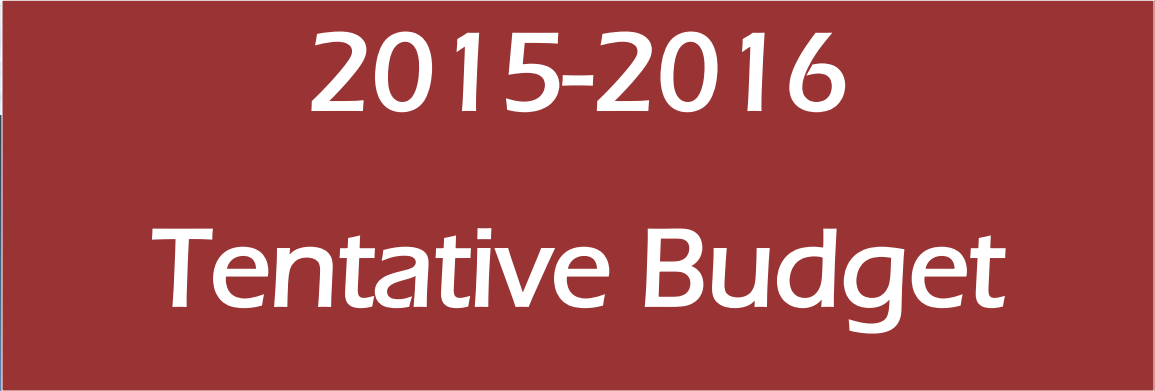


► **Mt. San Antonio
College**



**2015-2016
Tentative Budget**

MT. SAN ANTONIO COLLEGE
2015-16 Tentative Plan and Budget

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**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2014-15 ADOPTED BUDGET TO 2015-16 TENTATIVE BUDGET
(May 15, 2015)**

	Changes to the Fund Balance
2014-15 ADOPTED BUDGET - FUND BALANCE - At 10.28%	\$ 16,370,910
Plus: 2014-15 Estimated Unbudgeted Revenues	
Non Resident Tuition (International and Out-of-State)	611,223
Prior Year Lottery Adjustment	104,098
1996 PARS Supp. Retirement Plan Termination Refund & Other Misc. Revenue	195,410
2012-13 & 2013-14 Growth Adjustments	(360,123)
2014-15 Growth at Cap (2.75%)	3,265,572 (A)
2012-13 & 2013-14 Apportionment Deficit Recovery	958,237 (B)
2014-15 Reimbursement State-Mandated Local Programs Costs	1,311,035 (C)
Changes in 2014-15 Estimated Revenues	6,085,452
Plus: 2014-15 Estimated Savings in Expenditures	
Permanent/Hourly Faculty and Classified Permanent Positions	2,716,701 (D)
Departmental Budgets (Short-Term Hourly, Overtime and Operating Expenditures)	683,388
Institutional Budgets (Utilities, Rate Driven, Instructional Equipment, Memberships & Contracted Services)	1,678,653 (E)
Changes in 2014-15 Estimated Expenditures	5,078,742
Net Changes in Estimated Revenues & Expenditures	11,164,194
Estimated Ending Fund Balance Unrestricted General Fund	27,535,104
Less: 2014-15 Commitments	
Purchases in Progress & Carryovers from 2014-15	(2,263,307)
2014-15 New Resources Allocation Phase 1 & 2	(4,297,568)
Total 2014-15 Commitments	(6,560,875)
Unrestricted General Fund - Positive Variance	4,603,319
Estimated Ending Fund Balance Unrestricted General Fund After Commitments	20,974,229
2015-16 TENTATIVE BUDGET	
Plus: 2015-16 Ongoing Revenues	161,713,316
Less: 2015-16 Ongoing Expenditures	(162,650,297) (F)
Ongoing Deficit	(936,981)
Plus: 2015-16 One-Time Revenues	7,175,228
Less: 2015-16 One-Time Expenditures	(8,716,560)
One-Time Revenues net of One-Time Expenditures	(1,541,332)
REVENUE GENERATED ACCOUNTS	
Plus: 2014-15 Estimated Savings in Revenue Generated Accounts/Beginning Balance	3,804,748
Plus: 2015-16 Revenue Generated Accounts Increases	2,149,212
Less: 2015-16 Revenue Generated Accounts Decreases	(5,953,960)
Ending Fund Balance Revenue Generated Accounts	-
ENDING FUND BALANCE - At 10.06%	\$ 18,495,916

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2014-15 ADOPTED BUDGET TO 2015-16 TENTATIVE BUDGET
FOOTNOTES
(May 15, 2015)**

- (A) The 2014-15 Growth was not included in the 2014-15 Adopted Budget as established in the Budget Review and Development Process Guide. The rationale is that growth estimates will change multiple times during the year, and the final number is known in February of the following fiscal year. The College needs to increase courses to earn the Growth.
- (B) The College had Apportionment Deficits of \$4,704, 308 or 3.7% for the fiscal year 2012-13 and \$2,253,660 or 1.7% for the fiscal year 2013-14. The College recovered \$222,094 for 2012-13 and \$759,279 for 2013-14 during the fiscal year 2014-15.
- (C) The College did not budget for the 2014-15 Reimbursement State-Mandated Local Program Costs because the allocations were announced in December 2014. The College received payment in January 2015.
- (D) The savings are mainly the result of vacancies for management and classified positions and the hourly adjunct faculty budget.
- (E) The savings are primarily in the Utilities, Rate Driven, Memberships, and Contracted Services budgets. In addition, the College received Instructional Equipment Block Grant for the fiscal year 2014-15. This grant did not require matching funds; therefore, the College achieved savings in the Unrestricted General Fund by not expensing the matching funds. When Instructional Equipment matching funds are not expensed, the funds will carryover to to the following fiscal year.
- (F) Includes a \$2.5 million payment toward the Annual Contribution to the OPEB Trust as approved by the Board of Trustees on May 27, 2015.

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2015-16 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

		Fund 11	Fund 13	Total
Base Ongoing Revenue Budget				
Balance as of the 2014-15 Adopted Budget		\$ 142,556,172	\$ -	\$ 142,556,172
Mandated Cost Block Grant	Reclassified as Ongoing Revenues Because the College has been Receiving These Revenues Since Fiscal Year 2012-13	812,089	-	812,089
Base Ongoing Revenue Budget				
Balance as of the 2014-15 Adopted Budget after Mandated Cost Block Grant Reclassification		\$ 143,368,261	\$ -	\$ 143,368,261
2013-14 COLA	Additional Funded COLA at 1.57% for Additional 2012-13 Growth	144	-	144
2014-15 COLA	Funded COLA at 0.85% - Adjustment	(1,523)	-	(1,523)
2015-16 COLA	Estimated Funded COLA at 1.02% (Per Governor's May Revise)	1,380,741	-	1,380,741
2012-13 Growth/Restoration	Partial Restoration of the 2011-12 \$385 Million Statewide Workload Reduction	9,176	-	9,176
2013-14 Growth/Restoration	At 1.63%, Restoration of the 2011-12 \$385 Million Statewide Workload Reduction	182,735	-	182,735
2013-14 Over Cap Growth/Restoration	Per April 2015 Apportionment Recalculation	(371,283)	-	(371,283)
2014-15 Growth/Restoration	At 2.75%, Restoration of the 2011-12 \$385 Million Statewide Workload Reduction	3,265,572	-	3,265,572
2014-15 Over Cap Growth/Restoration	Partial Restoration of the 2011-12 \$385 Million Statewide Workload Reduction	-	-	-
2015-16 \$266.7 Million Increase to Base Allocation	Estimated with the 2014-15 First Principal Apportionment (Per Governor's May Revise)	6,203,028	-	6,203,028
2015-16 \$49 Million CDCP Equalization	Increase of the Career Development & College Preparation Courses (CDCP) Rate to the Credit Rate. Estimated with the 2013-14 FTES April Recalculation.	4,926,314	-	4,926,314
2015-16 \$75 Million for Full-time Faculty Hiring	Estimated with the 2013-14 FTES April Recalculation (Per Governor's May Revise)	1,985,057	-	1,985,057
Lottery	Increase from 30,494 to 32,174 FTES. Will be Adjusted with the Annual Attendance Report and Final Rates in July 2015	215,040	-	215,040
Interest	Will Increase as Result of the Decrease of the Apportionment Deferrals	50,000	-	50,000
Nonresident Tuition	Increase in International Student Fees of \$430,000 and Out-of-State Student Fees of \$70,000. Based on 2014-15 Estimated Actuals	500,000	-	500,000
PT Faculty Office Hours/Health Insurance	Per Chancellor's Office 2014-15 - No Increase	-	-	-
PT Faculty Parity	Per Chancellor's Office 2014-15 - No Increase	-	-	-
Other Miscellaneous Revenue	Administrative Allowance for Financial Aid, Administrative Allowance 2% Enrollment, and Bog Fee Waiver Administration, Mandated Cost Block Grant, etc.	54	-	54
Total Revenue Increases/(Decreases)		\$ 18,345,055	\$ -	\$ 18,345,055
Total Ongoing Revenue Budget		\$ 161,713,316	\$ -	\$ 161,713,316

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2015-16 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

		Fund 11	Fund 13	Total
Balance as of the 2014-15 Adopted Budget		\$ 153,207,508	\$ -	\$ 153,207,508
Base Ongoing Expenditure Budget				
Retirees Health Premium and OPEB Contribution	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 on funding on an ongoing basis \$2,500,000 from the Unrestricted General Fund and paying the Retirees Health Premiums from the OPEB Trust. The Total Ongoing Expenditure Budget of \$153,207,508 includes a budget of \$6,903,119, which is the Total Expenditure for the OPEB Contribution and the Health Retirees Premiums. \$4,403,119 is being removed as this will be funded from interest earned on the OPEB Trust, leaving \$148,804,389 as an Adjusted 2014-15 Base Ongoing Expenditure Budget.	(4,403,119)	-	(4,403,119)
Balance as of the 2014-15 Adopted Budget - After New OPEB Financial Presentation		\$ 148,804,389	\$ -	\$ 148,804,389
Base Ongoing Expenditure Budget				
2015-16 Salary Schedule Progression	Estimated Step/Column and Longevity Changes	1,183,462	-	1,183,462
2015-16 Adjunct Salary Schedule Progression	Estimated Step/Column Changes	128,000	-	128,000
2015-16 Noncredit Adjunct Step/Column	Estimated Step/Column Changes	105,000	-	105,000
2014-15 Medical Coverage Opt-out	Faculty, CSEA 262, and CSEA 651	(39,037)	-	(39,037)
Misc. Personnel and Benefit Changes	Mainly Changes in Step and Column due to Filled Vacancies and Changes in Employer Contributions for Hourly Budgets	(895,687)	-	(895,687)
2014-15 Health and Welfare Increase- All Units	\$366 Increase in Annual Contribution as a result of the 2013-14 Over-Cap Growth	296,549	-	296,549
2015-16 Salary and Benefit Increase, Collective Bargaining Contracts	To be Determined	-	-	-
2015-16 Estimated Funded COLA at 1.02% - Expenses Placeholder	To be Determined	1,380,741	-	1,380,741
STRS Employer Rate Increase	Rate Increase from 8.88% to 10.73%	1,195,795	-	1,195,795
PERS Employer Rate Increase	Rate Increase from 11.771% to 11.847%	24,791	-	24,791
2015-16 New Resources Allocation	Mt. SAC Share of the \$266.7M Increase in Base Allocation less STRS and PERS	4,982,442	-	4,982,442
2015-16 \$49 Million for CDCP Expenses	Placeholder to Fund CDCP Expenses	1,200,000	-	1,200,000
Unemployment Insurance	No Change. Rate Remains at 0.05%	-	-	-
Worker's Compensation Increase	To be Determined	-	-	-
Reclassification	Ongoing Cost for 2015-16 as approved by the Board of Trustees on March 25 and May 27, 2015	600,000	-	600,000
New Faculty Positions	Two New Faculty Positions (Refer to Page 12 for Details)	201,754	-	201,754
2015-16 \$75 Million for Full-Time Faculty Hiring	Funding for Additional Full-Time Faculty Positions as per Governor's May Revise	1,783,303	-	1,783,303
Class Schedule Increase	Ongoing Increase to earn the 2014-15 Growth. Preliminary Estimate to be Recalculated at Year-End.	1,677,827	-	1,677,827
Budget Increases	Approved by President's Cabinet (Refer to Page 13 for Details)	20,968	-	20,968
		\$ 13,845,908	\$ -	\$ 13,845,908
Total Net Increase to Ongoing Expenditure Budget		\$ 162,650,297	\$ -	\$ 162,650,297
Total Ongoing Expenditure Budget				
		\$ (936,981)	\$ -	\$ (936,981)
Total Ongoing Budget Surplus/(Deficit)				

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2015-16 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2014-15 Apportionment Deficit	TBD	\$ -	\$ -	\$ -
2015-16 Apportionment Deficit	Estimated at 0.75% of the Total 2015-16 Estimated Apportionment or (\$147,876,813)	(1,109,076)	-	(1,109,076)
2015-16 Growth/Restoration	Estimated at \$4,681,020 as per New Growth Funding Allocation Model	-	-	-
2015-16 \$626 Million To Pay Down Outstanding Mandated Claims	Per Governor's May Revise. Budgeted 50% of Estimated Budget of \$16,568,607	8,284,304	-	8,284,304
Total One-Time Revenue Budget		\$ 7,175,228	\$ -	\$ 7,175,228

		Fund 11	Fund 13	Total
One-Time Expenditure Budget Increases/(Decreases)				
Purchases In Progress	Estimated Carryover from 2013-14 (Refer to Page 14 for Details)	\$ 637,501	\$ -	\$ 637,501
Various Carryover Budgets	Estimated Carryover for 2014-15 (Refer to Page 14 for Details)	1,625,806	-	1,625,806
One-Time Support	Child Development Center as Approved by President's Cabinet (Refer to Page 15 for Details)	72,462	-	72,462
Positions Funded with One-Time Anticipated 2014-15 Growth	Some Positions Were Initially Approved by President's Cabinet as 2013-14 New Resources Allocation and 2013-14 Immediate Needs One-Time. Additional Positions have been Approved During 2014-15 (Refer to page 16 for details)	592,143	-	592,143
Operating Expenses Funded with One-Time Anticipated 2014-15 Growth	Initially Approved by President's Cabinet as 2013-14 New Resources Allocation (Refer to page 18 for details)	106,170	-	106,170
Immediate Needs Requests - One-Time	Approved by President's Cabinet (Refer to Page 19 for Details)	171,943	-	171,943
Election Cost	Election Costs for Three Board Members. Based on November 2013 Election Cost	274,042	-	274,042
2015-16 \$626 Million To Pay Down Outstanding Mandated Claims - Placeholder Expenses	As per Governor's May Revise. Budgeted 50% of Estimated Budget at \$16,568,607	8,284,304	-	8,284,304
2014-15 New Resources Allocation Requests	As approved by President's Cabinet on March 24 and April 21, 2015	4,297,568	-	4,297,568
Class Schedule Increase	Estimated Increase to earn the 2015-16 Growth at 3% - To be Determined	-	-	-
2015-16 One-Time Savings from Vacant Positions	Salary and Benefit Savings - Per 2014-15 Adopted Budget	(784,504)	-	(784,504)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 15,277,435	\$ -	\$ 15,277,435

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2015-16 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Balance	Estimated Actual Balance as of June 30, 2015	\$ -	\$ 3,804,748	\$ 3,804,748
2015-16 Revenue Budgets	Matching Revenue and Expenditure Accounts. Based on 2014-15 Adopted Budget	-	2,149,212	2,149,212
Total Revenue Budget		\$ -	\$ 5,953,960	\$ 5,953,960

		Fund 11	Fund 13	Total
One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance				
2014-15 Carryover	Revenue-Generated Accounts - Fund Balance Estimated as of June 30, 2015	\$ -	\$ 3,804,748	\$ 3,804,748
2015-16 Expenditure Budgets	Matching Revenue and Expenditure Accounts Based on 2014-15 Adopted Budget	-	2,149,212	2,149,212
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 5,953,960	\$ 5,953,960

