contracts, Rents, Leases and Repairs	1,000	1,000	-
5800 Other Services and Expenses	1,000	1,000	-
<b>5000 TOTAL</b>	<b>\$ 23,959</b>	<b>\$ 25,737</b>	<b>\$ 1,778</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 26,459</b>	<b>\$ 28,237</b>	<b>\$ 1,778</b>
<b><u>FUND BALANCE</u></b>			
792027 Restricted Fund Balance - Student Representation	\$ 62,905	\$ 63,391	\$ 486
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 62,905</b>	<b>\$ 63,391</b>	<b>\$ 486</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 89,364</b>	<b>\$ 91,628</b>	<b>\$ 2,264</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
74000-000000-9110-000000 Cash and Cash Equivalents	\$ 60,100	\$ 60,100
74000-000000-9200-000000 Accounts Receivable	239,854	179,204
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 299,954</u></b>	<b><u>\$ 239,304</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
74000-000000-9520-000000 Accounts Payable	\$ 11,846	\$ 11,846
74000-000000-9610-000000 Due to Other Funds	195,225	195,225
74000-000000-9650-000000 Deferred Revenue	17,906	17,906
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 224,977</u></b>	<b><u>\$ 224,977</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 74,977</u></b>	<b><u>\$ 14,327</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>FEDERAL REVENUES</u></b>		
74067-901500-815000-732000 Pell Grants, 16/17	\$ 300,000	\$ -
74068-901500-815000-732000 Pell Grants, 17/18	47,000,000	400,000
74069-901500-815000-732000 Pell Grants, 18/19	-	42,000,000
74118-902000-815000-732000 FSEOG Grants, 17/18	698,232	-
74119-902000-815000-732000 FSEOG Grants, 18/19	-	875,633
74228-906000-815000-732000 Direct Loans Parent Plus, 17/18	60,000	-
74229-906000-815000-732000 Direct Loans Parent Plus, 18/19	-	80,000
74358-903000-815000-732000 Direct Loans-Subsidized, 17/18	1,200,000	-
74358-903500-815000-732000 Direct Loans-Unsubsidized, 17/18	600,000	-
74359-903000-815000-732000 Direct Loans-Subsidized, 18/19	-	1,000,000
74359-903500-815000-732000 Direct Loans-Unsubsidized, 18/19	-	600,000
<b>TOTAL FEDERAL REVENUES</b>	<b><u>\$ 49,858,232</u></b>	<b><u>\$ 44,955,633</u></b>
<b><u>STATE REVENUES</u></b>		
74167-904000-862900-732000 Cal Grants B, 16/17	\$ 150,000	\$ -
74167-904500-862900-732000 Cal Grants C, 16/17	10,000	-
74168-904000-862900-732000 Cal Grants B, 17/18	3,500,000	150,000
74168-904500-862900-732000 Cal Grants C, 17/18	50,000	10,000
74169-904000-862900-732000 Cal Grants B, 18/19	-	4,000,000
74169-904500-862900-732000 Cal Grants C, 18/19	-	75,000
74458-906100-862900-732000 CC Completion Grant (CCCG)-17/18	-	237,000
74459-906100-862900-732000 CC Completion Grant (CCCG)-18/19	-	510,150
74508-906200-862900-732000 Emergency Aid Dreamers Grant-17/18	-	75,403
<b>TOTAL STATE REVENUES</b>	<b><u>\$ 3,710,000</u></b>	<b><u>\$ 5,057,553</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 53,568,232</u></b>	<b><u>\$ 50,013,186</u></b>



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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>OTHER FINANCING SOURCES</u></b>		
74118-902000-898001-732000 Interfund Transfers-In, FSEOG 17/18	\$ 232,744	\$ -
74119-902000-898001-732000 Interfund Transfers-In, FSEOG 18/19	-	291,878
74406-906500-898001-732000 Full-Time Stud Success Grant, 15/16	1,291	91
74407-906500-898001-732000 Full-Time Stud Success Grant, 16/17	193,924	224
74408-906500-898001-732000 Full-Time Stud Success Grant, 17/18	1,145,051	-
74409-906500-898001-732000 Full-Time Stud Success Grant, 18/19	-	1,087,798
