



▶ **Mt. San Antonio
College**

2019-2020

Tentative Budget

MT. SAN ANTONIO COLLEGE
2019-20 Tentative Plan and Budget

TABLE OF CONTENTS

	<u>Page</u>
2018-19 Adopted to 2019-20 Tentative - Changes to the Fund Balance	1
Summary of Regular Positions Included in the 2019-20 Tentative Budget	4
2019-20 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
2019-20 Budget Comparison History – Unrestricted General Fund	9
2019-20 New Management and Classified Positions	15
2019-20 New Faculty Positions	18
2019-20 New Faculty Positions - FON	20
2018-19 New Resources Allocation Requests Phase 10 – Operating Expenses	22
2018-19 New Resources Allocation Phase 10.....	24
Unrestricted General Fund (Fund 11 and Fund 13 Combined) Revenues.....	25
Unrestricted General Fund (Fund 11 and Fund 13 Combined) Expenditures.....	26
Unrestricted General Fund – 11 Revenues.....	27
Unrestricted General Fund – 11 Expenditures.....	29
Unrestricted General Fund – Revenue-Generated - 13 Revenues	31
Unrestricted General Fund – Revenue-Generated - 13 Expenditures	33
Restricted General Fund – 17 Revenues	35
Restricted General Fund – 17 Expenditures	39
Child Development Fund – 33	41

Farm Operations Fund – 34.....	44
Health Services Fund – 39	46
Capital Outlay Projects Fund – 41	48
Capital Outlay Projects / Redevelopment Fund – 43	51
2010 BAN Construction Fund – 44.....	53
Bond Construction Series 2013A Fund – 45.....	55
Bond Construction Series 2015C Fund – 46.....	57
2017 BAN Construction Fund – 47.....	59
2019 BAN Construction Fund – 48.....	61
Bond Construction Series 2019A Fund – 49.....	63
Associated Students Trust Fund – 71	65
Student Representation Fee Trust Fund – 72.....	68
Student Financial Aid Trust Fund – 74	70
Scholarship & Loan Trust Fund – 75.....	73
Other Trust Funds – 79.....	75

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
BASED ON ESTIMATED ACTUALS PROJECTED TO JUNE 30, 2019
FROM 2018-19 ADOPTED BUDGET TO 2019-20 TENTATIVE BUDGET
(Prepared June 2, 2019)**

	Changes to the Fund Balance	
2018-19 ADOPTED BUDGET - FUND BALANCE - AT 11.68%	\$ 26,404,312	(G)
Plus: 2018-19 Unbudgeted Revenues		
2017-18 Additional Growth Beyond Target - Ongoing	733,001	(A)
2018-19 SCFF - Adjustment	1,094,816	(B)
2018-19 SCFF - \$49 Million Statewide Shortfall	(1,293,937)	(C)
2018-19 Additional Faculty Hiring - Adjustment	205,415	
Apportionment Prior Year Adjustments (Base Adjustment)	65,995	
2017-18 Additional Growth Beyond Target Growth - One-Time	733,001	(A)
2018-19 Growth at Target - One-Time	656,125	(D)
Nonresident Tuition (International and Out-of-State)	217,582	
Miscellaneous Revenue	440,779	(E)
Changes in 2017-18 Revenues	2,852,777	
Plus: 2018-19 Unexpended Expenditure Budgets		
Permanent Faculty and Hourly Faculty	974,862	
2018-19 Faculty Hiring	1,247,957	
Unexpended Budget for Positions and Benefits (Faculty, Classified Managers, and Staff) ⁽¹⁾	6,713,712	
Unexpended Departmental and Institutional Budgets	1,617,904	
Unexpended New Resources Allocation Budgets - One-Time	3,635,694	
Changes in 2018-19 Expenditures	14,190,129	(F)
Net Changes in Revenues & Expenditures	17,042,906	(G)
2018-19 Projected Ending Fund Balance - Unrestricted General Fund	43,447,218	(G)
Less: Commitments Carryforward to 2019-20 and fund One-Time Expenditures for 2019-20		
Purchases in Progress and Carryovers	(2,262,853)	(H)
New Resources Allocation Phases 1 to 10	(3,635,694)	(I)
Assigned to fund 2019-20 One-Time Expenditures	(5,268,295)	(J)
Total Commitments and One-time Expenditures	(11,166,842)	(F, G)
Ending Fund Bal. Unrestr. General Fund After Commitments & One-Time Expend.	32,280,376	
2019-20 TENTATIVE BUDGET		
Plus: 2019-20 Ongoing Revenues (Includes Student Centered Funding Formula)	208,990,350	(K)
Less: 2019-20 Ongoing Expenditures	(209,986,791)	(L)
Ongoing Budget Deficit	(996,441)	
ONE-TIME FUNDS		
Plus: 2019-20 One-Time Revenues	11,166,842	
Less: 2019-20 One-Time Expenditures	(11,166,842)	(M)
One-Time Revenues net of One-Time Expenditures	-	
REVENUE GENERATED ACCOUNTS		
Beginning Estimated Balance as of July 1, 2019	9,356,800	
Plus: 2019-20 Revenue Generated Accounts Increases	2,399,368	
Less: 2019-20 Revenue Generated Accounts Decreases	(11,756,168)	
Ending Fund Balance Revenue Generated Accounts	-	
PROJECTED ENDING FUND BALANCE - AT 13.43%	\$ 31,283,935	(G)

(1) Positions currently in progress of being filled.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2018-19 ADOPTED BUDGET TO 2019-20 TENTATIVE BUDGET
FOOTNOTES
(June 2, 2019)**

- (A) The College was funded 2017-18 Additional Growth due to the October 2018 submission of additional 175 FTES in the attendance report recalculation. This increase in FTES resulted in an increase of \$733,001 with a total 2017-18 final Growth of \$6,976,438. Since this increase is an adjustment made in the 2018-19 fiscal year for the 2017-18 fiscal year funding, the College is receiving \$733,001 in one-time funds and \$733,001 in ongoing funds in the 2018-19 fiscal year.
- (B) This is an increase to the SCFF funding for 2018-19. The preliminary calculation was based on 2016-17 counts. The increase is the adjustment to include the 2017-18 final counts for the supplemental and student success allocations. It also includes final FTES for the 2017-18 fiscal year, which is part of computing the base allocation.
- (C) The May Revise reduces \$49 million apportionment in 2018-19 mainly through reducing the transfer counts in the student success allocation.
- (D) The 2018-19 Growth was not included in the 2018-19 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. In 2018-19, the College reported an increase of 189 FTES with the submission of the second apportionment attendance report. This increase in FTES is greater than the Growth at Target estimated for the 2018-19; therefore, the assumption is that the College will earn the Growth at Target for 2018-19. This estimate is subject to change, and the final Growth for 2018-19 fiscal year will be known in February 2020.
- (E) The College received additional revenues as a result of increase in interest and higher cash balances during 2018-19. There was a one-time increase of \$179,130 for the distribution of Medicare drugs benefits (part D) subsidy from CalPERS. CalPERS participated in this program from 2006 through 2012. The CalPERS Board Administration approved the distribution of these funds and held a reserve of five percent for reconciliation discrepancies to be distributed six years after this process was completed. The six-year period has elapsed, and reserves were distributed to agencies in February 2019.
- (F) The Unexpended Expenditure Budgets positive variance are mainly the result of full-time faculty, management, and classified staff vacancies. There is also a significant positive variance for unexpended budgets of New Resources Allocation Requests Phases 9 and 10.
- (G) The College had positive Net Changes in Revenues and Expenditures of \$17,042,906 for the 2018-19 fiscal year that added to the 2018-19 Adopted Budget Fund Balance, results in \$43,447,218 projected Unrestricted General Fund Ending Balance. When subtracting the \$11,166,842 for Commitments made during 2018-19 fiscal year and adding the 2019-20 Ongoing Budget Deficit of \$996,441, the resulting balance is \$31,283,935, which is the Projected Ending Fund Balance for the 2019-20 Tentative Budget. This balance is \$4.9 million over the 2018-19 Adopted Budget Fund Balance of \$26,404,312, which includes the College's portion of the \$49 Million Student Centered Funding Formula Statewide Shortfall and Unexpended Budget for Faculty, Classified and Management Positions.
- (H) Includes a total of \$685,479 for Estimated Purchases in Progress and \$1,577,374 for Estimated Carryover Budgets.
- (I) Includes a total of \$481,654 for New Resources Allocation Committed Carryovers Phases 1 to 4 and \$3,154,040 for New Resources Allocation Committed Carryovers Phases 5 to 10.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2018-19 ADOPTED BUDGET TO 2019-20 TENTATIVE BUDGET
FOOTNOTES
(June 2, 2019)**

(J) Portion of the 2018-19 Ending Fund Balance is Assigned to fund 2019-20 One-Time Expenditures as follows:

One-Time Health and Welfare CSEA 262	\$ 109,390
STRS and PERS Trust	4,000,000
Positions Funded with One-Time Funds	233,562
Faculty Position Funded with One-Time Funds	143,030
Auxiliary Services Unfunded PERS Liability	202,544
Computer Replacement Program	250,000
Hourly Faculty Budget (to earn 2018-19 Growth)	405,948
Hourly Faculty Budget (to earn 2019-20 Growth)	405,948
2019-20 One-Time Savings from Vacant Positions - Estimated	(482,127)
	<u>\$ 5,268,295</u>

(K) Includes apportionment revenues for the Student Centered Funding Formula (SCFF) calculated with rates increased by the 3.26% funded COLA as per the May Revision. Counts for 2017-18 have been used as the 2018-19 counts for the supplemental allocation and success allocation are unknown. The effects of the SCFF State budget changes for the fiscal year 2019-20 are not included. In addition, includes a decrease in transfer counts equivalent to the \$49 million State Shortfall as per the May Revision.

(L) Includes a \$2.5 million payment towards the annual contribution to the OPEB Trust for 2019-20 as approved by the Board of Trustees on May 27, 2015.

(M) Mainly includes \$2,262,853 for Purchases in Progress and Carryovers, \$3,635,694 for New Resources Allocation Phases 1 to 10, \$109,390 for One-time Health and Welfare CSEA 262, \$4,000,000 for the Mt. SAC STRS/PERS Trust contribution to be approved by the Board of Trustees on September 11, 2019, \$376,592 for Positions Funded with One-Time Funds, \$202,544 for the Auxiliary Unfunded PERS Liability, \$250,000 for the Computer Replacement Program, and \$811,896 for Hourly Faculty Budget.

MT. SAN ANTONIO COLLEGE

SUMMARY OF REGULAR POSITIONS INCLUDED IN THE 2019-20 TENTATIVE BUDGET

EMPLOYEE GROUP	2018-2019	2018-2019	2019-20	2019-20	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	129	129.000	133	133.000	4.00	4.0000
SUPERVISORS						
100% FTE	1	1.000	0	0.000		
LESS THAN 100% FTE						
SUPERVISORS TOTAL	1	1.000	0	0.000	(1.00)	(1.0000)
FACULTY	434	434.000	467	467.000	33.00	33.0000
CONFIDENTIAL	13	13.000	12	12.000	(1.00)	(1.0000)
CLASSIFIED - UNIT A						
100% FTE	460	460.000	491	491.000		
LESS THAN 100% FTE	126	62.795	129	64.670		
UNIT A TOTAL	586	522.795	620	555.670	34.00	32.8750
CLASSIFIED - UNIT B						
100% FTE	105	105.000	107	107.000		
LESS THAN 100% FTE	5	2.375	5	2.375		
UNIT B TOTAL	110	107.375	112	109.375	2.00	2.0000
TOTAL	1,273	1,207.170	1,344	1,277.045	71.00	69.8750

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Revenue Budget	Balance as of the 2018-19 Adopted Budget	\$ 200,829,698	\$ -	\$ 200,829,698
2017-18 Base Apportionment Adjustment	Adjustment to 2017-18 Faculty Hiring per 2017-18 Apportionment Recalculation of April 2019	22,757	-	22,757
2018-19 COLA Adjustment	Adjustment to funded COLA at 2.71% per 2017-18 Apportionment Recalculation of April 2019	20,481	-	20,481
2017-18 Additional Growth Beyond 1% Target	Per 2017-18 Apportionment Recalculation of April 2019	733,001	-	733,001
2019-20 COLA	Per May Revision funded COLA at 3.26%. Part of the SCFF 2018-19 rates for the Base, Supplemental and Success components that have increased by 3.26%. This is the portion of COLA to arrive to the Hold Harmless Apportionment Funding in 2019-20 (2017-18 TCR of \$181,205,326 x 3.26% = \$5,907,296).	5,907,296	-	5,907,296
2019-20 New Student Centered Funding Formula (SCFF)	Increase as a result of including 2017-18 final counts. Also includes Base, Supplemental, and Success rates increased by 3.26% as per the 2019-20 May Revision, and a decrease in the transfer counts equivalent to the 2018-19 \$49 Million Shortfall. This is the portion of the 3.26% COLA increase in rates that needs to be earned. Does not include counts for 2018-19 or the effect of the SCFF State budget changes for the 2019-20 fiscal year.	739,460	-	739,460
2018-19 Faculty Hiring	\$50 Million Statewide - Adjustment	205,415	-	205,415
2019-20 Lottery	Estimated increase due to increase in FTES from 33,423 to 33,693	40,770	-	40,770
Interest	Increase in interest rates and higher cash balances during 2018-19	500,000	-	500,000
Nonresident Tuition - International	International Students - Based on 2018-19 Estimated Actuals	150,000	-	150,000
Nonresident Tuition - Out-of-State	Out-of-State Students - Based on 2018-19 Estimated Actuals	50,000	-	50,000
Part-time Faculty Parity	Per 2018-19 First Principal Apportionment	(99,177)	-	(99,177)
Part-time Office Hours/Health Insurance	Per 2018-19 First Principal Apportionment	(242,992)	-	(242,992)
Other Miscellaneous Revenue	Mainly Mandated Cost Block Grant	133,641	-	133,641
Total Revenue Increases/(Decreases)		\$ 8,160,652	\$ -	\$ 8,160,652
Total Ongoing Revenue Budget		\$ 208,990,350	\$ -	\$ 208,990,350