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 168,888,544	\$ 5,953,960	\$ 174,842,504
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 177,927,732	\$ 5,953,960	\$ 183,881,692

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

	2011-12 Actuals	2012-13 Actuals	Adopted Budget	2013-14 Actuals	2014-15 Adopted Budget	2014-15 Estimated Actuals	2015-16 Tentative Budget
UNRESTRICTED GENERAL							
Base Apportionment	\$ 134,239,283	\$ 124,383,618	\$ 125,762,935	\$ 125,762,935	\$ 128,090,485	\$ 128,099,805	\$ 132,101,158
Apportionment Workload Reduction/Tier 2 "Trigger Cut"	(9,855,665)	-	-	-	-	-	-
2013-14 COLA (1.57%)	-	-	1,974,478	1,979,936	-	-	-
2014-15 COLA (0.85%)	-	-	-	-	1,114,919	1,113,396 (1)	-
2015-16 COLA (1.02%)	-	-	-	-	-	-	1,380,741 (17)
2012-13 Over Cap Growth/Restoration *	-	-	-	347,614	-	-	-
2013-14 Growth/Restoration (1.63%)	-	-	-	-	1,813,906	1,996,641 (2)	-
2013-14 Over Cap Growth/Restoration	-	-	-	-	1,262,599	891,316 (3)	-
2014-15 Growth/Restoration (2.75%)	-	-	-	-	-	-	3,265,572 (7)
2014-15 Over Cap Growth/Restoration	-	-	-	-	-	-	-
2015-16 \$266.7 Million Increase to Base Allocation	2013-14	-	-	-	-	-	6,203,028 (18)
2015-16 \$49 Million CDCP Equalization	-	-	-	-	-	-	4,926,314 (19)
Total Apportionment	\$ 124,383,618	\$ 124,383,618	\$ 127,737,413	\$ 128,090,485	\$ 132,281,909	\$ 132,101,158	\$ 147,876,813
2015-16 \$75 Million for Full-Time Faculty Hiring	-	-	-	-	-	-	1,985,057
Lottery - Current Year	3,830,160	3,533,040	3,698,982	3,669,625	3,903,232	3,903,232	4,118,272 (20)
Miscellaneous	6,523,243	6,470,466	5,972,370	7,426,412	6,371,031	7,281,762	6,921,031
TOTAL ONGOING REVENUES - BEFORE MANDATED COST BLOCK GRANT RECLASS	134,737,021	134,387,124	137,408,765	139,186,522	142,556,172	143,286,152	160,901,173
Mandated Cost Block Grant - Reclassification	-	780,684	790,520	790,520	812,089	812,143 (4)	812,143 (4)
TOTAL ONGOING REVENUES - AFTER MANDATED COST BLOCK GRANT RECLASS	134,737,021	135,167,808	138,199,285	139,977,042	143,368,261	144,098,295	161,713,316
Salaries, Benefits, and Operating Expenditures	(135,205,913)	(133,674,513)	(140,268,112)	(135,785,480)	(146,304,389)	(142,379,718)	(160,150,297) (21)
OPEB - Contribution and Retirees Premiums	(5,962,785)	(6,219,847)	(6,585,543)	(6,482,208)	(6,903,119)	(6,903,119) (5)	(2,500,000) (5)
TOTAL ONGOING EXPENDITURES - BEFORE OPEB CHANGE	(141,168,698)	(139,894,360)	(146,853,655)	(142,267,688)	(153,207,508)	(149,282,837)	(162,650,297)
OPEB - Change of Financial Presentation	1,604,006	6,219,847	6,585,543	6,482,208	4,403,119	4,403,119 (5)	-
TOTAL ONGOING EXPENDITURES - AFTER OPEB CHANGE	(139,564,692)	(133,674,513)	(140,268,112)	(135,785,480)	(148,804,389)	(144,879,718)	(162,650,297)
ONGOING DEFICIT	(4,827,671)	1,493,295	(2,068,827)	4,191,562	(5,436,128)	(781,423)	(936,981)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
2012-13 Growth/Restoration	\$ -	\$ 1,379,317	\$ -	\$ -	\$ -	\$ -	\$ -
2012-13 Over Cap Growth/Restoration*	-	-	-	347,614	-	9,176 (6)	-
2013-14 Growth/Restoration (1.63%)*	-	-	1,842,576	1,813,906	-	182,735 (2)	-
2013-14 Over Cap Growth/Restoration*	-	-	-	1,262,599	-	(371,283) (3)	-
2014-15 Growth/Restoration (2.75%)	-	-	-	-	-	3,265,572 (7)	-
2014-15 Over Cap Growth/Restoration	-	-	-	-	-	-	-
2015-16 Growth/Restoration (3% TBA)	-	-	-	-	-	-	-
2015-16 Over Cap Growth/Restoration	-	-	-	-	-	-	-
Prior Year Apportionment Adjustment *	260,976	511,417	-	-	-	-	-
2012-13 Apportionment Statewide Structural Deficit/Enrollment Fee/Property Tax Deficit *	(2,922,320)	(1,308,709)	-	1,065,158	-	222,094 (8)	-
2012-13 Redevelopment Revenues Backfill Deficit in Dispute *	-	(3,395,599)	1,383,392	3,395,599	-	-	-
2013-14 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated*	-	-	(1,295,780)	(2,253,660)	900,000	1,659,279 (9)	-
2014-15 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	-	-	(992,114)	(1,015,250) (10)	-
2015-16 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	-	-	-	-	(1,109,076) (22)
City of Industry Legal Settlement and Tax Anticipation Notes	5,000,000	284,941	96,086	90,542	-	-	-
Reimbursement State-Mandated Local Program Costs	-	-	-	-	-	1,310,981 (11)	-
2015-16 \$626 Million to Pay Down Outstanding Mandated Claims	-	-	-	-	-	-	8,284,304 (23)
TOTAL ONE-TIME REVENUE	2,338,656	(2,528,633)	2,026,274	5,721,758	(92,114)	5,263,304	7,175,228
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	\$ (2,348,626)	\$ (2,563,967)	\$ (4,529,822)	\$ (5,640,650)	\$ (3,467,417)	\$ (3,044,222) (12)	\$ (11,764,371) (24)
2014-15 New Resources Allocation Phase 1 & 2	-	-	-	-	-	-	(4,297,568) (16)
One-Time Expenditures Course Offerings	-	(607,507)	(1,105,014)	(2,654,280)	(2,408,703)	(1,677,827) (13)	-
One-Time Expenditure Savings - Savings from Vacant Positions	1,224,567	475,012	363,124	363,124	784,504	784,504	784,504
TOTAL ONE-TIME EXPENDITURES	(1,124,059)	(2,696,462)	(5,271,712)	(7,931,806)	(5,091,616)	(3,937,545)	(15,277,435)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	1,214,597	(5,225,095)	(3,245,438)	(2,210,048)	(5,183,730)	1,325,759	(8,102,207)

Please see Footnotes pages 9 & 10.

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

	2011-12 Actuals	2012-13 Actuals	Adopted Budget	2013-14 Actuals	2014-15 Adopted Budget	2014-15 Estimated Actuals	2015-16 Tentative Budget
UNRESTRICTED GENERAL FUND - REVENUE - GENERATED ACCOUNTS							
TOTAL REVENUES	\$ 2,004,977	\$ 3,855,619	\$ 1,585,602	\$ 3,291,992	\$ 2,149,212	\$ 3,571,124 (14)	\$ 2,149,212 (14)
TOTAL EXPENDITURES	(1,871,340)	(2,727,495)	(4,306,306)	(2,767,279)	(5,394,629)	(3,011,793) (14)	(5,953,960) (14)
TOTAL REVENUE GENERATED INCREASES/DECREASES	133,637	1,128,124	(2,720,704)	524,713	(3,245,417)	559,331	(3,804,748)
SUMMARY OF FUND BALANCE:							
City of Industry - Legal Settlement	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	-	-	-	-	407,197	-	-
Assigned Fund Balance - New Resources Allocation Requests	-	1,238,791	1,238,791	-	-	-	-
Assigned Fund Balance - Carryovers/Purchases in Progress	-	-	-	2,332,579	-	2,263,307 (15)	-
Assigned Fund Balance - 2014-15 New Resources Allocation Phase 1 & 2	2013-14	-	-	-	-	4,297,568 (16)	-
Subtotal Assigned Fund Balance	5,000,000	1,238,791	1,238,791	2,332,579	407,197	6,560,875	-
10% - Board Policy	14,256,009	13,909,847	14,984,613	14,648,457	15,929,063	15,182,906	18,388,169
Unassigned Fund Balance	9,485,045	9,860,616	3,471,585	10,009,732	34,650	5,791,323	107,747
Subtotal Unassigned Fund Balance	23,741,054	23,770,463	18,456,198	24,658,189	15,963,713	20,974,229	18,495,916
Subtotal Fund Balance - Unrestricted General Fund	28,741,054	25,009,254	19,694,989	26,990,768	16,370,910	27,535,104	18,495,916
Assigned Fund Balance - Revenue-Generated Accounts	1,592,580	2,720,704	-	3,245,417	-	3,804,748	-
Total Fund Balance Unrestricted General Fund	\$ 30,333,634	\$ 27,729,958	\$ 19,694,989	\$ 30,236,185	\$ 16,370,910	\$ 31,339,852	\$ 18,495,916
Total Fund Balance Percentage Unrestricted General Fund	21.28%	19.94%	13.14%	20.64%	10.28%	20.64%	10.06%
Note:							
OPEB (Other Post-Employment Benefits) Contribution and Retirees Health Premiums:							
OPEB Contribution & Retiree Health Premiums - Funded from OPEB Trust Interest Earned	\$ 1,604,006	\$ 6,219,847	\$ 6,585,543	\$ 6,482,208	\$ 4,403,119	\$ 4,403,119 (5)	\$ 4,516,364 (5)

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

Unrestricted General Fund

- (1) Funded COLA at 0.85%.
- (2) 2013-14 at Cap 1.63% Growth/Restoration.
- (3) 2013-14 Over Cap Growth/Restoration. The District increased 1,032 FTES in the fiscal year 2013-14.
- (4) The Mandated Cost Block Grant was reclassified as ongoing revenues because the College has been receiving these revenues since the fiscal year 2012-13. The budget for 2015-16 is based on the 2014-15 actuals.
- (5) The District paid \$2,500,000 to the OPEB Trust and had estimated budget savings of \$4,403,119. 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 on funding on an ongoing basis \$2,500,000 from the Unrestricted General Fund and paying the Retirees Health Premiums from interest earned on the OPEB Trust. The Total Ongoing Expenditure Budget of \$153,207,508 includes a budget of \$6,903,119, which is the Total Expenditure budget for the OPEB Contribution and the Health Retirees Premiums. \$4,403,119 is being removed as this will be funded from the interest earned on the OPEB Trust, leaving \$148,804,389 as an Adjusted 2014-15 Base Ongoing Expenditure Budget.
The 2014-15 Total Expenditure Budget for the OPEB Contribution and the Health Retirees Premiums of \$4,403,119 that will be funded from the interest earned on the OPEB Trust have been increased by \$113,245 for 2015-16 resulting in a total of \$4,513,364. The increase is the result of increases in the Retirees Health Premiums.
- (6) Additional 2012-13 Growth/Restoration received with the November 2014 Recalculation.
- (7) 2014-15 Estimated at Cap 2.75% Growth/Restoration.
- (8) 2012-13 Statewide Apportionment Deficit Recovery. The deficit decreased from 3.74% to 0.02% with the November 2014 Recalculation.
- (9) 2013-14 Statewide Apportionment Deficit Recovery. The deficit decreased from 1.7% to 0.45% with the April 2015 Recalculation.
- (10) 2014-15 Apportionment Deficit estimated at .75% of total apportionment.
- (11) The College received \$1,310,981 for the 2014-15 Reimbursement of State-Mandated Local Program Costs on January 2015.
- (12) 2014-15 Various Carryovers and Purchases in Progress (\$1,466,218), One-Time Support & Immediate Needs (\$481,915), Positions & Operating Expenses Funded with 2014-15 Anticipated Growth (\$447,216), Computer Replacement Program (\$248,898), Health & Welfare Contribution Increase Funded with the 2013-14 Over Cap Growth (\$296,547), and Step 6 for Management (\$103,428).
- (13) Estimated 2014-15 cost of increase of Course Offerings to earn the 2014-15 Growth.

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

- (14) 2014-15 estimated actuals for Revenue Generated Accounts. The 2015-16 budget is partially based in 2014-15 budgets.
- (15) Projected 2014-15 Various Carryover Budgets and Purchases in Progress.
- (16) 2014-15 New Resources Allocation Requests Phase 1 & 2 as approved by President's Cabinet on March 24 and April 21, 2015.
- (17) Cost-of-Living Adjustment of 1.02% as per Governor's May Revision.
- (18) \$266.7 Million increase to the Base Allocation for Operating Expenses such as STRS and PERS as per Governor's May Revision.
- (19) \$49 Million increase for the Career Development and College Preparation Courses (CDCP) rate to match the credit rate.
- (20) Increase in FTES from 30,494 to 32,174. Will be adjusted with the Annual Attendance Report and final rates in July 2015.
- (21) Includes the corresponding expenditures as per the Governor's May Revision. These are: 2015-16 Estimated Funded COLA at 1.02% Expense Placeholder, 2015-16 New Resources Allocation to be funded with the \$266.7 Million Increase to the Base Allocation, 2015-16 \$49 Million for Career Development and College Preparation Courses (CDCP) Expenses Placeholder, and 2015-16 \$75 Million Full-time Faculty Hiring for additional full-time faculty positions.
- (22) 2015-16 Apportionment Deficit estimated at .75% of total apportionment.
- (23) \$626 Million to Pay Down Outstanding Mandated Claims as per Governor's May Revision.
- (24) Includes the corresponding expenditure of the \$626 Million to Pay Down Outstanding Mandated Claims (\$8,284,304), Carryover and Purchases in Progress (\$2,263,307), One-Time Support and Immediate Needs (\$244,405), Positions and Operating Expenses Funded with the 2014-15 One-Time Anticipated Growth (\$698,313), and Election Cost (\$274,042).

* Apportionment Prior Year Adjustments.