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 1,573,010</u></b>	<b><u>\$ 1,379,991</u></b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b><u>\$ 55,141,242</u></b>	<b><u>\$ 51,393,177</u></b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 55,216,219</u></b>	<b><u>\$ 51,407,504</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>STUDENT FINANCIAL AID</u></b>			
7500 Student Financial Aid	\$ 55,213,392	\$ 51,393,177	\$ (3,820,215)
<b>7000 TOTAL</b>	<b>\$ 55,213,392</b>	<b>\$ 51,393,177</b>	<b>\$ (3,820,215)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 55,213,392</b>	<b>\$ 51,393,177</b>	<b>\$ (3,820,215)</b>
<b><u>FUND BALANCE</u></b>			
795005 Unassigned Fund Balance - Reserves for Contingency	\$ 2,827	\$ 14,327	\$ 11,500
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 2,827</b>	<b>\$ 14,327</b>	<b>\$ 11,500</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 55,216,219</b>	<b>\$ 51,407,504</b>	<b>\$ (3,808,715)</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
75000-000000-9110-000000 Cash and Cash Equivalents	\$ 282,434	\$ 282,434
75000-000000-9200-000000 Accounts Receivable	28,408	28,408
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 310,842</u></b>	<b><u>\$ 310,842</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
75000-000000-9520-000000 Accounts Payable	\$ 25	\$ 25
75000-000000-9560-000000 Amount Held in Trust for Loans	104,457	104,457
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 104,482</u></b>	<b><u>\$ 104,482</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 206,360</u></b>	<b><u>\$ 206,360</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
75000-910000-882000-732000 Contribution, Gifts, Grants, Endow	\$ 603,058	\$ 593,640
75000-910000-882001-732000 Contributions Mt. SAC Foundation	-	-
75387-910000-882000-732000 Contributions, AS Student Book	37,143	26,250
75805-910000-882000-732000 Contributions, AS Dexter MacBride	4,000	4,000
75806-910000-882000-732000 Contributions, AS Mark Minor Memorial	4,000	4,000
75807-910000-882000-732000 Contributions, AS Leadership & Service	3,000	3,000
75808-910000-882000-732000 Contributions, AS Sophia B Clark	5,000	4,000
75810-910000-882000-732000 Contributions, AS STEM Scholarship	2,000	2,000
75848-910000-882000-732000 Contributions, AS ICC Service	3,500	3,000
75916-910000-882000-732000 Contributions, AS Bus Transportation	525	-
75918-910000-882000-732000 Contributions, AS Music	7,825	8,000
75919-910000-882000-732000 Contributions, AS Student of Distinction	20,500	20,000
75921-910000-882000-732000 Contributions, AS Study Abroad	2,000	-
75922-910000-882000-732000 Contributions, AS Dream	6,250	10,000
75923-910000-882000-732000 Contributions, AS Cross Cultural	5,000	5,000
75990-910000-882000-732000 Contributions, AS Phillip Maynard Memorial	4,200	4,000
75991-910000-882000-732000 Contributions, AS Showcase of Excellence	4,000	-
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 712,001</u></b>	<b><u>\$ 686,890</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 712,001</u></b>	<b><u>\$ 686,890</u></b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 918,361</u></b>	<b><u>\$ 893,250</u></b>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>STUDENT FINANCIAL AID</u></b>			
7600 Other Student Aid	\$ 918,361	\$ 893,250	\$ (25,111)
<b>7000 TOTAL</b>	<b>\$ 918,361</b>	<b>\$ 893,250</b>	<b>\$ (25,111)</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 918,361</b>	<b>\$ 893,250</b>	<b>\$ (25,111)</b>
<b><u>FUND BALANCE</u></b>			
792028 Restricted Fund Balance - Scholarships and Loan	\$ -	\$ -	\$ -
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 918,361</b>	<b>\$ 893,250</b>	<b>\$ (25,111)</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED BUDGET 2017-18</b>	<b>TENTATIVE BUDGET 2018-19</b>
<b><u>CURRENT ASSETS</u></b>		