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Expenditure Budget	Balance as of the 2018-19 Adopted Budget	\$ 199,890,818	\$ -	\$ 199,890,818
2019-20 Salary Schedule Progression	Estimated step/column and longevity changes	1,457,371	-	1,457,371
2018-19 Credit/Noncredit Adjunct Step/Column	Estimated step/column increases	233,000	-	233,000
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies and changes in employer contributions for hourly budgets	(1,276,228)	-	(1,276,228)
2018-19 Collective Bargaining Agreements	Additional 1.29% increase in salaries and/or benefits for all units	2,161,535	-	2,161,535
2019-20 Collective Bargaining Agreements - Placeholder	A 1.97% increase (2019-20 COLA of 3.26% less 2018-19 additional 1.29% increase) for all units salaries, pending settlements of Collective Bargaining Agreements	3,324,223	-	3,324,223
STRS Employer Rate Increase	Rate increase from 16.28% to 17.10%. Per Budget Conference Committee.	690,011	-	690,011
PERS Employer Rate Increase	Rate increase from 18.062% to 18.93%. Per Senate Subcommittee.	389,233	-	389,233
Reclassification of Personnel	Management and CSEA 262	25,133	-	25,133
2018-19 New Management and Classified Positions	Management and Classified. Includes positions funded with the New Resources Allocations Phases 9 and 10 (Refer to pages 15 to 17 for details)	106,488	-	106,488
2018-19 New Faculty Positions	13 New faculty positions (Refer to pages 18 to 19 for details)	1,625,115	-	1,625,115
2018-19 New Faculty Positions - FON	FON Obligation is to hire 18 New Faculty Positions @ an estimated full-time cost of \$118,449 (Refer to pages 20 to 21 for details)	2,132,082	-	2,132,082
2018-19 Faculty Hiring	Reduce Hourly Faculty due to Hiring 18 New Faculty positions to comply with FON Obligation @ a faculty replacement cost of \$80,743 (Refer to pages 20 to 21 for details)	(1,453,372)	-	(1,453,372)
Immediate Needs Requests	As approved by President's Cabinet	64,800	-	64,800
2018-19 New Resources Allocation Phase 10 - Operating Expenses	As approved by President's Cabinet on August 28, October 17, and October 23, 2019 (Refer to pages 22 to 23 for details)	346,231	-	346,231
Early High School Program Credit	50% Cost of Principal and Administrative Assistant of Rio Verde Academy/West Covina Unified School District	120,351	-	120,351
2019-20 Rate Driven	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	150,000	-	150,000
Total Net Increase to Ongoing Expenditure Budget		\$ 10,095,973	\$ -	\$ 10,095,973
Total Ongoing Expenditure Budget		\$ 209,986,791	\$ -	\$ 209,986,791
Total Ongoing Budget Surplus/(Deficit)		\$ (996,441)	\$ -	\$ (996,441)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Fund Balance	Carryover Projected Ending Fund Balance as of June 30, 2019	\$ 11,166,842	\$ -	\$ 11,166,842
2019-20 Growth	Per May Revise 0.55% Statewide. TBD. Mt. SAC does not budget Growth until earned.	-	-	-
Total Beginning Fund Balance and One-Time Revenue Budget		\$ 11,166,842	\$ -	\$ 11,166,842

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated Carryover based on 2017-18	\$ 685,479	\$ -	\$ 685,479
Carryover Budgets	Estimated Carryover based on 2017-18	1,577,374	-	1,577,374
New Resources Allocation Phases 1 to 10	Estimated committed carryovers as approved by President Cabinet	2,247,659	-	2,247,659
NRA Phase 10 - Ongoing 3 Years - Operating	Shown as one-time because the 2018-19 STRS/PERS Contribution was used toward funding this item. Includes funding for second year (2019-20), and third year (2020-21).	408,000	-	408,000
NRA Phase 10 - Ongoing 3 Years - Positions	Shown as one-time because the 2018-19 STRS/PERS Contribution was used toward funding this item. Includes funding for second year (2019-20) (Refer to page 24 for details).	478,066	-	478,066
NRA Phase 10 - Ongoing 3 Years - Positions	Shown as one-time because the 2018-19 STRS/PERS Contribution was used toward funding this item. Includes funding for third year: 2020-21	501,969	-	501,969
One-Time Health and Welfare CSEA 262	1.29% increase used to fund two-party and family from July 1, 2019 to December 31, 2019	109,390	-	109,390
STRS and PERS Trust	Set aside budget for the 2019-20 Contribution (pending Board of Trustees approval)	4,000,000	-	4,000,000
Positions Funded with One-Time Funds	Management and classified (funded one-time or on paid leave-of-absence)	233,562	-	233,562
Faculty Position Funded with One-Time Funds	Librarian	143,030	-	143,030
Auxiliary Services Unfunded PERS Liability	Set aside budget for the 2019-20 Contribution (pending Board of Trustees approval)	202,544	-	202,544
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	No election for Boards Members until the 2020-21 fiscal year	-	-	-
Hourly Faculty Budget	Estimated increase from Summer 2018 to Spring 2019 to earn the 2018-19 Growth - TBD	405,948	-	405,948
Hourly Faculty Budget	Estimated increase to earn the 2019-20 Growth - TBD	405,948	-	405,948
2019-20 One-Time Savings from Vacant Positions	Based on savings of 2018-19 fiscal year	(482,127)	-	(482,127)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 11,166,842	\$ -	\$ 11,166,842

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Balance	Estimated Fund Balance as of June 30, 2019	\$ -	\$ 9,356,800	\$ 9,356,800
2019-20 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	2,399,368	2,399,368
Total Revenue Budget		\$ -	\$ 11,756,168	\$ 11,756,168

∞

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2018-19 Estimated Carryover	Revenue-Generated Accounts - Est. Carryover Balances as of June 30, 2019	\$ -	\$ 9,356,800	\$ 9,356,800
2019-20 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	2,399,368	2,399,368
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 11,756,168	\$ 11,756,168

Beginning Fund Balances - Revenue Generated Accounts	\$ 11,166,842	\$ 9,356,800	\$ 20,523,642
---	----------------------	---------------------	----------------------

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 208,990,350	\$ 2,399,368	\$ 211,389,718
--	-----------------------	---------------------	-----------------------

Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 221,153,633	\$ 11,756,168	\$ 232,909,801
--	-----------------------	----------------------	-----------------------

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

	<u>2017-18 Actuals</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Tentative Budget</u>
UNRESTRICTED GENERAL				
Base Allocation	\$ -	\$ 138,138,718	\$ 138,455,490	\$ 143,742,575
Supplemental Allocation	-	34,974,383	35,202,295	36,351,445
Student Success Allocation	-	12,604,220	13,827,450	12,943,155
Student Centered Funding Formula (SCFF)	\$ 169,425,102	\$ 185,717,321	\$ 187,485,235	\$ 193,037,175
Less: Growth	-	(759,266)	(656,125) ⁽⁶⁾	(656,125)
Student Centered Funding Formula without Growth	\$ 169,425,102	\$ 184,958,055	\$ 186,829,110	\$ 192,381,050
\$49 Million Statewide Shortfall per May Revise	-	-	(1,293,937)	-
Total Apportionment Net SCFF	\$ 169,425,102	\$ 184,958,055	\$ 185,535,173 ⁽¹⁾	\$ 192,381,050 ⁽¹⁴⁾
2018-19 Full-Time Faculty Hiring	-	1,247,957	1,453,372 ⁽²⁾	1,453,372 ⁽²⁾
Lottery - Current Year	4,889,454	5,046,873	5,046,873	5,087,643 ⁽¹⁵⁾
Miscellaneous Revenues	10,126,778	9,576,813	10,235,174 ⁽³⁾	10,068,285 ⁽¹⁶⁾
TOTAL ONGOING REVENUES	\$ 184,441,334	\$ 200,829,698	\$ 202,270,592	\$ 208,990,350
Salaries, Benefits, and Operating Expenditures	\$ (175,935,179)	\$ (197,390,818)	\$ (189,730,716)	\$ (207,486,791)
OPEB - Contribution	(2,500,000)	(2,500,000)	(2,500,000) ⁽⁴⁾	(2,500,000) ⁽⁴⁾
TOTAL ONGOING EXPENDITURES	\$ (178,435,179)	\$ (199,890,818)	\$ (192,230,716)	\$ (209,986,791)
ONGOING/SURPLUS (DEFICIT)	\$ 6,006,155	\$ 938,880	\$ 10,039,876	\$ (996,441) ⁽¹³⁾
ONE-TIME REVENUE - INCREASES/(DECREASES):				
2017-18 Growth (1% Statewide)	\$ 6,243,437	\$ -	\$ 733,001 ⁽⁵⁾	\$ -
2018-19 Growth (1% Statewide)	-	-	656,125 ⁽⁶⁾	-
2019-20 Growth (0.55% Statewide)	-	-	-	-
One-Time Apportionment/Prior Year Apportionment Adjustment	1,222,936	-	22,757	-
CalSTRS On-Behalf Payments	6,011,425	-	-	-
TOTAL ONE TIME REVENUE	\$ 13,477,798	\$ -	\$ 1,411,883	\$ -
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):				
One-Time Expenditures	\$ (5,514,824)	\$ (5,629,570)	\$ (4,296,639) ⁽⁷⁾	\$ (3,201,379) ⁽¹⁷⁾
New Resources Allocations Phases 1 to 10	(2,511,039)	(3,650,937)	(2,453,841) ⁽⁷⁾	(3,635,694) ⁽¹⁸⁾
CalSTRS On-Behalf Payments	(6,011,425)	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	(2,000,000)	(4,000,000)	- ⁽⁸⁾	(4,000,000) ⁽¹⁰⁾
Hourly Faculty Expenditures	(1,180,134)	(405,948)	(405,948) ⁽⁷⁾	(811,896) ⁽¹⁹⁾
Savings from Vacant Positions	391,548	482,127	482,127	482,127
TOTAL ONE TIME EXPENDITURES	\$ (16,825,874)	\$ (13,204,328)	\$ (6,674,301)	\$ (11,166,842)
TOTAL ONE TIME REVENUES NET OF EXPENDITURES	\$ (3,348,076)	\$ (13,204,328)	\$ (5,262,418)	\$ (11,166,842)

Please see Footnotes Pages 11 - 14

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

	<u>2017-18 Actuals</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Tentative Budget</u>
<u>UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS</u>				
TOTAL REVENUES	\$ 5,566,845	\$ 3,927,075	\$ 4,498,032 (9)	\$ 2,399,368 (9)
TOTAL EXPENDITURES	(4,463,618)	(12,875,932)	(4,090,089) (9)	(11,756,168) (9)
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ 1,103,227	\$ (8,948,857)	\$ 407,943	\$ (9,356,800)
SUMMARY OF FUND BALANCE:				
Assigned Fund Balance - New Resources Allocation Requests	\$ 3,650,937	\$ -	\$ 3,635,694 (10)	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	3,721,106	-	2,262,853 (11)	-
Assigned Fund Balance - 2019-20 One-Time Expenditures	5,832,285	-	5,268,295 (12)	-
Assigned Fund Balance	\$ 13,204,328 (16)	\$ -	\$ 11,166,842 (13)	\$ -
10% - Board Policy	19,972,467	22,597,108	20,299,511	23,290,980
Unassigned Fund Balance	5,492,965	3,807,204	11,980,865	7,992,955
Unassigned Fund Balance	\$ 25,465,432	\$ 26,404,312	\$ 32,280,376	\$ 31,283,935
Fund Balance - Unrestricted General Fund	\$ 38,669,760	\$ 26,404,312	\$ 43,447,218 (13)	\$ 31,283,935
Assigned Fund Balance Revenue-Generated Accounts	\$ 8,948,857	\$ -	\$ 9,356,800	\$ -
Fund Balance Unrestricted General Fund Plus Fund Balance Revenue Generated Accounts	\$ 47,618,617	\$ 26,404,312	\$ 52,804,018	\$ 31,283,935 (13)
Total Fund Balance Percentage Unrestricted General Fund	23.84%	11.68%	26.01%	13.43%
Note:				
OPEB (Other Post-Employment Benefits) Contrib/Retirees Health Premiums:				
OPEB Contrib/Retiree Health Premiums - Funded from OPEB Trust Interest Earned	\$ 3,972,151 (4)	\$ 3,972,151	\$ 3,972,151	\$ 3,972,151

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

Unrestricted General Fund

2018-19 Estimated Actuals and 2019-20 Tentative Budget:

- (1) Includes the three components of the Student Centered Funding Formula (SCFF), which are: the Base allocation, the Supplemental Allocation, and the Student Success Allocation. The 2017-18 counts for the Supplemental Allocation and Student Success Allocation have been included as final numbers. The factored rates for the three components for 2017-18 fiscal year include the 2.71% funded COLA. The base allocation counts include the average credit FTES for the 2016-17, 2017-18 and 2018-19 fiscal years. The FTES counts for the 2016-17 and 2017-18 are final, and the 2018-19 FTES have been projected. Credit FTES are funded at the rate of \$3,727. Noncredit FTES are funded at the rate of \$3,347, while CDCP (Enhanced Noncredit Career Development and College Preparation) and Special Admit FTES are funded at the full rate of \$5,457. The calculation includes the College's share of the \$49 million Statewide Shortfall due to the decrease in transfer counts as per the May Revise for \$1,293,937. The final funding for the 2018-19 SCFF will be known in February 2019.
- (2) Includes an Adjustment of \$205,415 to the 2018-19 Faculty Hiring per the 2017-18 Apportionment Recalculation as of April 2019.
- (3) The College received additional revenues as a result of increase in interest and higher cash balances during 2018-19. There was a one-time increase of \$179,130 for the distribution of Medicare drugs benefits (part D) subsidy from CalPERS. CalPERS participated in this program from 2006 through 2012. The CalPERS Board Administration approved the distribution of these funds and held a reserve of five percent for reconciliation discrepancies to be distributed six years after this process was completed. The six-year period has elapsed, and reserves were distributed to agencies in February 2019. Nonresident fees for international and out-of-state students has also increased.
- (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 2018-19 fiscal year.
- (5) The College was funded 2017-18 Additional Growth due to the submission of additional 175 FTES in the attendance report recalculation last October 2018. This increase in FTES resulted in an increase of \$733,001 with a total 2017-18 Final Growth of \$6,976,438. Since this increase is an adjustment made in the 2018-19 fiscal year for the 2017-18 fiscal year funding, the College is receiving \$733,001 in one-time funds and \$733,001 in ongoing funds in the 2018-19 fiscal year. The \$733,001 ongoing funds became part of the base allocation of the 2018-19 SCFF.

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

Unrestricted General Fund

- (6) The 2018-19 Growth was not included in the 2018-19 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. In 2018-19, the College reported an increase of 189 FTES with the submission of the second apportionment attendance report. This increase in FTES is greater than the Growth at Target estimated for the 2018-19; therefore, the assumption is that the College will earn the Growth at Target for 2018-19. This estimate is subject to change, and the final Growth for 2018-19 fiscal year will be known in February 2020.
- (7) Includes expenditures for commitments for Various Carryovers and Purchases in Progress (\$2,198,184), New Resources Allocation (\$2,453,840), Immediate Needs (\$849,730), Auxiliary Services Unfunded PERS Liability (\$199,590), Computer Replacement Program (\$201,108), Positions Funded with One-Time Funds (\$607,166), Election Costs (\$150,861), Hourly Faculty to earn the 2018-19 Growth (\$405,948) and Early High School Program Credit (\$90,000).
- (8) 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. On October 23, 2018, the College reallocated the \$4,000,000 budget to be used for the New Resources Allocation Phase 10. The College is estimating a budget of \$4,000,000 for 2019-20 that is pending Board of Trustees approval.
- (9) 2018-19 Estimated actuals for Revenue Generated Accounts. The 2019-20 expenditure budget is funded with the 2018-19 projected ending fund balance and the 2019-20 projected revenues.
- (10) Includes Commitments for New Resources Allocation Requests Phase 1 to 4 (\$481,654) and New Resources Allocations Phases 5 to 10 (\$3,154,040).
- (11) Includes Commitments for 2018-19 Various Carryovers (\$1,577,374) and Purchases in Progress (\$685,479).