MT. SAN ANTONIO COLLEGE

SUMMARY OF REGULAR POSITIONS INCLUDED IN THE 2015-16 TENTATIVE BUDGET

EMPLOYEE GROUP	2014-2015 POSITIONS BUDGETED	2014-2015 TOTAL FTE	2015-2016 POSITIONS BUDGETED	2015-2016 TOTAL FTE	DIFFERENCE POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	86	86.000	90	90.000	4	4
SUPERVISORS						
100% FTE	14	14.000	13	13.000		
LESS THAN 100% FTE	1	0.750	1	0.750		
SUPERVISORS TOTAL	15	14.750	14	13.750	(1)	(1)
FACULTY	389	388.500	395	394.500	6	6
CONFIDENTIAL	14	14.000	14	14.000	-	-
CLASSIFIED - UNIT A						
100% FTE	358	358.000	375	375.000		
LESS THAN 100% FTE	131	65.250	126	62.975		
UNIT A TOTAL	489	423.250	501	437.975	12	14.725
CLASSIFIED - UNIT B						
100% FTE	97	97.000	97	97.000		
LESS THAN 100% FTE	8	3.800	8	3.800		
UNIT B TOTAL	105	100.800	105	100.800	-	-
TOTAL	1098	1027.300	1119	1051.025	21	23.725

TENTATIVE BUDGET 2015-16
NEW FACULTY POSITIONS

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FD	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
FA9561	1	2	11	New Position-Prof-English	11000	342510	111000	150100	1100	100.00%	\$ 80,269	\$ 20,608	\$ 100,877
FA9562	1	2	11	New Position-Prof-Mathematics	11000	313010	111000	170100	1100	100.00%	80,269	20,608	100,877
Total											\$ 160,538	\$ 41,216	\$ 201,754

**2015-16 BUDGET INCREASES - ONGOING
UNRESTRICTED GENERAL FUND**

TEAM	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Administrative Services	Technical Services - Increased Scope of Graduatuion Ceremonies	11000	900820	231000	645000	2100	\$ 14,038
Administrative Services	Technical Services - Increased Scope of Graduatuion Ceremonies	11000	900820	589000	645000		625
Administrative Services	Technical Services - Increased Scope of Graduatuion Ceremonies	11000	900820	563000	645000		6,305
Total							<u>\$ 20,968</u>

Various Carryover Budgets
Partially Estimated on 2013-14 Carryover and 2014-15 Projected Expenditures

	<u>Subtotal</u>	<u>Total</u>
Purchases In Progress	\$ 637,501	\$ 637,501
Carryovers:		
Instructional Equipment	408,502	
Instruction Faculty Inquiry	32,434	
International Student Program (Includes Student Visa Application)	1,174,408	
Facilities Planning and Management, grounds vehicles	<u>10,462</u>	<u>1,625,806</u>
Total Various Carryover Budgets		<u><u>\$ 2,263,307</u></u>

**2015-16 ONE-TIME SUPPORT
UNRESTRICTED GENERAL FUND**

ACCOUNT NUMBER					ACCOUNT		
FUND	ORG	ACCT	PROG	ACTV	DESCRIPTION	ORGANIZATION	TOTAL
11300	336080	731000	731000		Interfund Transfers-Out	Child Development Center	\$ 50,000
11300	336080	215000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	18,543
11300	336080	311000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	1,647
11300	336080	335000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	269
11300	336080	351000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	9
11300	336080	361000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	295
11300	336080	371000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	1,699
						Child Development Center	<u>\$ 72,462</u>
						Total	<u><u>\$ 72,462</u></u>

Note:

- (1) Funding approved as follows:
- | | |
|-----------------------|---|
| First year Funding - | Fiscal Year 2013-14 through Immediate Needs One-Time, approved by President's Cabinet on November 26, 2013. |
| Second year Funding - | Fiscal Year 2014-15 approved by President's Cabinet on June 24, 2014. |

**POSITIONS FUNDED WITH ONE-TIME ANTICIPATED 2014-15 GROWTH
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FD	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
HUMAN RESOURCES:													
CA9423	1.000	88	12	Vacant-Benefits Specialist ⁽³⁾	11900	200000	211000	673000	2100	100.00%	\$ 55,491	\$ 21,750	\$ 77,241
TOTAL HUMAN RESOURCES											\$ 55,491	\$ 21,750	\$ 77,241
INSTRUCTION													
CA9450	0.475	79	10	Shiff, Jason A. ⁽¹⁾	11900	371040	251000	60400	2100	100.00%	\$ 19,797	\$ 1,245	\$ 21,042
CA9458	0.475	62	10	Quintero, Catalina A. ⁽²⁾	11900	321500	221000	611000	2200	100.00%	16,716	1,055	17,771
CA9459	0.475	62	10	Campos, Nancy ⁽²⁾	11900	321500	221000	611000	2200	100.00%	17,719	1,118	18,837
CA9448	1.000	79	11	Lopez, Selene ⁽²⁾	11900	336060	221000	130600	2200	100.00%	45,301	19,604	64,905
CA9483	0.525	79	12	Monugian, Annette B. ⁽²⁾	11900	312010	221000	010210	2200	100.00%	30,224	9,779	40,003
NEW	0.475	88	12	Sports Publicist ⁽⁵⁾	11900	360000	211000	601000	2100	100.00%	26,358	1,653	28,011
TOTAL INSTRUCTION											\$ 156,115	\$ 34,454	\$ 190,569
STUDENT SERVICES													
MA9967	0.600	19	12	Dorame, Francisco	11900	510000	121000	631000	1200	60.00%	\$ 81,894	\$ 13,880	\$ 95,774
TOTAL STUDENT SERVICES											\$ 81,894	\$ 13,880	\$ 95,774
ADMINISTRATIVE SERVICES													
CB9891	1.000	34	12	Galutria, Emmanuel D. ⁽²⁾	11900	625000	212000	653000	2100	100.00%	\$ 41,582	\$ 20,420	\$ 62,002
CB9890	1.000	34	12	Avila, Jacob L. ⁽²⁾	11900	625000	212000	653000	2100	100.00%	40,931	20,282	61,213
MC9949	1.000	8	12	Manager, Environ. Safety & Emergency ⁽⁴⁾	11900	650000	215000	677000	2100	100.00%	81,404	23,940	105,344
TOTAL ADMINISTRATIVE SERVICES											\$ 163,917	\$ 64,642	\$ 228,559
TOTAL											\$ 457,417	\$ 134,726	\$ 592,143

**POSITIONS FUNDED WITH ONE-TIME ANTICIPATED 2014-15 GROWTH
UNRESTRICTED GENERAL FUND**

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

(1) Funding approved as follows:

First Year Funding - Fiscal Year 2013-14 through the 2013-14 Immediate Needs One-Time, approved by President's Cabinet on December 10, 2013.
Second Year Funding - Fiscal Year 2014-15 approved by President's Cabinet on June 24, 2014.

(2) Funding approved as follows:

First Year Funding - Fiscal year 2013-14 through the 2013-14 New Resources Allocation Process, approved by President's Cabinet on October 15, October 22, and November 5, 2013.
Second Year Funding - Fiscal Year 2014-15 approved by President's Cabinet on June 24, 2014.

(3) Funding approved as follows:

First Year Funding - Fiscal Year 2014-15 through the 2014-15 Immediate Needs One-Time, approved by President's Cabinet on February 3, 2015.

(4) Funding approved as follows:

First Year Funding - Fiscal Year 2014-15 through the 2014-15 Immediate Needs One-Time, approved by President's Cabinet on October 7, 2014.

(5) Funding approved as follows:

First Year Funding - Fiscal Year 2014-15 as approved by President's Cabinet on March 3, 2015.

**OPERATING EXPENSES FUNDED WITH ONE-TIME 2014-15 ANTICIPATED GROWTH
UNRESTRICTED GENERAL FUND**

TEAM	DESCRIPTION	ACCOUNT NUMBER				TOTAL
		FUND	ORG	ACCT	PROG	
Student Services	Operating Budget for Veterans Program ⁽¹⁾	11900	504100	589200	648000	\$ 4,500
Student Services	Operating Budget for Veterans Program ⁽¹⁾	11900	504100	523000	648000	6,250
Student Services	Operating Budget for Veterans Program ⁽¹⁾	11900	504100	451000	648000	3,500
Student Services	Operating Budget for Veterans Program ⁽¹⁾	11900	504100	453200	648000	1,250
Student Services	Operating Budget for Veterans Program ⁽¹⁾	11900	504100	589000	648000	1,500
Administrative Services	Maintenance Agreements - Cost of opening new facilities	11900	621000	564500	651000	15,923
Administrative Services	Maintenance Agreements - Cost of opening new facilities	11900	621000	589000	651000	4,597
Administrative Services	Maintenance Agreements - Cost of opening new facilities	11900	620000	582000	651000	3,450
Administrative Services	Grounds supplies - Cost of opening new facilities ⁽¹⁾	11900	622000	451000	655000	35,000
Administrative Services	HVAC filters - Cost of opening new facilities ⁽¹⁾	11900	621000	451000	655000	20,000
Administrative Services	Custodial supplies - Cost of opening new facilities ⁽¹⁾	11900	625000	451000	653000	5,200
Administrative Services	Irrigation supplies - Cost of opening new facilities ⁽¹⁾	11900	622200	451000	655000	5,000
Total Allocated						<u>\$ 106,170</u>

Note:

(1) Budget Items approved as follows:

First Year Funding - Fiscal year 2013-14 through the 2013-14 New Resources Allocation Process, approved by President's Cabinet on October 15 and October 22, 2013

Second Year Funding - Fiscal Year 2014-15 approved by President's Cabinet on June 24, 2014

**2015-16 IMMEDIATE NEEDS REQUESTS - ONE-TIME
UNRESTRICTED GENERAL FUND**

TEAM	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Salaries	11900	470000	211000	701000	2100	\$ 90,985
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	321000	000000	2100	10,710
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	331000	000000	2100	5,641
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	335000	000000	2100	1,319
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	351000	000000	2100	45
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	361000	000000	2100	1,447
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Health and Welfare	11900	960000	371000	000000	2100	6,796
Instruction	Hay to fee livestock for the Farm	11900	900800	731000	731000		55,000

Total

\$ 171,943

Note:

(1) First year of funding approved with the 2013-14 New Resources Allocation Process.

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
TOTAL CURRENT ASSETS	\$ 44,768,846	\$ 45,872,513
TOTAL CURRENT LIABILITIES	14,532,661	14,532,661
TOTAL NET BEGINNING BALANCE	\$ 30,236,185	\$ 31,339,852
<u>CLASSIFICATION OF REVENUE</u>		
810000 TOTAL FEDERAL REVENUE	\$ 100,000	\$ 100,000
860000 TOTAL STATE REVENUE	111,012,690	136,075,087
880000 TOTAL LOCAL REVENUE	33,482,326	34,032,326
TOTAL REVENUE	\$ 144,595,016	\$ 170,207,413
890000 OTHER FINANCING SOURCES	\$ 830,343	\$ 830,343
TOTAL OTHER FINANCING SOURCES	\$ 830,343	\$ 830,343
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 145,425,359	\$ 171,037,756
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 175,661,544	\$ 202,377,608

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
100000 TOTAL ACADEMIC SALARIES	\$ 74,460,152	\$ 76,558,019	\$ 2,097,867
200000 TOTAL CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	35,023,738	36,211,106	1,187,368
300000 TOTAL EMPLOYEE BENEFITS	26,807,271	28,490,879	1,683,608
400000 TOTAL SUPPLIES AND MATERIALS	3,352,937	3,455,700	102,763
500000 TOTAL OTHER OPERATING EXPENSES AND SERVICES	16,315,725	37,531,250	21,215,525
600000 TOTAL CAPITAL OUTLAY	2,107,810	1,370,580	(737,230)
700000 TOTAL OTHER OUTGO	1,223,001	264,158	(958,843)
100000 - 700000 TOTAL EXPENDITURES	\$ 159,290,634	\$ 183,881,692	\$ 24,591,058
<u>FUND BALANCE</u>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
794007 Assigned Fund Balance - New Resources Allocation Requests	-	-	-
794008 Assigned Fund Balance - 15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	407,197	-	(407,197)
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-
795001 Unassigned Fund Balance - 10% Board Policy	15,929,063	18,388,169	2,459,106
795002 Unassigned Fund Balance	34,650	107,747	73,097
790000 TOTAL FUND BALANCE	\$ 16,370,910	\$ 18,495,916	\$ 2,125,006
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 175,661,544	\$ 202,377,608	\$ 26,716,064

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
11000-000000-9110-000000	Cash and Cash Equivalents	\$ 20,429,759	\$ 20,974,095
11000-000000-9130-000000	Revolving Cash Fund	100,000	100,000
11000-000000-9200-000000	Accounts Receivable	20,012,856	20,012,856
11000-000000-9220-000000	Accounts Receivable-Student Fees	386,868	386,868
11000-000000-9310-000000	Due From Other Funds	102,200	102,200
11000-000000-9342-000000	Earned Salary Advance	2,214	2,214
TOTAL CURRENT ASSETS		\$ 41,033,897	\$ 41,578,233
<u>CURRENT LIABILITIES</u>			
11000-000000-9500-000000	Accounts Payable	\$ 4,860,821	\$ 4,860,821
11000-000000-9552-000000	Sales and Use Tax Payable	27,009	27,009
11000-000000-9542-000000	Accrued Vacation Liability	4,312,727	4,312,727
11000-000000-9546-000000	Accrued Load Banking Liability	3,573,161	3,573,161
11000-000000-9640-000000	Temporary Loans	-	-
11000-000000-9650-000000	Deferred Revenue	290,325	290,325
11000-000000-9651-000000	Deferred Revenue-Student Fees	979,086	979,086
TOTAL CURRENT LIABILITIES		\$ 14,043,129	\$ 14,043,129
TOTAL NET BEGINNING BALANCE		\$ 26,990,768	\$ 27,535,104
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
11000-901000-815000-000000	Administrative Allowance, Other	\$ 100,000	\$ 100,000
11753-901500-815000-732000	Administrative Allowance, Pell 12/13	-	-
11754-901500-815000-732000	Administrative Allowance, Pell 13/14	-	-
11753-902000-815001-732000	Administrative Allowance, FSEOG 12/13	-	-
11754-902000-812002-732000	Administrative Allowance, FWS 13/14	-	-
TOTAL FEDERAL REVENUE		\$ 100,000	\$ 100,000
<u>STATE REVENUE</u>			
11000-800100-861100-000000	Administrative Allow 2% Enrollment	\$ 158,490	\$ 158,490
11000-800200-861100-000000	Bog Fee Waiver Administration	410,126	410,126
11000-810000-861100-000000	State General Apportionment	82,880,237	98,122,873
11000-811000-861101-000000	State General Apportionment-PY Adj	900,000	-
11000-000000-861900-000000	Full-Time Faculty Hiring	-	1,985,057
11000-820000-861902-000000	Part-time Faculty Office Hours	47,545	47,545
11000-820200-861904-000000	Part-time Faculty Health Insurance	6,911	6,911
11000-901000-861911-732000	Return to Title IV	10,000	10,000
11000-810000-863000-000000	Education Protection Account	21,085,304	21,320,610
11000-811000-863001-000000	Education Protection Account-PY Adj	-	-
11000-810000-867200-000000	Homeowners' Property Tax Relief	126,051	126,051
11000-810000-867900-000000	Other Tax Relief Subventions	157	157
11800-820600-868501-000000	Lottery-Current Year	3,903,232	4,118,272

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
STATE REVENUE (continued)			
11800-820600-868502-000000	Lottery-Prior Year	\$ -	\$ -
11900-000000-868800-000000	State Mandated Claims Block Grant	-	8,284,304
11900-800000-868800-000000	State Mandated Cost Block Grant	812,089	812,143
11000-300310-869000-000000	Part-time Faculty Parity	672,548	672,548
TOTAL STATE REVENUE		\$ 111,012,690	\$ 136,075,087
LOCAL REVENUE			
11000-810000-881100-000000	Tax Allocation-Secured Roll	\$ 16,337,802	\$ 16,337,802
11000-810000-881200-000000	Tax Allocation-Supplemental Roll	345,801	345,801
11000-810000-881300-000000	Tax Allocation-Unsecured Roll	406,276	406,276
11000-810000-881600-000000	Prior Years' Taxes	19,046	19,046
11000-810000-881700-000000	ERAF	2,164,609	2,164,609
11000-810000-881800-000000	Redevelopment Agency Funds	-	-
11000-810000-881900-000000	Redevelopment Agency Funds-Residual	-	-
11000-361000-884003-100800	Sales and Comm-Perform Arts Dance	14,000	14,000
11000-372000-884001-100400	Sales and Comm-Perform Arts Music	20,000	20,000
11000-373000-884002-100700	Sales and Comm-Perform Arts Theater	9,000	9,000
11000-615000-885000-683000	Rentals & Leases-Mt. SAC Auxiliary	10,000	10,000
11000-820550-885000-683000	Rentals & Leases-48th Agricultural District	4,311	4,311
11000-000000-886000-000000	Interest Income	250,000	300,000
11000-810000-887410-000000	Enrollment-CY	7,924,512	7,924,512
11000-810000-887411-000000	Enrollment-Summer	-	-
11000-810000-887412-000000	Enrollment-Fall	-	-
11000-810000-887413-000000	Enrollment-Winter	-	-
11000-810000-887414-000000	Enrollment-Spring	-	-
11000-811000-887420-000000	Enrollment-PY	-	-
11000-810000-887431-000000	BOG Waivers-Summer	-	-
11000-810000-887432-000000	BOG Waivers-Fall	-	-
11000-810000-887433-000000	BOG Waivers-Winter	-	-
11000-810000-887434-000000	BOG Waivers-Spring	-	-
11000-811000-887440-000000	BOG Waivers-PY	-	-
11000-960600-887490-672000	Enrollment-Bad Debt	-	-
11000-410000-887750-000000	Instructional Materials Fees	-	-
11000-800000-887700-000000	Instructional Materials Fees	-	-
11000-800000-887900-000000	Student Records Fees	40,000	40,000
11000-800000-888010-000000	Nonresident Tuition, International-CY	3,000,000	3,430,000
11000-800000-888011-000000	Nonresident Tuition, International-Summer	-	-
11000-800000-888012-000000	Nonresident Tuition, International-Fall	-	-
11000-800000-888013-000000	Nonresident Tuition, International-Winter	-	-
11000-800000-888014-000000	Nonresident Tuition, International-Spring	-	-
11000-800000-888020-000000	Nonresident Tuition, International-PY	-	-
11000-800000-888050-000000	Nonresident Tuition, Out of State-CY	850,000	920,000
11000-800000-888051-000000	Nonresident Tuition, Out of State-Summer	-	-
11000-800000-888052-000000	Nonresident Tuition, Out of State-Fall	-	-
11000-800000-888053-000000	Nonresident Tuition, Out of State-Winter	-	-
11000-800000-888054-000000	Nonresident Tuition, Out of State-Spring	-	-
11000-800000-888060-000000	Nonresident Tuition, Out of State-PY	-	-