79000-000000-9110-000000      Cash and Cash Equivalents	\$ 1,094,471	\$ 912,049
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 1,094,471</u></b>	<b><u>\$ 912,049</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
79000-000000-9520-000000      Accounts Payable	\$ 6,270	\$ 6,270
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>\$ 6,270</u></b>	<b><u>\$ 6,270</u></b>
<b>TOTAL NET BEGINNING BALANCE</b>	<b><u>\$ 1,088,201</u></b>	<b><u>\$ 905,779</u></b>
<b><u>CLASSIFICATION OF REVENUES</u></b>		
<b><u>LOCAL REVENUES</u></b>		
79301-366100-882002-709000      Sponsorships, Cross Country	\$ 8,000	\$ 8,000
79401-366200-882002-709000      Sponsorships, Relays	70,000	70,000
79301-366100-884020-709000      Sales-Souvenir, Cross Country	90,000	90,000
79301-366100-884022-709000      Sales-Entry Fees, Cross Country	111,000	111,000
79401-366200-884022-709000      Sales-Entry Fees, Relays	60,000	60,000
79301-366100-884023-709000      Sales-Gate Fees, Cross Country	88,000	88,000
79401-366200-884023-709000      Sales-Gate Fees, Relays	36,000	36,000
79401-366200-884024-709000      Sales-Advertising, Relays	1,500	1,500
79301-366100-885200-709000      Booth Rentals, Cross Country	1,000	1,000
79401-366200-885200-709000      Booth Rentals, Relays	2,000	2,000
79301-366100-888107-709000      Parking Services-Special Events, Cross Country	17,000	17,000
79401-366200-888107-709000      Parking Services-Special Events, Relays	15,000	15,000
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 499,500</u></b>	<b><u>\$ 499,500</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 499,500</u></b>	<b><u>\$ 499,500</u></b>
<b>TOTAL REVENUES &amp; NET BEGINNING BALANCE</b>	<b><u>\$ 1,587,701</u></b>	<b><u>\$ 1,405,279</u></b>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2017-18	TENTATIVE BUDGET 2018-19	DIFFERENCE BETWEEN COL 3 & 2
<b><u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u></b>			
2300 Short-Term Hourly Non-Instructional	\$ 110,500	\$ 110,500	\$ -
<b>2000 TOTAL</b>	<b>\$ 110,500</b>	<b>\$ 110,500</b>	<b>\$ -</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
3300 OASDI and Medicare	\$ 2,736	\$ 2,728	\$ (8)
3500 State Unemployment Insurance	56	56	-
3600 Workers' Compensation Insurance	1,757	1,757	-
3800 Alternative Retirement Plan	3,315	2,790	(525)
<b>3000 TOTAL</b>	<b>\$ 7,864</b>	<b>\$ 7,331</b>	<b>\$ (533)</b>
<b><u>SUPPLIES AND MATERIALS</u></b>			
4200 Books, Magazines and Periodicals	\$ 100	\$ 100	\$ -
4500 Non-Instructional Supplies and Materials	26,160	26,160	-
4700 Food Supplies	3,000	3,000	-
<b>4000 TOTAL</b>	<b>\$ 29,260</b>	<b>\$ 29,260</b>	<b>\$ -</b>
<b><u>OTHER OPERATING EXPENSES AND SERVICES</u></b>			
5100 Personal and Consultant Services	\$ 3,000	\$ 3,000	\$ -
5200 Travel and Conference Expenses	1,000	1,000	-
5500 Utilities and Housekeeping Services	1,220	1,220	-
5600 Contracts, Rents, Leases and Repairs	48,380	48,380	-
5800 Other Services and Expenses	244,562	244,562	-
<b>5000 TOTAL</b>	<b>\$ 298,162</b>	<b>\$ 298,162</b>	<b>\$ -</b>
<b><u>CAPITAL OUTLAY</u></b>			
6400 Equipment	\$ 6,500	\$ 6,500	\$ -
<b>6000 TOTAL</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ -</b>
<b>1000 - 7000 TOTAL EXPENDITURES</b>	<b>\$ 452,286</b>	<b>\$ 451,753</b>	<b>\$ (533)</b>
<b><u>FUND BALANCE</u></b>			
794005 Assigned Fund Balance-Mt SAC Cross Country Invitational	\$ 895,520	\$ 741,973	\$ (153,547)
794005 Assigned Fund Balance-Mt SAC Relays	239,895	211,553	(28,342)
<b>7900 TOTAL FUND BALANCE</b>	<b>\$ 1,135,415</b>	<b>\$ 953,526</b>	<b>\$ (181,889)</b>
<b>TOTAL EXPENDITURES PLUS FUND BALANCE</b>	<b>\$ 1,587,701</b>	<b>\$ 1,405,279</b>	<b>\$ (182,422)</b>