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

Unrestricted General Fund

(12) Portion of the 2018-19 Ending Fund Balance is Assigned to fund the 2019-20 One-Time Expenditures as follows::

One-Time Health and Welfare CSEA 262	\$ 109,390
STRS and PERS Trust	4,000,000
Positions Funded with One-Time Funds	233,562
Faculty Position Funded with One-Time Funds	143,030
Auxiliary Services Unfunded PERS Liability	202,544
Computer Replacement Program	250,000
Hourly Faculty Budget (to earn 2018-19 Growth)	405,948
Hourly Faculty Budget (to earn 2019-20 Growth)	405,948
2019-20 One-Time Savings from Vacant Positions - Estimated	<u>(482,127)</u>
	\$5,268,295
	=====

(13) The College had positive Net Changes in Revenues and Expenditures of \$17,042,906 for the 2018-19 fiscal year that added to the 2018-19 Adopted Budget Fund Balance, results in \$43,447,218 projected Unrestricted General Fund Ending Balance. When subtracting the \$11,166,842 for Commitments made during 2018-19 fiscal year and adding the 2019-20 Ongoing Budget Deficit of \$996,441, the resulting balance is \$31,283,935, which is the Projected Ending Fund Balance for the 2019-20 Tentative Budget. This balance is \$4.9 million over the 2018-19 Adopted Budget Fund Balance of \$26,404,312, which includes the College's portion of the \$49 Million Student Centered Funding Formula Statewide Shortfall and Unexpended Budget for Faculty, Classified and Management Positions.

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

Unrestricted General Fund

- (14) Includes the three components of the Student Centered Funding Formula, which are: the Base allocation, the Supplemental Allocation, and the Student Success Allocation. The calculation for the Supplemental and Student Success Allocations have been prepared using the 2017-18 final counts as the 2018-19 counts are unknown. The factored rates for the three components for 2019-20 fiscal year include the 3.26% funded COLA as per the May Revise. The base allocation counts include the average credit FTES for the fiscal years 2017-18, 2018-19 and 2019-20. The FTES counts for the 2017-18 are final, and the 2018-19 and 2019-20 FTES have been projected. Credit FTES are funded at the rate of \$3,849. Noncredit FTES are funded at the rate of \$3,456, while CDCP (Enhanced Noncredit Career Development and College Preparation) and Special Admit FTES are funded at the full rate of \$5,635. The calculation includes the College's share of the \$49 million Statewide Shortfall due to the decrease in transfer counts as per the May Revise. The 2019-20 Growth is not included in the 2019-20 Tentative Budget as established in the Budget Review and Development Guide. The final funding for the 2019-20 SCFF will be known in February 2020. The calculation does not include the effect of the 2019-20 State budget changes for the fiscal year 2019-20.
- (15) Lottery revenues increased as a result of increases in FTES from 33,423 to 33,693.
- (16) Mainly increases in Interest, Nonresident Fees (International and Out-of-state), and Mandated Cost Block Grant.
- (17) Includes committed funding for the 2018-19 Carryovers and Purchases in Progress (\$2,262,853), One-Time Health and Welfare for the CSEA 262 (\$109,390), Auxiliary Unfunded PERS Liability (\$202,544), Computer Replacement Program (\$250,000), and Positions Funded with One-Time Funds (\$376,592).
- (18) Includes a total of \$481,654 for New Resources Allocation Committed Carryovers Phases 1 to 4 and \$3,154,040 for New Resources Allocation Committed Carryovers Phases 5 to 10.
- (19) Includes Faculty Hourly Budget to earn the Growth for the Fiscal year 2018-19 and 2019-20.

**2019-20 NEW MANAGEMENT AND CLASSIFIED POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		

2018-19 NEW RESOURCES ALLOCATION PHASE 9 ONGOING:

CA9293	0.500	CA00095	12	Vacant-Transfer Specialist	11000	501000	211000	633000	2100	50.00%	\$ 48,399
CA9294	0.500	CA00088	12	Vacant-Career Services Specialist	11000	501000	211000	647000	2100	50.00%	45,530
CA9302	0.475	CA00079	12	Vacant-Lab Tech - Radio Broadcasting	11000	371040	251000	060400	2100	100.00%	29,286
CA9303	1.000	CA00088	12	Carrillo, Barbara	11000	520000	211000	645000	2100	100.00%	103,598
CA9305	1.000	CA00107	12	Barber, Justin	11000	504000	211000	646000	2100	100.00%	111,044
CA9307	1.000	CA00081	12	Ortiz, Claudia	11000	150000	211000	671000	2100	100.00%	83,379
CA9308	1.000	CA00079	12	Biller, Valerie	11000	672500	211000	613000	2100	100.00%	88,604
MA9945	0.467	AD00015	12	Pride, Angelena	11000	421000	121000	493000	1200	46.71%	44,199

Less:

Funded with NRA P9 and included in
FY 2018-19 Adopted Budget (510,117)

SUBTOTAL \$ 43,922

2019-20 NEW RESOURCES ALLOCATION PHASE 10 ONGOING:

CA9341	1.000	CA00081	12	Stone, Allyson	11250	394000	211000	601000	2100	100.00%	\$ 56,411
CA9301	1.000	CA00079	12	Vacant-Student Services Prog Spec II	11000	510000	211000	631000	2100	100.00%	84,244
CA9300	1.000	CA00079	12	Vacant-Student Services Prog Spec II	11000	510000	211000	631000	2100	100.00%	84,244

**2019-20 NEW MANAGEMENT AND CLASSIFIED POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
CA9299	1.000	CA00079	12	Vacant-Student Services Prog Spec II	11000	510000	211000	631000	2100	100.00%	\$ 84,244
CA9298	1.000	CA00079	12	Castillo, Stephanie	11250	394000	211000	601000	2100	100.00%	82,819
CA9297	1.000	CA00081	12	Hua, Jenny	11000	502000	211000	620000	2100	100.00%	89,629
CA9296	1.000	CA00081	12	Morales, Erica	11000	504000	211000	646000	2100	100.00%	86,076
CA9295	1.000	CA00081	12	Vacant-Financial Aid Specialist - Community Engagement	11000	504000	211000	646000	2100	100.00%	85,704
CA9291	1.000	CA00107	12	Vacant-Coordinator, Audio Visual Sys	11000	672000	211000	613000	2100	100.00%	107,614
CA9290	0.475	CA00069	12	Vacant-Administrative Specialist I	11000	670000	211000	613000	2100	100.00%	26,559
CA9289	1.000	CA00069	12	Vacant-Administrative Specialist I	11000	650000	211000	677000	2100	100.00%	77,354
MA9946	1.000	AD00006	12	Lanuza, Marlyn	11250	394000	121000	601000	1200	100.00%	111,651
CA9284	0.475	CA00088	12	Vacant-Career Services Specialist	11000	350000	211000	601000	2100	100.00%	31,983
CA9285	1.000	CA00124	12	Vacant-Instructional Designer	11000	323000	211000	615000	2100	100.00%	125,327
CA9519	1.000	CA00124	12	Vacant-Senior Research Analyst	11000	379000	211000	660000	2100	100.00%	17,349
CA9278	1.000	CA00126	12	Vacant-Data Engineer	11000	661000	211000	678000	2100	100.00%	133,419
MC9913	1.000	AD00009	12	Vacant-Manager, Fin Aid & Spec Prog (Inreach and Outreach)	11000	504000	215000	646000	2100	100.00%	139,196

**2019-20 NEW MANAGEMENT AND CLASSIFIED POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
CA0002	1.000	CA00095	12	Vacant-Coordinator, Writing Center	11000	340000	211000	601000	2100	100.00%	\$ 98,591
CA0004	1.000	CA00124	12	Vacant-Fiscal Services Systems Analyst	11000	611000	211000	672000	2100	100.00%	127,720
CA0001	1.000	CA00124	12	Vacant-Acad Applications Systems Spec	11000	661000	211000	678000	2100	100.00%	127,720
CB0001	1.000	CB00034	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	70,471
CB0002	1.000	CB00034	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	70,471
	1.000	CA00079		Lab Tech-Physics	11000	999990	589000	000000	2200		60,000
	1.000			Professor Basic Skills WIN Program	11000	999990	589000	000000	1100		27,282
				Less: Funded with NRA P10 and included in FY 2018-19 Adopted Budget							(2,000,000)
SUBTOTAL										\$ 6,078	
 2019-20 NEW POSITIONS APPROVED BY PRESIDENT'S CABINET:											
CA9538	0.525	CA00079	12	Vacant-Computer Facilities Assistant	11000	662000	211000	615000	2100	100.00%	\$ 56,488
SUBTOTAL										\$ 56,488	
GRAND TOTAL										\$ 106,488	

**2019-20 NEW FACULTY POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
FA9467	1.000	FF17502	11	Vacant - Prof, Kinesiology/assistant Coach of Aquatics	11000	363150	111000	083500	1100	50.00%	\$ 59,224
FA9467	1.000	FF17502	11	Vacant - Prof, Kinesiology/Assistant Coach of Aquatics	11000	363160	111000	083500	1100	50.00%	59,223
											<u>\$ 118,447</u>
FA9482	1.000	FF17502	11	Vacant - Professor Aircraft Maintenance	11000	351500	111000	095000	1100	100.00%	\$ 118,449
FA9481	1.000	FF17502	11	Vacant - Professor, Biology (Microbiology)	11000	313500	111000	040100	1100	100.00%	118,449
FA9480	1.000	FF21402	12	Vacant - Librarian, General	11000	321200	124000	612000	1200	100.00%	142,137
FA9479	1.000	FF17502	11	Vacant - Professor, Biology (Non-Majors)	11000	313500	111000	040100	1100	100.00%	118,449
FA9478	1.000	FF17502	11	Vacant - Professor, Theater	11000	373000	111000	100700	1100	100.00%	118,449
FA9476	1.000	FF21402	12	Vacant - Counselor, EOPS/CARE	11000	523000	123000	643000	1200	100.00%	130,597
FA9452	1.000	FF19502	12	Vacant - Professor, Instructional Specialist (Writing Emphasis)	11000	522000	111000	493030	1100	100.00%	130,597
FA9466	1.000	FF21402	12	Vacant - Librarian, Career and Technical Education	11000	321200	124000	612000	1200	100.00%	142,137
FA9456	1.000	FF17502	12	Vacant - Counselor, Veterans Program	11000	510000	111000	631000	1200	100.00%	130,597

**2019-20 NEW FACULTY POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
FA9454	1.000	FF17502	11	Vacant - Professor, American Language	11000	341000	111000	493087	1100	100.00%	\$ 118,450
FT9959	1.000	FF17502	11	Vacant - Professor, Nursing	11000	351000	116000	123000	1100	100.00%	119,181
FAXXXX	1.000	FF17502	11	Vacant - Professor, Photo	11000	375000	111000	101100	1100	100.00%	119,176
TOTAL										\$ 1,625,115	

**2019-20 NEW FACULTY POSITIONS - FON
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
FA9477	1.000	FF17502	11	Vacant - Professor, Psychology	11000	345000	111000	200100	1100	100.00%	\$ 118,449
FA9475	1.000	FF17502	11	Vacant - Professor, Physics	11000	314000	111000	090100	1100	100.00%	118,449
FA9474	1.000	FF17502	11	Vacant - Professor, Ceramics	11000	371000	111000	100100	1100	100.00%	118,449
FA9473	1.000	FF17502	11	Vacant - Professor, Chemistry	11000	312500	111000	190500	1100	100.00%	118,449
FA9472	1.000	FF17502	11	Vacant - Professor, Adult Basic Education	11000	421000	113000	493000	1100	100.00%	118,449
FA9471	1.000	FF17502	11	Vacant - Professor, Air Conditioning and Refrigeration	11000	353510	111000	094600	1100	100.00%	118,449
FA9470	1.000	FF17502	11	Vacant - Professor, Speech (Forensics)	11000	342000	111000	150600	1100	100.00%	118,449
FA9469	1.000	FF17502	11	Vacant - Professor, Mathematics	11000	313010	111000	170100	1100	100.00%	118,449
FA9468	1.000	FF17502	11	Vacant - Professor, Aeronautics	11000	352000	111000	095000	1100	100.00%	118,449
FA9465	1.000	FF17502	11	Vacant - Professor, Nursing	11000	351000	111000	123000	1100	100.00%	118,449
FA9464	1.000	FF17502	11	Vacant - Professor, Philosophy	11000	346500	111000	150900	1100	100.00%	118,449
FA9463	1.000	FF17502	11	Vacant - Professor, History/Latin American/Mexico	11000	343500	111000	220500	1100	100.00%	118,449
FA9462	1.000	FF17502	11	Vacant - Professor, Art History (Generalist)	11000	343510	111000	490300	1100	100.00%	118,449

**2019-20 NEW FACULTY POSITIONS - FON
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
FA9461	1.000	FF17502	11	Vacant - Professor, Political Science	11000	343530	111000	220700	1100	100.00%	\$ 118,449
FA9460	1.000	FF17502	11	Vacant - Professor, Mental Health Technology	11000	355500	111000	123900	1100	100.00%	118,449
FA9459	1.000	FF17502	11	Vacant - Professor, Spanish	11000	347000	111000	110100	1100	100.00%	118,449
FA9458	1.000	FF17502	11	Vacant - Professor, Administration of Justice	11000	355000	111000	210500	1100	100.00%	118,449
FA9457	1.000	FF17502	11	Vacant - Professor, Short-Term Vocational	11000	410000	113000	499900	1100	100.00%	118,449
TOTAL										\$ 2,132,082	
FON Obligation is to hire 18 New Faculty positions. Use 2018-19 Faculty Hiring Funds by reducing Hourly Faculty Budget @ a Replacement Cost of \$89,743										(1,453,372)	
GRAND TOTAL										\$ 678,710	

2018-19 NEW RESOURCES ALLOCATION REQUESTS PHASE 10 - OPERATING EXPENSES

Approved By President's Cabinet on August 28, 2018, October 17, and October 23, 2018