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
LOCAL REVENUE (continued)			
11000-502000-888500-620000	Other Student Fees-VISA App	\$ 19,000	\$ 19,000
11000-000000-889000-000000	Other Local Revenues	25,000	25,000
11000-820570-889000-000000	Other Local Rev-JPA Prop Tax Delinquent	17,000	17,000
11000-610000-889000-672000	Other Local Rev-NSF Check Fees	5,000	5,000
11000-614000-889000-672000	Other Local Revenues-Bursar's Office	100	100
11000-631000-889000-695000	Other Local Rev-Parking Ticket/Bail	702,000	702,000
11000-631100-889000-695000	Other Local Rev-Skateboarding Fees	-	-
11000-650300-889000-677000	Other Local Rev-Self-Insured Retention Trust	-	-
TOTAL LOCAL REVENUE		\$ 32,163,457	\$ 32,713,457
TOTAL REVENUE		\$ 143,276,147	\$ 168,888,544
<u>OTHER FINANCING SOURCES</u>			
11000-800000-891002-000000	Sales of Equipment and Supplies	\$ -	\$ -
11000-900800-898002-731000	Intrafund Transfer-In-Comm Services/Wellness	-	-
11900-620110-898001-659000	Interfund Transfer-In-Energy Services	-	-
TOTAL OTHER FINANCING SOURCES		\$ -	\$ -
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 143,276,147	\$ 168,888,544
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 170,266,915	\$ 196,423,648

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
110000 Instructional Salaries	\$ 35,127,646	\$ 37,094,721	\$ 1,967,075
120000 Non-Instructional Salaries	9,079,491	9,453,908	374,417
130000 Instructional Salaries, Hourly	29,125,452	28,761,837	(363,615)
140000 Non-Instructional Salaries, Hourly	1,122,739	1,153,324	30,585
100000 TOTAL	\$ 74,455,328	\$ 76,463,790	\$ 2,008,462
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 28,594,946	\$ 30,080,697	\$ 1,485,751
220000 Instructional Aides, Regular Full-Time	1,828,424	1,838,245	9,821
230000 Short-Term Hourly Non-Instructional	1,861,889	1,592,517	(269,372)
240000 Instr Aides, Hourly, Direct Instruction	1,245,838	1,188,904	(56,934)
250000 Instr Aides, Full-Time, Non-Direct Instr	607,970	619,292	11,322
260000 Instr Aides, Hourly, Non-Direct Instruction	41,196	60,607	19,411
200000 TOTAL	\$ 34,180,263	\$ 35,380,262	\$ 1,199,999
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 5,754,762	\$ 6,851,998	\$ 1,097,236
320000 PERS	3,732,436	3,893,187	160,751
330000 OASDI and Medicare	3,542,396	3,596,741	54,345
340000 Health and Welfare Benefits	189,265	189,265	-
350000 State Unemployment Insurance	59,271	58,855	(416)
360000 Workers' Compensation Insurance	1,833,454	1,818,762	(14,692)
370000 Cash in Lieu Benefits	8,651,583	9,033,076	381,493
380000 Alternative Retirement Plan	378,681	356,357	(22,324)
390000 Benefits-Retirees	2,503,282	2,503,282	-
300000 TOTAL	\$ 26,645,130	\$ 28,301,523	\$ 1,656,393
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 26,000	\$ 26,000	\$ -
420000 Books, Magazines and Periodicals	17,351	17,290	(61)
430000 Instructional Supplies and Materials	879,556	878,004	(1,552)
440000 Software	8,400	8,300	(100)
450000 Non-Instructional Supplies and Materials	1,535,462	1,518,726	(16,736)
460000 Transportation and Vehicles Supplies	179,387	179,387	-
470000 Food Supplies	3,975	5,575	1,600
400000 TOTAL	\$ 2,650,131	\$ 2,633,282	\$ (16,849)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 60,121	\$ 66,621	\$ 6,500
520000 Travel and Conference Expenses	781,207	737,962	(43,245)
530000 Dues and Memberships	227,814	227,814	-
540000 Insurance	1,008,691	1,008,691	-
550000 Utilities and Housekeeping Services	3,434,261	3,432,450	(1,811)
560000 Contracts, Rents, Leases and Repairs	2,634,552	1,993,493	(641,059)
570000 Legal, Elections and Audit Expenses	282,927	583,681	300,754
580000 Other Services and Expenses	4,946,011	26,206,735	21,260,724
590000 Indirect Costs	-	-	-
500000 TOTAL	\$ 13,375,584	\$ 34,257,447	\$ 20,881,863
<u>CAPITAL OUTLAY</u>			
620000 Addition to Buildings	\$ 10,462	\$ -	\$ (10,462)
630000 Library Books	20,000	20,000	-
640000 Equipment	1,336,106	607,270	(728,836)
600000 TOTAL	\$ 1,366,568	\$ 627,270	\$ (739,298)
<u>OTHER OUTGO</u>			
720000 Intrafund Transfers-Out	\$ 830,343	\$ -	\$ (830,343)
730000 Interfund Transfers-Out	382,658	254,158	(128,500)
750000 Student Financial Aid	10,000	10,000	-
760000 Other Student Aid	-	-	-
700000 TOTAL	\$ 1,223,001	\$ 264,158	\$ (958,843)
100000 - 700000 TOTAL EXPENDITURES	\$ 153,896,005	\$ 177,927,732	\$ 24,031,727
<u>FUND BALANCE</u>			
794007 Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ -	\$ -
794008 Assigned Fund Balance - 15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	407,197	-	(407,197)
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-
795001 Unassigned Fund Balance - 10% Board Policy	15,929,063	18,388,169	2,459,106
795002 Unassigned Fund Balance	34,650	107,747	73,097
790000 TOTAL FUND BALANCE	\$ 16,370,910	\$ 18,495,916	\$ 2,125,006
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 170,266,915	\$ 196,423,648	\$ 26,156,733

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
13000-000000-9110-000000	Cash and Cash Equivalents	\$ 3,647,933	\$ 4,207,264
13000-000000-9200-000000	Accounts Receivable	80,971	80,971
13000-000000-9229-000000	Accounts Receivable-Student Fees	6,045	6,045
TOTAL CURRENT ASSETS		\$ 3,734,949	\$ 4,294,280
<u>CURRENT LIABILITIES</u>			
13000-000000-9500-000000	Accounts Payable	\$ 171,377	\$ 171,377
13000-000000-9650-000000	Deferred Revenue	318,155	318,155
TOTAL CURRENT LIABILITIES		\$ 489,532	\$ 489,532
TOTAL NET BEGINNING BALANCE		\$ 3,245,417	\$ 3,804,748
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
13504-504100-816000-648000	Veterans Education-Veteran's Services	\$ -	\$ -
TOTAL FEDERAL REVENUE		\$ -	\$ -
<u>LOCAL REVENUE</u>			
13819-356510-882000-696000	Contr, Gifts, Grants, End.-Rad Tech Spec Ed	\$ -	\$ -
13837-410000-882000-696000	Contr, Gifts, Grants, End.-Community Education	-	-
13853-364170-882000-696000	Contr, Gifts, Grants, End.-Men's Tennis Program	-	-
13855-364180-882000-696000	Contr, Gifts, Grants, End.-Women's Tennis Program	-	-
13304-301010-882001-049900	Contr, Mt SAC Foundation-Discovery Science Day	-	-
13510-510100-882001-631000	Contr, Mt SAC Foundation-ASPIRE	-	-
13819-356510-882001-696000	Contr, Mt SAC Foundation-Radiologic Technology	-	-
13864-312050-882001-696000	Contr, Mt SAC Foundation-AG Club Council	-	-
13851-364030-882002-696000	Sponsorships-Baseball	-	-
13856-368130-882002-696000	Sponsorships-Championship Events	-	-
13367-367100-882003-696000	Contr, to College Programs-Aquatics	-	-
13833-368010-882003-696000	Contr, to College Programs-Track & Field	-	-
13839-364220-882003-696000	Contr, to College Programs-Women's Volleyball	-	-
13851-364030-882003-696000	Contr, to College Programs-Baseball	-	-
13500-470300-883100-701000	Contr Instr Serv-Training Source Other	-	-
13500-470800-883100-701000	Contr Instr Serv-Training Source Other	-	-
13315-313540-883900-049900	Other Contr Serv-Wildlife Sanctuary	-	-
13336-336100-883900-684000	Other Contr Serv-Center of Excellence	-	-
13379-379000-883900-709000	Other Contr Serv-Research for Institutional Effectiveness	-	-
13676-676000-883900-709000	Other Contr Serv-Video Production	-	-
13837-410000-883900-696000	Other Contr Serv-Community Education	-	-

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
LOCAL REVENUE (continued)			
13833-368010-884000-696000	Sales-Track & Field	\$ -	\$ -
13845-364080-884000-696000	Sales-Football	-	-
13863-312040-884000-696000	Sales-Young Farmers	-	-
13864-312050-884000-696000	Sales-AG Club Council	-	-
13871-374010-884000-696000	Sales-Art Alliance	-	-
13840-372010-884001-696000	Sales Music-Music-Choral	-	-
13842-372010-884001-696000	Sales Music-Music-Choral Singers	-	-
13320-320000-884006-601000	Sales-Library Division	-	-
13522-521000-884006-696000	Sales-Student Life-Commencement	-	-
13302-301010-884007-681000	Sales-Planetarium-Natural Sciences	-	-
13675-675000-884008-683000	Sales-Box Office	-	-
13840-372010-884008-696000	Sales-Box Office-Music-Choral	-	-
13862-368100-884008-696000	Sales-Box Office-Athletic Operations	-	-
13675-675950-884009-683000	Sales-Concessions-Box Office	-	-
13856-368130-884020-696000	Sales-Souvenir-Championship Events	-	-
13834-364000-884021-696000	Sales-Banquet-Athletics Program	-	-
13861-368110-884022-696000	Sales-Entry Fees-Mt SAC Athletic Services	-	-
13848-364050-884023-696000	Sales-Gate Fees-Women's Basketball Program	-	-
13856-368130-884023-696000	Sales-Gate Fees-Championship Events	-	-
13857-342530-884024-696000	Sales-Advertising-Mountaineer	-	-
13110-100100-885000-601000	Rentals and Leases-College Improvements	116,689	116,689
13674-674000-885000-683000	Rentals and Leases-Campus Facility Rentals	-	-
13430-440100-887200-681000	CS Recreation-Dance	1,500	1,500
13430-440200-887200-681000	CS Recreation-Martial Arts	6,000	6,000
13430-440300-887200-681000	CS Recreation-Sports	8,000	8,000
13430-440400-887200-681000	CS Recreation-Swim	144,000	144,000
13430-440500-887200-681000	CS Recreation-Tennis	18,000	18,000
13430-430200-887200-682000	CS Academies and Camps	7,500	7,500
13430-430300-887200-682000	CS The Arts	4,000	4,000
13430-430400-887200-682000	CS Business/Prof Dev/Certificates	160,000	160,000
13430-430500-887200-682000	CS CATS	10,000	10,000
13430-430600-887200-682000	CS College for Kids	170,000	170,000
13430-430700-887200-682000	CS Computers	40,000	40,000
13430-430900-887200-682000	CS Financial Planning	5,000	5,000
13430-431000-887200-682000	CS Flight Simulator	4,000	4,000
13430-431100-887200-682000	CS Foreign Languages	-	-
13430-431300-887200-682000	CS Home Economics/Home Arts	-	-
13430-431400-887200-682000	CS Medical/Dental Billing	30,000	30,000
13430-431500-887200-682000	CS Motorcycle Safety	388,329	388,329
13430-431700-887200-682000	CS Processing Fee	3,000	3,000
13430-431800-887200-682000	CS Personal Development	5,000	5,000
13430-431900-887200-682000	CS Real Estate/Appraisal	1,000	1,000
13430-432100-887200-682000	CS Traffic Violator School	9,000	9,000
13430-432200-887200-682000	CS Tutoring/Study Skills	9,000	9,000
13430-432300-887200-682000	CS CPR Center	101,000	101,000
13430-432900-887200-682000	CS Phlebotomy	61,000	61,000
13450-460000-887200-681000	CS Exercise Science-Wellness Center Membership	16,851	16,851
13740-313500-887500-040100	Field Trip Fee, Biological Sciences	-	-
13743-314530-887500-191400	Field Trip Fee, Geology/Oceanography	-	-
13341-340100-887700-150100	Materials Fees, Writing Center-Printing Fees	-	-
13711-357030-887710-125100	Instructional Materials Fees, Paramedic Program	-	-
13355-355100-887712-213350	Instructional Materials Fees, Fire Academy-Fall	-	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
LOCAL REVENUE (continued)		
13355-355150-887714-213350 Instructional Material Fees, Fire Academy-Spring	\$ -	\$ -
13355-355050-887720-213350 Instructional Material Fees, Fire Academy-PY	-	-
13701-371000-887730-100100 Sales Materials, Ceramics, Clay Fees	-	-
13702-330000-887730-000000 Sales Materials, Business Division	-	-
13703-352500-887730-095300 Sales Materials, Architecture, Eng Design Tech	-	-
13705-371000-887730-100100 Sales Materials, Arts-Materials Fees	-	-
13706-376000-887730-103000 Sales Materials, Computer Graphics	-	-
13707-371010-887730-101300 Sales Materials, Commercial Art	-	-
13708-371000-887730-100100 Sales Materials, Arts-Print Making Fees	-	-
13710-336030-887730-130200 Sales Materials, Interior Design/Fashion, Print Fees	-	-
13712-360000-887730-083500 Sales Materials, First Aid and CPR Fees	-	-
13713-352510-887730-095300 Sales Materials, Industrial Design Technology	-	-
13736-413100-887750-010920 Instr Materials Fees-Noncredit, Floral Design	-	-
13742-502000-887900-620000 Student Records, Expedited Transcript Fee	-	-
13367-367100-888107-696000 Parking Serv-Special Events, Aquatics	-	-
13631-631000-888107-695000 Parking Serv-Special Events, Facility Rental	-	-
13367-367100-888500-696000 Other Student Fees-Charges, Aquatics	-	-
13738-340151-888500-490000 Other Student Fees-Charges, Study Abroad Travel Fees	-	-
13741-900810-888500-672000 Other Student Fees-Charges, Bursar's Office, Dupl. ID	-	-
13741-900860-888500-672000 Other Student Fees-Charges, Bursar's Office, Dupl. ID	-	-
13830-313020-888500-696000 Other Student Fees-Charges, Mathematics-MARC	-	-
13831-364110-888500-696000 Other Student Fees-Athletics-Pep Squad	-	-
13832-352000-888500-699000 Other Student Fees-Flight Training Student Fees	-	-
13840-372010-888500-696000 Other Student Fees-Music-Choral	-	-
13841-372020-888500-696000 Other Student Fees-Music-Instrumental	-	-
13851-364030-888500-696000 Other Student Fees-Baseball	-	-
13858-342010-888500-696000 Other Student Fees-Communication Department	-	-
13859-352010-888500-696000 Other Student Fees-Flying Team	-	-
13732-353510-888545-094600 Exam Fees, Air Conditioning/Refridgeration	-	-
13733-356000-888545-121000 Exam Fees, Respiratory Therapy	-	-
13734-353520-888545-095650 Exam Fees, Welding Certification	-	-
13737-351510-888545-095000 Exam Fees, Aircraft Maintenance	-	-
13739-357030-888545-125100 Exam Fees, Paramedic	-	-
13744-351000-888545-123000 Exam Fees, Nursing Kaplan Integrated	-	-
13200-203000-889000-673000 Other Local Rev-HR-Fingerprinting	-	-
13340-340110-889000-675000 Other Local Rev-Developmental Ed Study Team	-	-
13372-372010-889000-100400 Other Local Rev-Chamber Singers 20th Anniversary	-	-
13500-470300-889000-701000 Other Local Rev-Training Source-Contract Instruct	-	-
13621-625000-889000-653000 Other Local Rev-Custodial-Recycling	-	-
13630-663000-889000-677000 Other Local Rev-Printing Services	-	-
13632-631000-889000-695000 Other Local Rev-Fingerprinting-Parking	-	-
13653-650400-889000-651000 Other Local Rev-Loss Control Assistance Fund	-	-
13675-675000-889000-683000 Other Local Rev-Box Office	-	-
13834-364000-889000-696000 Other Local Rev-Athletics Program	-	-
13863-312040-889000-696000 Other Local Rev-Young Farmers	-	-

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
LOCAL REVENUE (continued)			
13823-312510-889004-696000	Other Local Rev-Chemistry Awards	\$ -	\$ -
13828-342012-889004-696000	Other Local Rev-Physical Fitness/Fire and Law	-	-
13858-342010-889004-696000	Other Local Rev-Communication Dept Projects	-	-
13868-342011-889004-696000	Other Local Rev-Mt SAC Speakers	-	-
13304-301010-889005-499900	Registration/Entry Fees, Discovery Science Day	-	-
13367-367100-889005-696000	Registration/Entry Fees, Aquatics Program	-	-
13828-342012-889005-696000	Registration/Entry Fees, Physical Fitness/Fire & Law	-	-
13833-368010-889005-696000	Registration/Entry Fees, Track & Field	-	-
13834-364000-889005-696000	Registration/Entry Fees, Athletics Program	-	-
13836-364120-889005-696000	Registration/Entry Fees, Men's Soccer Program	-	-
13838-364250-889005-696000	Registration/Entry Fees, Wrestling Program	-	-
13839-364220-889005-696000	Registration/Entry Fees, Women's Volleyball Prog	-	-
13840-372010-889005-696000	Registration/Entry Fees, Music-Choral Program	-	-
13841-372020-889005-696000	Registration/Entry Fees, Music-Instrumental Prog	-	-
13848-364050-889005-696000	Registration/Entry Fees, Women's Basketball Prog	-	-
13849-364040-889005-696000	Registration/Entry Fees, Men's Basketball Prog	-	-
13854-364140-889005-696000	Registration/Entry Fees, Softball Program	-	-
13856-368130-889005-696000	Registration/Entry Fees, Championship Events Prog	-	-
13868-342011-889005-696000	Registration/Entry Fees, Mt SAC Speakers	-	-
13871-374010-889005-696000	Registration/Entry Fees, Art Alliance	-	-
TOTAL LOCAL REVENUE		\$ 1,318,869	\$ 1,318,869
TOTAL REVENUE		\$ 1,318,869	\$ 1,318,869
<u>OTHER FINANCING SOURCES</u>			
13356-355000-891002-213300	Sales of Equipment and Supplies	\$ -	\$ -
13355-355050-898002-213350	Intrafund Transfers-In, Fire Academy	-	-
13502-502100-898002-620000	Intrafund Transfers-In, International Student Prog	830,343	830,343
TOTAL OTHER FINANCING SOURCES		\$ 830,343	\$ 830,343
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 2,149,212	\$ 2,149,212
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 5,394,629	\$ 5,953,960

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
110000 Instructional Salaries-Professional Growth	\$ -	\$ 94,229	\$ 94,229
140000 Non-Instructional Salaries, Hourly	4,824	-	(4,824)
100000 TOTAL	\$ 4,824	\$ 94,229	\$ 89,405
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 391,902	\$ 431,644	\$ 39,742
230000 Short-Term Hourly Non-Instructional	451,573	399,200	(52,373)
200000 TOTAL	\$ 843,475	\$ 830,844	\$ (12,631)
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 425	\$ 8,368	\$ 7,943
320000 PERS	45,009	50,373	5,364
330000 OASDI and Medicare	40,126	43,195	3,069
350000 State Unemployment Insurance	427	467	40
360000 Workers' Compensation Insurance	13,468	14,758	1,290
370000 Cash in Lieu Benefits	49,289	60,276	10,987
380000 Alternative Retirement Plan	13,397	11,919	(1,478)
390000 Benefits-Retirees	-	-	-
300000 TOTAL	\$ 162,141	\$ 189,356	\$ 27,215
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 17,500	\$ 7,500	\$ (10,000)
420000 Books, Magazines and Periodicals	-	-	-
430000 Instructional Supplies and Materials	256,239	21,500	(234,739)
450000 Non-Instructional Supplies and Materials	414,056	792,818	378,762
470000 Food Supplies	15,011	600	(14,411)
400000 TOTAL	\$ 702,806	\$ 822,418	\$ 119,612
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 88,989	\$ 51,500	\$ (37,489)
520000 Travel and Conference Expenses	158,701	23,947	(134,754)
530000 Dues and Memberships	1,550	-	(1,550)
540000 Insurance	16,047	13,047	(3,000)
550000 Utilities and Housekeeping Services	4,825	4,500	(325)
560000 Contracts, Rents, Leases and Repairs	556,045	359,394	(196,651)
580000 Other Services and Expenses	1,915,595	2,686,665	771,070
590000 Indirect Costs	198,389	134,750	(63,639)
500000 TOTAL	\$ 2,940,141	\$ 3,273,803	\$ 333,662

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 74,798	\$ -	\$ (74,798)
640000 Equipment	666,444	743,310	76,866
600000 TOTAL	\$ 741,242	\$ 743,310	\$ 2,068
<u>OTHER OUTGO</u>			
720000 Intrafund Transfers-Out	\$ -	\$ -	\$ -
730000 Interfund Transfers-Out	-	-	-
769000 Other Student Aid	-	-	-
700000 TOTAL	\$ -	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 5,394,629	\$ 5,953,960	\$ 559,331
<u>FUND BALANCE</u>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 5,394,629	\$ 5,953,960	\$ 559,331

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
17000-000000-9110-000000	Cash and Cash Equivalents	\$ 234,515	\$ 574,755
17000-000000-9200-000000	Accounts Receivable	2,927,026	2,927,026
17000-000000-9224-000000	Accounts Receivable-Student Fees	-	-
TOTAL CURRENT ASSETS		\$ 3,161,541	\$ 3,501,781
<u>CURRENT LIABILITIES</u>			
17000-000000-9500-000000	Accounts Payable	\$ 533,659	\$ 533,659
17000-000000-9650-000000	Deferred Revenue	1,119,437	1,119,437
TOTAL CURRENT LIABILITIES		\$ 1,653,096	\$ 1,653,096
TOTAL NET BEGINNING BALANCE		\$ 1,508,445	\$ 1,848,685
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
17122-500400-812000-701000	AANAPISI - Begins 10/1/11	\$ 76,288	\$ 9,756
17124-500400-812000-701000	AANAPISI - Begins 10/1/13	172,672	-
17125-500400-812000-701000	AANAPISI - Begins 10/1/14	198,556	70,017
17126-500400-812000-701000	AANAPISI - Begins 10/1/15	-	400,000
17534-514000-812000-701000	Upward Bound - Begins 9/1/13	83,228	-
17535-514000-812000-701000	Upward Bound - Begins 9/1/14	292,005	11,441
17536-514000-812000-701000	Upward Bound - Begins 9/1/15	-	292,005
17644-380580-812000-490000	Building Pathways, Title V - Ends 9/30/14	455,761	-
17645-380580-812000-490000	Building Pathways, Title V - Ends 9/30/15	280,724	154,422
17646-380580-812000-490000	Building Pathways, Title V - Ends 9/30/16	-	649,967
17665-902500-812001-000000	Federal Work Study - 14/15	574,829	-
17374-514500-812003-701000	Mt. SAC Student Support Services - 13/14	28,929	-
17375-514500-812003-701000	Mt. SAC Student Support Services - 14/15	213,180	181,338
17575-523300-814000-649000	TANF - 14/15	107,439	-
17576-523300-814000-649000	TANF - 15/16	-	124,966
17335-392000-817000-000000	Perkins Title I-C - 14/15	924,902	-
17336-392000-817000-000000	Perkins Title I-C - 15/16	-	878,657
17345-392200-817000-701000	CTE Transitions - 14/15	43,269	-
17044-380120-819000-130500	Child Development Training Consortium - Ends 7/31/14	3,967	-
17064-534500-819000-701000	Mt. SAC Suicide Prevention - 13/14	12,165	-
17084-380610-819000-191400	Geodesy Curriculum 21st Century	31,689	-
17424-410500-819000-493087	231 Literacy Grant ESL - 13/14	10,171	-
17424-410505-819000-493087	231 Literacy Grant ESL, Civics Section - 13/14	1,226	-
17425-410500-819000-493087	231 Literacy Grant ESL - 14/15	509,412	-
17425-410505-819000-493087	231 Literacy Grant ESL, Civics Section - 14/15	205,418	-
17425-420000-819000-493000	231 Literacy Grant Basic Skills - 14/15	143,680	-
17425-420100-819000-493000	231 Literacy Grant Basic Skills, GED section - 14/15	226,820	-
17426-410500-819000-493087	231 Literacy Grant ESL - 15/16	-	537,871
17426-410505-819000-493087	231 Literacy Grant ESL, Civics Section - 15/16	-	181,192
17426-420000-819000-493000	231 Literacy Grant Basic Skills - 15/16	-	218,565
17426-420100-819000-493000	231 Literacy Grant Basic Skills, GED section - 15/16	-	210,447
TOTAL FEDERAL REVENUE		\$ 4,596,330	\$ 3,920,644

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
STATE REVENUE			
17545-523000-862200-643000	EOPS - 14/15	\$ 786,200	\$ -
17546-523000-862200-643000	EOPS - 15/16	-	746,890
17525-522000-862300-000000	DSPS - 14/15	2,318,082	-
17526-522000-862300-000000	DSPS - 15/16	-	3,268,744
17225-523400-862500-647000	CalWORKs - 14/15	534,535	-
17226-523400-862500-647000	CalWORKs - 15/16	-	510,809
17414-480000-862901-000000	Student Success & Support Prog (Noncredit) - 13/14	23,249	-
17415-480000-862901-000000	Student Success & Support Prog (Noncredit) - 14/15	1,042,483	-
17416-480000-862901-000000	Student Success & Support Prog (Noncredit) - 15/16	-	786,961
17514-500010-862901-000000	Student Success & Support Prog (Credit) - 13/14	257,015	-
17515-500010-862901-000000	Student Success & Support Prog (Credit) - 14/15	2,930,607	-
17516-500010-862901-000000	Student Success & Support Prog (Credit) - 15/16	-	2,824,561
17555-523100-862902-643000	CARE - 14/15	102,393	-
17556-523100-862902-643000	CARE - 15/16	-	97,273
17565-504200-862903-646000	BFAP - 14/15	1,044,802	-
17566-504200-862903-646000	BFAP - 15/16	-	995,154
17213-294000-862904-676000	Equal Employment Opportunity - 12/13	2,778	-
17214-294000-862904-676000	Equal Employment Opportunity - 13/14	11,526	-
17215-294000-862904-676000	Equal Employment Opportunity - 14/15	11,428	-
17994-900640-862905-000000	Instructional Equipment - 13/14	37,574	-
17995-900640-862905-000000	Instructional Equipment - 14/15	1,959,851	-
17254-300500-862908-000000	Basic Skills - 13/14	179,708	-
17255-300500-862908-000000	Basic Skills - 14/15	889,515	204,996
17256-300500-862908-000000	Basic Skills - 15/16	-	1,179,309
17085-500010-862909-000000	Student Equity	700,000	-
17086-500010-862909-000000	Student Equity - 15/16	-	1,572,508
17025-380140-865900-123000	Enrollment Growth for Nursing - 14/15	160,937	-
17026-380140-865900-123000	Enrollment Growth for Nursing - 15/16	-	160,937
17033-380600-865900-095300	Workforce Innovation Partnerships - 12/13	149,988	-
17054-380570-865900-130500	Child Dev Workforce Initiative - 13/14	35,990	-
17055-380570-865900-130500	Child Dev Workforce Initiative - 14/15	74,827	-
17056-380570-865900-130500	Child Dev Workforce Initiative - 15/16	-	350,000
17070-481300-865900-499900	AB86 Adult Education Consortium Planning	347,343	-
17095-380700-865900-123010	Song-Brown Registered Nurse Program - Ends 10/15/15	82,093	-
17153-336100-865900-684000	Center of Excellence - CTE HUB - 12/13	86,685	-
17354-336100-865900-684000	Center of Excellence - 13/14	130,040	-
17355-336100-865900-684000	Center of Excellence - 14/15	200,000	-
17356-336100-865900-684000	Center of Excellence - 15/16	-	190,000
17385-481350-865900-684000	TAP - Contract Education - 14/15	-	22,605
17386-481350-865900-684000	TAP - Contract Education - 15/16	-	237,525
17638-380370-865900-499900	CTE Community Collaborative Project - 13/14	10,736	-
17815-820600-868501-000000	Lottery-Restricted - 14/15	1,036,796	-
17816-820600-868501-000000	Lottery-Restricted - 15/16	-	1,093,916
TOTAL STATE REVENUE		\$ 15,147,181	\$ 14,242,188

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>LOCAL REVENUE</u>			
17058-380260-882000-123000	Citrus Valley Health Partners - 07/08	\$ 46,593	\$ -
17308-380130-882000-123000	Pomona Valley Medical Center	96,748	-
17428-481000-883900-000000	WIA-Individual Referrals	23,354	-
17595-523400-883900-701000	LA County DPSS-CalWorks Supp - 14/15	93,000	-
17596-523400-883900-701000	LA County DPSS-CalWorks Supp - 15/16	-	137,861
17631-631000-888104-695000	Parking Fees-Meter Campus	207,393	207,393
17631-631000-888105-695000	Parking Fees-Meter Temple	3,426	3,426
17631-631000-888106-695000	Parking-One Day Parking Permit	138,897	185,196
17631-631000-888108-695000	Parking-One Day Parking Permit-Paylot A	63,729	84,972
17631-631000-888109-695000	Parking-One Day Parking Permit-Paylot B	208,902	278,536
17631-631000-888111-695000	Parking Services-Summer	125,416	159,140
17631-631000-888112-695000	Parking Services-Fall	557,222	672,385
17631-631000-888113-695000	Parking Services-Winter	165,412	195,535
17631-631000-888114-695000	Parking Services-Spring	559,027	677,790
17631-631000-888120-695000	Parking Services-Prior Year	-	-
17630-631000-888130-695000	Parking Serv-South Temple Meters	-	-
17061-351020-889000-601000	Mt. SAC Health Professions Student Success Coach	10,564	-
17236-380715-889000-123030	Dorothy Rupe Caregiver Program	-	35,000
TOTAL LOCAL REVENUE		\$ 2,299,683	\$ 2,637,234
TOTAL REVENUE		\$ 22,043,194	\$ 20,800,066
TOTAL REVENUE & NET BEGINNING BALANCE		\$ 23,551,639	\$ 22,648,751