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	TOTAL REQUESTED/ APPROVED BUDGET	ACCOUNT NUMBER					TOTAL FUNDED
			FUND	ORG	ACCT	PROG	ACTV	
Marketing Yen Mai	Call Center	\$ 40,000	11000	505000	561000	671000		\$ 40,000
TOTAL-PRESIDENT'S OFFICE		\$ 40,000						\$ 40,000
Humanities and Social Sciences Divison Karelyn Hoover	Restore funds to the accounts that were reduced in order to provide ongoing funding for an Administrative Specialist II position that was changed from 47.5% to 100% FTE	\$ 89	11000	340000	451000	601000		\$ 89
		500	11000	340000	589200	601000		500
		114	11000	340150	641600	490000		114
		38,297	11000	343515	641600	220100		38,297
Radiologic Technology Unit Matthew Judd	Licensed Professional Expert II (hourly)	2,833	11000	356500	242000	122500	2200	2,833
		167	11000	960000	3xxxx1	000000	2200	167
Public Safety Sam Agdasi	National Association of EMS Educators (NAEMSE) training	2,500	11000	999990	589920	000000		2,500
Mental Health Sam Adgasi	Train key department faculty as Certified CPI Assault Response Instructors	7,500	11000	999990	589920	000000		7,500
Business Division Jennifer Galbraith	Application fees to become a single and multiple activity provider of CLE from the State Bar of California	344	11000	332040	431000	140200		344
		100	11000	332040	471000	140200		100
		50	11000	332040	522000	140200		50
		910	11000	332040	582000	140200		910
		1,596	11000	332040	589200	140200		1,596
TOTAL-INSTRUCTION		\$ 55,000						\$ 55,000
Information Technology Antonio Bangloy	Oracle In-Memory License for 7 core server	\$ 15,939	11000	661000	584000	678000		\$ 15,939

2018-19 NEW RESOURCES ALLOCATION REQUESTS PHASE 10 - OPERATING EXPENSES

Approved By President's Cabinet on August 28, 2018, October 17, and October 23, 2018

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	TOTAL REQUESTED/ APPROVED BUDGET	ACCOUNT NUMBER					TOTAL FUNDED
			FUND	ORG	ACCT	PROG	ACTV	
Information Technology Chris Schroeder	Campus-wide Voicemail System upgrade	\$ 5,792	11000	999990	589920	000000		\$ 5,792
Fiscal Services/Payroll Richard Lee	ACA Employee Tracking and Employer Reporting Services (WorxTime Service)	40,000	11000	999990	589920	000000		40,000
Fiscal Services/Purchasing Teresa Patterson	Legal Advertisements	2,000	11000	640000	579000	677000		2,000
Fiscal Services/Accounting & Bursar's Douglas Jenson	Annual maintenance agreement for equipment in vault area and Bursar's office	448	11000	999990	589920	000000		448
		2,052	11000	610000	564500	672000		2,052
Facilities Planning and Management Gary Nellesen	Measure GO support	185,000	11000	999990	589920	000000		185,000
TOTAL-ADMINISTRATIVE SERVICES		\$ 251,231						\$ 251,231
GRAND TOTAL		\$ 346,231						\$ 346,231

**2018-19 NEW RESOURCES ALLOCATION PHASE 10
UNRESTRICTED GENERAL FUND - ONGOING 3 YEARS**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
2019-20 NEW RESOURCES ALLOCATION PHASE 10 ONGOING 3 YEARS:											
CA9286	1.000	CA00081	12	Vacant-Administrative Specialist III	11915	340000	211000	601000	2100	100.00%	\$ 85,704
CA9287	1.000	CA00095	12	Vacant-Coordinator, Deaf and Hard of Hearing Services	11915	522100	211000	642000	2100	100.00%	96,798
CA9292	1.000	CA00075	12	Mac Donald, Katherine	11915	200000	211000	673000	2100	100.00%	101,963
CA9279	1.000	CA00105	12	Vacant-Case Manager/Coordinator	11915	900720	211000	649000	2100	100.00%	105,720
CA9281	1.000	CA00079	12	Vacant-Student Services Prog Spec II	11915	513200	211000	649000	2100	100.00%	87,881
										TOTAL	\$ 478,066

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
CURRENT ASSETS	\$ 73,260,443	\$ 78,445,844
CURRECT LIABILITIES	25,641,826	25,641,826
TOTAL NET BEGINNING BALANCE	<u>\$ 47,618,617</u>	<u>\$ 52,804,018</u>
<u>CLASSIFICATION OF REVENUES</u>		
8100 - FEDERAL REVENUES	\$ 100,000	\$ 100,000
8600 - STATE REVENUES	128,335,356	135,796,008
8800 - LOCAL REVENUES	74,781,710	75,481,710
TOTAL REVENUES	<u>\$ 203,217,066</u>	<u>\$ 211,377,718</u>
8900 - OTHER FINANCING SOURCES	\$ 1,539,707	\$ 12,000
TOTAL OTHER FINANCING SOURCES	<u>\$ 1,539,707</u>	<u>\$ 12,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 204,756,773</u>	<u>\$ 211,389,718</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 252,375,390</u>	<u>\$ 264,193,736</u>

MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
1000 - ACADEMIC SALARIES	\$ 89,152,371	\$ 93,313,299	\$ 4,160,928
2000 - CLASSIFIED-OTH NON ACAD SALARIES	45,760,730	49,641,355	3,880,625
3000 - EMPLOYEE BENEFITS	44,854,189	46,495,593	1,641,404
4000 - SUPPLIES AND MATERIALS	3,593,313	3,225,270	(368,043)
5000 - OTHER OPERATING EXPENSES AND SRVS	37,426,257	38,222,141	795,884
6000 - CAPITAL OUTLAY	3,233,983	1,584,867	(1,649,116)
7000 - OTHER OUTGO	1,950,235	427,276	(1,522,959)
1000 - 7000 TOTAL EXPENDITURES	\$ 225,971,078	\$ 232,909,801	\$ 6,938,723
<u>FUND BALANCE</u>			
795001 - Unassigned Fund Bal - 10% Board Policy	\$ 22,597,108	\$ 23,290,980	\$ 693,872
795002 - Unassigned Fund Balance	3,807,204	7,992,955	4,185,751
7900 TOTAL FUND BALANCE	\$ 26,404,312	\$ 31,283,935	\$ 4,879,623
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 252,375,390	\$ 264,193,736	\$ 11,818,346

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
11000-000000-9110-000000	\$ 56,801,749	\$ 61,579,207
11000-000000-9130-000000	100,000	100,000
11000-000000-9200-000000	6,363,229	6,363,229
11000-000000-9220-000000	696,490	696,490
TOTAL CURRENT ASSETS	\$ 63,961,468	\$ 68,738,926
<u>CURRENT LIABILITIES</u>		
11000-000000-9500-000000	\$ 12,048,178	\$ 12,048,178
11000-000000-9552-000000	43,562	43,562
11000-000000-9542-000000	6,237,962	6,237,962
11000-000000-9546-000000	4,826,699	4,826,699
11000-000000-9650-000000	995,154	995,154
11000-000000-9651-000000	1,140,153	1,140,153
TOTAL CURRENT LIABILITIES	\$ 25,291,708	\$ 25,291,708
TOTAL NET BEGINNING BALANCE	\$ 38,669,760	\$ 43,447,218
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
11000-901000-815000-000000	\$ 100,000	\$ 100,000
TOTAL 8100 - FEDERAL REVENUES	\$ 100,000	\$ 100,000
<u>8600 - STATE REVENUES</u>		
11000-300310-869000-000000	\$ 783,919	\$ 684,742
11000-800100-861100-000000	188,868	188,868
11000-800200-861100-000000	422,741	422,741
11000-800300-868800-000000	950,193	1,083,834
11000-810000-861100-000000	92,204,684	97,622,462
11000-810000-863000-000000	28,370,202	30,580,834
11000-810000-867200-000000	114,875	114,875
11000-810000-867900-000000	9	9
11000-820000-861902-000000	236,761	-
11000-820200-861904-000000	6,231	-
11000-901000-861911-732000	10,000	10,000
11800-820600-868501-000000	5,046,873	5,087,643
TOTAL 8600 - STATE REVENUES	\$ 128,335,356	\$ 135,796,008
<u>8800 - LOCAL REVENUES</u>		
11000-000000-886000-000000	\$ 1,000,000	\$ 1,500,000
11000-000000-889000-000000	22,000	22,000
11000-361000-884003-100800	9,800	9,800
11000-372000-884001-100400	12,500	12,500
11000-373000-884002-100700	12,200	12,200

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
LOCAL REVENUES (continued)		
11000-502000-888500-620000	\$ 15,100	\$ 15,100
11000-610000-889000-672000	4,500	4,500
11000-614000-889000-672000	200	200
11000-615000-885000-683000	10,000	10,000
11000-631000-889000-695000	816,000	816,000
11000-800000-887900-000000	43,300	43,300
11000-800000-888010-000000	3,780,000	3,930,000
11000-800000-888050-000000	1,100,000	1,150,000
11000-810000-881100-000000	18,424,388	18,424,388
11000-810000-881200-000000	558,715	558,715
11000-810000-881300-000000	415,675	415,675
11000-810000-881600-000000	394,521	394,521
11000-810000-881700-000000	33,111,683	33,111,683
11000-810000-881800-000000	1,079,860	1,079,860
11000-810000-881900-000000	1,972,435	1,972,435
11000-810000-881950-000000	115,579	115,579
11000-810000-887410-000000	9,443,386	9,443,386
11000-820570-889000-000000	19,500	19,500
11000-900853-889000-000000	21,000	21,000
TOTAL 8800 - LOCAL REVENUES	\$ 72,382,342	\$ 73,082,342
TOTAL REVENUES	\$ 200,817,698	\$ 208,978,350
8900 - OTHER FINANCING SOURCES		
11000-800000-891002-000000	\$ 12,000	\$ 12,000
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 12,000	\$ 12,000
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 200,829,698	\$ 208,990,350
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 239,499,458	\$ 252,437,568

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 40,557,421	\$ 44,269,782	\$ 3,712,361
1200 - Noninstr Salaries, Contract/Regular	11,637,083	12,381,707	744,624
1300 - Instructional Salaries, Hourly	35,036,153	34,717,291	(318,862)
1400 - Noninstructional Salaries, Hourly	1,809,725	1,817,061	7,336
1000 TOTAL ACADEMIC SALARIES	\$ 89,040,382	\$ 93,185,841	\$ 4,145,459
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 37,753,736	\$ 41,771,869	\$ 4,018,133
2200 - Instructional Aides, Regular	2,038,355	2,168,373	130,018
2300 - Short -Term, Hourly Noninstructional	2,677,496	2,512,732	(164,764)
2400 - Instr Aides, Hourly, Direct Instr	1,252,217	1,210,841	(41,376)
2500 - Instr Aides, Reg, Non Direct Instr	753,125	804,757	51,632
2600 - Instr Aides, Hrly, Non-Direct Instr	62,066	-	(62,066)
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 44,536,995	\$ 48,468,572	\$ 3,931,577
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 13,083,808	\$ 14,164,896	\$ 1,081,088
3200 - PERS	7,521,826	9,523,278	2,001,452
3300 - OASDI/Medicare	4,533,841	4,913,311	379,470
3400 - Health and Welfare Benefits	202,823	890,224	687,401
3500 - State Unemployment Insurance	93,797	95,085	1,288
3600 - Workers' Compensation Insurance	1,867,140	1,978,245	111,105
3700 - Cash-In-Lieu of Benefits	10,336,027	11,707,084	1,371,057
3800 - Alternative Retirement Plan	379,832	372,873	(6,959)
3900 - Retiree Benefits	6,503,282	2,503,882	(3,999,400)
3000 TOTAL EMPLOYEE BENEFITS	\$ 44,522,376	\$ 46,148,878	\$ 1,626,502
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 23,300	\$ 23,300	\$ -
4200 - Books, Magazines and Periodicals	12,340	10,860	(1,480)
4300 - Instr Supplies and Materials	968,213	981,571	13,358
4400 - Software	5,300	5,300	-
4500 - Noninstr Supplies and Materials	1,570,314	1,499,594	(70,720)
4600 - Transportation and Vehicle Supplies	178,387	178,387	-
4700 - Food Supplies	5,806	7,156	1,350
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,763,660	\$ 2,706,168	\$ (57,492)

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 96,360	\$ 64,671	\$ (31,689)
5200 - Travel and Conference Expenses	1,251,745	1,081,284	(170,461)
5300 - Dues and Memberships	280,997	280,997	-
5400 - Insurance	1,182,644	1,182,644	-
5500 - Utilities and Housekeeping Services	3,349,017	3,353,037	4,020
5600 - Contracts, Rents, Leases, Repairs	4,640,266	3,566,095	(1,074,171)
5700 - Legal, Elections and Audit Expenses	828,711	246,639	(582,072)
5800 - Other Services and Expenses	16,272,952	19,463,289	3,190,337
5000 TOTAL OTHER OPERATING EXPENSES	\$ 27,902,692	\$ 29,238,656	\$ 1,335,964
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 24,880	\$ -	\$ (24,880)
6300 - Library Books	20,000	20,000	-
6400 - Equipment	2,335,926	958,242	(1,377,684)
6000 TOTAL CAPITAL OUTLAY	\$ 2,380,806	\$ 978,242	\$ (1,402,564)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 1,525,707	\$ -	\$ (1,525,707)
7300 - Interfund Transfers-Out	370,878	387,276	16,398
7500 - Student Financial Aid	10,000	10,000	-
7600 - Other Student Aid	41,650	30,000	(11,650)
7000 TOTAL OTHER OUTGO	\$ 1,948,235	\$ 427,276	\$ (1,520,959)
1000 - 7000 TOTAL EXPENDITURES	\$ 213,095,146	\$ 221,153,633	\$ 8,058,487
<u>FUND BALANCES</u>			
795001 - Unassigned Fund Bal - 10% Board Policy	\$ 22,597,108	\$ 23,290,980	\$ 693,872
795002 - Unassigned Fund Balance	3,807,204	7,992,955	4,185,751
7900 TOTAL FUND BALANCES	\$ 26,404,312	\$ 31,283,935	\$ 4,879,623
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 239,499,458	\$ 252,437,568	\$ 12,938,110

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
13000-000000-9110-000000 Cash and Cash Equivalents	\$ 9,120,449	\$ 9,528,392
13000-000000-9200-000000 Accounts Receivable	177,998	177,998
13000-000000-9229-000000 Accounts Receivable-Student Fees	528	528
TOTAL CURRENT ASSETS	\$ 9,298,975	\$ 9,706,918
<u>CURRENT LIABILITIES</u>		
13000-000000-9500-000000 Accounts Payable	\$ 224,321	\$ 224,321
13000-000000-9551-000000 Sales Tax Payable	90	90
13000-000000-9650-000000 Deferred Revenue	125,707	125,707
TOTAL CURRENT LIABILITIES	\$ 350,118	\$ 350,118
TOTAL NET BEGINNING BALANCE	\$ 8,948,857	\$ 9,356,800