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
110000 Instructional Salaries	\$ 56,139	\$ 56,139	\$ -
120000 Non-Instructional Salaries	1,984,086	2,309,468	325,382
130000 Instructional Salaries, Hourly	27,685	51,995	24,310
140000 Non-Instructional Salaries, Hourly	788,219	241,438	(546,781)
100000 TOTAL	\$ 2,856,129	\$ 2,659,040	\$ (197,089)
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 5,900,880	\$ 6,431,567	\$ 530,687
220000 Instructional Aides, Regular Full-Time	178,559	361,886	183,327
230000 Short-Term Hourly, Non-Instructional	1,834,652	632,262	(1,202,390)
240000 Instr Aides, Hourly, Direct Instruction	674,669	700,696	26,027
260000 Instr Aides, Hourly, Non-Direct Instruction	-	-	-
200000 TOTAL	\$ 8,588,760	\$ 8,126,411	\$ (462,349)
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 229,008	\$ 222,658	\$ (6,350)
320000 PERS	677,265	739,573	62,308
330000 OASDI and Medicare	514,403	544,243	29,840
350000 State Unemployment Insurance	6,577	5,365	(1,212)
360000 Workers' Compensation Insurance	171,608	171,465	(143)
370000 Cash in Lieu Benefits	1,014,858	1,128,461	113,603
380000 Alternative Retirement Plan	75,508	60,697	(14,811)
390000 Benefits-Retirees	-	-	-
300000 TOTAL	\$ 2,689,227	\$ 2,872,462	\$ 183,235
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 62,498	\$ 38,400	\$ (24,098)
420000 Books, Magazines and Periodicals	91,517	85,157	(6,360)
430000 Instructional Supplies and Materials	1,854,361	2,358,951	504,590
440000 Software	16,857	17,845	988
450000 Non-Instructional Supplies and Materials	229,091	98,777	(130,314)
470000 Food Supplies	27,579	1,000	(26,579)
400000 TOTAL	\$ 2,281,903	\$ 2,600,130	\$ 318,227
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 65,362	\$ 21,835	\$ (43,527)
520000 Travel and Conference Expenses	293,829	87,897	(205,932)
530000 Dues and Memberships	1,335	200	(1,135)
550000 Utilities and Housekeeping Services	13,970	9,200	(4,770)
560000 Contracts, Rents, Leases and Repairs	313,830	143,006	(170,824)
580000 Other Services and Expenses	3,143,177	5,467,164	2,323,987
590000 Indirect Costs	45,726	63,894	18,168
500000 TOTAL	\$ 3,877,229	\$ 5,793,196	\$ 1,915,967

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CAPITAL OUTLAY</u>			
630000 Library Books	\$ 90,665	\$ 90,642	\$ (23)
640000 Equipment	2,717,910	103,265	(2,614,645)
600000 TOTAL	\$ 2,808,575	\$ 193,907	\$ (2,614,668)
<u>OTHER OUTGO</u>			
730000 Interfund Transfers Out	\$ -	\$ -	\$ -
750000 Student Financial Aid	133,317	71,435	(61,882)
760000 Other Student Aid	156,643	96,481	(60,162)
700000 TOTAL	\$ 289,960	\$ 167,916	\$ (122,044)
100000 - 700000 TOTAL EXPENDITURES	\$ 23,391,783	\$ 22,413,062	\$ (978,721)
<u>FUND BALANCE</u>			
792001 Restricted Fund Balance - Parking	\$ 159,856	\$ 235,689	\$ 75,833
792002 Restricted Fund Balance - Lottery	-	-	-
790000 TOTAL FUND BALANCE	\$ 159,856	\$ 235,689	\$ 75,833
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 23,551,639	\$ 22,648,751	\$ (902,888)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
33000-000000-9110-000000	Cash and Cash Equivalents	\$ 398,466	\$ 518,976
33000-000000-9200-000000	Accounts Receivable	165,390	165,390
TOTAL CURRENT ASSETS		\$ 563,856	\$ 684,366
<u>CURRENT LIABILITIES</u>			
33000-000000-9500-000000	Accounts Payable	\$ 37,629	\$ 37,629
TOTAL CURRENT LIABILITIES		\$ 37,629	\$ 37,629
TOTAL NET BEGINNING BALANCE		\$ 526,227	\$ 646,737
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
33540-336080-812000-692000	Parent In School Program	\$ 116,603	\$ 60,455
33546-336080-812000-692000	Parent In School Program	-	375,000
33530-336080-819000-692000	Child Care Food Program	76,312	76,312
TOTAL FEDERAL REVENUE		\$ 192,915	\$ 511,767
<u>STATE REVENUE</u>			
33400-336080-862900-692000	Child Care Tax Bailout	\$ 88,976	\$ 88,976
33500-336080-865900-692000	California State Preschool Program	262,006	265,343
33520-336080-865900-692000	General Child Care & Development Program	283,064	523,540
33530-336080-865900-692000	Child Care Food Program	3,688	3,688
TOTAL STATE REVENUE		\$ 637,734	\$ 881,547
<u>LOCAL REVENUE</u>			
33000-000000-886000-000000	Interest	\$ 3,000	\$ 3,000
33000-336080-887100-692000	Child Care Fees	396,503	417,793
TOTAL LOCAL REVENUE		\$ 399,503	\$ 420,793
TOTAL REVENUE		\$ 1,230,152	\$ 1,814,107
<u>OTHER FINANCING SOURCES</u>			
33150-336080-898001-692000	Interfund Transfers-In, Categorical Support	\$ 80,000	\$ 50,000
TOTAL OTHER FINANCING SOURCES		\$ 80,000	\$ 50,000
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 1,310,152	\$ 1,864,107
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 1,836,379	\$ 2,510,844

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 651,109	\$ 663,504	\$ 12,395
230000 Short-Term Hourly Non-Instructional	293,260	620,529	327,269
200000 TOTAL	\$ 944,369	\$ 1,284,033	\$ 339,664
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 12,758	\$ 14,291	\$ 1,533
320000 PERS	59,733	59,540	(193)
330000 OASDI and Medicare	45,333	50,082	4,749
350000 State Unemployment Insurance	471	645	174
360000 Workers' Compensation Insurance	15,015	20,371	5,356
370000 Cash in Lieu Benefits	93,766	96,269	2,503
380000 Alternative Retirement Plan	12,271	20,686	8,415
300000 TOTAL	\$ 239,347	\$ 261,884	\$ 22,537
<u>SUPPLIES AND MATERIALS</u>			
430000 Instructional Supplies and Materials	\$ 4,500	\$ 7,000	\$ 2,500
450000 Non-Instructional Supplies and Materials	7,531	9,861	2,330
470000 Food Supplies	13,345	6,345	(7,000)
400000 TOTAL	\$ 25,376	\$ 23,206	\$ (2,170)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 5,000	\$ 5,000	\$ -
520000 Travel and Conference Expenses	4,221	4,530	309
530000 Dues and Memberships	1,000	2,000	1,000
540000 Insurance	530	530	-
560000 Contracts, Rents, Leases and Repairs	5,300	5,700	400
580000 Other Services and Expenses	83,860	204,696	120,836
500000 TOTAL	\$ 99,911	\$ 222,456	\$ 122,545
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 1,149	\$ 1,149	\$ -
600000 TOTAL	\$ 1,149	\$ 1,149	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,310,152	\$ 1,792,728	\$ 482,576
<u>FUND BALANCE</u>			
792003 Restricted Fund Balance - Child Development	\$ 25,142	\$ 25,142	\$ -
794003 Assigned Fund Balance - Child Development	501,085	692,974	191,889
790000 TOTAL FUND BALANCE	\$ 526,227	\$ 718,116	\$ 191,889
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,836,379	\$ 2,510,844	\$ 674,465

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
34000-000000-9110-000000	Cash and Cash Equivalents	\$ 115,263	\$ 103,134
34000-000000-9200-000000	Accounts Receivable	8,129	8,129
TOTAL CURRENT ASSETS		\$ 123,392	\$ 111,263
<u>CURRENT LIABILITIES</u>			
34000-000000-9520-000000	Accounts Payable	\$ 13,973	\$ 13,973
34000-000000-9552-000000	Use Tax Payable	2,093	2,093
TOTAL CURRENT LIABILITIES		\$ 16,066	\$ 16,066
TOTAL NET BEGINNING BALANCE		\$ 107,326	\$ 95,197
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
34000-314620-884300-693000	Sales Farm Products-Beef	\$ 24,000	\$ 12,000
34000-314640-884400-693000	Sales Farm Products-Horse	20,000	20,000
34000-314660-884500-693000	Sales Farm Products-Sheep	18,000	12,000
34000-314680-884600-693000	Sales Farm Products-Swine	35,000	30,000
34000-314690-884700-693000	Sales Farm Products-Horticulture	102,000	98,000
34000-314610-885000-693000	Rent and Leases	11,500	12,000
34000-000000-886000-000000	Interest Income	800	800
34000-314610-889000-693000	Other Local Revenues	2,000	10,000
34000-314610-889003-693000	Salvaged Materials	4,000	1,200
TOTAL LOCAL REVENUE		\$ 217,300	\$ 196,000
TOTAL REVENUE		\$ 217,300	\$ 196,000
<u>OTHER FINANCING SOURCES</u>			
34000-314610-891002-693000	Sales of Equipment and Supplies	\$ 5,000	\$ 3,000
34000-314620-898001-693000	Interfund Transfer-In	25,025	55,000
TOTAL OTHER FINANCING SOURCES		\$ 30,025	\$ 58,000
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 247,325	\$ 254,000
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 354,651	\$ 349,197

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 216,225	\$ 220,900	\$ 4,675
470000 Food Supplies	-	-	-
400000 TOTAL	\$ 216,225	\$ 220,900	\$ 4,675
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
530000 Dues and Memberships	\$ 100	\$ 100	\$ -
560000 Contracts, Rents, Leases and Repairs	5,200	5,200	-
580000 Other Services and Expenses	11,800	16,300	4,500
500000 TOTAL	\$ 17,100	\$ 21,600	\$ 4,500
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 14,000	\$ 11,500	\$ (2,500)
600000 TOTAL	\$ 14,000	\$ 11,500	\$ (2,500)
100000 - 700000 TOTAL EXPENDITURES	\$ 247,325	\$ 254,000	\$ 6,675
<u>FUND BALANCE</u>			
794004 Assigned Fund Balance - Farm Operation	\$ 107,326	\$ 95,197	\$ (12,129)
790000 TOTAL FUND BALANCE	\$ 107,326	\$ 95,197	\$ (12,129)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 354,651	\$ 349,197	\$ (5,454)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
39000-000000-9110-000000	Cash and Cash Equivalents	\$ 1,550,417	\$ 703,965
39000-000000-9200-000000	Accounts Receivable	3,749	3,749
39000-000000-9220-000000	Accounts Receivable-Student Fees	2	2
TOTAL CURRENT ASSETS		\$ 1,554,168	\$ 707,716
<u>CURRENT LIABILITIES</u>			
39000-000000-9500-000000	Accounts Payable	\$ 8,403	\$ 8,403
39000-000000-9656-000000	Deferred Revenue - Student Health Fees	138,275	138,275
TOTAL CURRENT LIABILITIES		\$ 146,678	\$ 146,678
TOTAL NET BEGINNING BALANCE		\$ 1,407,490	\$ 561,038
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
39000-000000-886000-000000	Interest	\$ 8,500	\$ 3,000
39000-534000-887610-644000	Student Health Fees	1,170,000	1,200,000
39000-534000-887611-644000	Health Fees-Summer	-	-
39000-534000-887612-644000	Health Fees-Fall	-	-
39000-534000-887613-644000	Health Fees-Winter	-	-
39000-534000-887614-644000	Health Fees-Spring	-	-
39000-534000-887620-644000	Health Fees-PY	-	-
39000-534000-887631-644000	Financial Aid Health Fees-Summer	-	-
39000-534000-887632-644000	Financial Aid Health Fees-Fall	-	-
39000-534000-887633-000000	Financial Aid Health Fees-Winter	-	-
39000-534000-887634-000000	Financial Aid Health Fees-Spring	-	-
39000-534000-887640-644000	Financial Aid Health Fees-Prior Year	-	-
39000-000000-889000-000000	Other Local Income	-	-
39000-534000-889000-644000	Other Local Income	80,000	80,000
39000-534200-889000-644000	Other Local Income	-	-
TOTAL LOCAL REVENUE		\$ 1,258,500	\$ 1,283,000
TOTAL REVENUE		\$ 1,258,500	\$ 1,283,000
TOTAL REVENUE & NET BEGINNING BALANCE		\$ 2,665,990	\$ 1,844,038

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 804,828	\$ 794,288	\$ (10,540)
230000 Short-Term Hourly Non-Instructional	29,778	29,778	-
200000 TOTAL	\$ 834,606	\$ 824,066	\$ (10,540)
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ 94,735	\$ 91,159	\$ (3,576)
330000 OASDI and Medicare	61,999	59,682	(2,317)
350000 State Unemployment Insurance	417	411	(6)
360000 Workers' Compensation Insurance	13,223	13,104	(119)
370000 Cash in Lieu Benefits	94,893	90,113	(4,780)
380000 Alternative Retirement Plan	863	1,673	810
300000 TOTAL	\$ 266,130	\$ 256,142	\$ (9,988)
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ 800	\$ 800	\$ -
450000 Non-Instructional Supplies and Materials	48,545	48,393	(152)
400000 TOTAL	\$ 49,345	\$ 49,193	\$ (152)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
520000 Travel and Conference Expenses	\$ 3,100	\$ 3,100	\$ -
530000 Dues and Memberships	-	250	250
540000 Insurance	65,972	65,972	-
560000 Contracts, Rents, Leases and Repairs	4,200	4,200	-
580000 Other Services and Expenses	35,100	35,200	100
500000 TOTAL	\$ 108,372	\$ 108,722	\$ 350
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ -	\$ -	\$ -
600000 TOTAL	\$ -	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,258,453	\$ 1,238,123	\$ (20,330)
<u>FUND BALANCE</u>			
792004 Restricted Fund Balance - Health Services	\$ 1,340,859	\$ 525,440	\$ (815,419)
795003 Unassigned Fund Balance - Misc. Health Services	66,678	80,475	13,797
790000 TOTAL FUND BALANCE	\$ 1,407,537	\$ 605,915	\$ (801,622)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,665,990	\$ 1,844,038	\$ (821,952)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
41000-000000-9110-000000	Cash and Cash Equivalents	\$ 6,197,894	\$ 6,533,614
41052-000000-9131-000000	Cash with Trustee	221,704	221,704
41000-000000-9200-000000	Accounts Receivable	444,321	444,321
TOTAL CURRENT ASSETS		\$ 6,863,919	\$ 7,199,639
<u>CURRENT LIABILITIES</u>			
41000-000000-9500-000000	Accounts Payable	\$ 304,328	\$ 304,328
41000-000000-9650-000000	Deferred Revenue	461,922	461,922
41000-000000-9656-000000	Deferred Revenue - Student Fees	32,894	32,894
TOTAL CURRENT LIABILITIES		\$ 799,144	\$ 799,144
TOTAL NET BEGINNING BALANCE		\$ 6,064,775	\$ 6,400,495
<u>CLASSIFICATION OF REVENUE</u>			
<u>STATE REVENUE</u>			
41056-771210-862900-710000	Prop 39 Energy Efficiency and Renew	\$ -	\$ -
41065-730100-862900-710000	Prop 39 Energy Efficiency FY 14/15	836,777	-
41024-940200-862906-710000	One-time Block Grant, Sch Maint 13/14	312,773	92,561
41025-940200-862906-710000	One-time Block Grant, Sch Maint 04/05	777	-
41027-940200-862906-710000	One-time Block Grant, Sch Maint 06/07	1,768	-
41028-940200-862906-710000	One-time Block Grant, Sch Maint 07/08	38,191	-
41029-940200-862906-710000	One-time Block Grant, Sch Maint 08/09	37,673	37,673
41045-940200-862906-710000	One-time Block Grant, Sch Maint 14/15	1,959,851	875,173
41017-940100-862907-710000	Ongoing Block Grant, Haz Mat 06/07	846	-
41034-940100-862907-710000	Ongoing Block Grant, Sch Maint 03/04	425	-
41036-940100-862907-710000	Ongoing Block Grant, Sch Maint 05/06	1,592	-
41037-940100-862907-710000	Ongoing Block Grant, Sch Maint 06/07	-	-
41038-940100-862907-710000	Ongoing Block Grant, Sch Maint 07/08	1,732	-
41039-940100-862907-710000	Ongoing Block Grant, Sch Maint 08/09	66,146	66,146
41010-771100-865900-710000	Design and Online Technology	23,565	-
41051-700210-865900-710000	Administration Bldg Remodel	66,695	-
TOTAL STATE REVENUE		\$ 3,348,811	\$ 1,071,553
<u>LOCAL REVENUE</u>			
41000-000000-886000-000000	Interest Income	\$ 40,000	\$ 46,000
41052-940330-886000-000000	Interest-Revenue Lease Bonds (COPS)	-	-
41001-800000-888030-000000	NR Capital Outlay Fee-CY	388,602	435,420
41001-800000-888031-000000	NR Capital Outlay Fee-Summer	-	-
41001-800000-888032-000000	NR Capital Outlay Fee-Fall	-	-
41001-800000-888033-000000	NR Capital Outlay Fee-Winter	-	-
41001-800000-888034-000000	NR Capital Outlay Fee-Spring	-	-
41001-800000-888040-000000	Nonresident Capital Outlay Fee Intl-PY	-	-
41001-800000-888051-000000	Nonresident Tuition Out/State-Summer	-	-
41001-800000-888070-000000	NR Capital Outlay Fee Out/State-CY	125,042	120,228
41001-800000-888071-000000	NR Cap Outlay Fee Out/State-Summer	-	-