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

13110-100100-885000-601000 Rentals and Leases, College Improvements	\$ 101,562	\$ 101,562
13430-430200-887200-682000 CS Academies and Camps	8,000	8,000
13430-430300-887200-682000 CS The Arts	2,400	2,400
13430-430400-887200-682000 CS Business/Prof Dev/Certificates	104,000	104,000
13430-430500-887200-682000 CS CATS	2,000	2,000
13430-430600-887200-682000 CS College for Kids	170,000	170,000
13430-430700-887200-682000 CS Computers	6,000	6,000
13430-430900-887200-682000 CS Financial Planning	5,500	5,500
13430-431100-887200-682000 CS Foreign Languages	1,500	1,500
13430-431300-887200-682000 CS Home Economics/Home Arts	5,000	5,000
13430-431400-887200-682000 CS Medical/Dental Billing	30,000	30,000
13430-431500-887200-682000 CS Motorcycle Safety	525,223	525,223
13430-431700-887200-682000 CS Processing Fee	3,000	3,000
13430-431800-887200-682000 CS Personal Development	5,500	5,500
13430-432300-887200-682000 CS CPR Center	120,000	120,000
13430-440100-887200-681000 CS Rec-Dance	1,500	1,500
13430-440200-887200-681000 CS Rec-Martial Arts	3,000	3,000
13430-440300-887200-681000 CS Rec-Sports	6,500	6,500
13430-440400-887200-681000 CS Rec-Swim	36,500	36,500
13430-440600-887200-681000 CS Rec-Wellness Center	15,000	15,000
13508-502100-887812-620000 Insurance Fee Intl-Fall, International Student	456,450	456,450
13508-502100-887814-620000 Insurance Fee Intl-Spring, International Student	422,450	422,450
13611-610000-889010-672000 Indirect Cost Recovery	368,283	368,283
TOTAL 8800 - LOCAL REVENUES	\$ 2,399,368	\$ 2,399,368
TOTAL REVENUES	\$ 2,399,368	\$ 2,399,368

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>8900 - OTHER FINANCING SOURCES</u>		
13111-324010-898002-493009 Intrafund Transfers-In, President's Award	\$ 1,000	\$ -
13111-372000-898002-100400 Intrafund Transfers-In, President's Award	1,000	-
13502-502100-898002-620000 Intrafund Transfers-In, International Student	1,458,253	-
13657-900855-898002-731000 Intrafund Transfers-In, Reasonable ADA	67,454	-
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 1,527,707</u>	<u>\$ -</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 3,927,075</u>	<u>\$ 2,399,368</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 12,875,932</u>	<u>\$ 11,756,168</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 500	\$ -	\$ (500)
1200 - Noninstr Salaries, Contract/Regular	97,651	117,458	19,807
1400 - Noninstructional Salaries, Hourly	13,838	10,000	(3,838)
1000 TOTAL ACADEMIC SALARIES	\$ 111,989	\$ 127,458	\$ 15,469
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 685,804	\$ 719,748	\$ 33,944
2200 - Instructional Aides, Regular	500	-	(500)
2300 - Short-Term, Hourly Noninstructional	532,535	451,035	(81,500)
2400 - Instr Aides, Hourly, Direct Instr	4,896	2,000	(2,896)
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 1,223,735	\$ 1,172,783	\$ (50,952)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 35,022	\$ 38,406	\$ 3,384
3200 - PERS	109,909	125,192	15,283
3300 - OASDI/Medicare	63,246	62,460	(786)
3500 - State Unemployment Insurance	679	638	(41)
3600 - Workers' Compensation Insurance	18,137	17,505	(632)
3700 - Cash-In-Lieu of Benefits	92,169	92,619	450
3800 - Alternative Retirement Plan	12,651	9,895	(2,756)
3000 TOTAL EMPLOYEE BENEFITS	\$ 331,813	\$ 346,715	\$ 14,902
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 3,751	\$ 2,872	\$ (879)
4300 - Instr Supplies and Materials	310,506	35,478	(275,028)
4400 - Software	1,000	1,149	149
4500 - Noninstr Supplies and Materials	492,346	473,331	(19,015)
4600 - Transportation and Vehicle Supplies	4,970	-	(4,970)
4700 - Food Supplies	17,080	6,272	(10,808)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 829,653	\$ 519,102	\$ (310,551)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 78,043	\$ 68,636	\$ (9,407)
5200 - Travel and Conference Expenses	172,459	117,839	(54,620)
5300 - Dues and Memberships	1,725	1,149	(576)
5400 - Insurance	891,423	1,022,272	130,849
5500 - Utilities and Housekeeping Services	1,870	-	(1,870)
5600 - Contracts, Rents, Leases, Repairs	969,681	700,142	(269,539)
5800 - Other Services and Expenses	7,233,485	6,857,593	(375,892)
5900 - Indirect Costs	174,879	215,854	40,975
5000 TOTAL OTHER OPERATING EXPENSES	\$ 9,523,565	\$ 8,983,485	\$ (540,080)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 186,165	\$ 222,662	\$ 36,497
6400 - Equipment	667,012	383,963	(283,049)
6000 TOTAL CAPITAL OUTLAY	\$ 853,177	\$ 606,625	\$ (246,552)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 2,000	\$ -	\$ (2,000)
7000 TOTAL OTHER OUTGO	\$ 2,000	\$ -	\$ (2,000)
1000 - 7000 TOTAL EXPENDITURES	\$ 12,875,932	\$ 11,756,168	\$ (1,119,764)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 12,875,932	\$ 11,756,168	\$ (1,119,764)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
17000-000000-9110-000000 Cash and Cash Equivalents	\$ 11,982,115	\$ 12,466,487
17000-000000-9200-000000 Accounts Receivable	3,728,883	3,728,883
TOTAL CURRENT ASSETS	\$ 15,710,998	\$ 16,195,370
<u>CURRENT LIABILITIES</u>		
17000-000000-9500-000000 Accounts Payable	\$ 1,267,569	\$ 1,267,569
17000-000000-9650-000000 Deferred Revenue	11,155,630	11,155,630
TOTAL CURRENT LIABILITIES	\$ 12,423,199	\$ 12,423,199
TOTAL NET BEGINNING BALANCE	\$ 3,287,799	\$ 3,772,171

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

17006-380101-819000-191400 NSF-Pathways in Geoscience	\$ 95,867	\$ -
17008-380230-819000-110100 Enhance Undergraduate Chinese	11,316	-
17038-380180-819000-191400 Geodesy Collaborative 17/18	51,847	-
17048-380120-819000-130500 Child Dev Trng Cons Ends 07/30/18	4,742	-
17075-380710-819000-701000 NSF STEM Teacher Preparation Prog	193,123	-
17127-500400-812000-701000 AANAPISI Begins 10/01/16	28,127	-
17128-500400-812000-701000 AANAPISI Begins 10/01/17	172,390	-
17129-500400-812000-701000 AANAPISI Begins 10/01/18	332,500	53,750
17130-500400-812000-701000 AANAPISI Begins 10/01/19	-	332,500
17148-380718-812000-701000 Project RAISE Begins 10/01/17	7,563	-
17329-392000-817000-000000 Perkins Title 1-C 18/19	980,559	-
17330-392000-817000-000000 Perkins Title 1-C 19/20	-	1,019,385
17339-392200-817000-701000 CTE Transitions 18/19	41,377	-
17340-392200-817000-701000 CTE Transitions 19/20	-	46,195
17377-514510-812003-701000 ACES 16/17	38,731	-
17378-514510-812003-701000 ACES 17/18	116,471	-
17379-514510-812003-701000 ACES 18/19	225,666	26,406
17380-514510-812003-701000 ACES 19/20	-	230,029
17419-410500-819000-493087 WIOA Grant 18/19	422,186	-
17419-410505-819000-493087 WIOA Grant 18/19	115,855	-
17419-410507-819000-493087 WIOA Grant 18/19	121,250	-
17419-420000-819000-493000 WIOA Grant 18/19	161,230	-
17419-420100-819000-493000 WIOA Grant 18/19	163,350	-
17420-410500-819000-493087 WIOA Grant 19/20	-	471,269
17420-410505-819000-493087 WIOA Grant 19/20	-	74,966
17420-410507-819000-493087 WIOA Grant 19/20	-	80,092
17420-420000-819000-493000 WIOA Grant 19/20	-	175,472
17420-420100-819000-493000 WIOA Grant 19/20	-	132,879
17528-514000-812000-701000 Upward Bound Ends 08/31/18	106,583	-
17529-514000-812000-701000 Upward Bound Ends 08/31/19	292,005	29,063
17530-514000-812000-701000 Upward Bound Ends 08/31/20	-	277,405
17569-523300-814000-649000 TANF 18/19	113,667	-
17570-523300-814000-649000 TANF 19/20	-	107,984
17589-523400-814000-701000 LA County DPSS-CalWORKS 18/19	127,000	-
17590-523400-814000-701000 LA County DPSS-CalWORKS 19/20	-	127,000
17647-380580-812000-490000 Building Pathways Ends 09/30/17	2,307	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
FEDERAL REVENUES (continued)		
17648-380580-812000-490000	\$ 321,916	\$ 16,637
17659-902500-812001-000000	813,299	-
17660-902500-812001-000000	-	816,290
TOTAL 8100 - FEDERAL REVENUES	\$ 5,060,927	\$ 4,017,322
8600 - STATE REVENUES		
17002-380100-865900-701000	\$ 44,764	\$ -
17019-380140-865900-123000	262,448	-
17020-380140-865900-123000	-	262,448
17057-392205-865900-000000	536,822	-
17069-504205-862913-646000	-	67,166
17070-504205-862913-646000	-	67,166
17078-380719-865900-701000	9,397	-
17079-380719-865900-701000	250,000	-
17088-500020-862909-000000	911,271	-
17089-500020-862909-000000	3,437,509	-
17090-500020-862909-000000	-	3,265,634
17098-380700-865900-123010	92,833	-
17107-481320-862900-499900	184,422	-
17108-481320-862900-499900	656,300	-
17109-481320-862900-499900	748,207	200,313
17110-481320-862900-499900	-	770,771
17119-380723-865900-684000	-	121,729
17120-380723-865900-684000	-	41,103
17156-481321-862900-499900	13,266	-
17156-481325-862900-499900	32,872	-
17158-392205-862912-000000	-	55,753
17158-392205-865900-000000	1,594,322	-
17159-392205-862912-000000	-	126,895
17159-392205-865900-000000	2,515,266	-
17160-392205-862912-000000	-	2,662,069
17180-380721-862900-644000	250,000	65,052
17188-293000-862900-676000	40,990	-
17198-380720-862911-493000	782,930	-
17199-380720-869000-493000	-	348,427
17208-294000-862904-676000	29,390	-
17209-294000-862904-676000	50,000	-
17219-523400-862500-647000	674,930	-
17220-523400-862500-647000	-	641,184
17248-300500-862908-000000	1,265,037	-
17249-300500-862908-000000	1,874,987	512,566
17250-300500-862908-000000	-	1,781,238
17277-393000-865900-094600	93,104	-
17277-393010-865900-095600	55,321	-
17277-393020-865900-701000	26,356	-
17277-393030-865900-684000	117,844	-
17277-393040-865900-684000	56,274	-
17277-481355-865900-493071	63,331	-
17278-393020-865900-701000	120,000	-
17278-393060-865900-684000	900,000	-
17278-393070-865900-020100	41,818	-
17278-393080-865900-050100	593	-
17278-481360-865900-499900	466,285	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
STATE REVENUES (continued)		
17278-481365-865900-094800	\$ 25,000	\$ -
17279-393060-865900-684000	-	120,984
17279-481360-865900-499900	-	244,323
17348-336100-865900-684000	106,022	-
17350-336100-865900-684000	-	237,500
17388-481350-865900-684000	174,504	-
17397-380717-865901-493000	701,847	-
17408-480000-862901-000000	975,957	-
17409-480000-862901-000000	1,995,864	812,119
17410-480000-862901-000000	-	1,896,071
17508-500010-862901-000000	2,705,377	-
17509-500010-862901-000000	5,774,823	-
17510-500010-862901-000000	-	5,486,082
17519-522000-862300-000000	3,139,772	-
17520-522000-862300-000000	-	3,179,364
17539-523000-862200-643000	1,289,345	-
17540-523000-862200-643000	-	1,224,878
17549-523100-862902-643000	188,002	-
17550-523100-862902-643000	-	178,602
17558-504200-862903-646000	20,918	-
17558-504201-862903-646000	64,500	-
17559-504200-862903-646000	1,156,060	-
17559-504203-862903-646000	2,601,660	-
17560-504200-862903-646000	-	1,164,898
17560-504203-862903-646000	-	2,471,577
17566-504201-862903-646000	91	91
17578-523600-862900-649000	55,004	-
17579-523600-862900-649000	-	270,165
17598-504100-862910-648000	85,031	-
17599-504100-862910-648000	-	86,952
17600-504100-862910-648000	-	82,604
17809-820600-868501-000000	1,771,419	-
17810-820600-868501-000000	-	1,785,729
17998-900640-862905-000000	698,183	-
17999-900640-862905-000000	411,455	-
TOTAL 8600 - STATE REVENUES	\$ 42,139,723	\$ 30,231,453
8800 - LOCAL REVENUES		
17058-380260-882000-123000	\$ 39,075	\$ -
17236-380715-882000-123030	32,595	-
17266-380530-882000-701000	29,033	-
17300-380715-882000-123030	-	30,000
17308-380130-882000-123000	31,439	-
17358-430400-882000-682000	1,670	-
17428-481000-883900-000000	23,448	-
17631-631000-888104-695000	208,605	208,605
17631-631000-888105-695000	2,058	2,058
17631-631000-888106-695000	177,812	190,000
17631-631000-888108-695000	104,574	104,574
17631-631000-888109-695000	216,695	216,695
17631-631000-888111-695000	219,695	205,000
17631-631000-888112-695000	714,693	710,000
17631-631000-888113-695000	227,855	210,000

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
LOCAL REVENUE (continued)		
17631-631000-888114-695000 Parking Services-Spring	\$ 683,965	\$ 683,965
17900-900852-888150-699000 Student Transportation Fee - CY	500,000	500,000
17901-900852-888150-699000 Student Transportation Fee - PY	168,046	-
TOTAL 8800 - LOCAL REVENUES	<u>\$ 3,381,258</u>	<u>\$ 3,060,897</u>
TOTAL REVENUES	<u>\$ 50,581,908</u>	<u>\$ 37,309,672</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 53,869,707</u>	<u>\$ 41,081,843</u>

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 579,248	\$ 663,005	\$ 83,757
1200 - Noninstr Salaries, Contract/Regular	3,974,459	4,201,648	227,189
1300 - Instructional Salaries, Hourly	30,615	12,447	(18,168)
1400 - Noninstructional Salaries, Hourly	3,127,416	230,911	(2,896,505)
1000 TOTAL ACADEMIC SALARIES	\$ 7,711,738	\$ 5,108,011	\$ (2,603,727)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 9,225,297	\$ 9,728,184	\$ 502,887
2200 - Instructional Aides, Regular	791,553	845,788	54,235
2300 - Short-Term, Hourly Noninstructional	4,762,498	1,030,300	(3,732,198)
2400 - Instr Aides, Hourly, Direct Instr	1,484,438	355,221	(1,129,217)
2500 - Instr Aides, Reg, Non Direct Instr	85,004	86,574	1,570
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 16,348,790	\$ 12,046,067	\$ (4,302,723)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 1,096,372	\$ 735,191	\$ (361,181)
3200 - PERS	1,844,416	2,189,754	345,338
3300 - OASDI/Medicare	960,386	892,890	(67,496)
3500 - State Unemployment Insurance	10,901	8,152	(2,749)
3600 - Workers' Compensation Insurance	318,222	224,851	(93,371)
3700 - Cash-In-Lieu of Benefits	1,764,504	1,811,829	47,325
3800 - Alternative Retirement Plan	152,934	42,274	(110,660)
3000 TOTAL EMPLOYEE BENEFITS	\$ 6,147,735	\$ 5,904,941	\$ (242,794)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 14,500	\$ 5,800	\$ (8,700)
4200 - Books, Magazines and Periodicals	40,634	23,546	(17,088)
4300 - Instr Supplies and Materials	4,482,294	5,070,023	587,729
4400 - Software	12,857	12,857	-
4500 - Noninstr Supplies and Materials	611,802	36,333	(575,469)
4700 - Food Supplies	82,723	140,688	57,965
4000 TOTAL SUPPLIES AND MATERIALS	\$ 5,244,810	\$ 5,289,247	\$ 44,437
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 333,703	\$ 15,555	\$ (318,148)
5200 - Travel and Conference Expenses	743,889	115,484	(628,405)
5500 - Utilities and Housekeeping Services	55,631	55,093	(538)
5600 - Contracts, Rents, Leases, Repairs	1,115,262	605,538	(509,724)
5800 - Other Services and Expenses	9,135,787	8,657,615	(478,172)
5900 - Indirect Costs	335,209	153,936	(181,273)
5000 TOTAL OTHER OPERATING EXPENSES	\$ 11,719,481	\$ 9,603,221	\$ (2,116,260)

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 121,861	\$ 97,865	\$ (23,996)
6400 - Equipment	2,625,528	7,079	(2,618,449)
6000 TOTAL CAPITAL OUTLAY	\$ 2,747,389	\$ 104,944	\$ (2,642,445)
<u>OTHER OUTGO</u>			
7300 - Interfund Transfers-Out	\$ 3,211,782	\$ 2,471,668	\$ (740,114)
7500 - Student Financial Aid	346,227	211,699	(134,528)
7600 - Other Student Aid	383,500	342,045	(41,455)
7000 TOTAL OTHER OUTGO	\$ 3,941,509	\$ 3,025,412	\$ (916,097)
1000 - 7000 TOTAL EXPENDITURES	\$ 53,861,452	\$ 41,081,843	\$ (12,779,609)
<u>FUND BALANCE</u>			
792001 - Restricted Fund Balance-Parking	\$ 8,255	\$ -	\$ (8,255)
7900 TOTAL FUND BALANCE	\$ 8,255	\$ -	\$ (8,255)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 53,869,707	\$ 41,081,843	\$ (12,787,864)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
33000-000000-9110-000000 Cash and Cash Equivalent	\$ 815,352	\$ 832,412
33000-000000-9200-000000 Accounts Receivable	184,842	184,842
TOTAL CURRENT ASSETS	<u>\$ 1,000,194</u>	<u>\$ 1,017,254</u>
<u>CURRENT LIABILITIES</u>		
33000-000000-9500-000000 Accounts Payable	\$ 99,136	\$ 99,136
33000-000000-9650-000000 Deferred Revenue	83,409	83,409
TOTAL CURRENT LIABILITIES	<u>\$ 182,545</u>	<u>\$ 182,545</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 817,649</u>	<u>\$ 834,709</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
33530-336080-819000-692000 Child Care Food Program	\$ 95,390	\$ 109,943
33548-336080-812000-692000 Parent In School Program 17/18	62,836	-
33549-336080-812000-692000 Parent In School Program 18/19	357,686	47,077
33550-336080-812000-692000 Parent In School Program 19/20	-	357,686
33579-336080-812000-692000 Early Head Start 18/19	45,000	-
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 560,912</u>	<u>\$ 514,706</u>
<u>8600 - STATE REVENUES</u>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 97,723	\$ 97,723
33500-336080-865900-692000 California State Preschool Program	355,399	581,330
33520-336080-865900-692000 General Child Care & Development Program	697,256	890,565
33530-336080-865900-692000 Child Care Food Program	4,610	5,057
33590-336080-862900-692000 CSPP Quality Impr Block Grant	83,409	-
TOTAL 8600 - STATE REVENUES	<u>\$ 1,238,397</u>	<u>\$ 1,574,675</u>
<u>8800 - LOCAL REVENUES</u>		
33000-000000-886000-000000 Interest Income	\$ 9,517	\$ 27,903
33000-336080-887100-692000 Child Care Fees	243,999	243,999
TOTAL 8800 - LOCAL REVENUES	<u>\$ 253,516</u>	<u>\$ 271,902</u>
TOTAL REVENUES	<u>\$ 2,052,825</u>	<u>\$ 2,361,283</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 2,052,825</u>	<u>\$ 2,361,283</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 2,870,474</u>	<u>\$ 3,195,992</u>

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 844,440	\$ 1,014,420	\$ 169,980
2300 - Short-Term, Hourly Noninstructional	653,289	595,606	(57,683)
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 1,497,729	\$ 1,610,026	\$ 112,297
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 30,333	\$ 33,373	\$ 3,040
3200 - PERS	118,866	169,495	50,629
3300 - OASDI/Medicare	62,801	74,294	11,493
3500 - State Unemployment Insurance	751	799	48
3600 - Workers' Compensation Insurance	20,671	22,221	1,550
3700 - Cash-In-Lieu of Benefits	117,634	154,118	36,484
3800 - Alternative Retirement Plan	19,761	17,868	(1,893)
3000 TOTAL EMPLOYEE BENEFITS	\$ 370,817	\$ 472,168	\$ 101,351
<u>SUPPLIES AND MATERIALS</u>			
4300 - Instr Supplies and Materials	\$ 6,500	\$ 6,500	\$ -
4500 - Noninstr Supplies and Materials	10,861	10,861	-
4700 - Food Supplies	6,845	6,845	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 24,206	\$ 24,206	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 3,000	\$ 3,000	\$ -
5200 - Travel and Conference Expenses	4,000	4,000	-
5300 - Dues and Memberships	2,000	2,000	-
5400 - Insurance	530	530	-
5600 - Contracts, Rents, Leases, Repairs	5,700	5,700	-
5800 - Other Services and Expenses	237,310	339,425	102,115
5000 TOTAL OTHER OPERATING EXPENSES	\$ 252,540	\$ 354,655	\$ 102,115
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 1,149	\$ 1,149	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 1,149	\$ 1,149	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 2,146,441	\$ 2,462,204	\$ 315,763

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792003 - Restr Fund Bal-Child Development	\$ 26,148	\$ 26,148	\$ -
794003 - Assigned Fund Bal-Child Development	697,885	707,640	9,755
7900 TOTAL FUND BALANCES	\$ 724,033	\$ 733,788	\$ 9,755
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,870,474	\$ 3,195,992	\$ 325,518

MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalent	\$ 257,662	\$ 181,566
34000-000000-9200-000000 Accounts Receivable	6,608	6,608
TOTAL CURRENT ASSETS	\$ 264,270	\$ 188,174
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 16,943	\$ 16,943
34000-000000-9552-000000 Use Tax Payable	2,155	2,155
TOTAL CURRENT LIABILITIES	\$ 19,098	\$ 19,098
TOTAL NET BEGINNING BALANCE	\$ 245,172	\$ 169,076
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
34000-000000-886000-000000 Interest Income	\$ 600	\$ 3,000
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	20,000
34000-314610-889000-693000 Other Local Revenues	3,000	3,000
34000-314610-889003-693000 Salvaged Materials	1,400	1,400
34000-314690-884700-693000 Sales Farm Products-Horticulture	98,000	98,000
TOTAL 8800 - LOCAL REVENUES	\$ 186,000	\$ 180,400
TOTAL REVENUES	\$ 186,000	\$ 180,400
<u>8900 - OTHER FINANCING SOURCES</u>		
34000-314610-891002-693000 Sales of Equipment and Supplies	\$ 1,000	\$ 1,000
34000-314610-898001-693000 Interfund Transfers-In	-	79,000
34000-314620-898001-693000 Interfund Transfers-In	79,000	-
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 80,000	\$ 80,000
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 266,000	\$ 260,400
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 511,172	\$ 429,476

MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 240,500	\$ 234,600	\$ (5,900)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 240,500	\$ 234,600	\$ (5,900)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 4,000	\$ 5,250	\$ 1,250
5800 - Other Services and Expenses	11,500	18,350	6,850
5000 TOTAL OTHER OPERATING EXPENSES	\$ 15,500	\$ 23,600	\$ 8,100
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 10,000	\$ 7,800	\$ (2,200)
6000 TOTAL CAPITAL OUTLAY	\$ 10,000	\$ 7,800	\$ (2,200)
1000 - 7000 TOTAL EXPENDITURES	\$ 266,000	\$ 266,000	\$ -
<u>FUND BALANCES</u>			
794004 - Assigned Fund Bal-Farm Operation	\$ 245,172	\$ 163,476	\$ (81,696)
7900 TOTAL FUND BALANCES	\$ 245,172	\$ 163,476	\$ (81,696)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 511,172	\$ 429,476	\$ (81,696)

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
39000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,300,334	\$ 1,535,512
39000-000000-9200-000000 Accounts Receivable	11,144	11,144
TOTAL CURRENT ASSETS	<u>\$ 1,311,478</u>	<u>\$ 1,546,656</u>
<u>CURRENT LIABILITIES</u>		
39000-000000-9500-000000 Accounts Payable	\$ 9,772	\$ 9,772
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	157,101	157,101
TOTAL CURRENT LIABILITIES	<u>\$ 166,873</u>	<u>\$ 166,873</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,144,605</u>	<u>\$ 1,379,783</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
39000-000000-886000-000000 Interest Income	\$ 15,000	\$ 15,000
39000-534000-887610-644000 Student Health Fees	1,325,000	1,325,000
39000-534000-889000-644000 Other Local Income	70,000	70,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,410,000</u>	<u>\$ 1,410,000</u>
TOTAL REVENUES	<u>\$ 1,410,000</u>	<u>\$ 1,410,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 1,410,000</u>	<u>\$ 1,410,000</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 2,554,605</u>	<u>\$ 2,789,783</u>

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 849,974	\$ 854,433	\$ 4,459
2300 - Short-Term, Hourly Noninstructional	79,778	79,778	-
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 929,752	\$ 934,211	\$ 4,459
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 148,525	\$ 171,933	\$ 23,408
3300 - OASDI/Medicare	64,511	65,067	556
3500 - State Unemployment Insurance	463	466	3
3600 - Workers' Compensation Insurance	12,831	12,892	61
3700 - Cash-In-Lieu of Benefits	96,865	96,496	(369)
3800 - Alternative Retirement Plan	3,223	3,118	(105)
3000 TOTAL EMPLOYEE BENEFITS	\$ 326,418	\$ 349,972	\$ 23,554
<u>SUPPLIES AND MATERIALS</u>			
4200 - Books, Magazines and Periodicals	\$ 800	\$ 800	-
4500 - Noninstr Supplies and Materials	42,641	39,629	(3,012)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 43,441	\$ 40,429	\$ (3,012)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 3,100	\$ 1,975	\$ (1,125)
5300 - Dues and Memberships	650	650	-
5400 - Insurance	68,213	68,213	-
5600 - Contracts, Rents, Leases, Repairs	1,400	1,400	-
5800 - Other Services and Expenses	43,100	69,050	25,950
5000 TOTAL OTHER OPERATING EXPENSES	\$ 116,463	\$ 141,288	\$ 24,825
1000 - 7000 TOTAL EXPENDITURES	\$ 1,416,074	\$ 1,465,900	\$ 49,826
<u>FUND BALANCES</u>			
792004 - Restr Fund Bal-Health Services	\$ 1,033,591	\$ 1,182,332	\$ 148,741
795003 - Unassigned Fd Bal-Misc Health Serv	104,940	141,551	36,611
7900 TOTAL FUND BALANCES	\$ 1,138,531	\$ 1,323,883	\$ 185,352
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,554,605	\$ 2,789,783	\$ 235,178

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
41000-000000-9110-000000	\$ 23,006,547	\$ 18,080,283
41052-000000-9131-000000	222,624	222,624
41000-000000-9200-000000	139,559	139,559
TOTAL CURRENT ASSETS	<u>\$ 23,368,730</u>	<u>\$ 18,442,466</u>
<u>CURRENT LIABILITIES</u>		
41000-000000-9500-000000	\$ 477,289	\$ 477,289
41000-000000-9650-000000	6,183,861	6,183,861
41000-000000-9656-000000	38,310	38,310
TOTAL CURRENT LIABILITIES	<u>\$ 6,699,460</u>	<u>\$ 6,699,460</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 16,669,270</u>	<u>\$ 11,743,006</u>

CLASSIFICATION OF REVENUES

8600 - STATE REVENUES

41009-771180-865900-710000	\$ 1,634,000	\$ 2,259,542
41024-940200-862906-710000	27,217	27,217
41038-940200-862906-710000	944,445	608,632
41039-940100-862907-710000	59,153	53,505
41045-940200-862906-710000	162,672	130,238
41046-940200-862906-710000	478,302	262,989
41047-940200-862906-710000	1,419,606	-
41066-730100-862900-710000	69,491	-
41066-999990-862900-710000	825,000	-
41067-999990-862900-710000	1,135,557	-
41068-999990-862900-710000	1,062,417	-
TOTAL 8600 - STATE REVENUES	<u>\$ 7,817,860</u>	<u>\$ 3,342,123</u>

8800 - LOCAL REVENUES

41000-000000-886000-000000	\$ 200,000	\$ 250,000
41001-800000-888030-000000	488,175	460,140
41001-800000-888070-000000	144,569	136,911
TOTAL 8800 - LOCAL REVENUES	<u>\$ 832,744</u>	<u>\$ 847,051</u>
TOTAL REVENUES	<u>\$ 8,650,604</u>	<u>\$ 4,189,174</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>8900 - OTHER FINANCING SOURCES</u>		
41110-700141-898001-710000 TV Studio Upgrade-Audio/SWP	\$ 395,531	\$ -
41116-736504-898001-710000 Bldg 13 Crit Space-AR/VR	150,000	-
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 545,531	\$ -
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 9,196,135	\$ 4,189,174
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 25,865,405	\$ 15,932,180