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
LOCAL REVENUE (continued)			
41001-800000-888072-000000	NR Cap Outlay Fee Out/State-Fall	\$ -	\$ -
41001-800000-888073-000000	NR Cap Outlay Fee Out/State-Winter	-	-
41001-800000-888074-000000	NR Cap Outlay Fee Out/State-Spring	-	-
41001-800000-888080-000000	NR Cap Outlay Fee Out/State-PY	-	-
41004-700221-889000-710000	Capital Outlay Projects One-Time	20,480	-
41055-700151-889000-710000	Energy Projects-District	-	-
TOTAL LOCAL REVENUE		\$ 574,124	\$ 601,648
TOTAL REVENUE		\$ 3,922,935	\$ 1,673,201
OTHER FINANCING SOURCES			
41055-700151-898001-710000	Interfund Transfers-In, Energy Projects	\$ 128,475	\$ -
TOTAL OTHER FINANCING SOURCES		\$ 128,475	\$ -
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 4,051,410	\$ 1,673,201
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 10,116,185	\$ 8,073,696

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
230000 Short-Term Hourly Non-Instructional	\$ -	\$ -	\$ -
200000 TOTAL	\$ -	\$ -	\$ -
<u>EMPLOYEE BENEFITS</u>			
330000 OASDI and Medicare	\$ -	\$ -	\$ -
350000 State Unemployment Insurance	-	-	-
360000 Workers' Compensation Insurance	-	-	-
300000 TOTAL	\$ -	\$ -	\$ -
<u>SUPPLIES AND MATERIALS</u>			
430000 Instr Supplies and Materials	\$ -	\$ -	\$ -
450000 Non-Instructional Supplies and Materials	-	-	-
400000 TOTAL	\$ -	\$ -	\$ -
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
560000 Contracts, Rents, Leases and Repairs	\$ 500	\$ -	\$ (500)
580000 Other Services and Expenses	-	-	-
500000 TOTAL	\$ 500	\$ -	\$ (500)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 210,627	\$ 19,910	\$ (190,717)
620000 Buildings	3,770,281	1,217,789	(2,552,492)
640000 Equipment	5,345,414	5,858,848	513,434
600000 TOTAL	\$ 9,326,322	\$ 7,096,547	\$ (2,229,775)
<u>OTHER OUTGO</u>			
730000 Interfund Transfers Out	\$ -	\$ -	\$ -
700000 TOTAL	\$ -	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 9,326,822	\$ 7,096,547	\$ (2,230,275)
<u>FUND BALANCE</u>			
792005 Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ -	\$ -	\$ -
795004 Unassigned Fund Balance - Capital Outlay	789,363	977,149	187,786
790000 TOTAL FUND BALANCE	\$ 789,363	\$ 977,149	\$ 187,786
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 10,116,185	\$ 8,073,696	\$ (2,042,489)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
42000-000000-9110-000000	Cash and Cash Equivalents	\$ 516,972	\$ 338,800
42000-000000-9200-000000	Accounts Receivable	1,681	1,681
TOTAL CURRENT ASSETS		\$ 518,653	\$ 340,481
<u>CURRENT LIABILITIES</u>			
42000-000000-9500-000000	Accounts Payable	\$ 18,248	\$ 18,248
TOTAL CURRENT LIABILITIES		\$ 18,248	\$ 18,248
TOTAL NET BEGINNING BALANCE		\$ 500,405	\$ 322,233
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
42000-000000-886000-000000	Interest Income	\$ 3,000	\$ 1,500
TOTAL LOCAL REVENUE		\$ 3,000	\$ 1,500
TOTAL REVENUE		\$ 3,000	\$ 1,500
TOTAL REVENUE & NET BEGINNING BALANCE		\$ 503,405	\$ 323,733

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 2,601	\$ -	\$ (2,601)
400000 TOTAL	\$ 2,601	\$ -	\$ (2,601)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
580000 Other Services and Expenses	\$ -	\$ -	\$ -
500000 TOTAL	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 61,000	\$ -	\$ (61,000)
620000 Buildings	323,126	293,603	(29,523)
640000 Equipment	33,741	-	(33,741)
600000 TOTAL	\$ 417,867	\$ 293,603	\$ (124,264)
100000 - 700000 TOTAL EXPENDITURES	\$ 420,468	\$ 293,603	\$ (126,865)
<u>FUND BALANCE</u>			
792006 Restricted Fund Balance - Bond Projects	\$ -	\$ -	\$ -
792007 Restricted Fund Balance - Bond Interest	54,586	1,779	(52,807)
792008 Restricted Fund Balance - Bond Refunding	28,351	28,351	-
790000 TOTAL FUND BALANCE	\$ 82,937	\$ 30,130	\$ (52,807)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 503,405	\$ 323,733	\$ (179,672)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
43000-000000-9110-000000	Cash and Cash Equivalents	\$ 5,188,006	\$ 3,212,038
43000-000000-9200-000000	Accounts Receivable	12,144	12,144
TOTAL CURRENT ASSETS		\$ 5,200,150	\$ 3,224,182
<u>CURRENT LIABILITIES</u>			
43000-000000-9500-000000	Accounts Payable	\$ 4,102	\$ 4,102
43000-000000-9650-000000	Deferred Revenue	1,101	1,101
TOTAL CURRENT LIABILITIES		\$ 5,203	\$ 5,203
TOTAL NET BEGINNING BALANCE		\$ 5,194,947	\$ 3,218,979
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
43000-000000-886000-000000	Interest Income	\$ 28,000	\$ 28,000
43001-700230-889000-710000	RDA-West Covina	-	-
43005-700370-889000-710000	RDA-Covina	-	-
43016-700521-889000-710000	RDA-Various	-	-
TOTAL LOCAL REVENUE		\$ 28,000	\$ 28,000
TOTAL REVENUE		\$ 28,000	\$ 28,000
<u>OTHER FINANCING SOURCES</u>			
43004-700260-894002-721000	Long-Term Debt, City of Walnut	\$ 12,294	\$ 12,294
TOTAL OTHER FINANCING SOURCES		\$ 12,294	\$ 12,294
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 40,294	\$ 40,294
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 5,235,241	\$ 3,259,273

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
570000 Legal, Elections and Audit Expenses	\$ 12,117	\$ 12,117	\$ -
500000 TOTAL	\$ 12,117	\$ 12,117	\$ -
<u>CAPITAL OUTLAY</u>			
610000 Site and Site Improvements	\$ -	\$ 70,000	\$ 70,000
620000 Buildings	2,145,881	75,881	(2,070,000)
640000 Equipment	-	-	-
600000 TOTAL	\$ 2,145,881	\$ 145,881	\$ (2,000,000)
<u>OTHER OUTGO</u>			
710000 Debt Service	\$ 12,294	\$ 12,294	\$ -
700000 TOTAL	\$ 12,294	\$ 12,294	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 2,170,292	\$ 170,292	\$ (2,000,000)
<u>FUND BALANCE</u>			
792009 Restricted Fund Balance - RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 Restricted Fund Balance - RDA Walnut	217,042	217,042	-
792011 Restricted Fund Balance - RDA La Puente	16,899	16,899	-
792012 Restricted Fund Balance - RDA Covina	39,291	39,291	-
792013 Restricted Fund Balance - RDA Industry	465,770	465,770	-
792014 Restricted Fund Balance - RDA La Verne	147,448	147,448	-
792015 Restricted Fund Balance - RDA Irwindale	40,895	40,895	-
792016 Restricted Fund Balance - RDA Glendora	25,549	25,549	-
792017 Restricted Fund Balance - RDA San Dimas	72,692	72,692	-
792018 Restricted Fund Balance - RDA Pomona	218,659	218,659	-
792019 Restricted Fund Balance - RDA Baldwin Park	29,454	29,454	-
792020 Restricted Fund Balance - Redevelopment Agencies	1,696,414	1,689,294	(7,120)
792021 Restricted Fund Balance - Redevelopment Interest	90,403	121,555	31,152
790000 TOTAL FUND BALANCE	\$ 3,064,949	\$ 3,088,981	\$ 24,032
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 5,235,241	\$ 3,259,273	\$ (1,975,968)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
44000-000000-9110-000000	Cash and Cash Equivalents	\$ 7,005,677	\$ 2,057,196
44000-000000-9200-000000	Accounts Receivable	27,541	27,541
TOTAL CURRENT ASSETS		\$ 7,033,218	\$ 2,084,737
<u>CURRENT LIABILITIES</u>			
44000-000000-9500-000000	Accounts Payable	\$ 3,456,290	\$ -
TOTAL CURRENT LIABILITIES		\$ 3,456,290	\$ -
TOTAL NET BEGINNING BALANCE		\$ 3,576,928	\$ 2,084,737
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
44000-000000-886000-000000	Interest Income	\$ 50,000	\$ 20,000
TOTAL LOCAL REVENUE		\$ 50,000	\$ 20,000
TOTAL REVENUE		\$ 50,000	\$ 20,000
TOTAL REVENUE & NET BEGINNING BALANCE		\$ 3,626,928	\$ 2,104,737

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ -	\$ -	\$ -
200000 TOTAL	\$ -	\$ -	\$ -
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ -	\$ -	\$ -
330000 OASDI and Medicare	-	-	-
350000 State Unemployment Insurance	-	-	-
360000 Workers' Compensation Insurance	-	-	-
300000 TOTAL	\$ -	\$ -	\$ -
<u>SUPPLIES AND MATERIALS</u>			
440000 Software	\$ 882	\$ -	\$ (882)
450000 Non-Instructional Supplies and Materials	24,600	-	(24,600)
400000 TOTAL	\$ 25,482	\$ -	\$ (25,482)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
550000 Utilities and Housekeeping Services	\$ 842	\$ -	\$ (842)
560000 Contracts, Rents, Leases and Repairs	168,114	-	(168,114)
570000 Legal, Elections and Audit Expenses	18,512	-	(18,512)
580000 Other Services and Expenses	17,888	-	(17,888)
500000 TOTAL	\$ 205,356	\$ -	\$ (205,356)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 502,196	\$ -	\$ (502,196)
620000 Buildings	1,627,783	2,050,597	422,814
640000 Equipment	1,224,710	-	(1,224,710)
600000 TOTAL	\$ 3,354,689	\$ 2,050,597	\$ (1,304,092)
100000 - 700000 TOTAL EXPENDITURES	\$ 3,585,527	\$ 2,050,597	\$ (1,534,930)
<u>FUND BALANCE</u>			
792022 Restricted Fund Balance - BAN Projects	\$ -	\$ -	\$ -
792023 Restricted Fund Balance - BAN Interest	41,401	54,140	12,739
790000 TOTAL FUND BALANCE	\$ 41,401	\$ 54,140	\$ 12,739
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,626,928	\$ 2,104,737	\$ (1,522,191)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
45000-000000-9110-000000	Cash and Cash Equivalents	\$ 125,371,391	\$ 107,737,053
45000-000000-9200-000000	Accounts Receivable	349,280	349,280
TOTAL CURRENT ASSETS		<u>\$ 125,720,671</u>	<u>\$ 108,086,333</u>
<u>CURRENT LIABILITIES</u>			
45000-000000-9500-000000	Accounts Payable	\$ 5,019,111	\$ 5,019,111
TOTAL CURRENT LIABILITIES		<u>\$ 5,019,111</u>	<u>\$ 5,019,111</u>
TOTAL NET BEGINNING BALANCE		<u>\$ 120,701,560</u>	<u>\$ 103,067,222</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
45000-000000-886000-000000	Interest Income	\$ 400,000	\$ 500,000
TOTAL LOCAL REVENUE		<u>\$ 400,000</u>	<u>\$ 500,000</u>
TOTAL REVENUE		<u>\$ 400,000</u>	<u>\$ 500,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE		<u>\$ 121,101,560</u>	<u>\$ 103,567,222</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 798,932	\$ 826,665	\$ 27,733
230000 Short-Term Hourly Non-Instructional	-	-	-
200000 TOTAL	\$ 798,932	\$ 826,665	\$ 27,733
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ 94,042	\$ 97,936	\$ 3,894
330000 OASDI and Medicare	61,121	63,241	2,120
350000 State Unemployment Insurance	398	413	15
360000 Workers' Compensation Insurance	12,703	13,144	441
370000 Cash in Lieu Benefits	74,232	74,232	-
380000 Alternative Retirement Plan	-	-	-
300000 TOTAL	\$ 242,496	\$ 248,966	\$ 6,470
<u>SUPPLIES AND MATERIALS</u>			
440000 Software	\$ 2,000	\$ -	\$ (2,000)
450000 Non-Instructional Supplies and Materials	35,569	-	(35,569)
400000 TOTAL	\$ 37,569	\$ -	\$ (37,569)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
550000 Utilities and Housekeeping Services	\$ 8,100	\$ -	\$ (8,100)
560000 Contracts, Rents, Leases and Repairs	250,300	-	(250,300)
570000 Legal, Elections and Audit Expenses	1,268,803	-	(1,268,803)
580000 Other Services and Expenses	338,848	-	(338,848)
500000 TOTAL	\$ 1,866,051	\$ -	\$ (1,866,051)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 16,531,084	\$ -	\$ (16,531,084)
620000 Buildings	96,246,734	100,689,908	4,443,174
640000 Equipment	4,054,645	-	(4,054,645)
600000 TOTAL	\$ 116,832,463	\$ 100,689,908	\$ (16,142,555)
100000 - 700000 TOTAL EXPENDITURES	\$ 119,777,511	\$ 101,765,539	\$ (18,011,972)
<u>FUND BALANCE</u>			
792029 Restricted Fund Balance-Bond Personnel	\$ 328,030	\$ 408,166	\$ 80,136
792007 Restricted Fund Balance-Bond Interest	996,019	1,393,517	397,498
790000 TOTAL FUND BALANCE	\$ 1,324,049	\$ 1,801,683	\$ 477,634
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 121,101,560	\$ 103,567,222	\$ (17,534,338)

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
71000-000000-9110-000000	Cash and Cash Equivalents	\$ 1,853,927	\$ 1,858,228
71000-000000-9200-000000	Accounts Receivable	4,783	4,783
TOTAL CURRENT ASSETS		\$ 1,858,710	\$ 1,863,011
<u>CURRENT LIABILITIES</u>			
71000-000000-9500-000000	Accounts Payable	\$ 7,135	\$ 7,135
71000-000000-9600-000000	Deferred Revenue	-	-
TOTAL CURRENT LIABILITIES		\$ 7,135	\$ 7,135
TOTAL NET BEGINNING BALANCE		\$ 1,851,575	\$ 1,855,876
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
71000-000000-886000-000000	Interest Income	\$ 11,000	\$ 12,000
71000-000000-888500-000000	Other Student Fees and Charges	555,184	546,325
71000-000000-888510-000000	Exemption-Student Activity Fee	-	-
71000-000000-888520-000000	Non Payment-Student Activity Fee	-	-
71070-521695-889000-696000	Other Local Revenues	-	-
71110-521845-889009-696000	Associated Students Fundraising	-	-
TOTAL LOCAL REVENUE		\$ 566,184	\$ 558,325
TOTAL REVENUE		\$ 566,184	\$ 558,325
TOTAL REVENUE & NET BEGINNING BALANCE		\$ 2,417,759	\$ 2,414,201