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 54,254	\$ -	\$ (54,254)
2300 - Short-Term, Hourly Noninstructional	1,411	-	(1,411)
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 55,665	\$ -	\$ (55,665)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 9,799	\$ -	\$ (9,799)
3300 - OASDI/Medicare	4,259	-	(4,259)
3500 - State Unemployment Insurance	28	-	(28)
3600 - Workers' Compensation Insurance	771	-	(771)
3700 - Cash-In-Lieu of Benefits	3,173	-	(3,173)
3000 TOTAL EMPLOYEE BENEFITS	\$ 18,030	\$ -	\$ (18,030)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 106,311	\$ 102,581	\$ (3,730)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 106,311	\$ 102,581	\$ (3,730)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 9,863,812	\$ 1,987,925	\$ (7,875,887)
6200 - Buildings	7,070,845	4,336,764	(2,734,081)
6400 - Equipment	7,212,432	7,518,970	306,538
6000 TOTAL CAPITAL OUTLAY	\$ 24,147,089	\$ 13,843,659	\$ (10,303,430)
1000 - 7000 TOTAL EXPENDITURES	\$ 24,327,095	\$ 13,946,240	\$ (10,380,855)
<u>FUND BALANCES</u>			
792005 - Restr Fund Bal-Revenue Lease Bonds	\$ 222,624	\$ 223,115	\$ 491
795004 - Unassigned Fund Bal-Capital Outlay	1,315,686	1,762,825	447,139
7900 TOTAL FUND BALANCES	\$ 1,538,310	\$ 1,985,940	\$ 447,630
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 25,865,405	\$ 15,932,180	\$ (9,933,225)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalents	\$ 5,778,041	\$ 6,136,973
43000-000000-9200-000000 Accounts Receivable	30,823	30,823
TOTAL CURRENT ASSETS	<u>\$ 5,808,864</u>	<u>\$ 6,167,796</u>
<u>CURRENT LIABILITIES</u>		
43000-000000-9650-000000 Deferred Revenue	\$ 42	\$ 42
TOTAL CURRENT LIABILITIES	<u>\$ 42</u>	<u>\$ 42</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 5,808,822</u>	<u>\$ 6,167,754</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
43000-000000-886000-000000 Interest Income	\$ 60,000	\$ 115,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 60,000</u>	<u>\$ 115,000</u>
TOTAL REVENUES	<u>\$ 60,000</u>	<u>\$ 115,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 5,868,822</u>	<u>\$ 6,282,754</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792009 - Restricted Fund Bal-RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 - Restricted Fund Balance-Walnut	217,042	217,042	-
792011 - Restricted Fund Bal-RDA La Puente	16,899	16,899	-
792012 - Restricted Fund Balance-RDA Covina	39,291	39,291	-
792013 - Restricted Fund Bal-RDA Industry	465,770	465,770	-
792014 - Restricted Fund Bal-RDA La Verne	147,448	147,448	-
792015 - Restricted Fund Bal-RDA Irwindale	40,895	40,895	-
792016 - Restricted Fund Bal-RDA Glendora	25,549	25,549	-
792017 - Restricted Fund Balance-San Dimas	72,692	72,692	-
792018 - Restricted Fund Balance-Pomona	218,659	218,659	-
792019 - Restr Fund Bal-RDA Baldwin Park	29,454	29,454	-
792020 - Restricted Fund Balance-RDA Various	4,329,601	4,559,407	229,806
792021 - Restr Fund Bal-Redevelop Interest	261,089	445,215	184,126
7900 TOTAL FUND BALANCES	\$ 5,868,822	\$ 6,282,754	\$ 413,932
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 5,868,822	\$ 6,282,754	\$ 413,932

**MT. SAN ANTONIO COLLEGE
44 - 2010 BAN CONSTRUCTION FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
44000-000000-9110-000000 Cash and Cash Equivalents	\$ 868,028	\$ 591,866
44000-000000-9200-000000 Accounts Receivable	5,846	5,846
TOTAL CURRENT ASSETS	<u>\$ 873,874</u>	<u>\$ 597,712</u>
<u>CURRENT LIABILITIES</u>		
44000-000000-9500-000000 Accounts Payable	\$ 86,062	\$ 86,062
TOTAL CURRENT LIABILITIES	<u>\$ 86,062</u>	<u>\$ 86,062</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 787,812</u>	<u>\$ 511,650</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
44000-000000-886000-000000 Interest Income	\$ 10,000	\$ 10,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 797,812</u>	<u>\$ 521,650</u>

**MT. SAN ANTONIO COLLEGE
44 - 2010 BAN CONSTRUCTION FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4400 - Software	\$ 729	\$ -	\$ (729)
4500 - Noninstr Supplies and Materials	447	-	(447)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 1,176	\$ -	\$ (1,176)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 98,274	\$ -	\$ (98,274)
5700 - Legal, Elections and Audit Expenses	-	-	-
5800 - Other Services and Expenses	29,986	-	(29,986)
5000 TOTAL OTHER OPERATING EXPENSES	\$ 128,260	\$ -	\$ (128,260)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 83,326	\$ -	\$ (83,326)
6200 - Buildings	429,688	464,821	35,133
6400 - Equipment	113,243	-	(113,243)
6000 TOTAL CAPITAL OUTLAY	\$ 626,257	\$ 464,821	\$ (161,436)
1000 - 7000 TOTAL EXPENDITURES	\$ 755,693	\$ 464,821	\$ (290,872)
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 42,119	\$ 56,829	\$ 14,710
7900 TOTAL FUND BALANCES	\$ 42,119	\$ 56,829	\$ 14,710
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 797,812	\$ 521,650	\$ (276,162)

MT. SAN ANTONIO COLLEGE
45 - BOND CONSTRUCTION SERIES 2013A FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalents	\$ 8,370,370	\$ 4,448,938
45000-000000-9200-000000 Accounts Receivable	78,800	78,800
TOTAL CURRENT ASSETS	<u>\$ 8,449,170</u>	<u>\$ 4,527,738</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ 778,609	\$ 778,609
TOTAL CURRENT LIABILITIES	<u>\$ 778,609</u>	<u>\$ 778,609</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 7,670,561</u>	<u>\$ 3,749,129</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
45000-000000-886000-000000 Interest Income	\$ 50,000	\$ 50,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 50,000</u>	<u>\$ 50,000</u>
TOTAL REVENUES	<u>\$ 50,000</u>	<u>\$ 50,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 7,720,561</u>	<u>\$ 3,799,129</u>

**MT. SAN ANTONIO COLLEGE
45 - BOND CONSTRUCTION SERIES 2013A FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 15,000	\$ -	\$ (15,000)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 15,000	\$ -	\$ (15,000)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 157,556	\$ -	\$ (157,556)
5700 - Legal, Elections and Audit Expenses	32,385	-	(32,385)
5800 - Other Services and Expenses	126,669	-	(126,669)
5000 TOTAL OTHER OPERATING EXPENSES	\$ 316,610	\$ -	\$ (316,610)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 654,294	\$ -	\$ (654,294)
6200 - Buildings	5,146,563	3,574,954	(1,571,609)
6400 - Equipment	1,017,404	-	(1,017,404)
6000 TOTAL CAPITAL OUTLAY	\$ 6,818,261	\$ 3,574,954	\$ (3,243,307)
1000 - 7000 TOTAL EXPENDITURES	\$ 7,149,871	\$ 3,574,954	\$ (3,574,917)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 489,172	\$ 142,657	\$ (346,515)
792029 - Restricted Fund Bal-Bond Personnel	81,518	81,518	-
7900 TOTAL FUND BALANCES	\$ 570,690	\$ 224,175	\$ (346,515)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 7,720,561	\$ 3,799,129	\$ (3,921,432)

MT. SAN ANTONIO COLLEGE
46 - BOND CONSTRUCTION SERIES 2015C FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
46000-000000-9110-000000 Cash and Cash Equivalents	\$ 888,525	\$ 884,502
46000-000000-9200-000000 Accounts Receivable	9,621	9,621
TOTAL CURRENT ASSETS	<u>\$ 898,146</u>	<u>\$ 894,123</u>
<u>CURRENT LIABILITIES</u>		
46000-000000-9500-000000 Accounts Payable	\$ 483,521	\$ 483,521
TOTAL CURRENT LIABILITIES	<u>\$ 483,521</u>	<u>\$ 483,521</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 414,625</u>	<u>\$ 410,602</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
46000-000000-886000-000000 Interest Income	\$ 5,000	\$ 5,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 5,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES	<u>\$ 5,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 419,625</u>	<u>\$ 415,602</u>

MT. SAN ANTONIO COLLEGE
46 - BOND CONSTRUCTION SERIES 2015C FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 171,968	\$ 151,884	\$ (20,084)
6000 TOTAL CAPITAL OUTLAY	<u>\$ 171,968</u>	<u>\$ 151,884</u>	<u>\$ (20,084)</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 171,968</u>	<u>\$ 151,884</u>	<u>\$ (20,084)</u>
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 247,657	\$ 263,718	\$ 16,061
7900 TOTAL FUND BALANCES	<u>\$ 247,657</u>	<u>\$ 263,718</u>	<u>\$ 16,061</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 419,625</u>	<u>\$ 415,602</u>	<u>\$ (4,023)</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
47000-000000-9110-000000 Cash and Cash Equivalents	\$ 47,259,852	\$ 9,376,136
47000-000000-9200-000000 Accounts Receivable	419,812	419,812
TOTAL CURRENT ASSETS	<u>\$ 47,679,664</u>	<u>\$ 9,795,948</u>
<u>CURRENT LIABILITIES</u>		
47000-000000-9500-000000 Accounts Payable	\$ 6,775,351	\$ 6,775,351
TOTAL CURRENT LIABILITIES	<u>\$ 6,775,351</u>	<u>\$ 6,775,351</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 40,904,313</u>	<u>\$ 3,020,597</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
47000-000000-886000-000000 Interest Income	\$ 300,000	\$ 50,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 300,000</u>	<u>\$ 50,000</u>
TOTAL REVENUES	<u>\$ 300,000</u>	<u>\$ 50,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 41,204,313</u>	<u>\$ 3,070,597</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,077,702	\$ -	\$ (1,077,702)
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 1,077,702	\$ -	\$ (1,077,702)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 194,656	\$ -	\$ (194,656)
3300 - OASDI/Medicare	82,446	-	(82,446)
3500 - State Unemployment Insurance	537	-	(537)
3600 - Workers' Compensation Insurance	14,871	-	(14,871)
3700 - Cash-In-Lieu of Benefits	93,478	-	(93,478)
3000 TOTAL EMPLOYEE BENEFITS	\$ 385,988	\$ -	\$ (385,988)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 40,826	\$ -	\$ (40,826)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 40,826	\$ -	\$ (40,826)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 1,360,037	\$ -	\$ (1,360,037)
5700 - Legal, Elections and Audit Expenses	446,236	-	(446,236)
5800 - Other Services and Expenses	449,436	-	(449,436)
5000 TOTAL OTHER OPERATING EXPENSES	\$ 2,255,709	\$ -	\$ (2,255,709)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 3,328,830	\$ -	\$ (3,328,830)
6200 - Buildings	32,487,336	2,656,869	(29,830,467)
6400 - Equipment	258,907	-	(258,907)
6000 TOTAL CAPITAL OUTLAY	\$ 36,075,073	\$ 2,656,869	\$ (33,418,204)
1000 - 7000 TOTAL EXPENDITURES	\$ 39,835,298	\$ 2,656,869	\$ (37,178,429)
<u>FUND BALANCES</u>			
792022 - Restricted Fund Bal-BAN Projects	\$ 9,442	\$ 9,442	\$ -
792023 - Restricted Fund Bal-BAN Interest	1,359,573	404,286	(955,287)
7900 TOTAL FUND BALANCES	\$ 1,369,015	\$ 413,728	\$ (955,287)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 41,204,313	\$ 3,070,597	\$ (38,133,716)

MT. SAN ANTONIO COLLEGE
48 - 2019 BAN CONSTRUCTION FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
48000-000000-9110-000000 Cash and Cash Equivalent	\$ -	\$ 14,141,037
TOTAL CURRENT ASSETS	\$ -	\$ 14,141,037
<u>CURRENT LIABILITIES</u>		
48000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ -	\$ -
TOTAL NET BEGINNING BALANCE	\$ -	\$ 14,141,037
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
48000-000000-886000-000000 Interest Income	\$ -	\$ 100,000
TOTAL 8800 - LOCAL REVENUES	\$ -	\$ 100,000
TOTAL REVENUES	\$ -	\$ 100,000
TOTAL REVENUES & NET BEGINNING BALANCE	\$ -	\$ 14,241,037

**MT. SAN ANTONIO COLLEGE
48 - 2019 BAN CONSTRUCTION FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ -	\$ 14,052,936	\$ 14,052,936
6000 TOTAL CAPITAL OUTLAY	\$ -	\$ 14,052,936	\$ 14,052,936
1000 - 7000 TOTAL EXPENDITURES	\$ -	\$ 14,052,936	\$ 14,052,936
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ -	\$ 188,101	\$ 188,101
7900 TOTAL FUND BALANCES	\$ -	\$ 188,101	\$ 188,101
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ 14,241,037	\$ 14,241,037

MT. SAN ANTONIO COLLEGE
49 - BOND CONSTRUCTION SERIES 2019A FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
49000-000000-9110-000000 Cash and Cash Equivalents	\$ -	\$ 282,728,595
TOTAL CURRENT ASSETS	\$ -	\$ 282,728,595
<u>CURRENT LIABILITIES</u>		
49000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ -	\$ -
TOTAL NET BEGINNING BALANCE	\$ -	\$ 282,728,595
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
49000-000000-886000-000000 Interest Income	\$ -	\$ 1,000,000
TOTAL 8800 - LOCAL REVENUES	\$ -	\$ 1,000,000
TOTAL REVENUES	\$ -	\$ 1,000,000
TOTAL REVENUES & NET BEGINNING BALANCE	\$ -	\$ 283,728,595

**MT. SAN ANTONIO COLLEGE
49 - BOND CONSTRUCTION SERIES 2019A FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ -	\$ 1,161,262	\$ 1,161,262
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ -	\$ 1,161,262	\$ 1,161,262
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ -	\$ 239,521	\$ 239,521
3300 - OASDI/Medicare	-	88,836	88,836
3500 - State Unemployment Insurance	-	581	581
3600 - Workers' Compensation Insurance	-	16,026	16,026
3700 - Cash-In-Lieu of Benefits	-	96,475	96,475
3000 TOTAL EMPLOYEE BENEFITS	\$ -	\$ 441,439	\$ 441,439
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ -	\$ -	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ -	\$ -	\$ -
5600 - Contracts, Rents, Leases, Repairs	-	-	-
5700 - Legal, Elections and Audit Expenses	-	-	-
5800 - Other Services and Expenses	-	-	-
5000 TOTAL OTHER OPERATING EXPENSES	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ -	\$ -	\$ -
6200 - Buildings	-	281,125,894	281,125,894
6400 - Equipment	-	-	-
6000 TOTAL CAPITAL OUTLAY	\$ -	\$ 281,125,894	\$ 281,125,894
1000 - 7000 TOTAL EXPENDITURES	\$ -	\$ 282,728,595	\$ 282,728,595
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ -	\$ 1,000,000	\$ 1,000,000
7900 TOTAL FUND BALANCES	\$ -	\$ 1,000,000	\$ 1,000,000
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ 283,728,595	\$ 283,728,595