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 190,962	\$ 194,014	\$ 3,052
230000 Short-Term Hourly Non-Instructional	11,875	13,400	1,525
200000 TOTAL	\$ 202,837	\$ 207,414	\$ 4,577
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 5,195	\$ 5,216	\$ 21
320000 PERS	15,592	16,027	435
330000 OASDI and Medicare	10,982	11,201	219
350000 State Unemployment Insurance	95	97	2
360000 Workers' Compensation Insurance	3,225	3,298	73
370000 Cash in Lieu Benefits	30,189	30,189	-
380000 Alternative Retirement Plan	-	-	-
300000 TOTAL	\$ 65,278	\$ 66,028	\$ 750
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 32,350	\$ 24,075	\$ (8,275.00)
470000 Food Supplies	21,850	16,100	(5,750)
400000 TOTAL	\$ 54,200	\$ 40,175	\$ (14,025)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 13,800	\$ 8,100	\$ (5,700)
520000 Travel and Conference Expenses	93,564	91,824	(1,740)
530000 Dues and Memberships	100	100	-
560000 Contracts, Rents, Leases and Repairs	10,000	3,900	(6,100)
580000 Other Services and Expenses	54,850	128,800	73,950
500000 TOTAL	\$ 172,314	\$ 232,724	\$ 60,410
<u>CAPITAL OUTLAY</u>			
630000 Library Books	\$ -	\$ 4,250	\$ 4,250
640000 Equipment	7,400	8,050	650
600000 TOTAL	\$ 7,400	\$ 12,300	\$ 4,900
<u>STUDENT FINANCIAL AID</u>			
730000 Interfund Transfers-Out	\$ 68,900	\$ -	\$ (68,900)
700000 TOTAL	\$ 68,900	\$ -	\$ (68,900)
100000 - 700000 TOTAL EXPENDITURES	\$ 570,929	\$ 558,641	\$ (12,288)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>FUND BALANCE</u>			
792024 Restricted Fund Balance - Associated Students	\$ 1,446,830	\$ 1,455,560	\$ 8,730
792025 Restricted Fund Balance - Emergency Fund	250,000	250,000	-
792026 Restricted Fund Balance - Student Center	150,000	150,000	-
790000 TOTAL FUND BALANCE	<u>\$ 1,846,830</u>	<u>\$ 1,855,560</u>	<u>\$ 8,730</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,417,759</u>	<u>\$ 2,414,201</u>	<u>\$ (3,558)</u>

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
72000-000000-9110-000000	Cash and Cash Equivalents	\$ 42,978	\$ 60,245
72000-000000-9200-000000	Accounts Receivable	105	105
TOTAL CURRENT ASSETS		\$ 43,083	\$ 60,350
<u>CURRENT LIABILITIES</u>			
72000-000000-9500-000000	Accounts Payable	\$ 1	\$ 1
TOTAL CURRENT LIABILITIES		\$ 1	\$ 1
TOTAL NET BEGINNING BALANCE		\$ 43,082	\$ 60,349
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
72000-000000-886000-000000	Interest Income	\$ 100	\$ 200
72000-000000-888400-000000	Student Representation Fee	28,000	26,505
72000-000000-888410-000000	Exemption-Student Representation Fee	-	-
TOTAL LOCAL REVENUE		\$ 28,100	\$ 26,705
TOTAL REVENUE		\$ 28,100	\$ 26,705
TOTAL REVENUE & NET BEGINNING BALANCE		\$ 71,182	\$ 87,054

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 7,000	\$ 3,505	\$ (3,495)
470000 Food Supplies	2,000	1,000	(1,000)
400000 TOTAL	\$ 9,000	\$ 4,505	\$ (4,495)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
520000 Travel and Conference Expenses	\$ 25,000	\$ 20,000	\$ (5,000)
560000 Contracts, Rents, Leases and Repairs	3,000	1,000	(2,000)
580000 Other Services and Expenses	2,000	1,000	(1,000)
500000 TOTAL	\$ 30,000	\$ 22,000	\$ (8,000)
100000 - 700000 TOTAL EXPENDITURES	\$ 39,000	\$ 26,505	\$ (12,495)
<u>FUND BALANCE</u>			
792027 Restricted Fund Balance - Student Representation	\$ 32,182	\$ 60,549	\$ 28,367
790000 TOTAL FUND BALANCE	\$ 32,182	\$ 60,549	\$ 28,367
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 71,182	\$ 87,054	\$ 15,872

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
74000-000000-9110-000000	Cash and Cash Equivalents	\$ 29,998	\$ 29,998
74000-000000-9200-000000	Accounts Receivable	149,255	149,255
TOTAL CURRENT ASSETS		\$ 179,253	\$ 179,253
<u>CURRENT LIABILITIES</u>			
74000-000000-9520-000000	Accounts Payable	\$ 65,894	\$ 65,894
74000-000000-9610-000000	Due to Other Funds	102,200	102,200
74000-000000-9650-000000	Deferred Revenue	8,332	8,332
TOTAL CURRENT LIABILITIES		\$ 176,426	\$ 176,426
TOTAL NET BEGINNING BALANCE		\$ 2,827	\$ 2,827
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
74064-901500-815000-732000	Pell Grants, 13/14	\$ 500,000	\$ -
74065-901500-815000-732000	Pell Grants, 14/15	45,000,000	500,000
74066-901500-815000-732000	Pell Grants, 15/16	-	47,000,000
74115-902000-815000-732000	FSEOG Grants, 14/15	514,244	30,000
74116-902000-815000-732000	FSEOG Grants, 15/16	-	500,842
74215-903000-815000-732000	Direct Loans-Subsidized, 14/15	1,200,000	-
74215-903500-815000-732000	Direct Loans-Unsubsidized, 14/15	600,000	-
74216-903000-815000-732000	Direct Loans-Subsidized, 15/16	-	1,200,000
74216-903500-815000-732000	Direct Loans-Unsubsidized, 15/16	-	600,000
74225-906000-815000-732000	Direct Loans Parent Plus, 14/15	50,000	-
74226-906000-815000-732000	Direct Loans Parent Plus, 15/16	-	50,000
74901-909800-816000-732000	Veterans Education Chapter 33	500	-
TOTAL FEDERAL REVENUE		\$ 47,864,744	\$ 49,880,842
<u>STATE REVENUE</u>			
74164-904000-862900-732000	Cal Grants B, 13/14	\$ 80,000	\$ -
74164-904500-862900-732000	Cal Grants C, 13/14	10,000	-
74165-904000-862900-732000	Cal Grants B, 14/15	2,000,000	80,000
74165-904500-862900-732000	Cal Grants C, 14/15	40,000	10,000
74166-904000-862900-732000	Cal Grants B, 15/16	-	2,000,000
74166-904500-862900-732000	Cal Grants C, 15/16	-	40,000
TOTAL STATE REVENUE		\$ 2,130,000	\$ 2,130,000
TOTAL REVENUE		\$ 49,994,744	\$ 52,010,842

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>OTHER FINANCING SOURCES</u>			
74115-902000-898001-732000	Interfund Transfers-In, FSEOG 14/15	\$ 149,158	\$ -
74116-902000-898001-732000	Interfund Transfers-In, FSEOG 15/16	-	149,158
TOTAL OTHER FINANCING SOURCES		<u>\$ 149,158</u>	<u>\$ 149,158</u>
TOTAL REVENUE & OTHER FINANCING SOURCES		<u>\$ 50,143,902</u>	<u>\$ 52,160,000</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		<u>\$ 50,146,729</u>	<u>\$ 52,162,827</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>STUDENT FINANCIAL AID</u>			
750000 Student Financial Aid	\$ 50,143,902	\$ 52,160,000	\$ 2,016,098
700000 TOTAL	\$ 50,143,902	\$ 52,160,000	\$ 2,016,098
100000 - 700000 TOTAL EXPENDITURES	\$ 50,143,902	\$ 52,160,000	\$ 2,016,098
<u>FUND BALANCE</u>			
795005 Unassigned Fund Balance - Reserves for Contingency	\$ 2,827	\$ 2,827	\$ -
790000 TOTAL FUND BALANCE	\$ 2,827	\$ 2,827	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 50,146,729	\$ 52,162,827	\$ 2,016,098

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
75000-000000-9110-000000	Cash and Cash Equivalents	\$ 275,284	\$ 263,854
75000-000000-9200-000000	Accounts Receivable	39,821	39,821
TOTAL CURRENT ASSETS		\$ 315,105	\$ 303,675
<u>CURRENT LIABILITIES</u>			
75000-000000-9520-000000	Accounts Payable	\$ 14,218	\$ 14,218
75000-000000-9560-000000	Amount Held in Trust for Loans	104,457	104,457
75000-000000-9650-000000	Deferred Revenue	4,417	-
TOTAL CURRENT LIABILITIES		\$ 123,092	\$ 118,675
TOTAL NET BEGINNING BALANCE		\$ 192,013	\$ 185,000
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
75000-910000-882000-732000	Contribution, Gifts, Grants, Endow	\$ 350,000	\$ 465,000
75387-910000-882000-732000	AS Student Book	-	24,000
75805-910000-882000-732000	AS Dexter MacBride	-	2,500
75806-910000-882000-732000	AS Mark Minor Memorial	-	2,500
75807-910000-882000-732000	AS Leadership & Service	-	3,000
75808-910000-882000-732000	AS Sophia B Clark	-	4,000
75848-910000-882000-732000	AS ICC Service	-	2,500
75890-910000-882000-732000	SL Mark Minor Memorial	-	-
75916-910000-882000-732000	AS Bus Transportation	-	-
75918-910000-882000-732000	AS Music	-	7,500
75919-910000-882000-732000	AS Student of Distinction	-	14,500
75921-910000-882000-732000	AS Study Abroad	-	-
75922-910000-882000-732000	AS Cesar Chavez	-	5,000
75923-910000-882000-732000	AS Cross Cultural	-	-
75990-910000-882000-732000	AS Phillip Maynard Memorial	-	1,000
75991-910000-882000-732000	AS Showcase of Excellence	-	-
TOTAL LOCAL REVENUE		\$ 350,000	\$ 531,500
		\$ 350,000	\$ 531,500

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>OTHER FINANCING SOURCES</u>			
75387-910000-898001-732000	Interfund Transfers-In, AS Student Book	\$ 23,500	\$ -
75805-910000-898001-732000	Interfund Transfers-In, AS Dexter MacBride	2,500	-
75806-910000-898001-732000	Interfund Transfers-In, AS Mark Minor Memorial	2,500	-
75807-910000-898001-732000	Interfund Transfers-In, AS Leadership & Service	3,000	-
75808-910000-898001-732000	Interfund Transfers-In, AS Sophia B Clark	4,000	-
75848-910000-898001-732000	Interfund Transfers-In, AS ICC Service	2,500	-
75890-910000-898001-732000	Interfund Transfers-In, SL Mark Minor Memorial	-	-
75916-910000-898001-732000	Interfund Transfers-In, AS Bus Transportation	900	-
75918-910000-898001-732000	Interfund Transfers-In, AS Music	5,000	-
75919-910000-898001-732000	Interfund Transfers-In, AS Student of Distinction	10,000	-
75921-910000-898001-732000	Interfund Transfers-In, AS Study Abroad	-	-
75922-910000-898001-732000	Interfund Transfers-In, AS Cesar Chavez	5,000	-
75923-910000-898001-732000	Interfund Transfers-In, AS Cross Cultural	5,000	-
75990-910000-898001-732000	Interfund Transfers-In, AS Phillip Maynard Memorial	1,000	-
75991-910000-898001-732000	Interfund Transfers-In, AS Showcase of Excellence	4,000	-
TOTAL OTHER FINANCING SOURCES		\$ 68,900	\$ -
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 418,900	\$ 531,500
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		\$ 610,913	\$ 716,500

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>STUDENT FINANCIAL AID</u>			
760000 Other Student Aid	\$ 610,913	\$ 716,500	\$ 105,587
700000 TOTAL	\$ 610,913	\$ 716,500	\$ 105,587
100000 - 700000 TOTAL EXPENDITURES	\$ 610,913	\$ 716,500	\$ 105,587
<u>FUND BALANCE</u>			
792028 Restricted Fund Balance - Scholarships and Loan	\$ -	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 610,913	\$ 716,500	\$ 105,587

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16
<u>CURRENT ASSETS</u>			
79000-000000-9110-000000	Cash and Cash Equivalents	\$ 638,497	\$ 915,377
79000-000000-9200-000000	Accounts Receivable	8,555	8,555
TOTAL CURRENT ASSETS		\$ 647,052	\$ 923,932
<u>CURRENT LIABILITIES</u>			
79000-000000-9520-000000	Accounts Payable	\$ 1,976	\$ 1,976
TOTAL CURRENT LIABILITIES		\$ 1,976	\$ 1,976
TOTAL NET BEGINNING BALANCE		\$ 645,076	\$ 921,956
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
79301-366100-882002-709000	Sponsorships, Cross Country	\$ 10,000	\$ 12,000
79401-366200-882002-709000	Sponsorships, Relays	90,000	65,000
79301-366100-884020-709000	Sales-Souvenir, Cross Country	85,000	90,000
79301-366100-884022-709000	Sales-Entry Fees, Cross Country	140,000	150,000
79401-366200-884022-709000	Sales-Entry Fees, Relays	65,000	75,000
79301-366100-884023-709000	Sales-Gate Fees, Cross Country	60,000	80,000
79401-366200-884023-709000	Sales-Gate Fees, Relays	75,000	65,000
79401-366200-884024-709000	Sales-Advertising, Relays	3,000	1,500
79301-366100-885200-709000	Booth Rentals, Cross Country	1,000	1,000
79401-366200-885200-709000	Booth Rentals, Relays	1,000	1,000
79301-366100-888107-709000	Parking Services-Special Events, Cross Country	11,000	30,000
79401-366200-888107-709000	Parking Services-Special Events, Relays	10,000	15,000
TOTAL LOCAL REVENUE		\$ 551,000	\$ 585,500
TOTAL REVENUE		\$ 551,000	\$ 585,500
TOTAL REVENUE & NET BEGINNING BALANCE		\$ 1,196,076	\$ 1,507,456

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
230000 Short-Term Hourly Non-Instructional	\$ 94,000	\$ 92,000	\$ (2,000)
200000 TOTAL	\$ 94,000	\$ 92,000	\$ (2,000)
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ -	\$ -	\$ -
330000 OASDI and Medicare	1,896	1,929	33
350000 State Unemployment Insurance	49	47	(2)
360000 Workers' Compensation Insurance	1,496	1,463	(33)
380000 Alternative Retirement Plan	2,400	2,490	90
300000 TOTAL	\$ 5,841	\$ 5,929	\$ 88
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ 100	\$ 100	\$ -
440000 Software	-	-	-
450000 Non-Instructional Supplies and Materials	23,560	23,560	-
470000 Food Supplies	3,500	3,500	-
400000 TOTAL	\$ 27,160	\$ 27,160	\$ -
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 3,000	\$ 3,000	\$ -
520000 Travel and Conference Expenses	-	-	-
550000 Utilities and Housekeeping Services	1,220	1,220	-
560000 Contracts, Rents, Leases and Repairs	54,875	48,575	(6,300)
580000 Other Services and Expenses	254,711	261,011	6,300
500000 TOTAL	\$ 313,806	\$ 313,806	\$ -
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 6,500	\$ 6,500	\$ -
600000 TOTAL	\$ 6,500	\$ 6,500	\$ -
<u>STUDENT FINANCIAL AID</u>			
720000 Interfund Transfers-In	\$ -	\$ -	\$ -
730000 Interfund Transfers-Out	-	-	-
700000 TOTAL	\$ -	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 447,307	\$ 445,395	\$ (1,912)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2014-15	TENTATIVE BUDGET 2015-16	DIFFERENCE BETWEEN COL 2 & 3
<u>FUND BALANCE</u>			
794005 Assigned Fund Balance-Mt SAC Cross Country Invitational	\$ 588,157	\$ 825,635	\$ 237,478
794005 Assigned Fund Balance-Mt SAC Relays	160,612	236,426	75,814
790000 TOTAL FUND BALANCE	<u>\$ 748,769</u>	<u>\$ 1,062,061</u>	<u>\$ 313,292</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 1,196,076</u>	<u>\$ 1,507,456</u>	<u>\$ 311,380</u>