MT. SAN ANTONIO COLLEGE
71 - ASSOCIATED STUDENT TRUST FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalents	\$ 2,288,213	\$ 2,310,863
71000-000000-9200-000000 Accounts Receivable	15,452	15,452
TOTAL CURRENT ASSETS	<u>\$ 2,303,665</u>	<u>\$ 2,326,315</u>
<u>CURRENT LIABILITIES</u>		
11000-000000-000000-000000 Accounts Payable	\$ 21,429	\$ 21,429
TOTAL CURRENT LIABILITIES	<u>\$ 21,429</u>	<u>\$ 21,429</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,282,236</u>	<u>\$ 2,304,886</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
71000-000000-886000-000000 Interest Income	\$ 32,486	\$ 32,486
71000-000000-888500-000000 Other Student Fees and Charges	544,350	513,198
TOTAL 8800 - LOCAL REVENUES	<u>\$ 576,836</u>	<u>\$ 545,684</u>
TOTAL REVENUES	<u>\$ 576,836</u>	<u>\$ 545,684</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 576,836</u>	<u>\$ 545,684</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 2,859,072</u>	<u>\$ 2,850,570</u>

MT. SAN ANTONIO COLLEGE
71 - ASSOCIATED STUDENT TRUST FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 64,963	\$ 67,561	\$ 2,598
2300 - Short-Term, Hourly Noninstructional	23,794	23,820	26
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 88,757	\$ 91,381	\$ 2,624
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 11,734	\$ 14,007	\$ 2,273
3300 - OASDI/Medicare	5,325	5,524	199
3500 - State Unemployment Insurance	44	46	2
3600 - Workers' Compensation Insurance	1,224	1,260	36
3700 - Cash-In-Lieu of Benefits	10,946	12,530	1,584
3800 - Alternative Retirement Plan	714	714	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 29,987	\$ 34,081	\$ 4,094
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 48,825	\$ 35,520	\$ (13,305)
4700 - Food Supplies	19,450	20,950	1,500
4000 TOTAL SUPPLIES AND MATERIALS	\$ 68,275	\$ 56,470	\$ (11,805)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 14,800	\$ 10,050	\$ (4,750)
5200 - Travel and Conference Expenses	135,830	108,450	(27,380)
5300 - Dues and Memberships	120	120	-
5600 - Contracts, Rents, Leases, Repairs	6,250	6,450	200
5800 - Other Services and Expenses	190,850	216,078	25,228
5000 TOTAL OTHER OPERATING EXPENSES	\$ 347,850	\$ 341,148	\$ (6,702)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 10,000	\$ 8,500	\$ (1,500)
6400 - Equipment	22,389	13,000	(9,389)
6000 TOTAL CAPITAL OUTLAY	\$ 32,389	\$ 21,500	\$ (10,889)
1000 - 7000 TOTAL EXPENDITURES	\$ 567,258	\$ 544,580	\$ (22,678)

MT. SAN ANTONIO COLLEGE
71 - ASSOCIATED STUDENT TRUST FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792024 - Restr Fund Bal-Associated Students	\$ 1,891,814	\$ 1,905,990	\$ 14,176
792025 - Restricted Fund Bal-Emergency Fund	250,000	250,000	-
792026 - Restricted Fund Bal-Student Center	150,000	150,000	-
7900 TOTAL FUND BALANCES	\$ 2,291,814	\$ 2,305,990	\$ 14,176
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,859,072	\$ 2,850,570	\$ (8,502)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalents	\$ 73,458	\$ 40,825
72000-000000-9200-000000 Accounts Receivable	489	489
TOTAL CURRENT ASSETS	<u>\$ 73,947</u>	<u>\$ 41,314</u>
<u>CURRENT LIABILITIES</u>		
72000-000000-9500-000000 Accounts Payable	\$ 6,023	\$ 6,023
TOTAL CURRENT LIABILITIES	<u>\$ 6,023</u>	<u>\$ 6,023</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 67,924</u>	<u>\$ 35,291</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
72000-000000-886000-000000 Interest Income	\$ 1,000	\$ 1,000
72000-000000-888400-000000 Student Representation Fee	28,000	28,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 29,000</u>	<u>\$ 29,000</u>
TOTAL REVENUES	<u>\$ 29,000</u>	<u>\$ 29,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 29,000</u>	<u>\$ 29,000</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 96,924</u>	<u>\$ 64,291</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 1,500	\$ 1,000	\$ (500)
4700 - Food Supplies	1,000	1,000	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,500	\$ 2,000	\$ (500)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 23,737	\$ 17,237	\$ (6,500)
5600 - Contracts, Rents, Leases, Repairs	1,000	-	(1,000)
5800 - Other Services and Expenses	1,000	9,000	8,000
5000 TOTAL OTHER OPERATING EXPENSES	\$ 25,737	\$ 26,237	\$ 500
1000 - 7000 TOTAL EXPENDITURES	\$ 28,237	\$ 28,237	\$ -
<u>FUND BALANCES</u>			
792027 - Restr Fund Bal-Stud Representation	\$ 68,687	\$ 36,054	\$ (32,633)
7900 TOTAL FUND BALANCES	\$ 68,687	\$ 36,054	\$ (32,633)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 96,924	\$ 64,291	\$ (32,633)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalent	\$ 152,403	\$ 152,403
74000-000000-9200-000000 Accounts Receivable	226,733	226,733
TOTAL CURRENT ASSETS	\$ 379,136	\$ 379,136
<u>CURRENT LIABILITIES</u>		
74000-000000-952000-000000 Accounts Payable	\$ 3,406	\$ 3,406
74000-000000-9650-000000 Deferred Revenue	361,403	361,403
TOTAL CURRENT LIABILITIES	\$ 364,809	\$ 364,809
TOTAL NET BEGINNING BALANCE	\$ 14,327	\$ 14,327
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
74068-901500-815000-732000 PELL-17/18	\$ 400,000	\$ -
74069-901500-815000-732000 PELL-18/19	42,000,000	1,000,000
74070-901500-815000-732000 PELL-19/20	-	42,000,000
74119-902000-815000-732000 FSEOG-18/19	875,633	-
74120-902000-815000-732000 FSEOG-19/20	-	924,827
74229-906000-815000-732000 Direct Loans Parent Plus-18/19	80,000	-
74230-906000-815000-732000 Direct Loans Parent Plus-19/20	-	80,000
74359-903000-815000-732000 Direct Loans Subsidized-18/19	1,000,000	-
74359-903500-815000-732000 Direct Loans Unsubsidized-18/19	600,000	-
74360-903000-815000-732000 Direct Loans Subsidized-19/20	-	900,000
74360-903500-815000-732000 Direct Loans Unsubsidized-19/20	-	500,000
TOTAL 8100 - FEDERAL REVENUES	\$ 44,955,633	\$ 45,404,827
<u>8600 - STATE REVENUES</u>		
74168-904000-862900-732000 CAL Grants B-17/18	\$ 150,000	\$ -
74168-904500-862900-732000 CAL Grants C-17/18	10,000	-
74169-904000-862900-732000 CAL Grants B-18/19	4,000,000	150,000
74169-904500-862900-732000 CAL Grants C-18/19	75,000	10,000
74170-904000-862900-732000 CAL Grants B-19/20	-	4,000,000
74170-904500-862900-732000 CAL Grants C-19/20	-	100,000
74458-906100-862900-732000 CC Completion Grant (CCCG) 17/18	286,500	-
74508-906200-862900-732000 Emergency Aid Dreamers Grant 17/18	74,903	-
TOTAL 8600 - STATE REVENUES	\$ 4,596,403	\$ 4,260,000
TOTAL REVENUES	\$ 49,552,036	\$ 49,664,827

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>8900 - OTHER FINANCING SOURCES</u>		
74119-902000-898001-732000 Interfund Transfers-In, FSEOG-18/19	\$ 291,878	\$ -
74120-902000-898001-732000 Interfund Transfers-In, FSEOG-19/20	-	308,276
74406-906500-898001-732000 Full-Time Student Success-15/16	91	91
74408-906500-898001-732000 Full-Time Student Success-17/18	64,500	-
74459-906550-898001-732000 Student Success Comp (SSCG) 18/19	2,601,660	-
74460-906550-898001-732000 Student Success Comp (SSCG) 19/20	-	2,471,577
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 2,958,129</u>	<u>\$ 2,779,944</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 52,510,165</u>	<u>\$ 52,444,771</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 52,524,492</u>	<u>\$ 52,459,098</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7500 - Student Financial Aid	\$ 52,510,165	\$ 52,444,771	\$ (65,394)
7000 TOTAL OTHER OUTGO	<u>\$ 52,510,165</u>	<u>\$ 52,444,771</u>	<u>\$ (65,394)</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 52,510,165</u>	<u>\$ 52,444,771</u>	<u>\$ (65,394)</u>
<u>FUND BALANCE</u>			
795005 - Unassigned FB-Student Financial Aid	\$ 14,327	\$ 14,327	\$ -
7900 TOTAL FUND BALANCE	<u>\$ 14,327</u>	<u>\$ 14,327</u>	<u>\$ -</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 52,524,492</u>	<u>\$ 52,459,098</u>	<u>\$ (65,394)</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
75000-000000-9110-000000 Cash and Cash Equivalent	\$ 306,950	\$ 306,950
75000-000000-9200-000000 Accounts Receivable	28,956	28,956
TOTAL CURRENT ASSETS	\$ 335,906	\$ 335,906
<u>CURRENT LIABILITIES</u>		
75000-000000-9520-000000 Accounts Payable	\$ 150	\$ 150
75000-000000-9560-000000 Amount Held in Trust for Loans	104,457	104,457
TOTAL CURRENT LIABILITIES	\$ 104,607	\$ 104,607
TOTAL NET BEGINNING BALANCE	\$ 231,299	\$ 231,299
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
75000-910000-882000-732000 Scholarship Trust	\$ 650,000	\$ 618,701
75387-910000-882000-732000 Assoc Stud Student Book Sch	26,250	26,250
75805-910000-882000-732000 Assoc Stud Dexter MacBride Leader	4,000	4,000
75806-910000-882000-732000 Assoc Stud Mark Minor Memorial	4,000	4,000
75807-910000-882000-732000 Assoc Stud Leadership/Service Sch	3,000	3,000
75808-910000-882000-732000 Assoc Stud Sophia B Clarke Personal	4,000	4,000
75810-910000-882000-732000 Assoc Stud STEM Scholarship	2,000	2,000
75848-910000-882000-732000 Assoc Stud Inter Club Council Serv	3,000	3,000
75918-910000-882000-732000 Assoc Stud Music	8,000	5,000
75919-910000-882000-732000 Assoc Stud Students Distinction Sch	20,000	20,000
75922-910000-882000-732000 Assoc Stud Dream Scholarship	10,000	10,000
75923-910000-882000-732000 Assoc Stud Cross Cultural Scholar	5,000	5,000
75990-910000-882000-732000 Assoc Stud Phillip Maynard Scholar	4,000	4,000
TOTAL 8800 - LOCAL REVENUES	\$ 743,250	\$ 708,951
TOTAL REVENUES	\$ 743,250	\$ 708,951
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 974,549	\$ 940,250

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7600 - Other Student Aid	\$ 974,549	\$ 940,250	\$ (34,299)
7000 TOTAL OTHER OUTGO	<u>\$ 974,549</u>	<u>\$ 940,250</u>	<u>\$ (34,299)</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 974,549</u>	<u>\$ 940,250</u>	<u>\$ (34,299)</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 974,549</u>	<u>\$ 940,250</u>	<u>\$ (34,299)</u>

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalent	\$ 890,061	\$ 726,705
79000-000000-9200-000000 Accounts Receivable	292,500	292,500
TOTAL CURRENT ASSETS	<u>\$ 1,182,561</u>	<u>\$ 1,019,205</u>
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 197,415	\$ 197,415
TOTAL CURRENT LIABILITIES	<u>\$ 197,415</u>	<u>\$ 197,415</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 985,146</u>	<u>\$ 821,790</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
79301-366100-882002-709000 Sponsorships, Cross Country	\$ 5,000	\$ 5,000
79301-366100-884020-709000 Sales-Souvenir, Cross Country	62,000	75,000
79301-366100-884022-709000 Sales-Entry Fees, Cross Country	40,000	80,000
79301-366100-884023-709000 Sales-Gate Fees, Cross Country	21,000	30,000
79301-366100-885200-709000 Booth Rentals, Cross Country	1,000	1,000
79401-366200-882002-709000 Sponsorships, Relays	70,000	60,000
79401-366200-884022-709000 Sales-Entry Fees, Relays	60,000	70,000
79401-366200-884023-709000 Sales-Gate Fees, Relays	40,000	10,000
79401-366200-884024-709000 Sales-Advertising, Relays	1,500	1,500
79401-366200-885200-709000 Booth Rentals, Relays	2,000	2,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 302,500</u>	<u>\$ 334,500</u>
TOTAL REVENUES	<u>\$ 302,500</u>	<u>\$ 334,500</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 302,500</u>	<u>\$ 334,500</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 1,287,646</u>	<u>\$ 1,156,290</u>

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2018-19	TENTATIVE BUDGET 2019-20	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ -	\$ 130,180	\$ 130,180
2300 - Short-Term, Hourly Noninstructional	110,500	110,500	-
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 110,500	\$ 240,680	\$ 130,180
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ -	\$ 26,783	\$ 26,783
3300 - OASDI/Medicare	2,736	12,687	9,951
3500 - State Unemployment Insurance	56	121	65
3600 - Workers' Compensation Insurance	1,526	3,322	1,796
3700 - Cash-In-Lieu of Benefits	-	7,931	7,931
3800 - Alternative Retirement Plan	3,315	2,790	(525)
3000 TOTAL EMPLOYEE BENEFITS	\$ 7,633	\$ 53,634	\$ 46,001
<u>SUPPLIES AND MATERIALS</u>			
4200 - Books, Magazines and Periodicals	\$ 100	\$ 100	\$ -
4500 - Noninstr Supplies and Materials	15,000	15,000	-
4700 - Food Supplies	3,000	3,000	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 18,100	\$ 18,100	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 1,000	\$ 1,000	\$ -
5200 - Travel and Conference Expenses	1,000	1,000	-
5500 - Utilities and Housekeeping Services	800	800	-
5600 - Contracts, Rents, Leases, Repairs	38,380	38,380	-
5800 - Other Services and Expenses	117,200	117,733	533
5000 TOTAL OTHER OPERATING EXPENSES	\$ 158,380	\$ 158,913	\$ 533
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 6,500	\$ 6,500	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 6,500	\$ 6,500	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 301,113	\$ 477,827	\$ 176,714
<u>FUND BALANCES</u>			
794005 - Assigned Fund Bal-Mt SAC Cross Country Invitational	\$ 693,976	\$ 537,000	\$ (156,976)
794005 - Assigned Fund Balance-Mt SAC Relays	292,557	141,463	(151,094)
7900 TOTAL FUND BALANCES	\$ 986,533	\$ 678,463	\$ (308,070)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,287,646	\$ 1,156,290	\$ (131,356)